



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510 - LAKE COUNTY R-1

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 | 5,972,183 | 0 | 13,460 | 6,657 | 5,952,066 | - | 5,952,066 | - | - | |
| Support Serv-Students | 2100-2199 | 633,491 | 0 | 0 | 722 | 632,769 | - | 632,769 | - | - | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 778,471 | 0 | 19,753 | 0 | 758,718 | - | 758,718 | - | - | |
| Educational Library Services | 2220 | - | - | - | - | - | - | - | - | - | |
| Support Serv-General Admin w/ Grants | 2300 | 2,241 | 0 | 0 | 0 | 2,241 | - | 2,241 | - | - | |
| Support Serv-General Admin w/o Grants | 2300 | 405,518 | 0 | 0 | 0 | - | 405,518 | 405,518 | - | - | |
| Support Serv-School Admin | 2400-2499 | 665,134 | 0 | 0 | 0 | 665,134 | - | 665,134 | - | - | |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - | - | |
| Support Serv-Business w/o Grants | 2500 | 86,177 | 0 | 0 | 0 | - | 86,177 | - | 86,177 | - | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | 22,397 | 0 | 0 | 0 | 22,397 | - | 22,397 | - | - | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 1,332,992 | 0 | 3,632 | 0 | - | 1,329,360 | 1,329,360 | - | - | |
| Student Transportation Services | 2700-2799 | 433,609 | 0 | 111,740 | 0 | 321,869 | - | 321,869 | - | - | |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - | - | |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 147,806 | 0 | 0 | 0 | - | 147,806 | - | 147,806 | - | |
| 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 | 661,251 | 300,829 | 2,181 | 0 | 358,242 | - | 358,242 | - | - | |
| Enterprise Operations | 3200 | - | - | - | - | - | - | - | - | - | |
| Enterprise Instructional | 3210 | - | - | - | - | - | - | - | - | - | |
| Enterprise Non-Instructional | 3220 | - | - | - | - | - | - | - | - | - | |
| Community Services | 3300 | 738,627 | 0 | 0 | 129,334 | 609,293 | - | 609,293 | - | - | |
| Education for Adults | 3400 | - | - | - | - | - | - | - | - | - | |
| Facil Acquisition & Construction Svcs | 4000 | 34,803 | - | - | - | - | - | - | - | - | |
| Other Uses | 5000 | - | - | - | - | - | - | - | - | - | |
| Debt Service | 5100 | - | - | - | - | - | - | - | - | - | |
| Total All Programs | | 11,914,699 | | | | 9,322,729 | 1,968,861 | 11,057,607 | 233,983 | | |



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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) | 2.42 % | 1.82 % |
| Direct Costs (34 CFR 75.567) | 10,617,778 (B) | 11,057,607 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 255,631 | 233,983 |
| Carry Forward | 802 | -32,809 |
| Total Indirect Costs | 256,433 (A) | 201,173 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2013-2014) | | |
| Actual Direct Costs | 11,057,607 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 233,983 | |
| Carry Forward | 802 | |
| Total Indirect Costs | 234,785 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 2.42 X 11,057,607 | 267,594 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 234,785 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | -32,809 | |

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) | 21.53 % | 21.49 % |
| Direct Costs (34 CFR 75.567) | 9,007,409 (B) | 9,322,729 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 1,866,000 | 1,968,861 |
| Carry Forward | 73,181 | 34,858 |
| Total Indirect Costs | 1,939,181 (A) | 2,003,719 (A) |
| b) ACTUAL COSTS: (From FY 2013-2014) | | |
| Actual Direct Costs | 9,322,729 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 1,968,861 | |
| Carry Forward | 73,181 | |
| Total Indirect Costs | 2,042,042 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 21.53 X 9,322,729 | 2,007,183 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 2,042,042 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | 34,858 | |

* 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.