



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510 - LAKE COUNTY R-1

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	6,170,030	0	15,368	102,453	6,052,209	0	6,052,209	0		
Support Serv-Students	2100-2199	784,811	0	0	2,936	781,875	0	781,875	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	809,600	0	14,641	0	794,959	0	794,959	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	7,647	0	0	0	7,647	0	7,647	0		
Support Serv-General Admin w/o Grants	2300	126,930	0	0	0	0	126,930	126,930	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	214,636	0	0	0	0	214,636	0	214,636		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	752,313	0	128	0	752,185	0	752,185	0		
Sup Serv-Business w/ Grants	2500	1,423	0	0	0	1,423	0	1,423	0		
Sup Serv-Business w/o Grants	2500	167,447	0	0	0	0	167,447	0	167,447		
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	34,309	0	0	0	34,309	0	34,309	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,286,389	0	8,587	0	0	1,277,802	1,277,802	0		
Student Transportation Services	2700-2799	353,221	0	0	0	353,221	0	353,221	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	213,441	0	0	0	0	213,441	0	213,441		
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	680,487	313,740	0	0	366,747	0	366,747	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	756,578	0	0	142,478	614,100	0	614,100	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	246,151	0	45,731	0	200,420	0	200,420	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		12,605,413	313,740	84,455	247,867	9,959,095	2,000,256	11,363,827	595,524		



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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

7.35

5.71

11,319,774

11,363,827

538,608

595,524

293,573

53,856

832,181 (A)

649,380 (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

11,363,827

595,524

293,573

889,097

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.35 X 11,363,827

835,241

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

889,097

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

53,856



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)	20.28 %	20.12 %
Direct Costs (34 CFR 75.567)	9,878,432 (B)	9,959,095 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,979,949	2,000,256
Carry Forward: From FY 2014-2015 Data	23,029	3,581
Total Indirect Costs	2,002,978 (A)	2,003,837 (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	9,959,095
Actual Indirect Costs:	
Admin. Charges	2,000,256
Carry Forward: From FY 2014-2015 Data	23,029
Total Indirect Costs	2,023,285

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.28 X 9,959,095

2,019,704 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,023,285 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

3,581

* 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.