



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2800 - Moffat 2

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 | 2,015,660 | 0 | 3,495 | 20,654 | 1,991,511 | 0 | 1,991,511 | 0 |
| Support Serv-Students | 2100-2199 | 290,201 | 0 | 0 | 0 | 290,201 | 0 | 290,201 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 73,262 | 0 | 0 | 0 | 73,262 | 0 | 73,262 | 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 | 286,424 | 0 | 0 | 237,079 | 0 | 49,345 | 49,345 | 0 |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 3,967 | 0 | 0 | 3,967 | 0 | 0 | 0 | 0 |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 231,228 | 0 | 0 | 8,177 | 0 | 223,051 | 0 | 223,051 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 353,194 | 0 | 0 | 771 | 352,423 | 0 | 352,423 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 8,213 | 0 | 0 | 8,000 | 213 | 0 | 213 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 157,766 | 0 | 0 | 0 | 0 | 157,766 | 0 | 157,766 |
| 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 | 363,080 | 0 | 0 | 0 | 0 | 363,080 | 363,080 | 0 |
| Student Transportation Services | 2700-2799 | 214,739 | 0 | 0 | 0 | 214,739 | 0 | 214,739 | 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 | 255,946 | 0 | 18,431 | 0 | 0 | 237,515 | 0 | 237,515 |
| 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 | 164,658 | 74,016 | 248 | 0 | 90,394 | 0 | 90,394 | 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 | 13,374 | 0 | 13,374 | 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 | | 4,431,712 | 74,016 | 35,548 | 278,648 | 3,012,743 | 1,030,757 | 3,425,168 | 618,332 |



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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) | 10.50 | 10.50 |
| Direct Costs (34 CFR 75.567) | 2,880,008 | 3,425,168 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 318,599 | 618,332 |
| Carry Forward: From FY 2017-2018 Data | 264,349 | 523,038 |
| Total Indirect Costs | 582,948 (A) | 1,141,370 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2019-2020) | | |
| Actual Direct Costs | 3,425,168 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 618,332 | |
| Carry Forward: From FY 2017-2018 Data | 264,349 | |
| Total Indirect Costs | 882,681 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 10.5 X 3,425,168 | 359,643 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 882,681 | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | 523,038 | |

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) | 30.00 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 2,531,349 (B) | 3,012,743 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 864,173 | 1,030,757 |
| Carry Forward: From FY 2017-2018 Data | 332,990 | 459,924 |
| Total Indirect Costs | 1,197,163 (A) | 1,490,681 (A) |
| b) ACTUAL COSTS: (From FY 2019-2020) | | |
| Actual Direct Costs | 3,012,743 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 1,030,757 | |
| Carry Forward: From FY 2017-2018 Data | 332,990 | |
| Total Indirect Costs | 1,363,747 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 30.00 X 3,012,743 | 903,823 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 1,363,747 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | 459,924 | |

* 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.