



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020 - MOFFAT COUNTY RE:NO 1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	12,542,475	0	0	499,396	12,043,079	-	12,043,079	-	-	
Support Serv-Students	2100-2199	1,072,733	0	0	0	1,072,733	-	1,072,733	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	915,970	0	0	0	915,970	-	915,970	-	-	
Educational Library Services	2220	241,081	0	0	0	241,081	-	241,081	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	435,342	0	0	116	-	435,227	435,227	-	-	
Support Serv-School Admin	2400-2499	1,357,401	0	0	0	1,357,401	-	1,357,401	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	170,703	0	0	0	-	170,703	-	170,703	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,254,425	0	0	0	-	2,254,425	2,254,425	-	-	
Student Transportation Services	2700-2799	710,556	0	0	0	710,556	-	710,556	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-74,357	0	0	0	-	-74,357	-	-74,357	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	670	0	0	0	-	670	-	670	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	59,772	0	0	0	59,772	-	59,772	-	-	
Food Services Operations	3100	753,144	343,421	7,913	0	401,811	-	401,811	-	-	
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	58,446	-	-	-	-	-	-	-	-	
Debt Service	5100	49,948	-	-	-	-	-	-	-	-	
Total All Programs		20,548,309				16,802,403	2,786,667	19,492,055	97,015		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	2.60 %
Direct Costs (34 CFR 75.567)	18,378,889 (B)	19,492,055 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,848,384	97,015
Carry Forward	2,360,361	410,711
Total Indirect Costs	5,208,745 (A)	507,726 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	19,492,055	
Actual Indirect Costs:		
Admin. Charges	97,015	
Carry Forward	2,360,361	
Total Indirect Costs	2,457,376	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 19,492,055	2,046,666 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,457,376 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	410,711	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	49.68 %	-1.34 %
Direct Costs (34 CFR 75.567)	15,884,557 (B)	16,802,403 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,342,716	2,786,667
Carry Forward	2,549,525	-3,011,242
Total Indirect Costs	7,892,241 (A)	-224,574 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	16,802,403	
Actual Indirect Costs:		
Admin. Charges	2,786,667	
Carry Forward	2,549,525	
Total Indirect Costs	5,336,192	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
49.68 X 16,802,403	8,347,434 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	5,336,192 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-3,011,242	

* 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.