



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290 - Las Animas RE-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total 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	9,213,306	0	40,506	583,246	8,589,554	0	8,589,554	0
Support Serv-Students	2100-2199	423,184	0	142	67,930	355,112	0	355,112	0
Support Serv-Inst Staff	2200-2219, 2221-2299	920,801	0	0	67,930	852,871	0	852,871	0
Educational Library Services	2220	209,851	0	0	5,338	204,513	0	204,513	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	32,442	0	0	0	0	32,442	32,442	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	9,683	0	0	0	9,683	0	9,683	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	170,631	0	0	0	0	170,631	0	170,631
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,224,692	0	17,672	0	6,207,020	0	6,207,020	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,949,811	0	5,351	0	0	1,944,460	0	1,944,460
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	1,800,102	0	29,553	0	0	1,770,549	1,770,549	0
Student Transportation Services	2700-2799	146,466	0	0	0	146,466	0	146,466	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	130,649	0	0	0	0	130,649	0	130,649
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	40,971	0	0	0	40,971	0	40,971	0
Other Sup Services w/o Grants	2900	59	0	0	0	0	59	0	59
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	404,346	208,696	0	0	195,650	0	195,650	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	871	0	871	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	19,150	0	0	19,150	0	0	0	0
Total All Programs		21,697,015	208,696	94,095	743,594	16,601,840	4,048,790	18,404,831	2,245,799



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	11,187,454	18,404,831
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	202,942	2,245,799
Carry Forward: From FY 2017-2018 Data	653,992	967,284
Total Indirect Costs	856,934 (A)	3,213,083 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	18,404,831	
Actual Indirect Costs:		
Admin. Charges	2,245,799	
Carry Forward: From FY 2017-2018 Data	653,992	
Total Indirect Costs	2,899,791	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 18,404,831	1,932,507	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,899,791	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	967,284	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.27 %	24.03 %
Direct Costs (34 CFR 75.567)	9,931,238 (B)	16,601,840 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	887,297	4,048,790
Carry Forward: From FY 2017-2018 Data	-245,142	-59,600
Total Indirect Costs	642,155 (A)	3,989,190 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	16,601,840	
Actual Indirect Costs:		
Admin. Charges	4,048,790	
Carry Forward: From FY 2017-2018 Data	-245,142	
Total Indirect Costs	3,803,648	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.27 X 16,601,840	3,863,248 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,803,648 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-59,600	

* 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.