



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510 - Lake County R-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	7,226,226	0	6,400	353,453	6,866,373	0	6,866,373	0		
Support Serv-Students	2100-2199	1,825,744	0	0	8,476	1,817,268	0	1,817,268	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	829,393	0	9,909	0	819,484	0	819,484	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	62,075	0	0	0	0	62,075	62,075	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	233,061	0	0	0	0	233,061	0	233,061		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	766,202	0	0	0	766,202	0	766,202	0		
Sup Serv-Business w/ Grants	2500	2,353	0	0	0	2,353	0	2,353	0		
Sup Serv-Business w/o Grants	2500	202,704	0	0	0	0	202,704	0	202,704		
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	15,046	0	0	0	15,046	0	15,046	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,465,409	0	8,148	0	0	1,457,261	1,457,261	0		
Student Transportation Services	2700-2799	492,458	0	4,127	0	488,331	0	488,331	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	364,338	0	0	0	0	364,338	0	364,338		
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	893,804	410,760	0	0	483,044	0	483,044	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	750,594	0	0	0	750,594	0	750,594	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		
Total All Programs		15,129,407	410,760	28,584	361,929	12,008,695	2,319,439	13,528,031	800,103		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	4.87
Direct Costs (34 CFR 75.567)	11,423,096	13,528,031
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	380,876	800,103
Carry Forward: From FY 2017-2018 Data	478,483	-141,857
Total Indirect Costs	859,359 (A)	658,246 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	13,528,031	
Actual Indirect Costs:		
Admin. Charges	800,103	
Carry Forward: From FY 2017-2018 Data	478,483	
Total Indirect Costs	1,278,586	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 13,528,031	1,420,443	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,278,586	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-141,857	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.08 %	17.29 %
Direct Costs (34 CFR 75.567)	10,108,136 (B)	12,008,695 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,119,673	2,319,439
Carry Forward: From FY 2017-2018 Data	89,453	-242,628
Total Indirect Costs	2,209,126 (A)	2,076,811 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	12,008,695	
Actual Indirect Costs:		
Admin. Charges	2,319,439	
Carry Forward: From FY 2017-2018 Data	89,453	
Total Indirect Costs	2,408,892	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.08 X 12,008,695	2,651,520 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,408,892 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-242,628	

* 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.