



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000 - SUMMIT RE-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	20,912,835	0	66,375	1,153,506	19,692,954	-	19,692,954	-
Support Serv-Students	2100-2199	1,582,799	0	5,237	17,658	1,559,903	-	1,559,903	-
Support Serv-Inst Staff	2200-2219, 2221-2299	2,218,902	0	87,667	24,192	2,107,043	-	2,107,043	-
Educational Library Services	2220	625,718	0	0	0	625,718	-	625,718	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	180,758	0	0	0	-	180,758	180,758	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	302,697	0	0	0	-	302,697	-	302,697
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,994,951	0	2,167	0	1,992,784	-	1,992,784	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	375,588	0	0	0	-	375,588	-	375,588
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	16,856	0	0	16,856	0	-	0	-
Oper & Maint of Plant Serv w/o Grants	2600	3,531,464	0	18,402	0	-	3,513,062	3,513,062	-
Student Transportation Services	2700-2799	1,513,370	0	131,409	0	1,381,961	-	1,381,961	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,379,582	0	245,887	0	-	3,133,695	-	3,133,695
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	1,203,083	474,702	0	0	728,381	-	728,381	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		37,838,602	474,702	557,144	1,212,212	28,088,744	7,505,799	31,782,564	3,811,980



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	293,678 (B)	31,782,564 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,621,703	3,811,980
Carry Forward	1,416,372	1,891,182
Total Indirect Costs	4,038,075 (A)	5,703,162 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	31,782,564	
Actual Indirect Costs:		
Admin. Charges	3,811,980	
Carry Forward	1,416,372	
Total Indirect Costs	5,228,352	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 31,782,564	3,337,169 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,228,352 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,891,182	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.99 %	28.05 %
Direct Costs (34 CFR 75.567)	25,523,004 (B)	28,088,744 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,466,530	7,505,799
Carry Forward	167,000	372,535
Total Indirect Costs	6,633,530 (A)	7,878,334 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	28,088,744	
Actual Indirect Costs:		
Admin. Charges	7,505,799	
Carry Forward	167,000	
Total Indirect Costs	7,672,799	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.99 X 28,088,744	7,300,265 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,672,799 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	372,535	

* 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.