



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - FOUNTAIN 8

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	46,196,844	10,222	12,173	412,894	45,761,555	0	45,761,555	0
Support Serv-Students	2100-2199	5,903,710	0	0	0	5,903,710	0	5,903,710	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,952,794	0	0	0	1,952,794	0	1,952,794	0
Educational Library Services	2220	961,680	0	0	0	961,680	0	961,680	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	78,345	0	0	0	0	78,345	78,345	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	814,731	0	1,858	0	0	812,873	0	812,873
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,247,778	0	0	0	6,247,778	0	6,247,778	0
Sup Serv-Business w/ Grants	2500	82,505	0	0	82,505	0	0	0	0
Sup Serv-Business w/o Grants	2500	925,356	0	8,115	0	0	917,241	0	917,241
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	204,415	0	0	0	0	204,415	89	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	7,352,647	13,028	6,850	0	0	7,332,769	7,332,769	0
Student Transportation Services	2700-2799	3,984,230	0	0	0	3,984,230	0	3,984,230	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	10,419	0	0	0	10,419	0	10,419	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,568,031	0	0	0	0	3,568,031	0	3,568,031
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	134,177	0	0	0	0	134,177	142	0
Planning/Evaluation	2810-2814	146	0	0	0	146	0	146	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	309,280	0	0	0	0	309,280	0	309,280
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	3,244,125	1,472,467	0	150,000	1,621,658	0	1,621,658	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	134,429	0	0	0	134,429	0	134,429	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		82,105,642	1,495,717	28,996	645,399	66,578,399	13,357,131	74,328,105	5,607,425



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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:

- 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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.67

8.76

70,255,785

74,328,105

4,434,470

5,607,425

254,601

904,341

4,689,071 (A)

6,511,766 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

74,328,105

5,607,425

254,601

5,862,026

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.67 X 74,328,105

4,957,685

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

5,862,026

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

904,341



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.67 %	20.74 %
Direct Costs (34 CFR 75.567)	62,574,205 (B)	66,578,399 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,116,050	13,357,131
Carry Forward: From FY 2015-2016 Data	192,460	453,620
Total Indirect Costs	12,308,510 (A)	13,810,751 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	66,578,399
Actual Indirect Costs:	
Admin. Charges	13,357,131
Carry Forward: From FY 2015-2016 Data	192,460
Total Indirect Costs	13,549,591

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.67 X 66,578,399

13,095,971 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

13,549,591 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

453,620

* 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.