



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830 - TELLURIDE R-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	7,199,644	0	165,924	470,087	6,563,633	-	6,563,633	-
Support Serv-Students	2100-2199	485,201	0	5,748	9,397	470,057	-	470,057	-
Support Serv-Inst Staff	2200-2219, 2221-2299	521,534	0	0	0	521,534	-	521,534	-
Educational Library Services	2220	73,374	0	0	6,582	66,792	-	66,792	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	31,731	0	0	0	-	31,731	31,731	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	363,681	0	392	0	-	363,289	-	363,289
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	654,049	0	0	0	654,049	-	654,049	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	214,153	0	0	6,022	-	208,131	-	208,131
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	716,081	0	770	0	-	715,312	715,312	-
Student Transportation Services	2700-2799	266,868	0	0	0	266,868	-	266,868	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	280,752	0	0	0	-	280,752	-	280,752
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	270,486	122,677	0	0	147,809	-	147,809	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	187,125	0	0	0	187,125	-	187,125	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	279,831	0	-49	0	279,880	-	279,880	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		11,544,511	122,677	172,784	492,087	9,157,748	1,599,215	9,904,790	852,172



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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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.76 %	9.01 %
Direct Costs (34 CFR 75.567)	83,463 (B)	9,904,790 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	691,123	852,172
Carry Forward	-43,682	39,879
Total Indirect Costs	647,441 (A)	892,051 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	9,904,790	
Actual Indirect Costs:		
Admin. Charges	852,172	
Carry Forward	-43,682	
Total Indirect Costs	808,490	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.76 X 9,904,790	768,612 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	808,490 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	39,879	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.07 %	11.26 %
Direct Costs (34 CFR 75.567)	7,313,737 (B)	9,157,748 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,723,710	1,599,215
Carry Forward	37,068	-567,987
Total Indirect Costs	1,760,778 (A)	1,031,227 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	9,157,748	
Actual Indirect Costs:		
Admin. Charges	1,599,215	
Carry Forward	37,068	
Total Indirect Costs	1,636,283	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.07 X 9,157,748	2,204,270 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,636,283 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-567,987	

* 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.