



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - DURANGO 9-R

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	24,475,687	0	106,305	0	24,369,382	-	24,369,382	-	-	
Support Serv-Students	2100-2199	2,246,508	0	3,162	4,419	2,238,927	-	2,238,927	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,036,150	0	21,494	11,681	2,002,976	-	2,002,976	-	-	
Educational Library Services	2220	957,444	0	5,253	0	952,191	-	952,191	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	495,580	0	9,145	0	-	486,435	486,435	-	-	
Support Serv-School Admin	2400-2499	2,710,654	0	3,980	0	2,706,674	-	2,706,674	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	687,148	0	2,998	-1	-	684,151	-	684,151	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	3,913,906	0	26,996	0	-	3,886,910	3,886,910	-	-	
Student Transportation Services	2700-2799	1,192,200	0	-2,052	0	1,194,252	-	1,194,252	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	12,294	0	0	0	12,294	-	12,294	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,438,354	0	607,394	0	-	1,830,960	-	1,830,960	-	
Planning/Evaluation	2810-2814	8,131	0	0	0	8,131	-	8,131	-	-	
Other Support Services w/ Grants	2900	41,288	0	0	0	41,288	-	41,288	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,483,669	668,986	29,754	31	784,898	-	784,898	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	195,485	0	2,186	0	193,299	-	193,299	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	151,480	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	154,007	-	-	-	-	-	-	-	-	
Total All Programs		43,199,985				34,504,311	6,888,456	38,877,656	2,515,111		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.49 %	8.03 %
Direct Costs (34 CFR 75.567)	36,245,253 (B)	38,877,656 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,817,577	2,515,111
Carry Forward	-552,355	605,926
Total Indirect Costs	1,265,222 (A)	3,121,037 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	38,877,656	
Actual Indirect Costs:		
Admin. Charges	2,515,111	
Carry Forward	-552,355	
Total Indirect Costs	1,962,756	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.49 X 38,877,656	1,356,830 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,962,756 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	605,926	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.27 %	19.88 %
Direct Costs (34 CFR 75.567)	31,662,997 (B)	34,504,311 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,399,834	6,888,456
Carry Forward	-614,389	-29,871
Total Indirect Costs	5,785,445 (A)	6,858,585 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	34,504,311	
Actual Indirect Costs:		
Admin. Charges	6,888,456	
Carry Forward	-614,389	
Total Indirect Costs	6,274,067	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.27 X 34,504,311	6,303,938 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,274,067 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-29,871	

* 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.