



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3000 - SUMMIT RE-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	20,066,057	0	68,340	934,723	19,062,993	-	19,062,993	-		
Support Serv-Students	2100-2199	1,423,143	0	0	2,068	1,421,074	-	1,421,074	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,199,551	0	25,171	0	2,174,380	-	2,174,380	-		
Educational Library Services	2220	596,482	0	0	0	596,482	-	596,482	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	452,246	0	2,488	0	-	449,758	449,758	-		
Support Serv-School Admin	2400-2499	1,848,545	0	2,836	0	1,845,709	-	1,845,709	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	380,746	0	0	0	-	380,746	-	380,746		
Oper & Maint of Plant Serv w/ Grants	2600	7,250	0	0	7,250	0	-	0	-		
Oper & Maint of Plant Serv w/o Grants	2600	3,759,907	0	36,202	0	-	3,723,705	3,723,705	-		
Student Transportation Services	2700-2799	1,433,727	0	93,255	0	1,340,472	-	1,340,472	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,058,976	0	306,761	0	-	3,752,215	-	3,752,215		
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	1,207,215	470,984	27,577	0	708,654	-	708,654	-		
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>37,433,844</b>				<b>27,149,764</b>	<b>8,306,424</b>	<b>31,323,226</b>	<b>4,132,961</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)
- 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 2013-2014	FY 2015-2016
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)	28,641,985 (B)	31,323,226 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,557,901	4,132,961
Carry Forward	589,770	1,433,793
Total Indirect Costs	3,147,671 (A)	5,566,754 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	31,323,226	
Actual Indirect Costs:		
Admin. Charges	4,132,961	
Carry Forward	589,770	
Total Indirect Costs	4,722,731	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 31,323,226	3,288,939 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,722,731 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,433,793	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	26.21 %	30.00 %
Direct Costs (34 CFR 75.567)	25,041,701 (B)	27,149,764 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,158,185	8,306,424
Carry Forward	404,926	1,595,397
Total Indirect Costs	6,563,111 (A)	9,901,821 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	27,149,764	
Actual Indirect Costs:		
Admin. Charges	8,306,424	
Carry Forward	404,926	
Total Indirect Costs	8,711,350	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.21 X 27,149,764	7,115,953 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	8,711,350 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,595,397	

\* 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.