



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	152,455,293	0	616,490	871	151,837,932	-	151,837,932	-	-	
Support Serv-Students	2100-2199	11,069,682	0	0	139,120	10,930,563	-	10,930,563	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	12,197,999	0	114,500	12,945	12,070,554	-	12,070,554	-	-	
Educational Library Services	2220	5,324,980	0	0	0	5,324,980	-	5,324,980	-	-	
Support Serv-General Admin w/ Grants	2300	2,885,869	0	0	688,653	2,197,216	-	2,197,216	-	-	
Support Serv-General Admin w/o Grants	2300	3,476,237	0	0	203,374	-	3,272,863	3,272,863	-	-	
Support Serv-School Admin	2400-2499	19,095,632	0	804	71,854	19,022,974	-	19,022,974	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	2,571,592	0	91,613	-252,471	-	2,732,450	-	2,732,450	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	23,531,381	0	168,207	-107,806	-	23,470,981	23,470,981	-	-	
Student Transportation Services	2700-2799	4,107,501	0	204,816	0	3,902,686	-	3,902,686	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	19,833,137	0	827,130	-67,141	-	19,073,148	-	19,073,148	-	
Planning/Evaluation	2810-2814	1,464,092	0	0	0	1,464,092	-	1,464,092	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	385,381	0	0	0	-	385,381	-	385,381	-	
Volunteer Services	2910	161,383	0	0	0	161,383	-	161,383	-	-	
Non-Instructional Services	3000-3099	125	0	0	125	0	-	0	-	-	
Food Services Operations	3100	8,720,128	4,003,036	133,798	0	4,583,294	-	4,583,294	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	963,840	0	0	10,318	953,522	-	953,522	-	-	
Education for Adults	3400	86,287	0	0	0	86,287	-	86,287	-	-	
Facil Acquisition & Construction Svcs	4000	411,519	-	-	-	-	-	-	-	-	
Other Uses	5000	12,613	-	-	-	-	-	-	-	-	
Debt Service	5100	188,118	-	-	-	-	-	-	-	-	
Total All Programs		268,942,790				212,535,482	48,934,822	239,279,325	22,190,979		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- 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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.06 %	10.50 %
Direct Costs (34 CFR 75.567)	249,933,388 (B)	239,279,325 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,740,316	22,190,979
Carry Forward	-3,599,551	8,876,687
Total Indirect Costs	10,140,765 (A)	31,067,666 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	239,279,325	
Actual Indirect Costs:		
Admin. Charges	22,190,979	
Carry Forward	-3,599,551	
Total Indirect Costs	18,591,428	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.06 X 239,279,325	9,714,741 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	18,591,428 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	8,876,687	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.00 %	27.47 %
Direct Costs (34 CFR 75.567)	222,854,956 (B)	212,535,482 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	40,818,748	48,934,822
Carry Forward	-11,858,591	9,446,618
Total Indirect Costs	28,960,157 (A)	58,381,441 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	212,535,482	
Actual Indirect Costs:		
Admin. Charges	48,934,822	
Carry Forward	-11,858,591	
Total Indirect Costs	37,076,231	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13 X 212,535,482	27,629,613 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	37,076,231 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	9,446,618	

* 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.