



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510 - Lake County R-1

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	7,279,483	0	6,136	431,018	6,842,329	0	6,842,329	0		
Support Serv-Students	2100-2199	1,460,279	0	0	0	1,460,279	0	1,460,279	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	624,033	0	7,554	0	616,479	0	616,479	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	44,897	0	0	0	0	44,897	44,897	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	210,776	0	0	0	0	210,776	0	210,776		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	702,286	0	0	0	702,286	0	702,286	0		
Sup Serv-Business w/ Grants	2500	2,340	0	0	0	2,340	0	2,340	0		
Sup Serv-Business w/o Grants	2500	172,063	0	0	0	0	172,063	0	172,063		
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	18,044	0	0	0	18,044	0	18,044	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,357,429	0	7,287	0	0	1,350,142	1,350,142	0		
Student Transportation Services	2700-2799	440,729	0	4,049	0	436,680	0	436,680	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	324,194	0	0	0	0	324,194	0	324,194		
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	719,368	298,767	0	0	420,601	0	420,601	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	767,805	0	20,000	0	747,805	0	747,805	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	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		
<b>Total All Programs</b>		<b>14,123,726</b>	<b>298,767</b>	<b>45,026</b>	<b>431,018</b>	<b>11,246,843</b>	<b>2,102,072</b>	<b>12,641,882</b>	<b>707,033</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.71	5.90
Direct Costs (34 CFR 75.567)	11,363,827	12,641,882
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,608	707,033
Carry Forward: From FY 2016-2017 Data	53,856	39,038
Total Indirect Costs	592,464 (A)	746,071 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	12,641,882	
Actual Indirect Costs:		
Admin. Charges	707,033	
Carry Forward: From FY 2016-2017 Data	53,856	
Total Indirect Costs	760,889	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.71 X 12,641,882	721,851	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	760,889	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	39,038	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.12 %	17.29 %
Direct Costs (34 CFR 75.567)	9,959,095 (B)	11,246,843 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,979,949	2,102,072
Carry Forward: From FY 2016-2017 Data	3,581	-157,212
Total Indirect Costs	1,983,530 (A)	1,944,860 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	11,246,843	
Actual Indirect Costs:		
Admin. Charges	2,102,072	
Carry Forward: From FY 2016-2017 Data	3,581	
Total Indirect Costs	2,105,653	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.12 X 11,246,843	2,262,865 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,105,653 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-157,212	

\* 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.