



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830 - Telluride R-1

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	8,522,359	1,676	65,957	145,387	8,309,339	0	8,309,339	0
Support Serv-Students	2100-2199	731,756	0	0	83,460	648,296	0	648,296	0
Support Serv-Inst Staff	2200-2219, 2221-2299	993,353	0	39,401	0	953,952	0	953,952	0
Educational Library Services	2220	620	0	0	0	620	0	620	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	95,946	0	393	0	0	95,553	95,553	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	346,012	0	0	0	0	346,012	0	346,012
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	786,984	0	0	0	786,984	0	786,984	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	206,850	0	1,482	7,023	0	198,345	0	198,345
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	124,660	0	0	0	0	124,660	124,660	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	1,325,210	3,246	3,246	0	0	1,318,718	1,318,718	0
Student Transportation Services	2700-2799	223,406	0	0	0	223,406	0	223,406	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	348,459	0	1,089	500	0	346,870	0	346,870
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	390	0	0	0	0	390	0	390
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	3,222	0	0	0	3,222	0	3,222	0
Food Services Operations	3100	392,836	153,648	0	0	239,188	0	239,188	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	100,207	0	0	0	100,207	0	100,207	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	959,786	0	959,786	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	102,796	0	0	94,150	8,646	0	8,646	0
Total All Programs		15,264,852	158,570	1,071,354	330,520	11,273,860	2,430,548	12,812,791	891,617



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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)	7.24	6.07
Direct Costs (34 CFR 75.567)	10,968,026	12,812,791
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	852,172	891,617
Carry Forward: From FY 2016-2017 Data	-77,268	-113,297
Total Indirect Costs	774,904 (A)	778,320 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	12,812,791	
Actual Indirect Costs:		
Admin. Charges	891,617	
Carry Forward: From FY 2016-2017 Data	-77,268	
Total Indirect Costs	814,349	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.24 X 12,812,791	927,646	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	814,349	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-113,297	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.21 %	23.78 %
Direct Costs (34 CFR 75.567)	9,941,124 (B)	11,273,860 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,599,215	2,430,548
Carry Forward: From FY 2016-2017 Data	210,616	249,978
Total Indirect Costs	1,809,831 (A)	2,680,526 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	11,273,860	
Actual Indirect Costs:		
Admin. Charges	2,430,548	
Carry Forward: From FY 2016-2017 Data	210,616	
Total Indirect Costs	2,641,164	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.21 X 11,273,860	2,391,186 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,641,164 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	249,978	

* 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.