



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - LAMAR RE-2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	8,191,744	0	0	139,445	8,052,299	0	8,052,299	0		
Support Serv-Students	2100-2199	367,860	0	0	4,570	363,290	0	363,290	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	226,095	0	0	6,933	219,162	0	219,162	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	319,045	0	0	42,460	0	276,585	276,585	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	66,112	0	0	0	0	66,112	0	66,112		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	825,013	0	0	0	825,013	0	825,013	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	232,322	0	0	16,539	0	215,783	0	215,783		
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	1,191,369	0	12,922	4,410	0	1,174,037	1,174,037	0		
Student Transportation Services	2700-2799	309,563	0	0	15,909	293,654	0	293,654	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	12,120	0	0	0	12,120	0	12,120	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	156,755	0	0	25,325	0	131,430	0	131,430		
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	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
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	619,629	257,888	9,192	27	352,522	0	352,522	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	131,037	0	0	25,000	106,037	0	106,037	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	101,148	0	26,262	74,886	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>12,749,812</b>	<b>257,888</b>	<b>48,376</b>	<b>355,504</b>	<b>10,224,097</b>	<b>1,863,947</b>	<b>11,674,719</b>	<b>413,325</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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:**

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



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

3.5

3.90

11,971,364

11,674,719

380,807

413,325

37,798

42,508

418,605 (A)

455,833 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

11,674,719

Actual Indirect Costs:

Admin. Charges

413,325

Carry Forward: From FY 2013-2014 Data

37,798

Total Indirect Costs

451,123

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.5 X 11,674,719

408,615

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

451,123

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

42,508



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.44 %	18.18 %
Direct Costs (34 CFR 75.567)	10,440,472 (B)	10,224,097 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,911,700	1,863,947
Carry Forward: From FY 2013-2014 Data	118,367	-5,250
Total Indirect Costs	2,030,067 (A)	1,858,697 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	10,224,097
Actual Indirect Costs:	
Admin. Charges	1,863,947
Carry Forward: From FY 2013-2014 Data	118,367
Total Indirect Costs	1,982,314

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.44 X 10,224,097

1,987,564 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,982,314 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-5,250

\* 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.