



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - Durango 9-R

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	38,010,091	0	138,269	179,541	37,692,281	0	37,692,281	0
Support Serv-Students	2100-2199	4,570,940	0	114,979	135,717	4,320,244	0	4,320,244	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,293,614	0	6,916	1,836	3,284,862	0	3,284,862	0
Educational Library Services	2220	396,592	0	360	15,668	380,564	0	380,564	0
Support Serv-General Admin w/ Grants	2300	51,470	0	49,158	0	2,312	0	2,312	0
Support Serv-General Admin w/o Grants	2300	346,246	0	15,122	35,160	0	295,964	295,964	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	436,688	0	0	0	0	436,688	0	436,688
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,326,721	0	3,793	997	3,321,931	0	3,321,931	0
Sup Serv-Business w/ Grants	2500	222,750	0	0	214,839	7,911	0	7,911	0
Sup Serv-Business w/o Grants	2500	741,335	0	7,177	-3,843	0	738,001	0	738,001
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	1,087	0	0	0	1,087	0	1,087	0
Oper & Maint of Plant Serv w/o Grants	2600	6,272,246	0	410,785	0	0	5,861,461	5,861,461	0
Student Transportation Services	2700-2799	1,739,271	0	101,007	0	1,638,264	0	1,638,264	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,115	0	0	0	1,115	0	1,115	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,888,199	0	577,026	0	0	2,311,173	0	2,311,173
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	7,033	0	0	0	7,033	0	7,033	0
Other Sup Services w/o Grants	2900	534,267	0	0	211,825	0	322,442	0	322,442
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	1,778,733	770,556	39,816	0	968,361	0	968,361	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	301,138	0	0	0	301,138	0	301,138	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	507,572	0	0	507,572	0	0	0	0
<b>Total All Programs</b>		<b>65,427,108</b>	<b>770,556</b>	<b>1,464,408</b>	<b>1,299,312</b>	<b>51,927,103</b>	<b>9,965,729</b>	<b>58,084,528</b>	<b>3,808,304</b>



# Colorado Department of Education

## Indirect Cost Report

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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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.72	4.53
Direct Costs (34 CFR 75.567)	43,129,368	58,084,528
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,727,717	3,808,304
Carry Forward: From FY 2016-2017 Data	658,661	-1,178,851
Total Indirect Costs	3,386,378 (A)	2,629,453 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	58,084,528	
Actual Indirect Costs:		
Admin. Charges	3,808,304	
Carry Forward: From FY 2016-2017 Data	658,661	
Total Indirect Costs	4,466,965	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.72 X 58,084,528	5,645,816	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,466,965	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,178,851	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.86 %	15.27 %
Direct Costs (34 CFR 75.567)	38,098,339 (B)	51,927,103 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,305,571	9,965,729
Carry Forward: From FY 2016-2017 Data	905,762	-2,037,587
Total Indirect Costs	8,211,333 (A)	7,928,142 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	51,927,103	
Actual Indirect Costs:		
Admin. Charges	9,965,729	
Carry Forward: From FY 2016-2017 Data	905,762	
Total Indirect Costs	10,871,491	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.86 X 51,927,103	12,909,078 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	10,871,491 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-2,037,587	

\* 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.