



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290 - LAS ANIMAS RE-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	4,878,541	0	0	180,514	4,698,027	0	4,698,027	0		
Support Serv-Students	2100-2199	346,350	0	0	123,341	223,009	0	223,009	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	257,717	0	0	0	257,717	0	257,717	0		
Educational Library Services	2220	83,800	0	0	5,316	78,484	0	78,484	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	12,248	0	0	0	0	12,248	12,248	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,445	0	0	0	1,445	0	1,445	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	160,219	0	0	0	0	160,219	0	160,219		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,390,072	0	39,446	16,466	4,334,160	0	4,334,160	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,123,111	0	22,818	1,356	0	1,098,937	0	1,098,937		
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	89	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	1,258,456	0	14,488	0	0	1,243,968	1,243,968	0		
Student Transportation Services	2700-2799	122,872	0	0	0	122,872	0	122,872	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	40,681	0	0	0	0	40,681	0	40,681		
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	142	0		
Planning/Evaluation	2810-2814	750	0	0	0	750	0	750	0		
Other Sup Services w Grants	2900	21,938	0	0	0	21,938	0	21,938	0		
Other Sup Services w/o Grants	2900	454	0	0	0	0	454	0	454		
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	314,051	173,812	0	0	140,239	0	140,239	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	52,597	0	0	0	52,597	0	52,597	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	140,715	0	140,715	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	37,508	0	0	37,508	0	0	0	0		
<b>Total All Programs</b>		<b>13,243,525</b>	<b>173,812</b>	<b>217,467</b>	<b>364,501</b>	<b>9,931,238</b>	<b>2,556,507</b>	<b>11,187,454</b>	<b>1,300,291</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)
  - 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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.11

10.50

3,928,986

11,187,454

202,942

1,300,291

37,254

653,992

240,196 (A)

1,954,283 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

11,187,454

1,300,291

37,254

1,337,545

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.11 X 11,187,454

683,553

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,337,545

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

653,992



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.63 %	23.27 %
Direct Costs (34 CFR 75.567)	3,244,631 (B)	9,931,238 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	887,297	2,556,507
Carry Forward: From FY 2015-2016 Data	41,664	-245,142
Total Indirect Costs	928,961 (A)	2,311,365 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	9,931,238
Actual Indirect Costs:	
Admin. Charges	2,556,507
Carry Forward: From FY 2015-2016 Data	41,664
Total Indirect Costs	2,598,171

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

28.63 X 9,931,238

2,843,313 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,598,171 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-245,142

\* 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.