



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - FORT MORGAN RE-3

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	15,055,413	173	56,730	825,248	14,173,262	-	14,173,262	-
Support Serv-Students	2100-2199	1,397,635	0	0	21,381	1,376,254	-	1,376,254	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,445,018	0	0	141,834	1,303,184	-	1,303,184	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	1,293	0	0	1,293	0	-	0	-
Support Serv-General Admin w/o Grants	2300	75,125	0	10,995	10,009	-	54,121	54,121	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	213,717	0	0	0	-	213,717	-	213,717
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,870,194	0	0	-140,079	2,010,272	-	2,010,272	-
Support Serv-Business w/ Grants	2500	19,657	0	0	0	19,657	-	19,657	-
Support Serv-Business w/o Grants	2500	497,980	0	0	-1	-	497,981	-	497,981
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	863	0	0	0	863	-	863	-
Oper & Maint of Plant Serv w/o Grants	2600	3,539,319	0	113,956	0	-	3,425,363	3,425,363	-
Student Transportation Services	2700-2799	823,674	0	242,424	1,015	580,236	-	580,236	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,715,046	0	122,558	0	-	1,592,488	-	1,592,488
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	320,885	0	0	2,450	-	318,435	-	318,435
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	240	0	0	0	240	-	240	-
Food Services Operations	3100	1,453,262	811,347	0	1,687	640,228	-	640,228	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	346,024	0	0	0	346,024	-	346,024	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	43,008	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	140,475	-	-	-	-	-	-	-
Total All Programs		28,958,827	811,520	546,663	864,836	20,450,221	6,102,104	23,929,704	2,622,621



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
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)	222,640 (B)	23,929,704 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,218,107	2,622,621
Carry Forward	661,117	771,119
Total Indirect Costs	2,879,224 (A)	3,393,739 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	23,929,704	
Actual Indirect Costs:		
Admin. Charges	2,622,621	
Carry Forward	661,117	
Total Indirect Costs	3,283,738	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 23,929,704	2,512,619 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,283,738 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	771,119	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.79 %	30.00 %
Direct Costs (34 CFR 75.567)	19,366,515 (B)	20,450,221 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,115,606	6,102,104
Carry Forward	-314,468	718,026
Total Indirect Costs	4,801,138 (A)	6,820,130 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	20,450,221	
Actual Indirect Costs:		
Admin. Charges	6,102,104	
Carry Forward	-314,468	
Total Indirect Costs	5,787,636	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.79 X 20,450,221	5,069,610 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,787,636 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	718,026	

* 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.