



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000 - Summit RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	26,397,298	0	101,545	1,051,197	25,244,556	0	25,244,556	0
Support Serv-Students	2100-2199	2,654,869	0	0	8,965	2,645,904	0	2,645,904	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,764,485	0	29,948	0	2,734,537	0	2,734,537	0
Educational Library Services	2220	441,728	0	0	0	441,728	0	441,728	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	263,031	0	0	0	0	263,031	263,031	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	259,224	0	15	0	0	259,209	0	259,209
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,523,733	0	4,015	0	2,519,718	0	2,519,718	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	490,712	0	0	0	0	490,712	0	490,712
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	4,064,515	0	45,601	0	0	4,018,914	4,018,914	0
Student Transportation Services	2700-2799	1,743,973	0	181,753	0	1,562,220	0	1,562,220	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	1,762,260	0	205,556	0	0	1,556,704	0	1,556,704
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	1,599,034	577,211	0	0	1,021,823	0	1,021,823	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	0	0	0	0	0	0	0	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>44,964,862</b>	<b>577,211</b>	<b>568,433</b>	<b>1,060,162</b>	<b>36,170,486</b>	<b>6,588,570</b>	<b>40,452,431</b>	<b>2,306,625</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)	7.69	4.81
Direct Costs (34 CFR 75.567)	35,737,436	40,452,431
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,811,980	2,306,625
Carry Forward: From FY 2016-2017 Data	443,026	-361,141
Total Indirect Costs	4,255,006 (A)	1,945,484 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	40,452,431	
Actual Indirect Costs:		
Admin. Charges	2,306,625	
Carry Forward: From FY 2016-2017 Data	443,026	
Total Indirect Costs	2,749,651	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.69 X 40,452,431	3,110,792	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,749,651	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-361,141	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	10.86 %	18.48 %
Direct Costs (34 CFR 75.567)	32,001,645 (B)	36,170,486 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,505,799	6,588,570
Carry Forward: From FY 2016-2017 Data	-2,563,860	96,595
Total Indirect Costs	4,941,939 (A)	6,685,165 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	36,170,486	
Actual Indirect Costs:		
Admin. Charges	6,588,570	
Carry Forward: From FY 2016-2017 Data	-2,563,860	
Total Indirect Costs	4,024,710	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.86 X 36,170,486	3,928,115 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,024,710 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	96,595	

\* 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.