



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020 - MOFFAT COUNTY RE:NO 1

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 | 11,894,920 | 0 | 0 | 426,548 | 11,468,372 | 0 | 11,468,372 | 0 | | |
| Support Serv-Students | 2100-2199 | 983,347 | 0 | 0 | 0 | 983,347 | 0 | 983,347 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,114,285 | 0 | 0 | 0 | 1,114,285 | 0 | 1,114,285 | 0 | | |
| Educational Library Services | 2220 | 118,251 | 0 | 0 | 0 | 118,251 | 0 | 118,251 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 92,891 | 0 | 0 | 0 | 0 | 92,891 | 92,891 | 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 | 282,170 | 0 | 0 | 0 | 0 | 282,170 | 0 | 282,170 | | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 1,360,523 | 0 | 0 | 0 | 1,360,523 | 0 | 1,360,523 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 152,499 | 0 | 0 | 0 | 0 | 152,499 | 0 | 152,499 | | |
| 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 | 2,396,253 | 0 | 12,224 | 0 | 0 | 2,384,029 | 2,384,029 | 0 | | |
| Student Transportation Services | 2700-2799 | 692,215 | 0 | 0 | 22,342 | 669,873 | 0 | 669,873 | 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 | 320,847 | 0 | 0 | 0 | 0 | 320,847 | 0 | 320,847 | | |
| 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 | 2,240 | 0 | 0 | 0 | 0 | 2,240 | 0 | 2,240 | | |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Non-Instructional Services | 3000-3099 | 65,298 | 0 | 0 | 0 | 65,298 | 0 | 65,298 | 0 | | |
| Food Services Operations | 3100 | 694,185 | 272,751 | 4,411 | 0 | 417,023 | 0 | 417,023 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Uses | 5000 | 57,065 | 0 | 0 | 57,065 | 0 | 0 | 0 | 0 | | |
| Debt Service | 5100 | 42,492 | 0 | 0 | 42,492 | 0 | 0 | 0 | 0 | | |
| Total All Programs | | 20,269,481 | 272,751 | 16,635 | 548,447 | 16,196,972 | 3,234,676 | 18,673,892 | 757,756 | | |



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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

FY 2018-2019

8.64

2.15

18,569,349

18,673,892

1,103,788

757,756

499,972

-355,696

1,603,760 (A)

402,060 (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

18,673,892

757,756

499,972

1,257,728

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.64 X 18,673,892

1,613,424

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,257,728

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-355,696



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

| | | |
|--|--------------|--------------|
| | FY 2016-2017 | FY 2018-2019 |
|--|--------------|--------------|

24.30 %

17.57 %

Direct Costs (34 CFR 75.567)

16,078,305 (B)

16,196,972 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

3,594,833

3,234,676

Carry Forward: From FY 2014-2015 Data

312,695

-388,493

Total Indirect Costs

3,907,528 (A)

2,846,183 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

16,196,972

Actual Indirect Costs:

Admin. Charges

3,234,676

Carry Forward: From FY 2014-2015 Data

312,695

Total Indirect Costs

3,547,371

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.30 X 16,196,972

3,935,864 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,547,371 (F)

Under or (Over) Recovery (E - F)

-388,493

(For use in FY 2018-2019)

* 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.