



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030 - Manitou Springs 14

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	10,077,457	0	52,976	0	10,024,481	0	10,024,481	0		
Support Serv-Students	2100-2199	987,435	0	0	0	987,435	0	987,435	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	891,034	0	120,241	0	770,793	0	770,793	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	62,731	0	0	0	0	62,731	62,731	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	394,339	0	1,637	0	0	392,702	0	392,702		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,342,080	0	0	0	1,342,080	0	1,342,080	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	531,457	0	725	0	0	530,732	0	530,732		
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	1,733,188	0	0	0	0	1,733,188	1,733,188	0		
Student Transportation Services	2700-2799	757,548	0	1,300	0	756,248	0	756,248	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	321,428	0	0	0	0	321,428	0	321,428		
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	722	0	0	0	722	0	722	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	-21,608	0	0	0	0	-21,608	0	-21,608		
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	520,330	182,574	0	0	337,756	0	337,756	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	10,616	0	0	0	10,616	0	10,616	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	0	0	0	0	0	0	0	0		
Total All Programs		17,608,757	182,574	176,879	0	14,230,131	3,019,173	16,026,050	1,223,254		



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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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	7.64
Direct Costs (34 CFR 75.567)	14,251,721	16,026,050
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	660,659	1,223,254
Carry Forward: From FY 2017-2018 Data	460,455	974
Total Indirect Costs	1,121,114 (A)	1,224,228 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	16,026,050	
Actual Indirect Costs:		
Admin. Charges	1,223,254	
Carry Forward: From FY 2017-2018 Data	460,455	
Total Indirect Costs	1,683,709	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 16,026,050	1,682,735	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,683,709	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	974	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.79 %	21.48 %
Direct Costs (34 CFR 75.567)	12,749,824 (B)	14,230,131 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,422,187	3,019,173
Carry Forward: From FY 2017-2018 Data	-23,511	37,218
Total Indirect Costs	2,398,676 (A)	3,056,391 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	14,230,131	
Actual Indirect Costs:		
Admin. Charges	3,019,173	
Carry Forward: From FY 2017-2018 Data	-23,511	
Total Indirect Costs	2,995,662	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.79 X 14,230,131	2,958,444 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,995,662 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	37,218	

* 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.