



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - FOUNTAIN 8

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	41,703,655	4,353	207,251	47,187	41,444,863	-	41,444,863	-		
Support Serv-Students	2100-2199	3,700,925	0	11,021	0	3,689,904	-	3,689,904	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,423,391	0	1,232	0	1,422,159	-	1,422,159	-		
Educational Library Services	2220	859,846	0	0	0	859,846	-	859,846	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	528,425	0	6,790	0	-	521,635	521,635	-		
Support Serv-School Admin	2400-2499	4,854,947	0	6,321	0	4,848,627	-	4,848,627	-		
Support Serv-Business w/ Grants	2500	69,211	0	0	69,211	0	-	0	-		
Support Serv-Business w/o Grants	2500	847,838	0	13,406	0	-	834,432	-	834,432		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	6,555,458	11,019	32,760	0	-	6,511,679	6,511,679	-		
Student Transportation Services	2700-2799	2,869,471	0	0	0	2,869,471	-	2,869,471	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	59,018	0	0	0	59,018	-	59,018	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,830,523	0	3,217	0	-	2,827,306	-	2,827,306		
Planning/Evaluation	2810-2814	2,530	0	0	0	2,530	-	2,530	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	96,921	0	0	0	-	96,921	-	96,921		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	3,105,406	1,299,758	83,006	150,000	1,572,642	-	1,572,642	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	190,520	0	0	0	190,520	-	190,520	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		69,698,087				56,959,580	10,791,973	63,992,895	3,758,659		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.43 %	6.73 %
Direct Costs (34 CFR 75.567)	57,588,890 (B)	63,992,895 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,925,409	3,758,659
Carry Forward	-375,429	548,345
Total Indirect Costs	2,549,980 (A)	4,307,003 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	63,992,895	
Actual Indirect Costs:		
Admin. Charges	3,758,659	
Carry Forward	-375,429	
Total Indirect Costs	3,383,230	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.43 X 63,992,895	2,834,885 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,383,230 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	548,345	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.46 %	20.13 %
Direct Costs (34 CFR 75.567)	51,371,495 (B)	56,959,580 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,142,805	10,791,973
Carry Forward	-174,233	672,597
Total Indirect Costs	8,968,572 (A)	11,464,570 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	56,959,580	
Actual Indirect Costs:		
Admin. Charges	10,791,973	
Carry Forward	-174,233	
Total Indirect Costs	10,617,740	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.46 X 56,959,580	9,945,143 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	10,617,740 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	672,597	

* 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.