



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - EAGLE COUNTY RE 50

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	46,932,242	0	363,850	1,163,694	45,404,698	0	45,404,698	0
Support Serv-Students	2100-2199	4,910,534	0	1,837	0	4,908,697	0	4,908,697	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,667,001	3,842	8,977	100,867	6,553,315	0	6,553,315	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	486,606	0	0	68,000	0	418,606	418,606	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	508,310	0	1,973	0	0	506,337	0	506,337
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,292,633	0	7,358	0	6,285,275	0	6,285,275	0
Sup Serv-Business w/ Grants	2500	25,419	0	0	25,419	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,049,623	0	7,348	921	0	1,041,354	0	1,041,354
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	89	0
Oper & Maint of Plant Serv w/ Grants	2600	5,637	0	0	0	5,637	0	5,637	0
Oper & Maint of Plant Serv w/o Grants	2600	6,558,697	0	14,537	0	0	6,544,160	6,544,160	0
Student Transportation Services	2700-2799	2,301,694	0	22,720	1,999	2,276,975	0	2,276,975	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	4,726,880	0	317,927	12,658	0	4,396,295	0	4,396,295
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	142	0
Planning/Evaluation	2810-2814	282,219	0	0	77	282,142	0	282,142	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	2,255,925	764,141	18,393	124,158	1,349,233	0	1,349,233	0
Enterprise Operations	3200	141,836	0	13,648	0	128,188	0	128,188	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	284,023	0	0	270,000	14,023	0	14,023	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	195,652	0	92,938	0	102,714	0	102,714	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		83,624,931	767,983	871,506	1,767,793	67,310,897	12,906,752	74,273,663	5,943,986



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.75

8.70

64,695,564

74,273,663

4,781,026

5,943,986

-415,994

514,520

4,365,032 (A)

6,458,506 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

74,273,663

Actual Indirect Costs:

Admin. Charges

5,943,986

Carry Forward: From FY 2015-2016 Data

-415,994

Total Indirect Costs

5,527,992

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.75 X 74,273,663

5,013,472

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

5,527,992

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

514,520



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.15 %	19.05 %
Direct Costs (34 CFR 75.567)	58,066,838 (B)	67,310,897 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,409,752	12,906,752
Carry Forward: From FY 2015-2016 Data	-1,449,706	-86,773
Total Indirect Costs	9,960,046 (A)	12,819,979 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	67,310,897
Actual Indirect Costs:	
Admin. Charges	12,906,752
Carry Forward: From FY 2015-2016 Data	-1,449,706
Total Indirect Costs	11,457,046

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.15 X 67,310,897

11,543,819 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

11,457,046 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-86,773

* 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.