



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - ESTES PARK R-3

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	6,633,793	0	73,618	31,429	6,528,746	-	6,528,746	-
Support Serv-Students	2100-2199	308,404	0	0	0	308,404	-	308,404	-
Support Serv-Inst Staff	2200-2219, 2221-2299	361,020	0	0	0	361,020	-	361,020	-
Educational Library Services	2220	153,101	0	0	16,390	136,710	-	136,710	-
Support Serv-General Admin w/ Grants	2300	75,854	0	0	0	75,854	-	75,854	-
Support Serv-General Admin w/o Grants	2300	40,827	0	0	0	-	40,827	40,827	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	431,967	0	0	61,532	-	370,435	-	370,435
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	853,808	0	0	4,544	849,264	-	849,264	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	268,617	0	0	0	-	268,617	-	268,617
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	870,481	0	0	0	-	870,481	870,481	-
Student Transportation Services	2700-2799	455,206	0	0	0	455,206	-	455,206	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	817,550	0	267,582	0	-	549,968	-	549,968
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	11,323	0	0	0	11,323	-	11,323	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	18,560	0	0	0	-	18,560	-	18,560
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	1,911	0	0	0	1,911	-	1,911	-
Food Services Operations	3100	380,168	175,217	0	0	204,951	-	204,951	-
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	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	273,509	-	-	-	-	-	-	-
Other Uses	5000	39,246	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		11,995,344	175,217	341,200	113,895	8,933,388	2,118,888	9,844,696	1,207,580



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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)
- 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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.05 %	10.50 %
Direct Costs (34 CFR 75.567)	100,541 (B)	9,844,696 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	611,867	1,207,580
Carry Forward	-103,818	606,605
Total Indirect Costs	508,049 (A)	1,814,185 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	9,844,696	
Actual Indirect Costs:		
Admin. Charges	1,207,580	
Carry Forward	-103,818	
Total Indirect Costs	1,103,762	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.05 X 9,844,696	497,157 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,103,762 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	606,605	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.48 %	23.61 %
Direct Costs (34 CFR 75.567)	8,612,049 (B)	8,933,388 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,053,943	2,118,888
Carry Forward	-31,425	-10,096
Total Indirect Costs	2,022,518 (A)	2,108,792 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	8,933,388	
Actual Indirect Costs:		
Admin. Charges	2,118,888	
Carry Forward	-31,425	
Total Indirect Costs	2,087,463	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.48 X 8,933,388	2,097,559 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,087,463 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-10,096	

* 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.