



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - ESTES PARK R-3

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	6,454,654	0	790	2,126	6,451,739	-	6,451,739	-	-	
Support Serv-Students	2100-2199	365,539	0	0	0	365,539	-	365,539	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	336,830	0	0	0	336,830	-	336,830	-	-	
Educational Library Services	2220	177,496	0	0	0	177,496	-	177,496	-	-	
Support Serv-General Admin w/ Grants	2300	36,594	0	0	0	36,594	-	36,594	-	-	
Support Serv-General Admin w/o Grants	2300	598,107	0	0	0	-	598,107	598,107	-	-	
Support Serv-School Admin	2400-2499	644,943	0	0	3,800	641,143	-	641,143	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	177,724	0	0	0	-	177,724	-	177,724	-	
Oper & Maint of Plant Serv w/ Grants	2600	8,375	0	0	0	8,375	-	8,375	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	838,048	0	0	0	-	838,048	838,048	-	-	
Student Transportation Services	2700-2799	402,320	0	2,637	0	399,683	-	399,683	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	883,459	0	392,860	0	-	490,599	-	490,599	-	
Planning/Evaluation	2810-2814	13,480	0	0	0	13,480	-	13,480	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	18,854	0	0	0	-	18,854	-	18,854	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	1,896	0	0	0	1,896	-	1,896	-	-	
Food Services Operations	3100	321,406	142,018	7,780	0	171,609	-	171,609	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	116,953	-	-	-	-	-	-	-	-	
Other Uses	5000	37,529	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		11,434,207				8,604,382	2,123,333	10,040,537	687,178		



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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)	6.02 %	6.92 %
Direct Costs (34 CFR 75.567)	10,354,899 (B)	10,040,537 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	699,372	687,178
Carry Forward	-75,495	7,242
Total Indirect Costs	623,877 (A)	694,420 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	10,040,537	
Actual Indirect Costs:		
Admin. Charges	687,178	
Carry Forward	-75,495	
Total Indirect Costs	611,683	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.02 X 10,040,537	604,440 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	611,683 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	7,242	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.28 %	25.33 %
Direct Costs (34 CFR 75.567)	8,910,240 (B)	8,604,382 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,144,031	2,123,333
Carry Forward	108,041	56,186
Total Indirect Costs	2,252,072 (A)	2,179,519 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	8,604,382	
Actual Indirect Costs:		
Admin. Charges	2,123,333	
Carry Forward	108,041	
Total Indirect Costs	2,231,374	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.28 X 8,604,382	2,175,188 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,231,374 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	56,186	

* 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.