



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - LAMAR RE-2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	8,484,293	0	0	155,057	8,329,236	0	8,329,236	0		
Support Serv-Students	2100-2199	399,923	0	0	4,813	395,110	0	395,110	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	236,132	0	0	7,883	228,249	0	228,249	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	111,650	0	0	37,608	0	74,042	74,042	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	262,097	0	0	0	0	262,097	0	262,097		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	851,074	0	0	0	851,074	0	851,074	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	216,649	0	0	16,753	0	199,896	0	199,896		
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	1,270,458	0	0	4,540	0	1,265,918	1,265,918	0		
Student Transportation Services	2700-2799	350,631	0	0	16,689	333,942	0	333,942	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	6,949	0	0	0	6,949	0	6,949	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	159,404	0	0	27,204	0	132,200	0	132,200		
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	722,276	276,055	21,116	0	425,105	0	425,105	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	191,956	0	0	40,000	151,956	0	151,956	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	110,909	0	37,634	71,978	1,297	0	1297	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>13,374,401</b>	<b>276,055</b>	<b>58,750</b>	<b>382,525</b>	<b>10,722,918</b>	<b>1,934,153</b>	<b>12,062,878</b>	<b>594,193</b>		



# Colorado Department of Education

## Indirect Cost Report

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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:**

- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

8.12

4.39

11,615,926

12,062,878

622,747

594,193

320,123

-65,190

942,870 (A)

529,003 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

12,062,878

Actual Indirect Costs:

Admin. Charges

594,193

Carry Forward: From FY 2014-2015 Data

320,123

Total Indirect Costs

914,316

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.12 X 12,062,878

979,506

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

914,316

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-65,190



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.83 %	17.56 %
Direct Costs (34 CFR 75.567)	10,327,670 (B)	10,722,918 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,911,004	1,934,153
Carry Forward: From FY 2014-2015 Data	33,771	-51,201
Total Indirect Costs	1,944,775 (A)	1,882,952 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	10,722,918
Actual Indirect Costs:	
Admin. Charges	1,934,153
Carry Forward: From FY 2014-2015 Data	33,771
Total Indirect Costs	1,967,924

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.83 X 10,722,918

2,019,125 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,967,924 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-51,201

\* 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.