



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

District: 2535 - MANZANOLA 3J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	1,049,539	0	0	1,129	1,048,410	0	1,048,410	0
Support Serv-Students	2100-2199	86,912	0	0	0	86,912	0	86,912	0
Support Serv-Inst Staff	2200-2219, 2221-2299	97,837	0	0	0	97,837	0	97,837	0
Educational Library Services	2220	48,357	0	0	0	48,357	0	48,357	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	86,430	0	0	0	0	86,430	86,430	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	82,673	0	0	0	0	82,673	0	82,673
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	162,729	0	0	0	162,729	0	162,729	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	536	0	0	0	0	536	0	536
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	422,983	0	719	0	0	422,264	422,264	0
Student Transportation Services	2700-2799	42,024	0	0	0	42,024	0	42,024	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	47,978	0	0	0	0	47,978	0	47,978
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	35,136	0	0	30,955	0	4,181	0	4,181
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	81,830	38,129	0	19	43,682	0	43,682	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	32,086	0	0	26,268	5,818	0	5,818	0
Education for Adults	3400	75,572	0	0	0	75,572	0	75,572	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		2,352,622	38,129	719	58,371	1,611,341	644,062	2,120,035	135,368



## 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)  
Food Service Special Revenue Fund (21)  
Government Designated-Purpose Grants (22)  
Pupil Activity Special Revenue (23)  
Transportation (25)  
Other Special Revenue (20: 26-29)  
Other Enterprise (50)  
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)  
2. All Costs = all objects  
3. Food = objects 0630, 0633, 0632  
4. Capital = objects 0700-0734, 0736-0799  
5. Other Expenses/Uses = objects  
0511-0512, 0561-0562, 0591-0592, 0594-0597, 0800, 0830, 0868, 0869, 0900, 0910, 0913, 0960, 0970, 0971,  
and 0640 when 0640 is used with Program 2220.  
6. Grants: 4000-9999

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

Other Debt Service (30)  
Bond Redemption (31)  
Non-Voter Approved Debt (39)  
Building (41)  
Special Building and Technology (42)  
Capital Reserve Capital Projects (43)  
Internal Service Funds (60-69)  
GASB 34: Permanent Fund (79)  
Foundations (85)



## RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

9.44

6.09

Direct Costs (34 CFR 75.567)

2,030,519

2,120,035

Indirect Costs:

Admin. Charges (34 CFR 75.565)

133,210

135,368

Carry Forward: From FY 2014-2015 Data

58,417

-6,346

Total Indirect Costs

191,627 (A)

129,022 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

2,120,035

Actual Indirect Costs:

Admin. Charges

135,368

Carry Forward: From FY 2014-2015 Data

58,417

Total Indirect Costs

193,785

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.44 X 2,120,035

200,131

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

193,785

Under or (Over) Recovery (E - F)

-6,346

(For use in FY 2018-2019)



## UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

27.86 %

1,648,272 (B)

515,458

-56,237

459,221 (A)

FY 2018-2019

30.00 %

1,611,341 (B)

644,062

138,905

782,967 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

1,611,341

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

644,062

-56,237

587,825

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

27.86 X 1,611,341

448,920 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

587,825 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

138,905

\* 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.