



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - LAMAR RE-2

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	7,630,264	0	26,775	0	7,603,490	-	7,603,490	-		
Support Serv-Students	2100-2199	404,534	0	0	535	403,999	-	403,999	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	260,561	0	0	0	260,561	-	260,561	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	334,393	0	0	0	-	334,393	334,393	-		
Support Serv-School Admin	2400-2499	736,636	0	0	0	736,636	-	736,636	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	198,636	0	0	0	-	198,636	-	198,636		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,152,762	0	17,707	0	-	1,135,055	1,135,055	-		
Student Transportation Services	2700-2799	321,088	0	0	0	321,088	-	321,088	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	11,114	0	0	0	11,114	-	11,114	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	92,076	0	0	0	-	92,076	-	92,076		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	0	0	0	0	0	-	0	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	595,324	265,743	8,133	0	321,449	-	321,449	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	94,483	0	0	0	94,483	-	94,483	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	19,996	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		11,851,868				9,752,819	1,760,160	11,222,267	290,712		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- 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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.47 %	3.12 %
Direct Costs (34 CFR 75.567)	13,205,566 (B)	11,222,267 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	280,187	290,712
Carry Forward	46,270	59,792
Total Indirect Costs	326,457 (A)	350,504 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	11,222,267	
Actual Indirect Costs:		
Admin. Charges	290,712	
Carry Forward	46,270	
Total Indirect Costs	336,982	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.47 X 11,222,267	277,190 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	336,982 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	59,792	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.77 %	20.31 %
Direct Costs (34 CFR 75.567)	11,663,927 (B)	9,752,819 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,821,827	1,760,160
Carry Forward	-99,351	220,317
Total Indirect Costs	1,722,476 (A)	1,980,477 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	9,752,819	
Actual Indirect Costs:		
Admin. Charges	1,760,160	
Carry Forward	-99,351	
Total Indirect Costs	1,660,809	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.77 X 9,752,819	1,440,491 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,660,809 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	220,317	

* 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.