



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2800 - Moffat 2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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 | 1,940,346 | 0 | 0 | 17,706 | 1,922,640 | 0 | 1,922,640 | 0 |
| Support Serv-Students | 2100-2199 | 259,209 | 0 | 0 | 0 | 259,209 | 0 | 259,209 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 73,337 | 0 | 0 | 0 | 73,337 | 0 | 73,337 | 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 | 265,673 | 0 | 0 | 208,314 | 0 | 57,359 | 57,359 | 0 |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 6,928 | 0 | 0 | 6,928 | 0 | 0 | 0 | 0 |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 192,009 | 0 | 0 | 8,994 | 0 | 183,015 | 0 | 183,015 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 352,896 | 0 | 0 | 319 | 352,577 | 0 | 352,577 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 8,000 | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 168,965 | 0 | 0 | 0 | 0 | 168,965 | 0 | 168,965 |
| 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 | 368,133 | 0 | 26,000 | 0 | 0 | 342,133 | 342,133 | 0 |
| Student Transportation Services | 2700-2799 | 206,138 | 0 | 0 | 0 | 206,138 | 0 | 206,138 | 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 | 253,752 | 0 | 38,937 | 0 | 0 | 214,815 | 0 | 214,815 |
| 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 | 144,055 | 55,406 | 0 | 0 | 88,649 | 0 | 88,649 | 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 | 6,790 | 0 | 6,790 | 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 |
| Total All Programs | | 4,246,231 | 55,406 | 71,727 | 250,261 | 2,902,550 | 966,287 | 3,302,042 | 566,795 |



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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) <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) | 2,542,803 | 3,302,042 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 475,976 | 566,795 |
| Carry Forward: From FY 2016-2017 Data | 549,894 | 769,975 |
| Total Indirect Costs | 1,025,870 (A) | 1,336,770 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2018-2019) | | |
| Actual Direct Costs | 3,302,042 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 566,795 | |
| Carry Forward: From FY 2016-2017 Data | 549,894 | |
| Total Indirect Costs | 1,116,689 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 10.5 X 3,302,042 | 346,714 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) | 1,116,689 | |
| Under or (Over) Recovery (E - F) (For use in FY 2020-2021) | 769,975 | |

UNRESTRICTED RATE

| | FY 2018-2019 | FY 2020-2021 |
|--|---------------|---------------|
| a) APPLIED COSTS: (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 30.00 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 2,200,018 (B) | 2,902,550 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 754,969 | 966,287 |
| Carry Forward: From FY 2016-2017 Data | 140,753 | 236,275 |
| Total Indirect Costs | 895,722 (A) | 1,202,562 (A) |
| b) ACTUAL COSTS: (From FY 2018-2019) | | |
| Actual Direct Costs | 2,902,550 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 966,287 | |
| Carry Forward: From FY 2016-2017 Data | 140,753 | |
| Total Indirect Costs | 1,107,040 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 30.00 X 2,902,550 | 870,765 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) | 1,107,040 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2020-2021) | 236,275 | |

* 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.