



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830 - TELLURIDE R-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	6,696,828	0	230,052	296,707	6,170,069	-	6,170,069	-	-	
Support Serv-Students	2100-2199	373,230	0	0	0	373,230	-	373,230	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	429,666	0	0	0	429,666	-	429,666	-	-	
Educational Library Services	2220	109,451	0	0	0	109,451	-	109,451	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	299,284	0	2,064	0	-	297,220	297,220	-	-	
Support Serv-School Admin	2400-2499	590,150	0	0	0	590,150	-	590,150	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	206,046	0	0	4,252	-	201,794	-	201,794	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	779,329	0	371	0	-	778,959	778,959	-	-	
Student Transportation Services	2700-2799	250,021	0	0	0	250,021	-	250,021	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	290,390	0	0	0	-	290,390	-	290,390	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	270,283	113,802	3,515	0	152,966	-	152,966	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	150,117	0	0	0	150,117	-	150,117	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	378,181	0	3,570	0	374,612	-	374,612	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		10,822,976				8,600,281	1,568,362	9,676,460	492,184		



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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)

2. All Costs = all objects

3. Food = objects 0630, 0633

4. Capital = objects 0700-0734,0736-0799

5. Other Expenses/Uses = objects

0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only

6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.29 %	2.49 %
Direct Costs (34 CFR 75.567)	7,698,071 (B)	9,676,460 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	599,055	492,184
Carry Forward	-38,117	-251,347
Total Indirect Costs	560,938 (A)	240,837 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	9,676,460	
Actual Indirect Costs:		
Admin. Charges	492,184	
Carry Forward	-38,117	
Total Indirect Costs	454,067	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.29 X 9,676,460	705,414 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	454,067 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-251,347	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.51 %	13.03 %
Direct Costs (34 CFR 75.567)	6,722,424 (B)	8,600,281 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,574,702	1,568,362
Carry Forward	6,062	-447,502
Total Indirect Costs	1,580,764 (A)	1,120,861 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	8,600,281	
Actual Indirect Costs:		
Admin. Charges	1,568,362	
Carry Forward	6,062	
Total Indirect Costs	1,574,424	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.51 X 8,600,281	2,021,926 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,574,424 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-447,502	

* 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.