



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570 - Estes Park R-3

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	8,135,360	0	1,163	103,482	8,030,715	0	8,030,715	0		
Support Serv-Students	2100-2199	594,147	0	0	0	594,147	0	594,147	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,100,066	0	0	0	1,100,066	0	1,100,066	0		
Educational Library Services	2220	230,179	0	0	8,589	221,590	0	221,590	0		
Support Serv-General Admin w/ Grants	2300	18,292	0	0	0	18,292	0	18,292	0		
Support Serv-General Admin w/o Grants	2300	103,877	0	0	0	0	103,877	103,877	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	471,301	0	0	43,625	0	427,676	0	427,676		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	883,552	0	0	1,619	881,933	0	881,933	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	337,636	0	0	645	0	336,991	0	336,991		
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	995,253	0	0	0	0	995,253	995,253	0		
Student Transportation Services	2700-2799	496,493	0	0	0	496,493	0	496,493	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	1,137,692	0	333,484	0	0	804,208	0	804,208		
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	4,399	0	0	0	4,399	0	4,399	0		
Other Sup Services w Grants	2900	8,297	0	0	0	8,297	0	8,297	0		
Other Sup Services w/o Grants	2900	21,939	0	0	0	0	21,939	0	21,939		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	1,956	0	0	0	1,956	0	1,956	0		
Food Services Operations	3100	554,906	271,813	0	0	283,093	0	283,093	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	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		15,095,345	271,813	334,647	157,960	11,640,981	2,689,944	12,740,111	1,590,814		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
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)	11,163,359	12,740,111
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	845,953	1,590,814
Carry Forward: From FY 2017-2018 Data	480,452	733,554
Total Indirect Costs	1,326,405 (A)	2,324,368 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	12,740,111	
Actual Indirect Costs:		
Admin. Charges	1,590,814	
Carry Forward: From FY 2017-2018 Data	480,452	
Total Indirect Costs	2,071,266	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 12,740,111	1,337,712	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,071,266	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	733,554	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.38 %	21.93 %
Direct Costs (34 CFR 75.567)	10,098,193 (B)	11,640,981 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,153,499	2,689,944
Carry Forward: From FY 2017-2018 Data	127,570	-136,967
Total Indirect Costs	2,281,069 (A)	2,552,977 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	11,640,981	
Actual Indirect Costs:		
Admin. Charges	2,689,944	
Carry Forward: From FY 2017-2018 Data	127,570	
Total Indirect Costs	2,817,514	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.38 X 11,640,981	2,954,481 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,817,514 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-136,967	

* 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.