



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - Eagle County RE 50

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	49,464,971	0	271,639	1,330,116	47,863,216	0	47,863,216	0
Support Serv-Students	2100-2199	5,468,353	0	506	0	5,467,847	0	5,467,847	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,101,591	5,890	15,444	107,207	5,973,050	0	5,973,050	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	607,788	0	0	76,273	0	531,515	531,515	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	662,846	0	4,710	0	0	658,136	0	658,136
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,437,875	0	5,725	0	6,432,150	0	6,432,150	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,223,876	0	0	730	0	1,223,146	0	1,223,146
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	2,540	0	0	0	2,540	0	2,540	0
Oper & Maint of Plant Serv w/o Grants	2600	7,050,897	0	25,045	0	0	7,025,852	7,025,852	0
Student Transportation Services	2700-2799	2,436,425	0	32,238	16,024	2,388,163	0	2,388,163	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	4,484,114	0	95,889	13,438	0	4,374,787	0	4,374,787
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	76,413	0	0	0	76,413	0	76,413	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	345,995	0	0	0	0	345,995	0	345,995
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	2,572,239	879,725	49,338	132,325	1,510,851	0	1,510,851	0
Enterprise Operations	3200	88,504	0	13,645	0	74,859	0	74,859	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	326,112	0	0	310,750	15,362	0	15,362	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	96,785	0	96,785	0	0	0	0	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		87,447,324	885,615	610,964	1,986,863	69,804,451	14,159,431	77,361,818	6,602,064



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.01	8.96
Direct Costs (34 CFR 75.567)	70,534,772	77,361,818
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,103,233	6,602,064
Carry Forward: From FY 2016-2017 Data	-78,203	327,179
Total Indirect Costs	5,025,030 (A)	6,929,243 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	77,361,818	
Actual Indirect Costs:		
Admin. Charges	6,602,064	
Carry Forward: From FY 2016-2017 Data	-78,203	
Total Indirect Costs	6,523,861	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.01 X 77,361,818	6,196,682	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,523,861	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	327,179	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.21 %	20.90 %
Direct Costs (34 CFR 75.567)	63,708,221 (B)	69,804,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,410,283	14,159,431
Carry Forward: From FY 2016-2017 Data	-318,335	431,661
Total Indirect Costs	11,091,948 (A)	14,591,092 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	69,804,451	
Actual Indirect Costs:		
Admin. Charges	14,159,431	
Carry Forward: From FY 2016-2017 Data	-318,335	
Total Indirect Costs	13,841,096	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.21 X 69,804,451	13,409,435 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	13,841,096 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	431,661	

* 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.