



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - Estes Park R-3

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	7,827,322	0	0	38,439	7,788,883	0	7,788,883	0
Support Serv-Students	2100-2199	503,482	0	0	0	503,482	0	503,482	0
Support Serv-Inst Staff	2200-2219, 2221-2299	826,179	0	0	0	826,179	0	826,179	0
Educational Library Services	2220	225,292	0	0	13,342	211,950	0	211,950	0
Support Serv-General Admin w/ Grants	2300	24,563	0	0	0	24,563	0	24,563	0
Support Serv-General Admin w/o Grants	2300	103,454	0	0	0	0	103,454	103,454	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	476,571	0	0	44,156	0	432,415	0	432,415
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	870,966	0	0	1,943	869,023	0	869,023	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	360,348	0	0	0	0	360,348	0	360,348
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	1,020,967	0	0	6,420	0	1,014,547	1,014,547	0
Student Transportation Services	2700-2799	603,596	0	0	0	603,596	0	603,596	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	905,260	0	133,309	0	0	771,951	0	771,951
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	9,571	0	0	0	9,571	0	9,571	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	20,610	0	0	0	0	20,610	0	20,610
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	1,945	0	0	0	1,945	0	1,945	0
Food Services Operations	3100	489,072	238,740	0	0	250,332	0	250,332	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	0	0	0	0	0	0	0	0
Other Uses	5000	32,663	0	0	32,663	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		14,301,861	238,740	133,309	136,963	11,089,524	2,703,325	12,207,525	1,585,324



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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)
 - 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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	10,854,710	12,207,525
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,207,580	1,585,324
Carry Forward: From FY 2016-2017 Data	741,769	1,045,303
Total Indirect Costs	1,949,349 (A)	2,630,627 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	12,207,525	
Actual Indirect Costs:		
Admin. Charges	1,585,324	
Carry Forward: From FY 2016-2017 Data	741,769	
Total Indirect Costs	2,327,093	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 12,207,525	1,281,790	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,327,093	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,045,303	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.50 %	25.16 %
Direct Costs (34 CFR 75.567)	9,813,223 (B)	11,089,524 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,118,888	2,703,325
Carry Forward: From FY 2016-2017 Data	-10,602	86,685
Total Indirect Costs	2,108,286 (A)	2,790,010 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	11,089,524	
Actual Indirect Costs:		
Admin. Charges	2,703,325	
Carry Forward: From FY 2016-2017 Data	-10,602	
Total Indirect Costs	2,692,723	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.50 X 11,089,524	2,606,038 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,692,723 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	86,685	

* 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.