



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1510 - LAKE COUNTY R-1

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	6,064,954	0	11,969	79,561	5,973,425	-	5,973,425	-	
Support Serv-Students	2100-2199	961,705	0	0	0	961,705	-	961,705	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	832,915	0	5,574	0	827,341	-	827,341	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	4,053	0	0	0	4,053	-	4,053	-	
Support Serv-General Admin w/o Grants	2300	178,724	0	0	0	-	178,724	178,724	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	186,679	0	0	0	-	186,679	-	186,679	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	669,839	0	0	0	669,839	-	669,839	-	
Support Serv-Business w/ Grants	2500	2,959	0	0	0	2,959	-	2,959	-	
Support Serv-Business w/o Grants	2500	148,910	0	0	0	-	148,910	-	148,910	
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	36,321	0	0	0	36,321	-	36,321	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,277,383	0	14,765	0	-	1,262,617	1,262,617	-	
Student Transportation Services	2700-2799	366,330	0	1,740	0	364,590	-	364,590	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	203,019	0	0	0	-	203,019	-	203,019	
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	697,991	329,090	265	865	367,772	-	367,772	-	
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	807,834	0	0	137,406	670,428	-	670,428	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	426,653	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>12,866,270</b>	<b>329,090</b>	<b>34,314</b>	<b>217,831</b>	<b>9,878,432</b>	<b>1,979,949</b>	<b>11,319,774</b>	<b>538,608</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)
  - 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.07 %	7.35 %
Direct Costs (34 CFR 75.567)	108,228 (B)	11,319,774 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	235,203	538,608
Carry Forward	-10,716	293,573
Total Indirect Costs	224,487 (A)	832,180 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	11,319,774	
Actual Indirect Costs:		
Admin. Charges	538,608	
Carry Forward	-10,716	
Total Indirect Costs	527,892	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.07 X 11,319,774	234,319 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	527,892 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	293,573	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.60 %	20.28 %
Direct Costs (34 CFR 75.567)	9,233,521 (B)	9,878,432 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,824,443	1,979,949
Carry Forward	78,037	23,029
Total Indirect Costs	1,902,480 (A)	2,002,978 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	9,878,432	
Actual Indirect Costs:		
Admin. Charges	1,979,949	
Carry Forward	78,037	
Total Indirect Costs	2,057,986	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.6 X           9,878,432	2,034,957 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,057,986 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	23,029	

\* 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.