



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - Fort Morgan Re-3

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	19,042,770	0	46,622	365,652	18,630,496	0	18,630,496	0		
Support Serv-Students	2100-2199	1,578,862	0	0	25,558	1,553,304	0	1,553,304	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,611,704	0	0	24,803	1,586,901	0	1,586,901	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	91,550	0	0	8,675	0	82,875	82,875	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	282,131	0	0	0	0	282,131	0	282,131		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,429,623	0	0	-21,194	2,450,817	0	2,450,817	0		
Sup Serv-Business w/ Grants	2500	35,664	0	0	0	35,664	0	35,664	0		
Sup Serv-Business w/o Grants	2500	645,141	0	9,425	0	0	635,716	0	635,716		
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	903	0	0	0	903	0	903	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,362,275	0	22,762	0	0	3,339,513	3,339,513	0		
Student Transportation Services	2700-2799	790,671	0	0	1,381	789,290	0	789,290	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	1,645,914	0	21,896	0	0	1,624,018	0	1,624,018		
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	1,080	0	0	0	1,080	0	1,080	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	433,429	0	0	19,972	0	413,457	0	413,457		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	3,141	0	0	0	3,141	0	3,141	0		
Food Services Operations	3100	1,666,472	830,209	20,240	2,056	813,967	0	813,967	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	437,717	0	0	0	437,717	0	437,717	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,824,500	0	3,795,294	0	29,206	0	29,206	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>37,883,547</b>	<b>830,209</b>	<b>3,916,239</b>	<b>426,903</b>	<b>26,332,486</b>	<b>6,377,710</b>	<b>29,754,874</b>	<b>2,955,322</b>		



# 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)
- 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)
- 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 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	26,011,021	29,754,874
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,622,621	2,955,322
Carry Forward: From FY 2016-2017 Data	798,176	629,236
Total Indirect Costs	3,420,797 (A)	3,584,558 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	29,754,874	
Actual Indirect Costs:		
Admin. Charges	2,955,322	
Carry Forward: From FY 2016-2017 Data	798,176	
Total Indirect Costs	3,753,498	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 29,754,874	3,124,262	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,753,498	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	629,236	

## UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.60 %	22.86 %
Direct Costs (34 CFR 75.567)	22,881,385 (B)	26,332,486 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,102,104	6,377,710
Carry Forward: From FY 2016-2017 Data	-258,540	-358,622
Total Indirect Costs	5,843,564 (A)	6,019,088 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	26,332,486	
Actual Indirect Costs:		
Admin. Charges	6,377,710	
Carry Forward: From FY 2016-2017 Data	-258,540	
Total Indirect Costs	6,119,170	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.60 X 26,332,486	6,477,792 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,119,170 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-358,622	

\* 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.