



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030 - MANITOU SPRINGS 14

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	8,078,850	0	58,946	0	8,019,904	0	8,019,904	0
Support Serv-Students	2100-2199	826,634	0	1,028	0	825,606	0	825,606	0
Support Serv-Inst Staff	2200-2219, 2221-2299	759,659	0	97,709	0	661,950	0	661,950	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	321,281	0	0	0	0	321,281	321,281	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	49,253	0	0	0	0	49,253	0	49,253
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,105,032	0	0	0	1,105,032	0	1,105,032	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	483,643	0	12,447	0	0	471,196	0	471,196
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	1,440,247	0	0	0	0	1,440,247	1,440,247	0
Student Transportation Services	2700-2799	594,405	0	7,746	0	586,659	0	586,659	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	153,398	0	0	0	0	153,398	0	153,398
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	-13,188	0	0	0	0	-13,188	0	-13,188
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	454,781	192,384	2,948	0	259,449	0	259,449	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	9,003	0	0	0	9,003	0	9,003	0
Education for Adults	3400	0	0	0	0	0	0	0	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	142,415	0	0	142,415	0	0	0	0
Total All Programs		14,405,413	192,384	180,824	142,415	11,467,603	2,422,187	13,229,131	660,659



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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)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

4.49

12,509,264

623,293

-61,740

561,553 (A)

FY 2017-2018

5.03

13,229,131

660,659

4,931

665,590 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

13,229,131

660,659

-61,740

598,919

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.49 X 13,229,131

593,988

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

598,919

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

4,931



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

FY 2015-2016
19.69 %

FY 2017-2018
21.50 %

Direct Costs (34 CFR 75.567)

10,871,116 (B)

11,467,603 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

2,261,441

2,422,187

Carry Forward: From FY 2013-2014 Data

-120,798

43,418

Total Indirect Costs

2,140,643 (A)

2,465,605 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

11,467,603

Actual Indirect Costs:

Admin. Charges

2,422,187

Carry Forward: From FY 2013-2014 Data

-120,798

Total Indirect Costs

2,301,389

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.69 X 11,467,603

2,257,971 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,301,389 (F)

Under or (Over) Recovery (E - F)

43,418

(For use in FY 2017-2018)

* 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.