



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2610 - Park County RE-2

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

(Using FY 2019-2020 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	5,224,976	0	27,113	582,804	4,615,059	0	4,615,059	0
Support Serv-Students	2100-2199	559,964	0	0	0	559,964	0	559,964	0
Support Serv-Inst Staff	2200-2219, 2221-2299	90,402	0	0	0	90,402	0	90,402	0
Educational Library Services	2220	4,030	0	0	0	4,030	0	4,030	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	47,441	0	0	0	0	47,441	47,441	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	596,881	0	0	0	0	596,881	0	596,881
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	781,900	0	0	0	781,900	0	781,900	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	14,830	0	0	0	0	14,830	0	14,830
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	78,924	0	0	0	0	78,924	78,924	0
Oper & Maint of Plant Serv w/ Grants	2600	240,527	0	0	0	240,527	0	240,527	0
Oper & Maint of Plant Serv w/o Grants	2600	1,203,176	0	47,632	0	0	1,155,544	1,155,544	0
Student Transportation Services	2700-2799	259,545	0	0	0	259,545	0	259,545	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	363,349	0	12,549	0	0	350,800	0	350,800
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	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	436,715	104,462	0	39	332,214	0	332,214	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	1,810	0	0	0	1,810	0	1,810	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,326	0	4,326	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		9,908,796	104,462	91,620	582,843	6,885,451	2,244,420	8,167,360	962,511



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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)	6,141,905	8,167,360
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	470,582	962,511
Carry Forward: From FY 2017-2018 Data	381,220	486,158
Total Indirect Costs	851,802 (A)	1,448,669 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	8,167,360	
Actual Indirect Costs:		
Admin. Charges	962,511	
Carry Forward: From FY 2017-2018 Data	381,220	
Total Indirect Costs	1,343,731	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,167,360	857,573	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,343,731	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	486,158	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	5,348,756 (B)	6,885,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,535,109	2,244,420
Carry Forward: From FY 2017-2018 Data	220,458	399,243
Total Indirect Costs	1,755,567 (A)	2,643,663 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	6,885,451	
Actual Indirect Costs:		
Admin. Charges	2,244,420	
Carry Forward: From FY 2017-2018 Data	220,458	
Total Indirect Costs	2,464,878	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 6,885,451	2,065,635 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,464,878 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	399,243	

* 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.