



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2800 - MOFFAT 2

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	1,595,884	0	515	0	1,595,369	-	1,595,369	-	-	
Support Serv-Students	2100-2199	101,143	0	0	0	101,143	-	101,143	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	34,648	0	0	0	34,648	-	34,648	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	346,018	0	0	0	-	346,018	346,018	-	-	
Support Serv-School Admin	2400-2499	344,388	0	634	143	343,611	-	343,611	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	107,016	0	0	0	-	107,016	-	107,016	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	306,793	0	0	0	-	306,793	306,793	-	-	
Student Transportation Services	2700-2799	119,381	0	0	0	119,381	-	119,381	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	113,393	0	3,290	0	-	110,103	-	110,103	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	102,414	40,803	884	0	60,727	-	60,727	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	3,011	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>3,174,089</b>				<b>2,254,879</b>	<b>869,930</b>	<b>2,907,690</b>	<b>217,119</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)	4.22 %	8.69 %
Direct Costs (34 CFR 75.567)	2,670,837 (B)	2,907,690 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	171,704	217,119
Carry Forward	-58,996	35,419
Total Indirect Costs	112,708 (A)	252,538 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,907,690	
Actual Indirect Costs:		
Admin. Charges	217,119	
Carry Forward	-58,996	
Total Indirect Costs	158,123	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.22 X 2,907,690	122,705 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	158,123 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	35,419	

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)	37.32 %	30.00 %
Direct Costs (34 CFR 75.567)	2,128,727 (B)	2,254,879 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	713,815	869,930
Carry Forward	80,596	109,005
Total Indirect Costs	794,411 (A)	978,936 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,254,879	
Actual Indirect Costs:		
Admin. Charges	869,930	
Carry Forward	80,596	
Total Indirect Costs	950,526	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
37.32 X       2,254,879	841,521 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	950,526 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	109,005	

\* 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.