



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - FORT MORGAN RE-3

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	16,254,130	0	61,781	342,735	15,849,614	0	15,849,614	0		
Support Serv-Students	2100-2199	1,556,561	0	0	22,726	1,533,835	0	1,533,835	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,441,690	0	6,954	3,468	1,431,268	0	1,431,268	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	35,513	0	0	35,513	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	96,328	0	0	9,126	0	87,202	87,202	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	244,687	0	0	0	0	244,687	0	244,687		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,210,210	0	0	-34,449	2,244,659	0	2,244,659	0		
Sup Serv-Business w/ Grants	2500	27,170	0	0	0	27,170	0	27,170	0		
Sup Serv-Business w/o Grants	2500	591,033	0	19,468	0	0	571,565	0	571,565		
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	572	0	0	0	572	0	572	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,245,765	0	203,331	0	0	3,042,434	3,042,434	0		
Student Transportation Services	2700-2799	682,109	0	0	700	681,409	0	681,409	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	25	0	0	0	25	0	25	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,655,945	0	63,451	0	0	1,592,494	0	1,592,494		
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	353,661	0	0	4,193	0	349,468	0	349,468		
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	1,564,954	841,311	0	1,586	722,057	0	722,057	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	391,299	0	0	1,211	390,088	0	390,088	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	67,656	0	67,107	101	448	0	448	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		30,419,548	841,311	422,092	386,910	22,881,385	5,887,850	26,011,021	2,758,214		



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10.5

23,929,704

2,622,621

771,119

3,393,740 (A)

FY 2018-2019

10.50

26,011,021

2,758,214

798,176

3,556,390 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

26,011,021

2,758,214

771,119

3,529,333

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 26,011,021

2,731,157

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,529,333

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

798,176



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	24.60 %
Direct Costs (34 CFR 75.567)	20,450,221 (B)	22,881,385 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,102,104	5,887,850
Carry Forward: From FY 2014-2015 Data	718,026	-258,540
Total Indirect Costs	6,820,130 (A)	5,629,310 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	22,881,385
Actual Indirect Costs:	
Admin. Charges	5,887,850
Carry Forward: From FY 2014-2015 Data	718,026
Total Indirect Costs	6,605,876

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 22,881,385

6,864,416 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

6,605,876 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-258,540

* 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.