



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030 - MANITOU SPRINGS 14

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	7,832,087	0	58,613	0	7,773,473	-	7,773,473	-	
Support Serv-Students	2100-2199	766,479	0	0	0	766,479	-	766,479	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	663,814	0	75,324	0	588,490	-	588,490	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	34,154	0	0	0	-	34,154	34,154	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	328,651	0	0	0	-	328,651	-	328,651	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	1,169,491	0	0	0	1,169,491	-	1,169,491	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	471,103	0	747	0	-	470,356	-	470,356	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,287,067	0	0	0	-	1,287,067	1,287,067	-	
Student Transportation Services	2700-2799	582,711	0	12,325	0	570,386	-	570,386	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	162,135	0	0	0	-	162,135	-	162,135	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	22,321	0	0	0	-	22,321	-	22,321	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	415,966	158,009	0	0	257,957	-	257,957	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	5,416	0	0	0	5,416	-	5,416	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	142,415	-	-	-	-	-	-	-
Total All Programs		13,883,811	158,009	147,009	0	11,131,693	2,304,685	12,452,914	983,463



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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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.47 %	9.41 %
Direct Costs (34 CFR 75.567)	120,214 (B)	12,452,914 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	758,611	983,463
Carry Forward	259,871	188,572
Total Indirect Costs	1,018,482 (A)	1,172,036 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	12,452,914	
Actual Indirect Costs:		
Admin. Charges	983,463	
Carry Forward	259,871	
Total Indirect Costs	1,243,334	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.47 X 12,452,914	1,054,762 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,243,334 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	188,572	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.86 %	21.19 %
Direct Costs (34 CFR 75.567)	10,637,472 (B)	11,131,693 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,142,570	2,304,685
Carry Forward	182,357	53,654
Total Indirect Costs	2,324,927 (A)	2,358,338 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	11,131,693	
Actual Indirect Costs:		
Admin. Charges	2,304,685	
Carry Forward	182,357	
Total Indirect Costs	2,487,042	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.86 X 11,131,693	2,433,388 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,487,042 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	53,654	

* 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.