Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 2535 - MANZANOLA 3J
FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2013-2014 Audited Data)

		Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
Program Definition	Program Code	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	1,047,070	0	0	0	1,047,070	-	1,047,070	-
Support Serv-Students	2100-2199	74,786	0	0	0	74,786	-	74,786	-
Support Serv-Inst Staff	2200-2219, 2221-2299	214,018	0	0	0	214,018	-	214,018	-
Educational Library Services	2220	50,293	0	0	0	50,293	-	50,293	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	147,110	0	0	0	-	147,110	147,110	-
Support Serv-School Admin	2400-2499	184,529	0	0	0	184,529	-	184,529	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	518	0	0	0	-	518	-	518
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	259,928	0	0	0	-	259,928	259,928	-
Student Transportation Services	2700-2799	51,352	0	0	0	51,352	-	51,352	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	3,623	0	0	0	3,623	-	3,623	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	44,641	0	0	0	-	44,641	-	44,641
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	35,354	0	0	0	-	35,354	-	35,354
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	116,562	61,082	496	35	54,949	-	54,949	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	8,374	0	0	7,068	1,306	-	1,306	-
Education for Adults	3400	54,623	0	0	0	54,623	-	54,623	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		**2,292,782**				**1,736,549**	**487,552**	**2,143,588**	**80,513**

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)

(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)

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

RESTRICTED RATE

		FY 2013-2014	FY 2015-2016
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.01 %	4.61 %
	Direct Costs (34 CFR 75.567)	2,276,960 (B)	2,143,588 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	66,234	80,513
	Carry Forward	2,244	18,235
	Total Indirect Costs	68,478 (A)	98,748 (A)
b)	**ACTUAL COSTS:** (From FY 2013-2014)		
	Actual Direct Costs	2,143,588	
	Actual Indirect Costs:		
	Admin. Charges	80,513	
	Carry Forward	2,244	
	Total Indirect Costs	82,757	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 3.01 X 2,143,588	64,522 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	82,757 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	18,235	

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)	25.74 %	30.00 %
Direct Costs (34 CFR 75.567)	1,876,791 (B)	1,736,549 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	466,403	487,552
Carry Forward	16,695	57,259
Total Indirect Costs	483,098 (A)	544,811 (A)

b) **ACTUAL COSTS:** (From FY 2013-2014)	
Actual Direct Costs	1,736,549
Actual Indirect Costs:	
Admin. Charges	487,552
Carry Forward	16,695
Total Indirect Costs	504,247

c) **CARRY FORWARD COMPUTATION:**	
Actual Direct Costs Fixed Rate % X Actual Direct Costs 25.74 X 1,736,549	446,988 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	504,247 (F)
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	57,259

* 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.