



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0290 - LAS ANIMAS RE-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	2,630,656	0	11,233	270,400	2,349,023	-	2,349,023	-	
Support Serv-Students	2100-2199	205,316	0	0	120,448	84,868	-	84,868	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	152,163	0	0	0	152,163	-	152,163	-	
Educational Library Services	2220	3,978	0	0	3,550	428	-	428	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	8,963	0	0	0	-	8,963	8,963	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	151,529	0	0	0	-	151,529	-	151,529	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	337,149	0	1,950	0	335,199	-	335,199	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	124,186	0	0	0	-	124,186	-	124,186	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	616,870	0	1,766	0	-	615,104	615,104	-	
Student Transportation Services	2700-2799	92,419	0	0	0	92,419	-	92,419	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	523	0	0	0	523	-	523	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	52,735	0	0	0	-	52,735	-	52,735	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	750	0	0	0	750	-	750	-	
Other Support Services w/ Grants	2900	3,621	0	0	0	3,621	-	3,621	-	
Other Support Services w/o Grants	2900	245	0	0	0	-	245	-	245	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	295,285	149,242	0	0	146,043	-	146,043	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	35,950	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>4,712,338</b>	<b>149,242</b>	<b>14,949</b>	<b>394,398</b>	<b>3,165,038</b>	<b>952,761</b>	<b>3,789,104</b>	<b>328,694</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)
- 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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.68 %	10.50 %
Direct Costs (34 CFR 75.567)	41,768 (B)	3,789,104 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,280	328,694
Carry Forward	-16,465	172,790
Total Indirect Costs	153,815 (A)	501,485 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	3,789,104	
Actual Indirect Costs:		
Admin. Charges	328,694	
Carry Forward	-16,465	
Total Indirect Costs	312,229	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.68 X 3,789,104	139,439 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	312,229 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	172,790	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	29.84 %	30.00 %
Direct Costs (34 CFR 75.567)	3,420,805 (B)	3,165,038 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	926,238	952,761
Carry Forward	94,375	102,689
Total Indirect Costs	1,020,613 (A)	1,055,450 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	3,165,038	
Actual Indirect Costs:		
Admin. Charges	952,761	
Carry Forward	94,375	
Total Indirect Costs	1,047,136	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.84 X 3,165,038	944,447 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,047,136 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	102,689	

\* 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.