



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2535 - Manzanola 3J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

| Programs   | Code                 | Total Costs           |               |               |                              | Used by Unrestricted Rate |                  | Used by Restricted Rate |                  |
|--|----------------------|-----------------------|---------------|---------------|------------------------------|---------------------------|------------------|-------------------------|------------------|
|  |                      | Applicable Costs<br>A | Food<br>B     | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 1,269,326             | 0             | 0             | 1,212                        | 1,268,114                 | 0                | 1,268,114               | 0                |
| Support Serv-Students                                    | 2100-2199            | 81,525                | 0             | 0             | 0                            | 81,525                    | 0                | 81,525                  | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 97,910                | 0             | 0             | 0                            | 97,910                    | 0                | 97,910                  | 0                |
| Educational Library Services                             | 2220                 | 58,577                | 0             | 0             | 0                            | 58,577                    | 0                | 58,577                  | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 153,297               | 0             | 0             | 0                            | 0                         | 153,297          | 153,297                 | 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                 | 77,858                | 0             | 0             | 0                            | 0                         | 77,858           | 0                       | 77,858           |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 124,118               | 0             | 0             | 0                            | 124,118                   | 0                | 124,118                 | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 570                   | 0             | 0             | 0                            | 0                         | 570              | 0                       | 570              |
| 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                 | 314,322               | 0             | 46,696        | 0                            | 0                         | 267,626          | 267,626                 | 0                |
| Student Transportation Services                          | 2700-2799            | 57,393                | 0             | 0             | 0                            | 57,393                    | 0                | 57,393                  | 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 | 69,934                | 0             | 0             | 0                            | 0                         | 69,934           | 0                       | 69,934           |
| 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                 | 26,296                | 0             | 0             | 24,112                       | 0                         | 2,184            | 0                       | 2,184            |
| 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                 | 98,233                | 44,518        | 0             | 0                            | 53,715                    | 0                | 53,715                  | 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                 | 16,238                | 0             | 0             | 7,904                        | 8,334                     | 0                | 8,334                   | 0                |
| Education for Adults                                     | 3400                 | 88,528                | 0             | 0             | 0                            | 88,528                    | 0                | 88,528                  | 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                |
| <b>Total All Programs</b>                                |                      | <b>2,534,125</b>      | <b>44,518</b> | <b>46,696</b> | <b>33,228</b>                | <b>1,838,214</b>          | <b>571,469</b>   | <b>2,259,137</b>        | <b>150,546</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)
  - 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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

|  | FY 2018-2019 | FY 2020-2021 |
|--|--------------|--------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 6.09         | 6.96         |
| Direct Costs (34 CFR 75.567)   | 2,120,035    | 2,259,137    |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 133,210      | 150,546      |
| Carry Forward: From FY 2016-2017 Data                                  | -6,346       | 6,619        |
| Total Indirect Costs   | 126,864 (A)  | 157,165 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2018-2019)                  |              |              |
| Actual Direct Costs  | 2,259,137    |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 150,546      |              |
| Carry Forward: From FY 2016-2017 Data                                  | -6,346       |              |
| Total Indirect Costs   | 144,200      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 6.09 X 2,259,137   | 137,581      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2018-2019) | 144,200      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2020-2021)          | 6,619        |              |

UNRESTRICTED RATE

|  | FY 2018-2019  | FY 2020-2021  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 1,611,341 (B) | 1,838,214 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 515,458       | 571,469       |
| Carry Forward: From FY 2016-2017 Data                                  | 138,905       | 158,910       |
| Total Indirect Costs   | 654,363 (A)   | 730,379 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2018-2019)                         |               |               |
| Actual Direct Costs  | 1,838,214     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 571,469       |               |
| Carry Forward: From FY 2016-2017 Data                                  | 138,905       |               |
| Total Indirect Costs   | 710,374       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.00 X 1,838,214  | 551,464 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2018-2019) | 710,374 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2020-2021)          | 158,910       |               |

\* 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.