



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405 - Fort Morgan Re-3

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total 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	19,896,889	0	36,500	428,075	19,432,314	0	19,432,314	0
Support Serv-Students	2100-2199	1,828,683	0	0	26,156	1,802,527	0	1,802,527	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,749,535	0	0	89,894	1,659,641	0	1,659,641	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	84,591	0	0	8,501	0	76,090	76,090	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	333,548	0	0	0	0	333,548	0	333,548
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,541,362	0	0	-86,358	2,627,720	0	2,627,720	0
Sup Serv-Business w/ Grants	2500	40,889	0	0	0	40,889	0	40,889	0
Sup Serv-Business w/o Grants	2500	700,455	0	0	0	0	700,455	0	700,455
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	1,482	0	0	0	1,482	0	1,482	0
Oper & Maint of Plant Serv w/o Grants	2600	3,645,393	0	70,174	0	0	3,575,219	3,575,219	0
Student Transportation Services	2700-2799	934,999	0	20,669	2,076	912,254	0	912,254	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	1,949,235	273	40,398	0	0	1,908,564	0	1,908,564
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	563,440	0	0	427	0	563,013	0	563,013
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	61,087	0	0	0	61,087	0	61,087	0
Food Services Operations	3100	1,952,653	854,158	151,182	1,616	945,697	0	945,697	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	397,169	0	0	0	397,169	0	397,169	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	907,646	0	872,615	0	35,031	0	35,031	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	44,397	0	0	44,397	0	0	0	0
Total All Programs		37,633,453	854,431	1,191,538	514,784	27,915,811	7,156,889	31,567,120	3,505,580



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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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
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)	27,153,088	31,567,120
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,355,766	3,505,580
Carry Forward: From FY 2017-2018 Data	340,952	531,984
Total Indirect Costs	2,696,718 (A)	4,037,564 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	31,567,120	
Actual Indirect Costs:		
Admin. Charges	3,505,580	
Carry Forward: From FY 2017-2018 Data	340,952	
Total Indirect Costs	3,846,532	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 31,567,120	3,314,548	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,846,532	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	531,984	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	27.32 %	24.98 %
Direct Costs (34 CFR 75.567)	23,878,696 (B)	27,915,811 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,826,262	7,156,889
Carry Forward: From FY 2017-2018 Data	285,138	-184,573
Total Indirect Costs	6,111,400 (A)	6,972,316 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	27,915,811	
Actual Indirect Costs:		
Admin. Charges	7,156,889	
Carry Forward: From FY 2017-2018 Data	285,138	
Total Indirect Costs	7,442,027	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.32 X 27,915,811	7,626,600 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	7,442,027 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-184,573	

* 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.