



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520 - Durango 9-R

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	32,523,552	0	249,380	12,499	32,261,673	0	32,261,673	0
Support Serv-Students	2100-2199	4,369,972	0	138,143	109,642	4,122,187	0	4,122,187	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,114,804	0	57,406	3,305	3,054,093	0	3,054,093	0
Educational Library Services	2220	386,031	0	6,377	8,733	370,921	0	370,921	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	584,773	0	3,295	260,689	0	320,789	320,789	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	418,652	0	0	0	0	418,652	0	418,652
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,654,239	0	31,600	1,657	3,620,982	0	3,620,982	0
Sup Serv-Business w/ Grants	2500	38	0	0	0	38	0	38	0
Sup Serv-Business w/o Grants	2500	742,327	0	1,288	0	0	741,039	0	741,039
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	19,848	0	0	0	19,848	0	19,848	0
Oper & Maint of Plant Serv w/o Grants	2600	6,014,060	0	528,775	0	0	5,485,285	5,485,285	0
Student Transportation Services	2700-2799	1,662,032	0	50,109	0	1,611,923	0	1,611,923	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	19,799	0	0	0	19,799	0	19,799	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,907,912	0	153,482	0	0	8,754,430	0	8,754,430
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	1,954	0	0	0	1,954	0	1,954	0
Other Sup Services w/o Grants	2900	416,355	0	0	19,101	0	397,254	0	397,254
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	1,720,637	634,523	542	0	1,085,572	0	1,085,572	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	288,191	0	0	0	288,191	0	288,191	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	106,834	0	101,462	0	5,372	0	5,372	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
Total All Programs		65,459,582	634,523	1,321,859	923,198	46,462,553	16,117,449	52,268,627	10,311,375



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.23	10.50
Direct Costs (34 CFR 75.567)	53,030,439	52,268,627
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,414,594	10,311,375
Carry Forward: From FY 2017-2018 Data	-23,720	6,508,633
Total Indirect Costs	2,390,874 (A)	16,820,008 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	52,268,627	
Actual Indirect Costs:		
Admin. Charges	10,311,375	
Carry Forward: From FY 2017-2018 Data	-23,720	
Total Indirect Costs	10,287,655	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.23 X 52,268,627	3,779,022	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	10,287,655	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	6,508,633	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.94 %	30.00 %
Direct Costs (34 CFR 75.567)	47,100,859 (B)	46,462,553 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,943,212	16,117,449
Carry Forward: From FY 2017-2018 Data	-863,434	6,454,007
Total Indirect Costs	6,079,778 (A)	22,571,456 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	46,462,553	
Actual Indirect Costs:		
Admin. Charges	16,117,449	
Carry Forward: From FY 2017-2018 Data	-863,434	
Total Indirect Costs	15,254,015	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.94 X 46,462,553	8,800,008 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	15,254,015 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	6,454,007	

* 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.