



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3000 - SUMMIT RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	19,248,191	0	81,959	881,101	18,285,132	-	18,285,132	-		
Support Serv-Students	2100-2199	1,478,699	0	0	26,758	1,451,941	-	1,451,941	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,588,343	0	17,477	0	1,570,867	-	1,570,867	-		
Educational Library Services	2220	502,404	0	0	0	502,404	-	502,404	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	518,002	0	13	0	-	517,989	517,989	-		
Support Serv-School Admin	2400-2499	1,783,457	0	4,035	0	1,779,422	-	1,779,422	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	309,324	0	0	0	-	309,324	-	309,324		
Oper & Maint of Plant Serv w/ Grants	2600	27,239	0	0	20,435	6,804	-	6,804	-		
Oper & Maint of Plant Serv w/o Grants	2600	3,486,105	0	159,267	0	-	3,326,839	3,326,839	-		
Student Transportation Services	2700-2799	1,335,056	0	83,775	0	1,251,280	-	1,251,280	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,284	0	0	0	1,284	-	1,284	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,560,117	0	247,739	0	-	2,312,379	-	2,312,379		
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	1,107,934	406,570	27,493	0	673,871	-	673,871	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>33,946,155</b>				<b>25,523,004</b>	<b>6,466,530</b>	<b>29,367,831</b>	<b>2,621,703</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)
- 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 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	29,109,568 (B)	29,367,831 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,641,109	2,621,703
Carry Forward	1,878,292	1,416,372
Total Indirect Costs	4,519,401 (A)	4,038,075 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	29,367,831	
Actual Indirect Costs:		
Admin. Charges	2,621,703	
Carry Forward	1,878,292	
Total Indirect Costs	4,499,995	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 29,367,831	3,083,622 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,499,995 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,416,372	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.22 %	25.99 %
Direct Costs (34 CFR 75.567)	25,462,132 (B)	25,523,004 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,288,545	6,466,530
Carry Forward	-1,394,009	167,000
Total Indirect Costs	4,894,536 (A)	6,633,530 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	25,523,004	
Actual Indirect Costs:		
Admin. Charges	6,466,530	
Carry Forward	-1,394,009	
Total Indirect Costs	5,072,521	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.22 X 25,523,004	4,905,521 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	5,072,521 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	167,000	

\* 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.