



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - EAGLE COUNTY RE 50

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

| Programs   | Code                 | Total Costs           |                |                |                              | Used by Unrestricted Rate |                   | Used by Restricted Rate |                  |
|--|----------------------|-----------------------|----------------|----------------|------------------------------|---------------------------|-------------------|-------------------------|------------------|
|  |                      | Applicable Costs<br>A | Food<br>B      | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost  | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 45,681,902            | 0              | 156,433        | 1,140,832                    | 44,384,637                | 0                 | 44,384,637              | 0                |
| Support Serv-Students                                    | 2100-2199            | 4,143,061             | 0              | 4,350          | 0                            | 4,138,711                 | 0                 | 4,138,711               | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 5,250,691             | 1,696          | 2,532          | 87,712                       | 5,158,751                 | 0                 | 5,158,751               | 0                |
| Educational Library Services                             | 2220                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 495,799               | 0              | 0              | 70,008                       | 0                         | 425,791           | 425,791                 | 0                |
| Support Services - Gen Admin ICR Roll-Upw/Grants         | 2303                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 599,578               | 0              | 6,709          | 0                            | 0                         | 592,869           | 0                       | 592,869          |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 6,086,598             | 0              | 8,931          | 0                            | 6,077,667                 | 0                 | 6,077,667               | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 85,866                | 0              | 0              | 85,866                       | 0                         | 0                 | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 889,617               | 0              | 3,252          | 884                          | 0                         | 885,481           | 0                       | 885,481          |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants  | 2501                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Oper & Maint of Plant Serv w/ Grants                     | 2600                 | 2,205                 | 0              | 0              | 0                            | 2,205                     | 0                 | 2,205                   | 0                |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 6,423,502             | 0              | 22,742         | 0                            | 0                         | 6,400,760         | 6,400,760               | 0                |
| Student Transportation Services                          | 2700-2799            | 2,298,259             | 0              | 8,326          | 2,128                        | 2,287,805                 | 0                 | 2,287,805               | 0                |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 4,297,003             | 0              | 33,408         | 10,631                       | 0                         | 4,252,964         | 0                       | 4,252,964        |
| Sup Serv Central: Cabinet Level w Grants                 | 2801                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Sup Serv Central: Cabinet Level w/o Grants               | 2801                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Planning/Evaluation                                      | 2810-2814            | 210,871               | 0              | 2,312          | 0                            | 208,559                   | 0                 | 208,559                 | 0                |
| Other Sup Services w Grants                              | 2900                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Other Sup Services w/o Grants                            | 2900                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Volunteer Services                                       | 2910                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Non-Instructional Services                               | 3000-3099            | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Food Services Operations                                 | 3100                 | 2,147,839             | 723,832        | 22,051         | 104,909                      | 1,297,047                 | 0                 | 1,297,047               | 0                |
| Enterprise Operations                                    | 3200                 | 125,532               | 0              | 13,648         | 0                            | 111,884                   | 0                 | 111,884                 | 0                |
| Enterprise Instructional                                 | 3210                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Enterprise Non-Instructional                             | 3220                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Community Services                                       | 3300                 | 252,022               | 0              | 0              | 239,500                      | 12,522                    | 0                 | 12,522                  | 0                |
| Education for Adults                                     | 3400                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Facil Acquisition & Construction Svcs                    | 4000                 | 193,652               | 0              | 165,219        | 0                            | 28,433                    | 0                 | 28,433                  | 0                |
| Other Uses   | 5000                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| Debt Service   | 5100                 | 0                     | 0              | 0              | 0                            | 0                         | 0                 | 0                       | 0                |
| <b>Total All Programs</b>                                |                      | <b>79,183,997</b>     | <b>725,528</b> | <b>449,913</b> | <b>1,742,470</b>             | <b>63,708,221</b>         | <b>12,557,865</b> | <b>70,534,772</b>       | <b>5,731,314</b> |



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
  - Food Service Special Revenue Fund (21)
  - Government Designated-Purpose Grants (22)
  - Pupil Activity Special Revenue (23)
  - Transportation (25)
  - Other Special Revenue (20: 26-29)
  - Other Enterprise (50)
  - Expendable Trust (71)
  - Private Purpose Trust (72)
  - Agency (73)
  - Pupil Activity Agency (74)
  - Other Trust and Agency (70)
  - Charter School Fund (11)
  - Risk Related Sub Fund of General Fund (18)
  - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

|  | FY 2016-2017  | FY 2018-2019  |
|--|---------------|---------------|
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 8.46          | 8.01          |
| Direct Costs (34 CFR 75.567)                           | 62,151,195    | 70,534,772    |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)                         | 5,103,233     | 5,731,314     |
| Carry Forward: From FY 2014-2015 Data                  | 157,725       | -78,203       |
| Total Indirect Costs                                   | 5,260,958 (A) | 5,653,111 (A) |

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

|                                       |            |
|---------------------------------------|------------|
| Actual Direct Costs                   | 70,534,772 |
| Actual Indirect Costs:                |            |
| Admin. Charges                        | 5,731,314  |
| Carry Forward: From FY 2014-2015 Data | 157,725    |
| Total Indirect Costs                  | 5,889,039  |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.46 X 70,534,772

5,967,242

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

5,889,039

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-78,203



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

|   | FY 2016-2017   | FY 2018-2019   |
|---|----------------|----------------|
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 18.63 %        | 19.21 %        |
| Direct Costs (34 CFR 75.567)                            | 55,844,146 (B) | 63,708,221 (B) |
| Indirect Costs:   |                |                |
| Admin. Charges (34 CFR 75.565)                          | 11,410,283     | 12,557,865     |
| Carry Forward: From FY 2014-2015 Data                   | -1,007,358     | -318,335       |
| Total Indirect Costs                                    | 10,402,925 (A) | 12,239,530 (A) |

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

|                                       |            |
|---------------------------------------|------------|
| Actual Direct Costs                   | 63,708,221 |
| Actual Indirect Costs:                |            |
| Admin. Charges                        | 12,557,865 |
| Carry Forward: From FY 2014-2015 Data | -1,007,358 |
| Total Indirect Costs                  | 11,550,507 |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.63 X 63,708,221

11,868,842 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

11,550,507 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-318,335

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.