



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3085 - EATON RE-2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	9,728,801	0	28,975	554,214	9,145,612	0	9,145,612	0		
Support Serv-Students	2100-2199	534,504	0	0	15,900	518,604	0	518,604	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	261,535	0	0	0	261,535	0	261,535	0		
Educational Library Services	2220	225,418	0	0	0	225,418	0	225,418	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	44,130	0	0	0	0	44,130	44,130	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	269,229	0	0	0	0	269,229	0	269,229		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,019,865	0	0	0	1,019,865	0	1,019,865	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	342,847	0	0	9,044	0	333,803	0	333,803		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,384,631	0	0	0	0	1,384,631	1,384,631	0		
Student Transportation Services	2700-2799	402,754	0	0	0	402,754	0	402,754	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	400,587	0	4,032	0	0	396,555	0	396,555		
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	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
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	738,880	343,931	0	0	394,949	0	394,949	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	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	800	0	0	0	800	0	800	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	1,122,700	0	1,122,700	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		16,476,681	343,931	1,155,707	579,158	11,969,537	2,428,348	13,398,298	999,587		



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	7.85
Direct Costs (34 CFR 75.567)	12,576,037	13,398,298
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	971,981	999,587
Carry Forward: From FY 2014-2015 Data	459,498	52,264
Total Indirect Costs	1,431,479 (A)	1,051,851 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	13,398,298
Actual Indirect Costs:	
Admin. Charges	999,587
Carry Forward: From FY 2014-2015 Data	459,498
Total Indirect Costs	1,459,085

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 13,398,298

1,406,821

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,459,085

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

52,264



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2016-2017	FY 2018-2019
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20.10 %

20.38 %

Direct Costs (34 CFR 75.567)

11,271,376 (B)

11,969,537 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

2,276,642

2,428,348

Carry Forward: From FY 2014-2015 Data

-11,606

10,865

Total Indirect Costs

2,265,036 (A)

2,439,213 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

11,969,537

Actual Indirect Costs:

Admin. Charges

2,428,348

Carry Forward: From FY 2014-2015 Data

-11,606

Total Indirect Costs

2,416,742

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.10 X 11,969,537

2,405,877 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,416,742 (F)

Under or (Over) Recovery (E - F)

10,865

(For use in FY 2018-2019)

* 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.