



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290 - Las Animas RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	6,520,210	0	20,128	199,484	6,300,598	0	6,300,598	0		
Support Serv-Students	2100-2199	795,740	0	0	133,418	662,322	0	662,322	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	474,171	0	0	0	474,171	0	474,171	0		
Educational Library Services	2220	219,652	0	0	4,071	215,581	0	215,581	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	14,111	0	0	0	0	14,111	14,111	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,443	0	0	0	1,443	0	1,443	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	159,903	0	0	0	0	159,903	0	159,903		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,778,139	0	52,530	0	5,725,609	0	5,725,609	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	2,716,954	0	80,589	0	0	2,636,365	0	2,636,365		
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	1,966,095	0	202,324	0	0	1,763,771	1,763,771	0		
Student Transportation Services	2700-2799	131,844	0	0	0	131,844	0	131,844	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	181,587	0	0	0	0	181,587	0	181,587		
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	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	34,694	0	0	0	34,694	0	34,694	0		
Other Sup Services w/o Grants	2900	381	0	0	0	0	381	0	381		
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	327,534	184,319	662	0	142,553	0	142,553	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	468,581	0	468,581	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	38,038	0	0	38,038	0	0	0	0		
<b>Total All Programs</b>		<b>19,829,077</b>	<b>184,319</b>	<b>824,814</b>	<b>375,011</b>	<b>13,688,815</b>	<b>4,756,118</b>	<b>15,466,697</b>	<b>2,978,236</b>		



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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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.44	10.50
Direct Costs (34 CFR 75.567)	7,366,888	15,466,697
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	328,694	2,978,236
Carry Forward: From FY 2016-2017 Data	84,226	1,447,739
Total Indirect Costs	412,920 (A)	4,425,975 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	15,466,697	
Actual Indirect Costs:		
Admin. Charges	2,978,236	
Carry Forward: From FY 2016-2017 Data	84,226	
Total Indirect Costs	3,062,462	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.44 X 15,466,697	1,614,723	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,062,462	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,447,739	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.30 %	30.00 %
Direct Costs (34 CFR 75.567)	6,348,000 (B)	13,688,815 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	952,761	4,756,118
Carry Forward: From FY 2016-2017 Data	-97,864	1,194,984
Total Indirect Costs	854,897 (A)	5,951,102 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	13,688,815	
Actual Indirect Costs:		
Admin. Charges	4,756,118	
Carry Forward: From FY 2016-2017 Data	-97,864	
Total Indirect Costs	4,658,254	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.30 X 13,688,815	3,463,270 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,658,254 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,194,984	

\* 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.