



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - FOUNTAIN 8

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	45,276,827	656	2,365	636,083	44,637,723	0	44,637,723	0		
Support Serv-Students	2100-2199	5,007,033	0	0	0	5,007,033	0	5,007,033	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,299,518	0	0	0	1,299,518	0	1,299,518	0		
Educational Library Services	2220	905,105	0	0	0	905,105	0	905,105	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	535,419	0	4,033	0	0	531,386	531,386	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	188,396	0	0	0	0	188,396	0	188,396		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,571,970	0	5,226	0	5,566,744	0	5,566,744	0		
Sup Serv-Business w/ Grants	2500	112,545	0	0	112,545	0	0	0	0		
Sup Serv-Business w/o Grants	2500	883,091	0	0	0	0	883,091	0	883,091		
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	87,755	0	0	0	0	87,755	0	87,755		
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	7,205,804	23,904	31,706	0	0	7,150,194	7,150,194	0		
Student Transportation Services	2700-2799	3,356,915	0	0	0	3,356,915	0	3,356,915	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	12,399	0	0	0	12,399	0	12,399	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,991,187	0	5,036	0	0	2,986,151	0	2,986,151		
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	112,263	0	0	0	0	112,263	0	112,263		
Planning/Evaluation	2810-2814	1,129	0	0	0	1,129	0	1,129	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	176,814	0	0	0	0	176,814	0	176,814		
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	3,174,459	1,409,559	0	150,000	1,614,900	0	1,614,900	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	172,739	0	0	0	172,739	0	172,739	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		77,071,368	1,434,119	48,366	898,628	62,574,205	12,116,050	70,255,785	4,434,470		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

6.73

63,992,895

3,758,659

548,345

4,307,004 (A)

FY 2017-2018

6.67

70,255,785

4,434,470

254,601

4,689,071 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

70,255,785

4,434,470

548,345

4,982,815

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.73 X 70,255,785

4,728,214

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

4,982,815

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

254,601



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.13 %	19.67 %
Direct Costs (34 CFR 75.567)	56,959,580 (B)	62,574,205 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,791,973	12,116,050
Carry Forward: From FY 2013-2014 Data	672,597	192,460
Total Indirect Costs	11,464,570 (A)	12,308,510 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	62,574,205
Actual Indirect Costs:	
Admin. Charges	12,116,050
Carry Forward: From FY 2013-2014 Data	672,597
Total Indirect Costs	12,788,647

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.13 X 62,574,205

12,596,187 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

12,788,647 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

192,460

* 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.