



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - LAMAR RE-2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	8,295,075	0	0	124,995	8,170,081	-	8,170,081	-	
Support Serv-Students	2100-2199	356,298	0	0	5,020	351,277	-	351,277	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	255,461	0	0	11,554	243,907	-	243,907	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	125,212	0	0	45,349	-	79,862	79,862	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	261,188	0	0	0	-	261,188	-	261,188	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	807,345	0	0	0	807,345	-	807,345	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	250,375	0	0	19,194	-	231,182	-	231,182	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,221,954	0	8,725	4,835	-	1,208,394	1,208,394	-	
Student Transportation Services	2700-2799	300,240	0	0	17,208	283,033	-	283,033	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	19,309	0	0	0	19,309	-	19,309	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	155,286	0	0	24,908	-	130,378	-	130,378	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	574,205	229,089	1,000	0	344,116	-	344,116	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	133,602	0	0	25,000	108,602	-	108,602	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	66,751	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		12,822,301	229,089	9,725	278,063	10,327,670	1,911,004	11,615,926	622,747



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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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.12 %	8.12 %
Direct Costs (34 CFR 75.567)	112,223 (B)	11,615,926 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	290,712	622,747
Carry Forward	59,792	320,123
Total Indirect Costs	350,504 (A)	942,870 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	11,615,926	
Actual Indirect Costs:		
Admin. Charges	622,747	
Carry Forward	59,792	
Total Indirect Costs	682,539	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.12 X 11,615,926	362,417 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	682,539 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	320,123	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.31 %	18.83 %
Direct Costs (34 CFR 75.567)	9,752,819 (B)	10,327,670 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,760,160	1,911,004
Carry Forward	220,317	33,771
Total Indirect Costs	1,980,477 (A)	1,944,775 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	10,327,670	
Actual Indirect Costs:		
Admin. Charges	1,911,004	
Carry Forward	220,317	
Total Indirect Costs	2,131,321	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.31 X 10,327,670	2,097,550 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,131,321 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	33,771	

* 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.