



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0060 - Strasburg 31J

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

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	5,798,700	0	102,296	592,031	5,104,373	0	5,104,373	0		
Support Serv-Students	2100-2199	511,030	0	0	168,416	342,614	0	342,614	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	97,859	0	0	0	97,859	0	97,859	0		
Educational Library Services	2220	51,554	0	0	4,483	47,071	0	47,071	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	117,996	0	0	104,053	0	13,943	13,943	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	281,520	0	0	0	0	281,520	0	281,520		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	446,526	0	0	3,481	443,045	0	443,045	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	206,279	0	0	0	0	206,279	0	206,279		
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	1,358,992	0	27,512	0	0	1,331,480	1,331,480	0		
Student Transportation Services	2700-2799	332,314	0	0	0	332,314	0	332,314	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	9,804	0	0	0	9,804	0	9,804	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	368,493	0	21,500	0	0	346,993	0	346,993		
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	4,859	0	0	0	0	4,859	0	4,859		
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	352,013	176,981	0	0	175,032	0	175,032	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>9,937,939</b>	<b>176,981</b>	<b>151,308</b>	<b>872,464</b>	<b>6,552,112</b>	<b>2,185,074</b>	<b>7,897,535</b>	<b>839,651</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:**

- 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)	10.50	10.50
Direct Costs (34 CFR 75.567)	7,233,235	7,897,535
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	812,426	839,651
Carry Forward: From FY 2016-2017 Data	700,037	710,447
Total Indirect Costs	1,512,463 (A)	1,550,098 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	7,897,535	
Actual Indirect Costs:		
Admin. Charges	839,651	
Carry Forward: From FY 2016-2017 Data	700,037	
Total Indirect Costs	1,539,688	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,897,535	829,241	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,539,688	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	710,447	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	6,174,718 (B)	6,552,112 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,924,766	2,185,074
Carry Forward: From FY 2016-2017 Data	76,233	295,673
Total Indirect Costs	2,000,999 (A)	2,480,747 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	6,552,112	
Actual Indirect Costs:		
Admin. Charges	2,185,074	
Carry Forward: From FY 2016-2017 Data	76,233	
Total Indirect Costs	2,261,307	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 6,552,112	1,965,634 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,261,307 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	295,673	

\* 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.