



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3085 - EATON RE-2

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	8,792,171	0	64,643	317,827	8,409,701	-	8,409,701	-	-	
Support Serv-Students	2100-2199	402,617	0	0	10,200	392,417	-	392,417	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	220,065	0	0	0	220,065	-	220,065	-	-	
Educational Library Services	2220	175,238	0	0	0	175,238	-	175,238	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	346,657	0	0	0	-	346,657	346,657	-	-	
Support Serv-School Admin	2400-2499	980,244	0	0	8,324	971,920	-	971,920	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	276,602	0	0	0	-	276,602	-	276,602	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,254,484	0	0	0	-	1,254,484	1,254,484	-	-	
Student Transportation Services	2700-2799	426,574	0	0	0	426,574	-	426,574	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	279,782	0	0	0	-	279,782	-	279,782	-	
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	704,109	358,512	21,450	0	324,147	-	324,147	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	300	0	0	0	300	-	300	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	168,168	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		14,027,011				10,920,363	2,157,524	12,521,503	556,383		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.17 %	4.20 %
Direct Costs (34 CFR 75.567)	11,642,636 (B)	12,521,503 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	541,628	556,383
Carry Forward	59,919	-31,059
Total Indirect Costs	601,547 (A)	525,324 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	12,521,503	
Actual Indirect Costs:		
Admin. Charges	556,383	
Carry Forward	59,919	
Total Indirect Costs	616,302	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.17 X 12,521,503	647,362 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	616,302 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-31,059	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.69 %	19.38 %
Direct Costs (34 CFR 75.567)	10,139,097 (B)	10,920,363 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,045,166	2,157,524
Carry Forward	-48,431	-41,126
Total Indirect Costs	1,996,735 (A)	2,116,398 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	10,920,363	
Actual Indirect Costs:		
Admin. Charges	2,157,524	
Carry Forward	-48,431	
Total Indirect Costs	2,109,093	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.69 X 10,920,363	2,150,219 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,109,093 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-41,126	

* 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.