



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020 - Moffat County RE: No 1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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 | 13,718,936 | 0 | 0 | 384,487 | 13,334,449 | 0 | 13,334,449 | 0 |
| Support Serv-Students | 2100-2199 | 1,002,094 | 0 | 0 | 0 | 1,002,094 | 0 | 1,002,094 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,403,705 | 0 | 0 | 0 | 1,403,705 | 0 | 1,403,705 | 0 |
| Educational Library Services | 2220 | 135,853 | 0 | 0 | 0 | 135,853 | 0 | 135,853 | 0 |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Support Serv-General Admin w/o Grants | 2300 | 141,663 | 0 | 0 | 1,112 | 0 | 140,551 | 140,551 | 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 | 402,804 | 0 | 0 | 0 | 0 | 402,804 | 0 | 402,804 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 1,381,420 | 0 | 0 | 0 | 1,381,420 | 0 | 1,381,420 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 197,589 | 0 | 0 | 0 | 0 | 197,589 | 0 | 197,589 |
| 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 | 2,297,116 | 0 | 59,301 | 0 | 0 | 2,237,815 | 2,237,815 | 0 |
| Student Transportation Services | 2700-2799 | 815,808 | 0 | 150 | 22,053 | 793,605 | 0 | 793,605 | 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 | 444,377 | 0 | 0 | 0 | 0 | 444,377 | 0 | 444,377 |
| 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 | 690 | 0 | 0 | 0 | 0 | 690 | 0 | 690 |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Instructional Services | 3000-3099 | 79,752 | 0 | 0 | 0 | 79,752 | 0 | 79,752 | 0 |
| Food Services Operations | 3100 | 632,189 | 251,326 | 10,530 | 0 | 370,333 | 0 | 370,333 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 5100 | 43,121 | 0 | 0 | 43,121 | 0 | 0 | 0 | 0 |
| Total All Programs | | 22,697,117 | 251,326 | 69,981 | 450,773 | 18,501,211 | 3,423,826 | 20,879,577 | 1,045,460 |



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020 | FY 2021-2022 |
|--|--------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 7.33 | 4.98 |
| Direct Costs (34 CFR 75.567) | 19,455,791 | 20,879,577 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 445,091 | 1,045,460 |
| Carry Forward: From FY 2017-2018 Data | 479,802 | -5,211 |
| Total Indirect Costs | 924,893 (A) | 1,040,249 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2019-2020) | | |
| Actual Direct Costs | 20,879,577 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 1,045,460 | |
| Carry Forward: From FY 2017-2018 Data | 479,802 | |
| Total Indirect Costs | 1,525,262 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 7.33 X 20,879,577 | 1,530,473 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 1,525,262 | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | -5,211 | |

UNRESTRICTED RATE

| | FY 2019-2020 | FY 2021-2022 |
|--|----------------|----------------|
| a) APPLIED COSTS: (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 19.31 % | 17.29 % |
| Direct Costs (34 CFR 75.567) | 17,036,581 (B) | 18,501,211 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 3,241,744 | 3,423,826 |
| Carry Forward: From FY 2017-2018 Data | -75,538 | -224,296 |
| Total Indirect Costs | 3,166,206 (A) | 3,199,530 (A) |
| b) ACTUAL COSTS: (From FY 2019-2020) | | |
| Actual Direct Costs | 18,501,211 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 3,423,826 | |
| Carry Forward: From FY 2017-2018 Data | -75,538 | |
| Total Indirect Costs | 3,348,288 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 19.31 X 18,501,211 | 3,572,584 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 3,348,288 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | -224,296 | |

* 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.