



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - ESTES PARK R-3

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	7,318,208	0	0	38,181	7,280,027	0	7,280,027	0	0	
Support Serv-Students	2100-2199	385,089	0	0	0	385,089	0	385,089	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	396,577	0	0	0	396,577	0	396,577	0	0	
Educational Library Services	2220	207,403	0	0	16,516	190,887	0	190,887	0	0	
Support Serv-General Admin w/ Grants	2300	882	0	0	0	882	0	882	0	0	
Support Serv-General Admin w/o Grants	2300	98,431	0	0	0	0	98,431	98,431	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	400,572	0	0	53,704	0	346,868	0	346,868	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	768,342	0	0	8,949	759,393	0	759,393	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	339,751	0	0	0	0	339,751	0	339,751	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	943,056	0	0	0	0	943,056	943,056	0	0	
Student Transportation Services	2700-2799	601,272	0	110,009	-292	491,555	0	491,555	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	709,039	0	138,278	0	0	570,761	0	570,761	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	14,355	0	0	0	14,355	0	14,355	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	17,529	0	0	0	0	17,529	0	17,529	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	1,934	0	0	0	1,934	0	1,934	0	0	
Food Services Operations	3100	425,936	208,550	0	0	217,386	0	217,386	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	75,138	0	0	0	75,138	0	75,138	0	0	
Other Uses	5000	29,594	0	0	29,594	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		12,733,108	208,550	248,287	146,652	9,813,223	2,316,396	10,854,710	1,274,909		



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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10.5

9,844,696

1,207,580

606,605

1,814,185 (A)

FY 2018-2019

10.50

10,854,710

1,274,909

741,769

2,016,678 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

10,854,710

1,274,909

606,605

1,881,514

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 10,854,710

1,139,745

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,881,514

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

741,769



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.61 %	23.50 %
Direct Costs (34 CFR 75.567)	8,933,388 (B)	9,813,223 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,118,888	2,316,396
Carry Forward: From FY 2014-2015 Data	-10,096	-10,602
Total Indirect Costs	2,108,792 (A)	2,305,794 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	9,813,223
Actual Indirect Costs:	
Admin. Charges	2,316,396
Carry Forward: From FY 2014-2015 Data	-10,096
Total Indirect Costs	2,306,300

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.61 X 9,813,223

2,316,902 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,306,300 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-10,602

* 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.