



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - DURANGO 9-R

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	25,614,164	0	48,157	0	25,566,008	-	25,566,008	-	-	
Support Serv-Students	2100-2199	2,586,401	0	84,199	0	2,502,203	-	2,502,203	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,777,520	0	11,954	0	2,765,567	-	2,765,567	-	-	
Educational Library Services	2220	680,648	0	3,740	0	676,909	-	676,909	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	528,177	0	515	0	-	527,662	527,662	-	-	
Support Serv-School Admin	2400-2499	2,910,208	0	10,261	0	2,899,947	-	2,899,947	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	650,264	0	4,715	16	-	645,533	-	645,533	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	4,013,659	0	12,703	0	-	4,000,956	4,000,956	-	-	
Student Transportation Services	2700-2799	1,405,124	0	52,204	0	1,352,920	-	1,352,920	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,050,051	0	280,991	0	-	1,769,060	-	1,769,060	-	
Planning/Evaluation	2810-2814	3,438	0	0	0	3,438	-	3,438	-	-	
Other Support Services w/ Grants	2900	215	0	0	0	215	-	215	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,524,414	645,630	22,334	0	856,450	-	856,450	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	343,593	0	0	0	343,593	-	343,593	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	389,271	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	237,013	-	-	-	-	-	-	-	-	
Total All Programs		45,714,160				36,967,248	6,943,212	41,495,866	2,414,594		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	0.88 %	8.29 %
Direct Costs (34 CFR 75.567)	37,398,454 (B)	41,495,866 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,351,776	2,414,594
Carry Forward	-1,023,988	1,025,442
Total Indirect Costs	327,788 (A)	3,440,036 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	41,495,866	
Actual Indirect Costs:		
Admin. Charges	2,414,594	
Carry Forward	-1,023,988	
Total Indirect Costs	1,390,606	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.88 X 41,495,866	365,164 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,390,606 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,025,442	

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)	13.61 %	20.04 %
Direct Costs (34 CFR 75.567)	32,832,457 (B)	36,967,248 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,917,773	6,943,212
Carry Forward	-1,447,920	464,050
Total Indirect Costs	4,469,853 (A)	7,407,262 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	36,967,248	
Actual Indirect Costs:		
Admin. Charges	6,943,212	
Carry Forward	-1,447,920	
Total Indirect Costs	5,495,292	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.61 X 36,967,248	5,031,242 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	5,495,292 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	464,050	

* 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.