



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0060 - STRASBURG 31J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	4,710,646	0	7,772	307,688	4,395,186	-	4,395,186	-		
Support Serv-Students	2100-2199	257,497	0	0	0	257,497	-	257,497	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	23,180	0	0	0	23,180	-	23,180	-		
Educational Library Services	2220	43,705	0	0	0	43,705	-	43,705	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	536,152	0	258	0	-	535,894	535,894	-		
Support Serv-School Admin	2400-2499	528,319	0	0	1,103	527,217	-	527,217	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	30,745	0	0	0	-	30,745	-	30,745		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,021,263	0	3,830	0	-	1,017,432	1,017,432	-		
Student Transportation Services	2700-2799	342,581	0	0	0	342,581	-	342,581	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	103,469	0	0	0	-	103,469	-	103,469		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	345,795	190,876	0	0	154,919	-	154,919	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		7,943,354				5,744,285	1,687,541	7,297,612	134,214		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	0.08 %	2.55 %
Direct Costs (34 CFR 75.567)	7,000,150 (B)	7,297,612 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	81,996	134,214
Carry Forward	-76,687	51,689
Total Indirect Costs	5,309 (A)	185,903 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	7,297,612	
Actual Indirect Costs:		
Admin. Charges	134,214	
Carry Forward	-76,687	
Total Indirect Costs	57,527	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.08 X 7,297,612	5,838 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	57,527 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	51,689	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.78 %	30.00 %
Direct Costs (34 CFR 75.567)	5,611,418 (B)	5,744,285 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,470,727	1,687,541
Carry Forward	-192,444	186,549
Total Indirect Costs	1,278,283 (A)	1,874,090 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	5,744,285	
Actual Indirect Costs:		
Admin. Charges	1,687,541	
Carry Forward	-192,444	
Total Indirect Costs	1,495,097	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.78 X 5,744,285	1,308,548 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,495,097 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	186,549	

* 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.