



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - FORT MORGAN RE-3

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	14,026,752	577	24,119	596,551	13,405,505	-	13,405,505	-		
Support Serv-Students	2100-2199	1,299,533	0	0	0	1,299,533	-	1,299,533	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,250,064	0	0	140,092	1,109,972	-	1,109,972	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	1,471	0	0	1,471	0	-	0	-		
Support Serv-General Admin w/o Grants	2300	278,998	0	0	0	-	278,998	278,998	-		
Support Serv-School Admin	2400-2499	1,795,811	0	0	-141,563	1,937,374	-	1,937,374	-		
Support Serv-Business w/ Grants	2500	16,924	0	0	0	16,924	-	16,924	-		
Support Serv-Business w/o Grants	2500	492,097	0	0	0	-	492,097	-	492,097		
Oper & Maint of Plant Serv w/ Grants	2600	883	0	0	0	883	-	883	-		
Oper & Maint of Plant Serv w/o Grants	2600	2,659,490	0	40,989	0	-	2,618,501	2,618,501	-		
Student Transportation Services	2700-2799	744,820	0	98,249	1,684	644,887	-	644,887	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,434,815	0	15,213	0	-	1,419,603	-	1,419,603		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	312,285	0	0	5,878	-	306,407	-	306,407		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	200	0	0	0	200	-	200	-		
Food Services Operations	3100	1,346,822	731,161	17,855	1,230	596,575	-	596,575	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	354,662	0	0	0	354,662	-	354,662	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	996,346	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	280,950	-	-	-	-	-	-	-		
Total All Programs		27,292,923				19,366,515	5,115,606	22,264,014	2,218,107		



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)
- 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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	23,010,209 (B)	22,264,014 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,168,273	2,218,107
Carry Forward	780,732	661,117
Total Indirect Costs	2,949,005 (A)	2,879,224 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	22,264,014	
Actual Indirect Costs:		
Admin. Charges	2,218,107	
Carry Forward	780,732	
Total Indirect Costs	2,998,839	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 22,264,014	2,337,721 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,998,839 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	661,117	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	30.70 %	24.79 %
Direct Costs (34 CFR 75.567)	19,659,046 (B)	19,366,515 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,519,436	5,115,606
Carry Forward	515,446	-314,468
Total Indirect Costs	6,034,882 (A)	4,801,137 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	19,366,515	
Actual Indirect Costs:		
Admin. Charges	5,115,606	
Carry Forward	515,446	
Total Indirect Costs	5,631,052	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.7 X 19,366,515	5,945,520 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	5,631,052 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-314,468	

* 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.