



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0060 - STRASBURG 31J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	5,457,261	0	3,363	607,226	4,846,672	0	4,846,672	0
Support Serv-Students	2100-2199	282,213	0	11,331	0	270,882	0	270,882	0
Support Serv-Inst Staff	2200-2219, 2221-2299	72,430	0	0	0	72,430	0	72,430	0
Educational Library Services	2220	48,684	0	0	6,313	42,371	0	42,371	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	3,061	0	0	0	0	3,061	3,061	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	251,853	0	3,412	877	0	247,564	0	247,564
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	644,107	0	0	187,460	456,647	0	456,647	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	174,722	0	304	12,014	0	162,404	0	162,404
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,055,456	0	0	0	0	1,055,456	1,055,456	0
Student Transportation Services	2700-2799	370,688	0	26,412	0	344,276	0	344,276	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	425,979	0	45,382	8,688	0	371,909	0	371,909
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	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
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	326,782	185,342	0	0	141,440	0	141,440	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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>9,113,236</b>	<b>185,342</b>	<b>90,204</b>	<b>822,578</b>	<b>6,174,718</b>	<b>1,840,394</b>	<b>7,233,235</b>	<b>781,877</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)
  - 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	7,312,343	7,233,235
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	812,426	781,877
Carry Forward: From FY 2014-2015 Data	677,650	700,037
Total Indirect Costs	1,490,076 (A)	1,481,914 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	7,233,235
Actual Indirect Costs:	
Admin. Charges	781,877
Carry Forward: From FY 2014-2015 Data	677,650
Total Indirect Costs	1,459,527

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 7,233,235

759,490

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,459,527

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

700,037



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	6,200,002 (B)	6,174,718 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,924,766	1,840,394
Carry Forward: From FY 2014-2015 Data	88,254	76,233
Total Indirect Costs	2,013,020 (A)	1,916,627 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	6,174,718
Actual Indirect Costs:	
Admin. Charges	1,840,394
Carry Forward: From FY 2014-2015 Data	88,254
Total Indirect Costs	1,928,648

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 6,174,718

1,852,415 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,928,648 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

76,233

\* 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.