



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

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	154,088,824	4,765	279,803	2,023,661	151,780,594	-	151,780,594	-
Support Serv-Students	2100-2199	11,931,570	0	0	67,553	11,864,017	-	11,864,017	-
Support Serv-Inst Staff	2200-2219, 2221-2299	12,203,040	0	2,500	94,183	12,106,357	-	12,106,357	-
Educational Library Services	2220	5,801,465	0	0	21,302	5,780,163	-	5,780,163	-
Support Serv-General Admin w/ Grants	2300	3,414	0	0	0	3,414	-	3,414	-
Support Serv-General Admin w/o Grants	2300	1,818,603	0	0	395,462	-	1,423,140	1,423,140	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	2,398,260	0	0	919,372	1,478,888	-	1,478,888	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,186,250	0	0	126,968	-	2,059,282	-	2,059,282
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	19,860,012	0	8,528	7,354	19,844,130	-	19,844,130	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	2,630,364	0	39,447	-110,713	-	2,701,630	-	2,701,630
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	25,901,878	0	795,509	294,625	-	24,811,745	24,811,745	-
Student Transportation Services	2700-2799	3,766,826	0	-18,657	17,000	3,768,482	-	3,768,482	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	16,639,201	0	620,056	-11,707	-	16,030,853	-	16,030,853
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	924,240	0	0	0	924,240	-	924,240	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	546,224	0	0	0	-	546,224	-	546,224
Volunteer Services	2910	206,352	0	0	3,105	203,247	-	203,247	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	9,556,610	4,565,959	9,806	0	4,980,845	-	4,980,845	-
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	1,004,897	0	0	19,246	985,651	-	985,651	-
Education for Adults	3400	53,635	0	0	0	53,635	-	53,635	-
Facil Acquisition & Construction Svcs	4000	337,066	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	183,475	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>272,042,206</b>	<b>4,570,723</b>	<b>1,736,994</b>	<b>3,867,412</b>	<b>213,773,664</b>	<b>47,572,873</b>	<b>240,008,549</b>	<b>21,337,988</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	2,392,793 (B)	240,008,549 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,190,979	21,337,988
Carry Forward	8,876,687	5,013,778
Total Indirect Costs	31,067,666 (A)	26,351,766 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	240,008,549	
Actual Indirect Costs:		
Admin. Charges	21,337,988	
Carry Forward	8,876,687	
Total Indirect Costs	30,214,675	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 240,008,549	25,200,898 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	30,214,675 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	5,013,778	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	27.47 %	21.46 %
Direct Costs (34 CFR 75.567)	212,535,482 (B)	213,773,664 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	48,934,822	47,572,873
Carry Forward	9,446,618	-1,704,134
Total Indirect Costs	58,381,440 (A)	45,868,739 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	213,773,664	
Actual Indirect Costs:		
Admin. Charges	47,572,873	
Carry Forward	9,446,618	
Total Indirect Costs	57,019,491	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.47 X 213,773,664	58,723,626 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	57,019,491 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,704,134	

\* 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.