



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0060 - STRASBURG 31J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	4,975,642	0	4,430	292,321	4,678,891	-	4,678,891	-	-	
Support Serv-Students	2100-2199	266,569	0	0	0	266,569	-	266,569	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	72,225	0	0	0	72,225	-	72,225	-	-	
Educational Library Services	2220	44,877	0	0	0	44,877	-	44,877	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	289,181	0	2,834	0	-	286,347	286,347	-	-	
Support Serv-School Admin	2400-2499	642,508	0	0	1,455	641,053	-	641,053	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	198,629	0	490	0	-	198,139	-	198,139	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,068,581	0	0	0	-	1,068,581	1,068,581	-	-	
Student Transportation Services	2700-2799	375,312	0	0	0	375,312	-	375,312	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	238,497	0	0	0	-	238,497	-	238,497	-	
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	341,683	191,862	0	0	149,820	-	149,820	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>8,513,704</b>				<b>6,228,747</b>	<b>1,791,564</b>	<b>7,583,676</b>	<b>436,635</b>		



# Colorado Department of Education

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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.81 %	9.20 %
Direct Costs (34 CFR 75.567)	7,027,258 (B)	7,583,676 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	159,705	436,635
Carry Forward	37,665	261,199
Total Indirect Costs	197,370 (A)	697,835 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	7,583,676	
Actual Indirect Costs:		
Admin. Charges	436,635	
Carry Forward	37,665	
Total Indirect Costs	474,300	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.81 X 7,583,676	213,101 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	474,300 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	261,199	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	32.34 %	26.83 %
Direct Costs (34 CFR 75.567)	5,507,945 (B)	6,228,747 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,679,019	1,791,564
Carry Forward	102,324	-120,489
Total Indirect Costs	1,781,343 (A)	1,671,075 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	6,228,747	
Actual Indirect Costs:		
Admin. Charges	1,791,564	
Carry Forward	102,324	
Total Indirect Costs	1,893,888	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
32.34 X 6,228,747	2,014,377 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,893,888 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-120,489	

\* 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.