



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - ESTES PARK R-3

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	6,955,676	0	75,226	39,443	6,841,007	0	6,841,007	0		
Support Serv-Students	2100-2199	347,864	0	0	0	347,864	0	347,864	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	377,923	0	0	0	377,923	0	377,923	0		
Educational Library Services	2220	155,327	0	0	11,217	144,110	0	144,110	0		
Support Serv-General Admin w/ Grants	2300	43,133	0	0	0	43,133	0	43,133	0		
Support Serv-General Admin w/o Grants	2300	334,578	0	0	0	0	334,578	334,578	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	101,800	0	0	50,525	0	51,275	0	51,275		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	850,350	0	0	4,599	845,751	0	845,751	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	371,814	0	0	38,457	0	333,357	0	333,357		
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	972,968	0	0	0	0	972,968	972,968	0		
Student Transportation Services	2700-2799	452,386	0	3,812	1,263	447,311	0	447,311	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	650,239	0	208,374	0	0	441,865	0	441,865		
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	6,627	0	0	0	6,627	0	6,627	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	19,456	0	0	0	0	19,456	0	19,456		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	3,856	0	0	0	3,856	0	3,856	0		
Food Services Operations	3100	424,586	206,477	0	0	218,109	0	218,109	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	113,746	0	15,352	0	98,394	0	98,394	0		
Other Uses	5000	21,125	0	0	21,125	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>12,203,454</b>	<b>206,477</b>	<b>302,764</b>	<b>166,629</b>	<b>9,374,085</b>	<b>2,153,499</b>	<b>10,681,631</b>	<b>845,953</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:**

- 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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

6.92

8.99

10,040,537

10,681,631

687,178

845,953

7,242

114,026

694,420 (A)

959,979 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

10,681,631

845,953

7,242

853,195

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.92 X 10,681,631

739,169

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

853,195

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

114,026



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.33 %	21.22 %
Direct Costs (34 CFR 75.567)	8,604,382 (B)	9,374,085 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,123,333	2,153,499
Carry Forward: From FY 2013-2014 Data	56,186	-164,771
Total Indirect Costs	2,179,519 (A)	1,988,728 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	9,374,085
Actual Indirect Costs:	
Admin. Charges	2,153,499
Carry Forward: From FY 2013-2014 Data	56,186
Total Indirect Costs	2,209,685

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.33 X 9,374,085

2,374,456 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,209,685 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-164,771

\* 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.