



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3085 - Eaton RE-2

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<br>A | Food<br>B      | Capital<br>C | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 11,237,776            | 0              | 0            | 369,796                      | 10,867,980                | 0                | 10,867,980              | 0                |
| Support Serv-Students                                    | 2100-2199            | 604,899               | 0              | 0            | 3,850                        | 601,049                   | 0                | 601,049                 | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 291,224               | 0              | 0            | 0                            | 291,224                   | 0                | 291,224                 | 0                |
| Educational Library Services                             | 2220                 | 259,162               | 0              | 0            | 0                            | 259,162                   | 0                | 259,162                 | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0              | 0            | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 38,751                | 0              | 0            | 0                            | 0                         | 38,751           | 38,751                  | 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                 | 345,521               | 0              | 0            | 0                            | 0                         | 345,521          | 0                       | 345,521          |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0              | 0            | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 1,261,602             | 0              | 0            | 0                            | 1,261,602                 | 0                | 1,261,602               | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0              | 0            | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 613,997               | 0              | 0            | 19,260                       | 0                         | 594,737          | 0                       | 594,737          |
| 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                 | 1,970,657             | 0              | 0            | 0                            | 0                         | 1,970,657        | 1,970,657               | 0                |
| Student Transportation Services                          | 2700-2799            | 602,153               | 0              | 0            | 0                            | 602,153                   | 0                | 602,153                 | 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 | 474,761               | 0              | 0            | 0                            | 0                         | 474,761          | 0                       | 474,761          |
| 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                 | 797,304               | 322,282        | 404          | 0                            | 474,618                   | 0                | 474,618                 | 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                 | 0                     | 0              | 0            | 0                            | 0                         | 0                | 0                       | 0                |
| Education for Adults                                     | 3400                 | 0                     | 0              | 0            | 0                            | 0                         | 0                | 0                       | 0                |
| Facil Acquisition & Construction Svcs                    | 4000                 | 0                     | 0              | 0            | 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                |
| <b>Total All Programs</b>                                |                      | <b>18,497,807</b>     | <b>322,282</b> | <b>404</b>   | <b>392,906</b>               | <b>14,357,788</b>         | <b>3,424,427</b> | <b>16,367,196</b>       | <b>1,415,019</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)
  - 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) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 9.29         | 9.69          |
| Direct Costs (34 CFR 75.567)   | 14,178,385   | 16,367,196    |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 720,889      | 1,415,019     |
| Carry Forward: From FY 2017-2018 Data                                  | 276,147      | 170,653       |
| Total Indirect Costs   | 997,036 (A)  | 1,585,672 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2019-2020)                  |              |               |
| Actual Direct Costs  | 16,367,196   |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 1,415,019    |               |
| Carry Forward: From FY 2017-2018 Data                                  | 276,147      |               |
| Total Indirect Costs   | 1,691,166    |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 9.29 X 16,367,196  | 1,520,513    |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 1,691,166    |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | 170,653      |               |

UNRESTRICTED RATE

|  | FY 2019-2020   | FY 2021-2022   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 22.23 %        | 26.45 %        |
| Direct Costs (34 CFR 75.567)   | 12,565,335 (B) | 14,357,788 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 2,367,069      | 3,424,427      |
| Carry Forward: From FY 2017-2018 Data                                  | 140,005        | 372,696        |
| Total Indirect Costs   | 2,507,074 (A)  | 3,797,123 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2019-2020)                         |                |                |
| Actual Direct Costs  | 14,357,788     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 3,424,427      |                |
| Carry Forward: From FY 2017-2018 Data                                  | 140,005        |                |
| Total Indirect Costs   | 3,564,432      |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 22.23 X 14,357,788   | 3,191,736 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 3,564,432 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | 372,696        |                |

\* 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.