



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290 - LAS ANIMAS RE-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	2,526,681	0	3,867	217,572	2,305,242	0	2,305,242	0		
Support Serv-Students	2100-2199	228,575	0	0	132,897	95,678	0	95,678	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	220,712	0	0	0	220,712	0	220,712	0		
Educational Library Services	2220	4,421	0	0	4,421	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	129,166	0	0	0	0	129,166	129,166	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	597	0	0	0	597	0	597	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	26,083	0	0	0	0	26,083	0	26,083		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	356,388	0	3,228	0	353,160	0	353,160	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	112,150	0	0	0	0	112,150	0	112,150		
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	555,189	0	0	0	0	555,189	555,189	0		
Student Transportation Services	2700-2799	124,681	0	0	0	124,681	0	124,681	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	273	0	0	0	273	0	273	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	64,428	0	0	0	0	64,428	0	64,428		
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	750	0	0	0	750	0	750	0		
Other Sup Services w Grants	2900	3,347	0	0	0	3,347	0	3,347	0		
Other Sup Services w/o Grants	2900	281	0	0	0	0	281	0	281		
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	285,072	144,881	0	0	140,191	0	140,191	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	36,460	0	0	36,460	0	0	0	0		
Total All Programs		4,675,254	144,881	7,095	391,350	3,244,631	887,297	3,928,986	202,942		



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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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

4.24

6.11

4,129,724

3,928,986

174,095

202,942

901

37,254

174,996 (A)

240,196 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

3,928,986

Actual Indirect Costs:

Admin. Charges

202,942

Carry Forward: From FY 2013-2014 Data

901

Total Indirect Costs

203,843

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.24 X 3,928,986

166,589

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

203,843

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

37,254



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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

29.26 %

3,409,912 (B)

893,907

103,746

997,653 (A)

FY 2017-2018

28.63 %

3,244,631 (B)

887,297

41,664

928,961 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

3,244,631

Actual Indirect Costs:

Admin. Charges

887,297

Carry Forward: From FY 2013-2014 Data

103,746

Total Indirect Costs

991,043

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

29.26 X 3,244,631

949,379 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

991,043 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

41,664

* 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.