



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000 - Summit RE-1

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

(Using FY 2019-2020 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	28,389,828	0	122,778	813,054	27,453,996	0	27,453,996	0
Support Serv-Students	2100-2199	3,270,973	0	0	3,809	3,267,164	0	3,267,164	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,091,504	0	0	0	3,091,504	0	3,091,504	0
Educational Library Services	2220	520,024	0	0	0	520,024	0	520,024	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	349,784	0	0	0	0	349,784	349,784	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	310,512	0	0	0	0	310,512	0	310,512
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,671,253	0	3,947	0	2,667,306	0	2,667,306	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	509,942	0	0	0	0	509,942	0	509,942
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	44,905	0	0	0	44,905	0	44,905	0
Oper & Maint of Plant Serv w/o Grants	2600	4,448,229	0	27,662	0	0	4,420,567	4,420,567	0
Student Transportation Services	2700-2799	1,637,622	0	66,320	0	1,571,302	0	1,571,302	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	1,747,965	0	134,524	0	0	1,613,441	0	1,613,441
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	1,411,413	478,775	0	0	932,638	0	932,638	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
Total All Programs		48,403,954	478,775	355,231	816,863	39,548,839	7,204,246	44,319,190	2,433,895



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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)	6.71	4.57
Direct Costs (34 CFR 75.567)	37,018,480	44,319,190
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,024,421	2,433,895
Carry Forward: From FY 2017-2018 Data	129,249	-410,674
Total Indirect Costs	2,153,670 (A)	2,023,221 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	44,319,190	
Actual Indirect Costs:		
Admin. Charges	2,433,895	
Carry Forward: From FY 2017-2018 Data	129,249	
Total Indirect Costs	2,563,144	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.71 X 44,319,190	2,973,818	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,563,144	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-410,674	

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)	17.77 %	17.68 %
Direct Costs (34 CFR 75.567)	33,104,218 (B)	39,548,839 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,060,382	7,204,246
Carry Forward: From FY 2017-2018 Data	-388,313	-211,896
Total Indirect Costs	5,672,069 (A)	6,992,350 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	39,548,839	
Actual Indirect Costs:		
Admin. Charges	7,204,246	
Carry Forward: From FY 2017-2018 Data	-388,313	
Total Indirect Costs	6,815,933	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.77 X 39,548,839	7,027,829 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	6,815,933 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-211,896	

* 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.