



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	151,471,192	1,341	607,313	168,501	150,694,036	-	150,694,036	-	-	
Support Serv-Students	2100-2199	11,552,468	0	0	310	11,552,158	-	11,552,158	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	12,585,340	0	0	6,925	12,578,415	-	12,578,415	-	-	
Educational Library Services	2220	5,416,256	0	12,719	0	5,403,537	-	5,403,537	-	-	
Support Serv-General Admin w/ Grants	2300	2,670,912	0	0	430,759	2,240,153	-	2,240,153	-	-	
Support Serv-General Admin w/o Grants	2300	3,604,262	0	0	205,999	-	3,398,263	3,398,263	-	-	
Support Serv-School Admin	2400-2499	19,502,956	0	5,989	15,348	19,481,619	-	19,481,619	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	2,461,458	0	86,296	-242,471	-	2,617,633	-	2,617,633	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	24,106,651	0	188,072	-107,806	-	24,026,385	24,026,385	-	-	
Student Transportation Services	2700-2799	4,067,627	0	213,275	0	3,854,352	-	3,854,352	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	19,319,053	0	215,593	-67,133	-	19,170,593	-	19,170,593	-	
Planning/Evaluation	2810-2814	1,255,033	0	0	0	1,255,033	-	1,255,033	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	665,774	0	0	0	-	665,774	-	665,774	-	
Volunteer Services	2910	210,036	0	0	0	210,036	-	210,036	-	-	
Non-Instructional Services	3000-3099	322	0	0	0	322	-	322	-	-	
Food Services Operations	3100	9,164,287	4,138,039	163,354	0	4,862,894	-	4,862,894	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	1,680	0	0	0	1,680	-	1,680	-	-	
Community Services	3300	976,501	0	0	10,318	966,183	-	966,183	-	-	
Education for Adults	3400	149,871	0	33,282	0	116,588	-	116,588	-	-	
Facil Acquisition & Construction Svcs	4000	731,200	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	155,380	-	-	-	-	-	-	-	-	
Total All Programs		270,068,259				213,217,007	49,878,648	240,641,655	22,454,000		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.28 %	10.50 %
Direct Costs (34 CFR 75.567)	245,079,898 (B)	240,641,655 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,873,102	22,454,000
Carry Forward	-1,833,796	12,727,158
Total Indirect Costs	8,039,306 (A)	35,181,158 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	240,641,655	
Actual Indirect Costs:		
Admin. Charges	22,454,000	
Carry Forward	-1,833,796	
Total Indirect Costs	20,620,204	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.28 X 240,641,655	7,893,046 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	20,620,204 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	12,727,158	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	10.87 %	30.00 %
Direct Costs (34 CFR 75.567)	218,647,440 (B)	213,217,007 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	36,305,560	49,878,648
Carry Forward	-12,535,626	14,166,333
Total Indirect Costs	23,769,934 (A)	64,044,981 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	213,217,007	
Actual Indirect Costs:		
Admin. Charges	49,878,648	
Carry Forward	-12,535,626	
Total Indirect Costs	37,343,022	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.87 X 213,217,007	23,176,689 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	37,343,022 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	14,166,333	

* 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.