



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - ESTES PARK R-3

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	6,232,460	0	90	1,536	6,230,834	-	6,230,834	-		
Support Serv-Students	2100-2199	379,696	0	0	0	379,696	-	379,696	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	490,023	0	0	0	490,023	-	490,023	-		
Educational Library Services	2220	167,737	0	0	0	167,737	-	167,737	-		
Support Serv-General Admin w/ Grants	2300	30,478	0	0	0	30,478	-	30,478	-		
Support Serv-General Admin w/o Grants	2300	553,294	0	0	3,390	-	549,904	549,904	-		
Support Serv-School Admin	2400-2499	716,510	0	0	4,542	711,968	-	711,968	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	184,403	0	0	0	-	184,403	-	184,403		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	892,171	0	0	0	-	892,171	892,171	-		
Student Transportation Services	2700-2799	411,823	0	21,987	0	389,836	-	389,836	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	521,126	0	108,209	0	-	412,917	-	412,917		
Planning/Evaluation	2810-2814	18,075	0	0	0	18,075	-	18,075	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	14,547	0	0	0	-	14,547	-	14,547		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	343,449	144,064	5,986	0	193,400	-	193,400	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	105,946	-	-	-	-	-	-	-		
Other Uses	5000	42,901	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		11,104,642				8,612,049	2,053,943	10,054,124	611,867		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.16 %	5.05 %
Direct Costs (34 CFR 75.567)	9,932,633 (B)	10,054,124 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	706,697	611,867
Carry Forward	4,190	-103,818
Total Indirect Costs	710,887 (A)	508,050 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	10,054,124	
Actual Indirect Costs:		
Admin. Charges	611,867	
Carry Forward	4,190	
Total Indirect Costs	616,057	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.16 X 10,054,124	719,875 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	616,057 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-103,818	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.05 %	23.48 %
Direct Costs (34 CFR 75.567)	8,565,747 (B)	8,612,049 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,073,582	2,053,943
Carry Forward	71,950	-31,425
Total Indirect Costs	2,145,532 (A)	2,022,517 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	8,612,049	
Actual Indirect Costs:		
Admin. Charges	2,053,943	
Carry Forward	71,950	
Total Indirect Costs	2,125,893	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.05 X 8,612,049	2,157,318 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,125,893 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-31,425	

* 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.