



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - FOUNTAIN 8

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	38,999,823	0	392,070	44,914	38,562,839	-	38,562,839	-	-	
Support Serv-Students	2100-2199	3,497,903	0	16,529	0	3,481,373	-	3,481,373	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,397,207	0	1,264	0	1,395,943	-	1,395,943	-	-	
Educational Library Services	2220	826,099	0	0	0	826,099	-	826,099	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	470,625	0	0	0	-	470,625	470,625	-	-	
Support Serv-School Admin	2400-2499	4,651,561	0	2,297	0	4,649,264	-	4,649,264	-	-	
Support Serv-Business w/ Grants	2500	94,402	0	0	94,402	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	842,251	0	34,019	0	-	808,232	-	808,232	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	6,062,577	17,206	8,198	0	-	6,037,173	6,037,173	-	-	
Student Transportation Services	2700-2799	2,815,578	0	1,150	0	2,814,428	-	2,814,428	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	49,669	0	0	0	49,669	-	49,669	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,399,004	0	8,396	0	-	2,390,608	-	2,390,608	-	
Planning/Evaluation	2810-2814	3,493	0	0	0	3,493	-	3,493	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	94,366	0	0	0	-	94,366	-	94,366	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	3,130,134	1,362,011	59,225	150,000	1,558,897	-	1,558,897	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	150,507	0	0	0	150,507	-	150,507	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		65,485,199				53,492,513	9,801,004	60,000,311	3,293,206		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.08 %	5.52 %
Direct Costs (34 CFR 75.567)	57,464,155 (B)	60,000,311 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,144,482	3,293,206
Carry Forward	-226,593	18,597
Total Indirect Costs	2,917,889 (A)	3,311,802 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	60,000,311	
Actual Indirect Costs:		
Admin. Charges	3,293,206	
Carry Forward	-226,593	
Total Indirect Costs	3,066,613	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.08 X 60,000,311	3,048,016 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,066,613 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	18,597	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.70 %	19.39 %
Direct Costs (34 CFR 75.567)	51,647,443 (B)	53,492,513 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,961,194	9,801,004
Carry Forward	-1,368,196	569,408
Total Indirect Costs	7,592,998 (A)	10,370,412 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	53,492,513	
Actual Indirect Costs:		
Admin. Charges	9,801,004	
Carry Forward	-1,368,196	
Total Indirect Costs	8,432,808	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.7 X 53,492,513	7,863,399 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	8,432,808 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	569,408	

* 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.