



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660 - Lamar Re-2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	8,578,660	0	4,000	123,012	8,451,648	0	8,451,648	0		
Support Serv-Students	2100-2199	824,479	0	0	8,698	815,781	0	815,781	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	289,659	0	0	11,465	278,194	0	278,194	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	141,172	0	0	51,655	0	89,517	89,517	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	274,393	0	0	0	0	274,393	0	274,393		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	914,334	0	0	0	914,334	0	914,334	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	238,241	0	0	20,887	0	217,354	0	217,354		
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	1,582,681	0	0	5,244	0	1,577,437	1,577,437	0		
Student Transportation Services	2700-2799	339,696	0	0	15,076	324,620	0	324,620	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	14,227	0	0	0	14,227	0	14,227	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	149,685	0	0	28,142	0	121,543	0	121,543		
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	689,469	265,781	0	0	423,688	0	423,688	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	186,310	0	0	40,000	146,310	0	146,310	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	64,910	0	26,947	37,963	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		
Total All Programs		14,287,916	265,781	30,947	342,142	11,368,802	2,280,244	13,035,756	613,290		



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.39	4.52
Direct Costs (34 CFR 75.567)	12,062,878	13,035,756
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	622,747	613,290
Carry Forward: From FY 2016-2017 Data	-65,190	-24,170
Total Indirect Costs	557,557 (A)	589,120 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	13,035,756	
Actual Indirect Costs:		
Admin. Charges	613,290	
Carry Forward: From FY 2016-2017 Data	-65,190	
Total Indirect Costs	548,100	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.39 X 13,035,756	572,270	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	548,100	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-24,170	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.56 %	22.10 %
Direct Costs (34 CFR 75.567)	10,722,918 (B)	11,368,802 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,911,004	2,280,244
Carry Forward: From FY 2016-2017 Data	-51,201	232,681
Total Indirect Costs	1,859,803 (A)	2,512,925 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	11,368,802	
Actual Indirect Costs:		
Admin. Charges	2,280,244	
Carry Forward: From FY 2016-2017 Data	-51,201	
Total Indirect Costs	2,229,043	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.56 X 11,368,802	1,996,362 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,229,043 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	232,681	

* 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.