



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3085 - EATON RE-2

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

| Program Definition                    | Program Code         | Total Costs       |         |           |             | Excluded and/or Unallowed Costs |                  | Used by NonRestricted Rate |                | Used by Restricted Rate |  |
|---------------------------------------|----------------------|-------------------|---------|-----------|-------------|---------------------------------|------------------|----------------------------|----------------|-------------------------|--|
|                                       |                      | All costs A       | Food B  | Capital C | Other Exp D | Direct Cost                     | Indirect Cost    | Direct Cost                | Indirect Cost  |                         |  |
| Instruction                           | 0010-2099            | 8,322,484         | 0       | 14,490    | 322,797     | 7,985,196                       | -                | 7,985,196                  | -              | -                       |  |
| Support Serv-Students                 | 2100-2199            | 399,533           | 0       | 0         | 9,875       | 389,658                         | -                | 389,658                    | -              | -                       |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 204,874           | 0       | 0         | 0           | 204,874                         | -                | 204,874                    | -              | -                       |  |
| Educational Library Services          | 2220                 | 183,594           | 0       | 0         | 0           | 183,594                         | -                | 183,594                    | -              | -                       |  |
| Support Serv-General Admin w/ Grants  | 2300                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-General Admin w/o Grants | 2300                 | 335,938           | 0       | 0         | 0           | -                               | 335,938          | 335,938                    | -              | -                       |  |
| Support Serv-School Admin             | 2400-2499            | 938,618           | 0       | 0         | 8,645       | 929,973                         | -                | 929,973                    | -              | -                       |  |
| Support Serv-Business w/ Grants       | 2500                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-Business w/o Grants      | 2500                 | 238,607           | 0       | 0         | 0           | -                               | 238,607          | -                          | 238,607        | -                       |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 1,543,894         | 0       | 249,924   | 0           | -                               | 1,293,969        | 1,293,969                  | -              | -                       |  |
| Student Transportation Services       | 2700-2799            | 389,519           | 0       | 0         | 0           | 389,519                         | -                | 389,519                    | -              | -                       |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 290,504           | 0       | 34,915    | 0           | -                               | 255,588          | -                          | 255,588        | -                       |  |
| Planning/Evaluation                   | 2810-2814            | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Other Support Services w/ Grants      | 2900                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Other Support Services w/o Grants     | 2900                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Volunteer Services                    | 2910                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Non-Instructional Services            | 3000-3099            | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Food Services Operations              | 3100                 | 699,144           | 328,349 | 20,708    | 0           | 350,088                         | -                | 350,088                    | -              | -                       |  |
| Enterprise Operations                 | 3200                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Enterprise Instructional              | 3210                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Enterprise Non-Instructional          | 3220                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Community Services                    | 3300                 | 750               | 0       | 0         | 0           | 750                             | -                | 750                        | -              | -                       |  |
| Education for Adults                  | 3400                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Facil Acquisition & Construction Svcs | 4000                 | 41,628            | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Other Uses                            | 5000                 | -                 | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Debt Service                          | 5100                 | 713,846           | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| <b>Total All Programs</b>             |                      | <b>14,302,932</b> |         |           |             | <b>10,433,652</b>               | <b>2,124,103</b> | <b>12,063,559</b>          | <b>494,195</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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

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

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

|  | FY 2012-2013   | FY 2014-2015   |
|--|----------------|----------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |                |                |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 5.16 %         | 3.64 %         |
| Direct Costs (34 CFR 75.567)   | 11,336,291 (B) | 12,063,559 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 511,656        | 494,195        |
| Carry Forward  | 73,570         | -54,715        |
| Total Indirect Costs   | 585,226 (A)    | 439,480 (A)    |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2012-2013)                  |                |                |
| Actual Direct Costs  | 12,063,559     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 494,195        |                |
| Carry Forward  | 73,570         |                |
| Total Indirect Costs   | 567,765        |                |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 5.16 X 12,063,559  | 622,480 (E)    |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 567,765 (F)    |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | -54,715        |                |

## NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2012-2013  | FY 2014-2015   |
|--|---------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |                |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 21.29 %       | 19.58 %        |
| Direct Costs (34 CFR 75.567)   | 9,781,052 (B) | 10,433,652 (B) |
| Indirect Costs:  |               |                |
| Admin. Charges (34 CFR 75.565)   | 2,066,895     | 2,124,103      |
| Carry Forward  | 15,909        | -81,313        |
| Total Indirect Costs   | 2,082,804 (A) | 2,042,790 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2012-2013)                         |               |                |
| Actual Direct Costs  | 10,433,652    |                |
| Actual Indirect Costs:   |               |                |
| Admin. Charges   | 2,124,103     |                |
| Carry Forward  | 15,909        |                |
| Total Indirect Costs   | 2,140,012     |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |                |
| Actual Direct Costs  |               |                |
| Fixed Rate % X Actual Direct Costs                                     |               |                |
| 21.29 X 10,433,652   | 2,221,324 (E) |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 2,140,012 (F) |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | -81,313       |                |

\* 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.