



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - DURANGO 9-R

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	33,630,998	0	47,905	149,218	33,433,875	0	33,433,875	0		
Support Serv-Students	2100-2199	4,253,161	0	0	48,677	4,204,484	0	4,204,484	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,883,968	0	0	0	2,883,968	0	2,883,968	0		
Educational Library Services	2220	467,810	0	0	14,015	453,795	0	453,795	0		
Support Serv-General Admin w/ Grants	2300	20,524	0	0	0	20,524	0	20,524	0		
Support Serv-General Admin w/o Grants	2300	857,104	0	1,470	184,131	0	671,503	671,503	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	362,086	0	0	0	0	362,086	0	362,086		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,343,415	0	0	1,101	3,342,314	0	3,342,314	0		
Sup Serv-Business w/ Grants	2500	332,544	0	8,527	323,378	639	0	639	0		
Sup Serv-Business w/o Grants	2500	860,102	0	0	0	0	860,102	0	860,102		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	33,872	0	33,488	0	384	0	384	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,276,333	0	18,256	0	0	5,258,077	5,258,077	0		
Student Transportation Services	2700-2799	1,480,653	0	0	0	1,480,653	0	1,480,653	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	2,618,367	0	5,932	0	0	2,612,435	0	2,612,435		
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	142	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	4,177	0	0	1,290	2,887	0	2,887	0		
Other Sup Services w/o Grants	2900	36,643	0	0	14,344	0	22,299	0	22,299		
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	1,716,053	778,714	0	0	937,339	0	937,339	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	339,997	0	0	0	339,997	0	339,997	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	43,877	0	43,877	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	291,613	0	0	291,613	0	0	0	0		
Total All Programs		58,853,297	778,714	159,455	1,027,767	47,100,859	9,786,502	53,030,439	3,856,922		



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.28	7.23
Direct Costs (34 CFR 75.567)	40,317,749	53,030,439
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,414,594	3,856,922
Carry Forward: From FY 2015-2016 Data	510,278	-23,720
Total Indirect Costs	2,924,872 (A)	3,833,202 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	53,030,439
Actual Indirect Costs:	
Admin. Charges	3,856,922
Carry Forward: From FY 2015-2016 Data	510,278
Total Indirect Costs	4,367,200

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.28 X 53,030,439

4,390,920

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

4,367,200

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-23,720



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.95 %	18.94 %
Direct Costs (34 CFR 75.567)	35,410,903 (B)	47,100,859 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,943,212	9,786,502
Carry Forward: From FY 2015-2016 Data	1,101,728	-863,434
Total Indirect Costs	8,044,940 (A)	8,923,068 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	47,100,859
Actual Indirect Costs:	
Admin. Charges	9,786,502
Carry Forward: From FY 2015-2016 Data	1,101,728
Total Indirect Costs	10,888,230

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.95 X 47,100,859

11,751,664 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

10,888,230 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-863,434

* 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.