



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - FORT MORGAN RE-3

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	15,649,182	0	86,892	769,384	14,792,906	0	14,792,906	0		
Support Serv-Students	2100-2199	1,352,859	0	11,495	25,212	1,316,152	0	1,316,152	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,483,093	0	12,148	54,133	1,416,812	0	1,416,812	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	280,465	0	0	9,408	0	271,057	271,057	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,097,028	0	0	-51,041	2,148,069	0	2,148,069	0		
Sup Serv-Business w/ Grants	2500	20,943	0	0	0	20,943	0	20,943	0		
Sup Serv-Business w/o Grants	2500	557,249	0	0	0	0	557,249	0	557,249		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	1,018	0	0	0	1,018	0	1,018	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,893,113	0	102,591	0	0	2,790,522	2,790,522	0		
Student Transportation Services	2700-2799	678,444	0	67,214	1,215	610,015	0	610,015	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,464,741	0	0	0	0	1,464,741	0	1,464,741		
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	0	0	0	0	0	0	0	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	311,580	0	0	0	0	311,580	0	311,580		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	240	0	0	0	240	0	240	0		
Food Services Operations	3100	1,496,499	843,038	18,672	988	633,801	0	633,801	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	365,467	0	0	0	365,467	0	365,467	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	279,065	0	279,065	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		28,930,986	843,038	578,077	809,299	21,305,423	5,395,149	24,367,002	2,333,570		



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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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

10.5

10.37

23,396,560

24,367,002

2,355,766

2,333,570

418,720

193,755

2,774,486 (A)

2,527,325 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

24,367,002

2,333,570

418,720

2,752,290

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 24,367,002

2,558,535

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,752,290

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

193,755



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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	21.66 %
Direct Costs (34 CFR 75.567)	19,926,064 (B)	21,305,423 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,826,262	5,395,149
Carry Forward: From FY 2013-2014 Data	216,378	-780,100
Total Indirect Costs	6,042,640 (A)	4,615,049 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	21,305,423
Actual Indirect Costs:	
Admin. Charges	5,395,149
Carry Forward: From FY 2013-2014 Data	216,378
Total Indirect Costs	5,611,527

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 21,305,423

6,391,627 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,611,527 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-780,100

* 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.