



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020 - Moffat County RE: No 1

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	12,931,421	0	80,688	332,853	12,517,880	0	12,517,880	0		
Support Serv-Students	2100-2199	979,587	0	0	0	979,587	0	979,587	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,189,927	0	0	0	1,189,927	0	1,189,927	0		
Educational Library Services	2220	122,763	0	0	0	122,763	0	122,763	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	136,218	0	0	1,721	0	134,497	134,497	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	432,272	0	0	0	0	432,272	0	432,272		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,310,673	0	0	0	1,310,673	0	1,310,673	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	86,941	0	0	0	0	86,941	0	86,941		
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	2,355,535	0	7,289	0	0	2,348,246	2,348,246	0		
Student Transportation Services	2700-2799	885,758	0	2,800	22,053	860,905	0	860,905	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	398,615	0	0	0	0	398,615	0	398,615		
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	2,810	0	0	0	0	2,810	0	2,810		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	66,634	0	0	0	66,634	0	66,634	0		
Food Services Operations	3100	579,028	251,709	703	0	326,616	0	326,616	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	62,135	0	0	62,135	0	0	0	0		
Debt Service	5100	42,473	0	0	42,473	0	0	0	0		
<b>Total All Programs</b>		<b>21,582,790</b>	<b>251,709</b>	<b>91,480</b>	<b>461,235</b>	<b>17,374,985</b>	<b>3,403,381</b>	<b>19,857,728</b>	<b>920,638</b>		



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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)
- 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)	2.15	5.33
Direct Costs (34 CFR 75.567)	18,673,892	19,857,728
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,103,788	920,638
Carry Forward: From FY 2016-2017 Data	-355,696	138,001
Total Indirect Costs	748,092 (A)	1,058,639 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	19,857,728	
Actual Indirect Costs:		
Admin. Charges	920,638	
Carry Forward: From FY 2016-2017 Data	-355,696	
Total Indirect Costs	564,942	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.15 X 19,857,728	426,941	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	564,942	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	138,001	

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)	17.57 %	19.37 %
Direct Costs (34 CFR 75.567)	16,196,972 (B)	17,374,985 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,594,833	3,403,381
Carry Forward: From FY 2016-2017 Data	-388,493	-37,897
Total Indirect Costs	3,206,340 (A)	3,365,484 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	17,374,985	
Actual Indirect Costs:		
Admin. Charges	3,403,381	
Carry Forward: From FY 2016-2017 Data	-388,493	
Total Indirect Costs	3,014,888	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.57 X 17,374,985	3,052,785 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,014,888 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-37,897	

\* 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.