



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290 - LAS ANIMAS RE-1

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	2,692,534	0	25,245	163,124	2,504,165	-	2,504,165	-	-	
Support Serv-Students	2100-2199	145,941	0	0	0	145,941	-	145,941	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	153,590	0	0	0	153,590	-	153,590	-	-	
Educational Library Services	2220	1,711	0	0	0	1,711	-	1,711	-	-	
Support Serv-General Admin w/ Grants	2300	2,334	0	0	0	2,334	-	2,334	-	-	
Support Serv-General Admin w/o Grants	2300	127,371	0	0	0	-	127,371	127,371	-	-	
Support Serv-School Admin	2400-2499	379,632	0	3,146	0	376,486	-	376,486	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	124,689	0	0	0	-	124,689	-	124,689	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	629,512	0	925	0	-	628,587	628,587	-	-	
Student Transportation Services	2700-2799	128,634	0	19,600	0	109,034	-	109,034	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	584	0	0	0	584	-	584	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	45,072	0	0	0	-	45,072	-	45,072	-	
Planning/Evaluation	2810-2814	1,500	0	0	0	1,500	-	1,500	-	-	
Other Support Services w/ Grants	2900	3,850	0	0	0	3,850	-	3,850	-	-	
Other Support Services w/o Grants	2900	520	0	0	0	-	520	-	520	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	285,300	157,438	6,253	0	121,609	-	121,609	-	-	
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	36,206	-	-	-	-	-	-	-	-	
Total All Programs		4,758,979				3,420,805	926,238	4,176,762	170,280		



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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)	5.65 %	3.68 %
Direct Costs (34 CFR 75.567)	4,307,529 (B)	4,176,762 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	193,984	170,280
Carry Forward	49,242	-16,465
Total Indirect Costs	243,226 (A)	153,816 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	4,176,762	
Actual Indirect Costs:		
Admin. Charges	170,280	
Carry Forward	49,242	
Total Indirect Costs	219,522	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.65 X 4,176,762	235,987 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	219,522 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-16,465	

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)	28.91 %	29.84 %
Direct Costs (34 CFR 75.567)	3,613,728 (B)	3,420,805 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	887,786	926,238
Carry Forward	157,092	94,375
Total Indirect Costs	1,044,878 (A)	1,020,612 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	3,420,805	
Actual Indirect Costs:		
Admin. Charges	926,238	
Carry Forward	157,092	
Total Indirect Costs	1,083,330	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.91 X 3,420,805	988,955 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,083,330 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	94,375	

* 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.