



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - LAMAR RE-2

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	8,318,824	0	30,756	0	8,288,069	-	8,288,069	-		
Support Serv-Students	2100-2199	368,626	0	5,783	275	362,569	-	362,569	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	260,826	0	0	0	260,826	-	260,826	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	354,760	0	0	0	-	354,760	354,760	-		
Support Serv-School Admin	2400-2499	792,541	0	0	0	792,541	-	792,541	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	253,014	0	0	30,079	-	222,935	-	222,935		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,251,643	0	75,511	0	-	1,176,132	1,176,132	-		
Student Transportation Services	2700-2799	322,292	0	0	0	322,292	-	322,292	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	13,386	0	0	0	13,386	-	13,386	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	157,873	0	0	0	-	157,873	-	157,873		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	553,605	220,675	8,133	0	324,797	-	324,797	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	96,192	0	0	20,200	75,992	-	75,992	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	26,515	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		12,770,097				10,440,472	1,911,700	11,971,364	380,807		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.59 %	3.50 %
Direct Costs (34 CFR 75.567)	11,620,150 (B)	11,971,364 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	330,850	380,807
Carry Forward	86,762	37,798
Total Indirect Costs	417,612 (A)	418,605 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	11,971,364	
Actual Indirect Costs:		
Admin. Charges	380,807	
Carry Forward	86,762	
Total Indirect Costs	467,569	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.59 X 11,971,364	429,772 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	467,569 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	37,798	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.42 %	19.44 %
Direct Costs (34 CFR 75.567)	10,199,969 (B)	10,440,472 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,751,031	1,911,700
Carry Forward	25,398	118,367
Total Indirect Costs	1,776,429 (A)	2,030,067 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	10,440,472	
Actual Indirect Costs:		
Admin. Charges	1,911,700	
Carry Forward	25,398	
Total Indirect Costs	1,937,098	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.42 X 10,440,472	1,818,730 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,937,098 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	118,367	

* 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.