



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2800 - MOFFAT 2

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	1,554,121	0	3,519	0	1,550,602	-	1,550,602	-	-	
Support Serv-Students	2100-2199	323,428	0	0	0	323,428	-	323,428	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	51,351	0	0	0	51,351	-	51,351	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	419,290	0	0	0	-	419,290	419,290	-	-	
Support Serv-School Admin	2400-2499	318,107	0	0	300	317,807	-	317,807	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	121,293	0	0	0	-	121,293	-	121,293	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	279,910	0	0	0	-	279,910	279,910	-	-	
Student Transportation Services	2700-2799	119,314	0	0	0	119,314	-	119,314	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	153,253	0	24,502	0	-	128,752	-	128,752	-	
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	111,895	40,876	761	2,582	67,677	-	67,677	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	15,020	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>3,466,983</b>				<b>2,430,178</b>	<b>949,245</b>	<b>3,129,379</b>	<b>250,045</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.43 %	7.76 %
Direct Costs (34 CFR 75.567)	2,816,993 (B)	3,129,379 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	227,736	250,045
Carry Forward	37,911	-7,144
Total Indirect Costs	265,647 (A)	242,900 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	3,129,379	
Actual Indirect Costs:		
Admin. Charges	250,045	
Carry Forward	37,911	
Total Indirect Costs	287,956	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.43 X 3,129,379	295,100 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	287,956 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-7,144	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	36.29 %	30.00 %
Direct Costs (34 CFR 75.567)	2,253,395 (B)	2,430,178 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	791,334	949,245
Carry Forward	26,319	93,653
Total Indirect Costs	817,653 (A)	1,042,898 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,430,178	
Actual Indirect Costs:		
Admin. Charges	949,245	
Carry Forward	26,319	
Total Indirect Costs	975,564	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
36.29 X 2,430,178	881,912 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	975,564 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	93,653	

\* 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.