



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020 - MOFFAT COUNTY RE:NO 1

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	11,756,137	0	0	460,647	11,295,489	-	11,295,489	-
Support Serv-Students	2100-2199	1,081,973	0	0	39,411	1,042,562	-	1,042,562	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,061,127	0	0	0	1,061,127	-	1,061,127	-
Educational Library Services	2220	198,138	0	0	0	198,138	-	198,138	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	118,307	0	0	0	-	118,307	118,307	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	271,043	0	0	0	-	271,043	-	271,043
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,344,840	0	0	0	1,344,840	-	1,344,840	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	97,093	0	0	0	-	97,093	-	97,093
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	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	2,374,724	0	1,987	0	-	2,372,737	2,372,737	-
Student Transportation Services	2700-2799	683,988	0	0	0	683,988	-	683,988	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	735,152	0	0	0	-	735,152	-	735,152
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	500	0	0	0	-	500	-	500
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	59,207	0	0	0	59,207	-	59,207	-
Food Services Operations	3100	707,429	314,474	0	0	392,955	-	392,955	-
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	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	50,208	-	-	-	-	-	-	-
Debt Service	5100	51,495	-	-	-	-	-	-	-
Total All Programs		20,591,360	314,474	1,987	500,058	16,078,305	3,594,833	18,569,349	1,103,788



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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)	0.65 %	8.64 %
Direct Costs (34 CFR 75.567)	182,186 (B)	18,569,349 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	602,260	1,103,788
Carry Forward	-483,116	499,972
Total Indirect Costs	119,144 (A)	1,603,760 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	18,569,349	
Actual Indirect Costs:		
Admin. Charges	1,103,788	
Carry Forward	-483,116	
Total Indirect Costs	620,672	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.65 X 18,569,349	120,701 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	620,672 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	499,972	

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)	19.51 %	24.30 %
Direct Costs (34 CFR 75.567)	15,626,313 (B)	16,078,305 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,194,585	3,594,833
Carry Forward	-145,260	312,695
Total Indirect Costs	3,049,325 (A)	3,907,528 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	16,078,305	
Actual Indirect Costs:		
Admin. Charges	3,594,833	
Carry Forward	-145,260	
Total Indirect Costs	3,449,573	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.51 X 16,078,305	3,136,877 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,449,573 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	312,695	

* 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.