



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830 - Telluride R-1

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<br>A | Food<br>B      | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 8,770,945             | 0              | 95,739         | 10,025                       | 8,665,181                 | 0                | 8,665,181               | 0                |
| Support Serv-Students                                    | 2100-2199            | 816,401               | 0              | 0              | 94,000                       | 722,401                   | 0                | 722,401                 | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 1,293,281             | 0              | 115,686        | 0                            | 1,177,595                 | 0                | 1,177,595               | 0                |
| Educational Library Services                             | 2220                 | 0                     | 0              | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0              | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 170,045               | 0              | 0              | 0                            | 0                         | 170,045          | 170,045                 | 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                 | 357,694               | 0              | 0              | 0                            | 0                         | 357,694          | 0                       | 357,694          |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 0                     | 0              | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 769,098               | 0              | 2,098          | 0                            | 767,000                   | 0                | 767,000                 | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0              | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 169,575               | 0              | 0              | 7,314                        | 0                         | 162,261          | 0                       | 162,261          |
| 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                 | 141,886               | 0              | 0              | 0                            | 0                         | 141,886          | 141,886                 | 0                |
| Oper & Maint of Plant Serv w/ Grants                     | 2600                 | 19,132                | 0              | 0              | 0                            | 19,132                    | 0                | 19,132                  | 0                |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 1,438,120             | 0              | 0              | 0                            | 0                         | 1,438,120        | 1,438,120               | 0                |
| Student Transportation Services                          | 2700-2799            | 398,679               | 0              | 149,480        | 0                            | 249,199                   | 0                | 249,199                 | 0                |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 3,841                 | 0              | 0              | 3,841                        | 0                         | 0                | 0                       | 0                |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 406,596               | 0              | 0              | 475                          | 0                         | 406,121          | 0                       | 406,121          |
| 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                 | 51,959                | 0              | 0              | 0                            | 0                         | 51,959           | 0                       | 51,959           |
| Volunteer Services                                       | 2910                 | 0                     | 0              | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Non-Instructional Services                               | 3000-3099            | 504                   | 0              | 0              | 0                            | 504                       | 0                | 504                     | 0                |
| Food Services Operations                                 | 3100                 | 340,712               | 109,703        | 0              | 0                            | 231,009                   | 0                | 231,009                 | 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                 | 103,646               | 0              | 0              | 0                            | 103,646                   | 0                | 103,646                 | 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                 | 187,725               | 0              | 0              | 187,725                      | 0                         | 0                | 0                       | 0                |
| <b>Total All Programs</b>                                |                      | <b>15,439,839</b>     | <b>109,703</b> | <b>363,003</b> | <b>303,380</b>               | <b>11,935,667</b>         | <b>2,728,086</b> | <b>13,685,718</b>       | <b>978,035</b>   |



# 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:**

- 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) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 9.55         | 6.40         |
| Direct Costs (34 CFR 75.567)   | 11,523,017   | 13,685,718   |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 605,433      | 978,035      |
| Carry Forward: From FY 2017-2018 Data                                  | 226,560      | -102,391     |
| Total Indirect Costs   | 831,993 (A)  | 875,644 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2019-2020)                  |              |              |
| Actual Direct Costs  | 13,685,718   |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 978,035      |              |
| Carry Forward: From FY 2017-2018 Data                                  | 226,560      |              |
| Total Indirect Costs   | 1,204,595    |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 9.55 X 13,685,718  | 1,306,986    |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 1,204,595    |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | -102,391     |              |

UNRESTRICTED RATE

|  | FY 2019-2020   | FY 2021-2022   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 27.93 %        | 22.75 %        |
| Direct Costs (34 CFR 75.567)   | 10,153,410 (B) | 11,935,667 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 1,606,287      | 2,728,086      |
| Carry Forward: From FY 2017-2018 Data                                  | 592,258        | -13,288        |
| Total Indirect Costs   | 2,198,545 (A)  | 2,714,798 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2019-2020)                         |                |                |
| Actual Direct Costs  | 11,935,667     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 2,728,086      |                |
| Carry Forward: From FY 2017-2018 Data                                  | 592,258        |                |
| Total Indirect Costs   | 3,320,344      |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 27.93 X 11,935,667   | 3,333,632 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 3,320,344 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | -13,288        |                |

\* 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.