



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2800 - MOFFAT 2

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<br>A | Food<br>B     | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 1,514,700             | 0             | 1,177         | -4,388                       | 1,517,911                       | 0                | 1,517,911                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 124,445               | 0             | 0             | 0                            | 124,445                         | 0                | 124,445                   | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 62,911                | 0             | 0             | 0                            | 62,911                          | 0                | 62,911                    | 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                 | 377,470               | 0             | 0             | 189,016                      | 0                               | 188,454          | 188,454                   | 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                 | 14,929                | 0             | 0             | 6,079                        | 0                               | 8,850            | 0                         | 8,850            |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 371,079               | 0             | 0             | 549                          | 370,530                         | 0                | 370,530                   | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 140,833               | 0             | 0             | 0                            | 0                               | 140,833          | 0                         | 140,833          |                         |  |
| 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                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 357,120               | 0             | 0             | 0                            | 0                               | 357,120          | 357,120                   | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 143,844               | 0             | 0             | 0                            | 143,844                         | 0                | 143,844                   | 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 | 186,191               | 0             | 17,275        | 0                            | 0                               | 168,916          | 0                         | 168,916          |                         |  |
| 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                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Volunteer Services                                       | 2910                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Non-Instructional Services                               | 3000-3099            | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Food Services Operations                                 | 3100                 | 133,059               | 49,010        | 2,785         | 0                            | 81,264                          | 0                | 81,264                    | 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                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Education for Adults                                     | 3400                 | 0                     | 0             | 0             | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Facil Acquisition & Construction Svcs                    | 4000                 | 24,606                | 0             | 24,606        | 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                |                         |  |
| <b>Total All Programs</b>                                |                      | <b>3,451,187</b>      | <b>49,010</b> | <b>45,843</b> | <b>191,256</b>               | <b>2,300,905</b>                | <b>864,173</b>   | <b>2,846,479</b>          | <b>318,599</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:**

- 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)

|  |              |              |
|--|--------------|--------------|
|  | FY 2015-2016 | FY 2017-2018 |
|--|--------------|--------------|

|  |      |       |
|--|------|-------|
|  | 7.76 | 10.50 |
|--|------|-------|

Direct Costs (34 CFR 75.567)

|  |           |           |
|--|-----------|-----------|
|  | 3,129,379 | 2,846,479 |
|--|-----------|-----------|

Indirect Costs:

Admin. Charges (34 CFR 75.565)

|  |         |         |
|--|---------|---------|
|  | 250,045 | 318,599 |
|--|---------|---------|

Carry Forward: From FY 2013-2014 Data

|  |        |        |
|--|--------|--------|
|  | -7,144 | 90,568 |
|--|--------|--------|

Total Indirect Costs

|  |             |             |
|--|-------------|-------------|
|  | 242,901 (A) | 409,167 (A) |
|--|-------------|-------------|

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

|  |           |
|--|-----------|
|  | 2,846,479 |
|--|-----------|

Actual Indirect Costs:

Admin. Charges

|  |         |
|--|---------|
|  | 318,599 |
|--|---------|

Carry Forward: From FY 2013-2014 Data

|  |        |
|--|--------|
|  | -7,144 |
|--|--------|

Total Indirect Costs

|  |         |
|--|---------|
|  | 311,455 |
|--|---------|

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.76 X 2,846,479

|  |         |
|--|---------|
|  | 220,887 |
|--|---------|

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

|  |         |
|--|---------|
|  | 311,455 |
|--|---------|

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

|  |        |
|--|--------|
|  | 90,568 |
|--|--------|



**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 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)                            | 2,430,178 (B) | 2,300,905 (B) |
| Indirect Costs:   |               |               |
| Admin. Charges (34 CFR 75.565)                          | 949,245       | 864,173       |
| Carry Forward: From FY 2013-2014 Data                   | 93,653        | 267,554       |
| Total Indirect Costs                                    | 1,042,898 (A) | 1,131,727 (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                   | 2,300,905 |
| Actual Indirect Costs:                |           |
| Admin. Charges                        | 864,173   |
| Carry Forward: From FY 2013-2014 Data | 93,653    |
| Total Indirect Costs                  | 957,826   |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 2,300,905

690,272 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

957,826 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

267,554

\* 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.