



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - Eagle County RE 50

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	52,219,636	0	291,403	1,034,738	50,893,495	0	50,893,495	0
Support Serv-Students	2100-2199	6,720,601	0	151,748	7,730	6,561,123	0	6,561,123	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,308,531	3,809	115,239	101,908	6,087,575	0	6,087,575	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	583,615	0	0	68,897	0	514,718	514,718	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	467,008	0	139	0	0	466,869	0	466,869
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,465,814	0	9,141	0	6,456,673	0	6,456,673	0
Sup Serv-Business w/ Grants	2500	72,215	0	0	72,215	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,238,099	0	1,143	594	0	1,236,362	0	1,236,362
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	12,504	0	0	0	12,504	0	12,504	0
Oper & Maint of Plant Serv w/o Grants	2600	7,363,808	0	11,103	0	0	7,352,705	7,352,705	0
Student Transportation Services	2700-2799	2,128,710	0	18,939	15,408	2,094,363	0	2,094,363	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	363,790	0	109,601	0	254,189	0	254,189	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,732,233	0	31,373	12,131	0	4,688,729	0	4,688,729
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	75,105	0	0	0	75,105	0	75,105	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	345,356	0	0	0	0	345,356	0	345,356
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	2,523,062	744,561	27,315	136,356	1,614,830	0	1,614,830	0
Enterprise Operations	3200	128,307	0	11,989	0	116,318	0	116,318	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	332,430	0	0	317,500	14,930	0	14,930	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,104	0	3,104	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		92,083,928	748,370	782,237	1,767,477	74,181,105	14,604,739	82,048,528	6,737,316



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.70	8.35
Direct Costs (34 CFR 75.567)	74,273,663	82,048,528
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,781,026	6,737,316
Carry Forward: From FY 2017-2018 Data	514,520	113,614
Total Indirect Costs	5,295,546 (A)	6,850,930 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	82,048,528	
Actual Indirect Costs:		
Admin. Charges	6,737,316	
Carry Forward: From FY 2017-2018 Data	514,520	
Total Indirect Costs	7,251,836	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.7 X 82,048,528	7,138,222	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	7,251,836	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	113,614	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.05 %	20.21 %
Direct Costs (34 CFR 75.567)	67,310,897 (B)	74,181,105 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,409,752	14,604,739
Carry Forward: From FY 2017-2018 Data	-86,773	386,465
Total Indirect Costs	11,322,979 (A)	14,991,204 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	74,181,105	
Actual Indirect Costs:		
Admin. Charges	14,604,739	
Carry Forward: From FY 2017-2018 Data	-86,773	
Total Indirect Costs	14,517,966	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.05 X 74,181,105	14,131,501 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	14,517,966 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	386,465	

* 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.