



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0290 - LAS ANIMAS RE-1

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            | 2,723,260        | 0       | 35,615    | 181,375     | 2,506,270                       | -              | 2,506,270                  | -              | -                       |  |
| Support Serv-Students                 | 2100-2199            | 160,442          | 0       | 0         | 0           | 160,442                         | -              | 160,442                    | -              | -                       |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 160,617          | 0       | 0         | 0           | 160,617                         | -              | 160,617                    | -              | -                       |  |
| Educational Library Services          | 2220                 | 3,342            | 0       | 0         | 0           | 3,342                           | -              | 3,342                      | -              | -                       |  |
| Support Serv-General Admin w/ Grants  | 2300                 | 2,349            | 0       | 0         | 0           | 2,349                           | -              | 2,349                      | -              | -                       |  |
| Support Serv-General Admin w/o Grants | 2300                 | 126,525          | 0       | 0         | 0           | -                               | 126,525        | 126,525                    | -              | -                       |  |
| Support Serv-School Admin             | 2400-2499            | 348,359          | 0       | 1,338     | 0           | 347,022                         | -              | 347,022                    | -              | -                       |  |
| Support Serv-Business w/ Grants       | 2500                 | -                | -       | -         | -           | -                               | -              | -                          | -              | -                       |  |
| Support Serv-Business w/o Grants      | 2500                 | 132,037          | 0       | 1,956     | 0           | -                               | 130,081        | -                          | 130,081        | -                       |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -                | -       | -         | -           | -                               | -              | -                          | -              | -                       |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 594,186          | 0       | 900       | 0           | -                               | 593,287        | 593,287                    | -              | -                       |  |
| Student Transportation Services       | 2700-2799            | 92,965           | 0       | 0         | 0           | 92,965                          | -              | 92,965                     | -              | -                       |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | 460              | 0       | 0         | 0           | 460                             | -              | 460                        | -              | -                       |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 43,944           | 0       | 0         | 0           | -                               | 43,944         | -                          | 43,944         | -                       |  |
| Planning/Evaluation                   | 2810-2814            | 1,500            | 0       | 0         | 0           | 1,500                           | -              | 1,500                      | -              | -                       |  |
| Other Support Services w/ Grants      | 2900                 | 2,778            | 0       | 0         | 0           | 2,778                           | -              | 2,778                      | -              | -                       |  |
| Other Support Services w/o Grants     | 2900                 | 69               | 0       | 0         | 0           | -                               | 69             | -                          | 69             | -                       |  |
| Volunteer Services                    | 2910                 | -                | -       | -         | -           | -                               | -              | -                          | -              | -                       |  |
| Non-Instructional Services            | 3000-3099            | -                | -       | -         | -           | -                               | -              | -                          | -              | -                       |  |
| Food Services Operations              | 3100                 | 279,352          | 140,935 | 6,251     | 0           | 132,167                         | -              | 132,167                    | -              | -                       |  |
| 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                 | 26,910           | -       | -         | -           | -                               | -              | -                          | -              | -                       |  |
| <b>Total All Programs</b>             |                      | <b>4,699,098</b> |         |           |             | <b>3,409,912</b>                | <b>893,907</b> | <b>4,129,724</b>           | <b>174,095</b> |                         |  |



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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><br>(From 2 years prior)                |               |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 4.56 %        | 4.24 %        |
| Direct Costs (34 CFR 75.567)   | 4,163,852 (B) | 4,129,724 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 174,942       | 174,095       |
| Carry Forward  | 15,122        | 901           |
| Total Indirect Costs   | 190,064 (A)   | 174,996 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2013-2014)                  |               |               |
| Actual Direct Costs  | 4,129,724     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 174,095       |               |
| Carry Forward  | 15,122        |               |
| Total Indirect Costs   | 189,217       |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 4.56 X 4,129,724   | 188,315 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2013-2014) | 189,217 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2013-2014)          | 901           |               |

NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2013-2014  | FY 2015-2016  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 25.55 %       | 29.26 %       |
| Direct Costs (34 CFR 75.567)   | 3,520,271 (B) | 3,409,912 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 818,523       | 893,907       |
| Carry Forward  | 81,072        | 103,746       |
| Total Indirect Costs   | 899,595 (A)   | 997,653 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2013-2014)                         |               |               |
| Actual Direct Costs  | 3,409,912     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 893,907       |               |
| Carry Forward  | 81,072        |               |
| Total Indirect Costs   | 974,979       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 25.55 X 3,409,912  | 871,233 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2013-2014) | 974,979 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2013-2014)          | 103,746       |               |

\* 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.