



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - DURANGO 9-R

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	25,503,702	0	59,317	491,096	24,953,289	0	24,953,289	0
Support Serv-Students	2100-2199	2,617,827	0	72,162	0	2,545,665	0	2,545,665	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,242,576	0	65,564	0	2,177,012	0	2,177,012	0
Educational Library Services	2220	372,044	0	2,488	14,699	354,857	0	354,857	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	491,154	0	0	0	0	491,154	491,154	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,077,514	0	12,433	0	3,065,081	0	3,065,081	0
Sup Serv-Business w/ Grants	2500	757	0	0	0	757	0	757	0
Sup Serv-Business w/o Grants	2500	594,437	0	23,131	-294	0	571,600	0	571,600
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	4,415,692	0	0	0	0	4,415,692	4,415,692	0
Student Transportation Services	2700-2799	1,148,935	0	6,609	0	1,142,326	0	1,142,326	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,476,679	0	274,700	0	0	2,201,979	0	2,201,979
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	970	0	0	294	676	0	676	0
Other Sup Services w/o Grants	2900	53,598	0	0	0	0	53,598	0	53,598
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	1,480,153	676,340	0	0	803,813	0	803,813	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	367,427	0	0	0	367,427	0	367,427	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	77,626	0	77,626	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	264,241	0	0	264,241	0	0	0	0
Total All Programs		45,185,332	676,340	594,030	770,036	35,410,903	7,734,023	40,317,749	2,827,177



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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)
 - 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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

8.29

8.28

41,495,866

40,317,749

2,414,594

2,827,177

1,025,442

510,278

3,440,036 (A)

3,337,455 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

40,317,749

2,827,177

1,025,442

3,852,619

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.29 X 40,317,749

3,342,341

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,852,619

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

510,278



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.04 %	24.95 %
Direct Costs (34 CFR 75.567)	36,967,248 (B)	35,410,903 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,943,212	7,734,023
Carry Forward: From FY 2013-2014 Data	464,050	1,101,728
Total Indirect Costs	7,407,262 (A)	8,835,751 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	35,410,903
Actual Indirect Costs:	
Admin. Charges	7,734,023
Carry Forward: From FY 2013-2014 Data	464,050
Total Indirect Costs	8,198,073

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.04 X 35,410,903

7,096,345 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

8,198,073 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

1,101,728

* 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.