



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000 - Fountain 8

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	53,838,050	12,965	45,036	245,906	53,534,143	0	53,534,143	0		
Support Serv-Students	2100-2199	7,072,266	0	0	0	7,072,266	0	7,072,266	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,026,164	0	0	0	2,026,164	0	2,026,164	0		
Educational Library Services	2220	1,052,780	0	0	0	1,052,780	0	1,052,780	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	53,017	0	0	0	0	53,017	53,017	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	17,000	0	0	0	17,000	0	17,000	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	894,589	0	691	0	0	893,898	0	893,898		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,807,657	0	0	0	6,807,657	0	6,807,657	0		
Sup Serv-Business w/ Grants	2500	73,934	0	0	73,934	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,037,808	0	0	0	0	1,037,808	0	1,037,808		
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	226,603	0	0	0	0	226,603	226,603	0		
Oper & Maint of Plant Serv w/ Grants	2600	99,847	0	0	0	99,847	0	99,847	0		
Oper & Maint of Plant Serv w/o Grants	2600	8,013,673	77,996	0	0	0	7,935,677	7,935,677	0		
Student Transportation Services	2700-2799	4,443,653	0	0	0	4,443,653	0	4,443,653	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	77,967	0	0	0	77,967	0	77,967	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,861,185	0	0	0	0	3,861,185	0	3,861,185		
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	196,036	0	0	0	0	196,036	196,036	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	699,220	0	0	0	0	699,220	0	699,220		
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	3,039,024	1,421,751	5,247	115,586	1,496,440	0	1,496,440	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	547,008	0	0	0	547,008	0	547,008	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		94,077,481	1,512,712	50,974	435,426	77,174,925	14,903,444	85,586,258	6,492,111		



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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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.76	7.47
Direct Costs (34 CFR 75.567)	74,328,105	85,586,258
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,434,470	6,492,111
Carry Forward: From FY 2017-2018 Data	904,341	-100,904
Total Indirect Costs	5,338,811 (A)	6,391,207 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	85,586,258	
Actual Indirect Costs:		
Admin. Charges	6,492,111	
Carry Forward: From FY 2017-2018 Data	904,341	
Total Indirect Costs	7,396,452	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.76 X 85,586,258	7,497,356	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	7,396,452	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-100,904	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.74 %	18.47 %
Direct Costs (34 CFR 75.567)	66,578,399 (B)	77,174,925 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,116,050	14,903,444
Carry Forward: From FY 2017-2018 Data	453,620	-649,015
Total Indirect Costs	12,569,670 (A)	14,254,429 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	77,174,925	
Actual Indirect Costs:		
Admin. Charges	14,903,444	
Carry Forward: From FY 2017-2018 Data	453,620	
Total Indirect Costs	15,357,064	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.74 X 77,174,925	16,006,079 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	15,357,064 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-649,015	

* 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.