



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2020 - MOFFAT COUNTY RE:NO 1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	11,778,679	0	6,433	490,743	11,281,503	-	11,281,503	-	-	
Support Serv-Students	2100-2199	1,008,605	0	0	0	1,008,605	-	1,008,605	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	562,367	0	0	0	562,367	-	562,367	-	-	
Educational Library Services	2220	223,655	0	0	0	223,655	-	223,655	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	384,866	0	0	1,101	-	383,766	383,766	-	-	
Support Serv-School Admin	2400-2499	1,446,943	0	0	0	1,446,943	-	1,446,943	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	156,551	0	0	0	-	156,551	-	156,551	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,211,015	0	2,456	0	-	2,208,559	2,208,559	-	-	
Student Transportation Services	2700-2799	641,561	0	0	0	641,561	-	641,561	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	444,473	0	0	0	-	444,473	-	444,473	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	1,236	0	0	0	-	1,236	-	1,236	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	79,087	0	0	0	79,087	-	79,087	-	-	
Food Services Operations	3100	763,416	374,109	6,714	0	382,593	-	382,593	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	77,765	-	-	-	-	-	-	-	-	
Debt Service	5100	61,184	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>19,841,403</b>				<b>15,626,313</b>	<b>3,194,585</b>	<b>18,218,638</b>	<b>602,260</b>		



# Colorado Department of Education

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.76 %	0.65 %
Direct Costs (34 CFR 75.567)	19,793,929 (B)	18,218,638 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,239,094	602,260
Carry Forward	692,763	-483,116
Total Indirect Costs	1,931,857 (A)	119,144 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	18,218,638	
Actual Indirect Costs:		
Admin. Charges	602,260	
Carry Forward	692,763	
Total Indirect Costs	1,295,023	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.76 X 18,218,638	1,778,139 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,295,023 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-483,116	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.43 %	19.51 %
Direct Costs (34 CFR 75.567)	17,286,800 (B)	15,626,313 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,746,223	3,194,585
Carry Forward	477,664	-145,260
Total Indirect Costs	4,223,887 (A)	3,049,325 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	15,626,313	
Actual Indirect Costs:		
Admin. Charges	3,194,585	
Carry Forward	477,664	
Total Indirect Costs	3,672,249	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.43 X      15,626,313	3,817,508 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,672,249 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-145,260	

\* 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.