



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - Fountain 8

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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 | 48,025,018 | 14,574 | 4,999 | 446,753 | 47,558,692 | 0 | 47,558,692 | 0 |
| Support Serv-Students | 2100-2199 | 6,534,586 | 0 | 0 | 0 | 6,534,586 | 0 | 6,534,586 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 2,142,685 | 0 | 0 | 0 | 2,142,685 | 0 | 2,142,685 | 0 |
| Educational Library Services | 2220 | 937,020 | 0 | 0 | 0 | 937,020 | 0 | 937,020 | 0 |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Support Serv-General Admin w/o Grants | 2300 | 76,489 | 0 | 0 | 0 | 0 | 76,489 | 76,489 | 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 | 846,776 | 0 | 0 | 0 | 0 | 846,776 | 0 | 846,776 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 6,848,125 | 0 | 0 | 0 | 6,848,125 | 0 | 6,848,125 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 117,773 | 0 | 0 | 117,773 | 0 | 0 | 0 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 1,068,992 | 0 | 0 | 0 | 0 | 1,068,992 | 0 | 1,068,992 |
| 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 | 214,735 | 0 | 0 | 0 | 0 | 214,735 | 214,735 | 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 | 7,838,998 | 31,806 | 0 | 0 | 0 | 7,807,192 | 7,807,192 | 0 |
| Student Transportation Services | 2700-2799 | 4,209,003 | 0 | 0 | 0 | 4,209,003 | 0 | 4,209,003 | 0 |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 57,944 | 0 | 0 | 0 | 57,944 | 0 | 57,944 | 0 |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 3,490,011 | 0 | 6,312 | 0 | 0 | 3,483,699 | 0 | 3,483,699 |
| 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 | 146,322 | 0 | 0 | 0 | 0 | 146,322 | 146,322 | 0 |
| Planning/Evaluation | 2810-2814 | 648 | 0 | 0 | 0 | 648 | 0 | 648 | 0 |
| Other Sup Services w Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sup Services w/o Grants | 2900 | 547,983 | 0 | 0 | 0 | 0 | 547,983 | 0 | 547,983 |
| 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 | 3,270,259 | 1,442,855 | 21,696 | 189,281 | 1,616,427 | 0 | 1,616,427 | 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 | 514,618 | 0 | 0 | 0 | 514,618 | 0 | 514,618 | 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 | | 86,887,985 | 1,489,235 | 33,007 | 753,807 | 70,419,748 | 14,192,188 | 78,664,486 | 5,947,450 |



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:

- Supplemental Capital Construction (06)
- 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 2018-2019 | FY 2020-2021 |
|--|---------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 8.99 | 7.18 |
| Direct Costs (34 CFR 75.567) | 71,428,255 | 78,664,486 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 4,414,872 | 5,947,450 |
| Carry Forward: From FY 2016-2017 Data | 824,034 | -300,453 |
| Total Indirect Costs | 5,238,906 (A) | 5,646,997 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2018-2019) | | |
| Actual Direct Costs | 78,664,486 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 5,947,450 | |
| Carry Forward: From FY 2016-2017 Data | 824,034 | |
| Total Indirect Costs | 6,771,484 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 8.99 X 78,664,486 | 7,071,937 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) | 6,771,484 | |
| Under or (Over) Recovery (E - F) (For use in FY 2020-2021) | -300,453 | |

UNRESTRICTED RATE

| | FY 2018-2019 | FY 2020-2021 |
|--|----------------|----------------|
| a) APPLIED COSTS: (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 21.54 % | 19.94 % |
| Direct Costs (34 CFR 75.567) | 64,047,979 (B) | 70,419,748 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 11,345,973 | 14,192,188 |
| Carry Forward: From FY 2016-2017 Data | 822,825 | -153,401 |
| Total Indirect Costs | 12,168,798 (A) | 14,038,787 (A) |
| b) ACTUAL COSTS: (From FY 2018-2019) | | |
| Actual Direct Costs | 70,419,748 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 14,192,188 | |
| Carry Forward: From FY 2016-2017 Data | 822,825 | |
| Total Indirect Costs | 15,015,013 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 21.54 X 70,419,748 | 15,168,414 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) | 15,015,013 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2020-2021) | -153,401 | |

* 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.