



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3085 - EATON RE-2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	9,172,294	0	57,768	500,431	8,614,095	-	8,614,095	-	
Support Serv-Students	2100-2199	440,534	0	0	12,400	428,134	-	428,134	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	239,918	0	0	0	239,918	-	239,918	-	
Educational Library Services	2220	221,941	0	0	0	221,941	-	221,941	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	43,973	0	0	0	-	43,973	43,973	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	348,724	0	0	0	-	348,724	-	348,724	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	1,011,669	0	0	6,996	1,004,673	-	1,004,673	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	263,524	0	0	7,468	-	256,056	-	256,056	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,260,688	0	0	0	-	1,260,688	1,260,688	-	
Student Transportation Services	2700-2799	400,574	0	0	0	400,574	-	400,574	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	403,469	0	36,268	0	-	367,201	-	367,201	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	721,968	360,327	0	0	361,641	-	361,641	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	400	0	0	0	400	-	400	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>14,529,676</b>	<b>360,327</b>	<b>94,036</b>	<b>527,295</b>	<b>11,271,376</b>	<b>2,276,642</b>	<b>12,576,037</b>	<b>971,981</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)
- 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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.64 %	10.50 %
Direct Costs (34 CFR 75.567)	120,636 (B)	12,576,037 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	494,195	971,981
Carry Forward	-54,715	459,498
Total Indirect Costs	439,480 (A)	1,431,479 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	12,576,037	
Actual Indirect Costs:		
Admin. Charges	971,981	
Carry Forward	-54,715	
Total Indirect Costs	917,266	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.64 X 12,576,037	457,768 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	917,266 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	459,498	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.58 %	20.10 %
Direct Costs (34 CFR 75.567)	10,433,652 (B)	11,271,376 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,124,103	2,276,642
Carry Forward	-81,313	-11,606
Total Indirect Costs	2,042,790 (A)	2,265,036 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	11,271,376	
Actual Indirect Costs:		
Admin. Charges	2,276,642	
Carry Forward	-81,313	
Total Indirect Costs	2,195,329	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.58 X 11,271,376	2,206,935 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,195,329 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-11,606	

\* 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.