



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

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

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	162,081,379	2,787	1,933,998	1,768,159	158,376,435	0	158,376,435	0
Support Serv-Students	2100-2199	14,299,405	0	7,495	67,817	14,224,093	0	14,224,093	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,416,977	0	135,899	211,423	12,069,655	0	12,069,655	0
Educational Library Services	2220	6,069,329	0	0	5,880	6,063,449	0	6,063,449	0
Support Serv-General Admin w/ Grants	2300	752,651	0	0	486,654	265,997	0	265,997	0
Support Serv-General Admin w/o Grants	2300	2,979,360	0	0	394,426	0	2,584,934	2,584,934	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	5,500	0	0	0	0	5,500	0	5,500
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	21,476,075	0	167,520	32,581	21,275,974	0	21,275,974	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,645,256	0	0	-126,217	0	2,771,473	0	2,771,473
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	25,847,152	0	273,330	249,572	0	25,324,250	25,324,250	0
Student Transportation Services	2700-2799	4,136,207	0	-54,820	22,000	4,169,027	0	4,169,027	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	10,471,696	0	679,961	-11,376	0	9,803,111	0	9,803,111
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	810,967	0	0	105,068	705,899	0	705,899	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	481,933	0	0	0	0	481,933	0	481,933
Volunteer Services	2910	238,033	0	0	3216	234817	0	234817	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	10,110,885	4,535,480	14,774	25,280	5,535,351	0	5,535,351	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	-498	0	0	0	-498	0	-498	0
Enterprise Non-Instructional	3220	-455	0	0	0	-455	0	-455	0
Community Services	3300	954,951	0	0	10,618	944,333	0	944,333	0
Education for Adults	3400	51,622	0	0	0	51,622	0	51,622	0
Facil Acquisition & Construction Svcs	4000	234,980	0	6,206	214,525	14,249	0	14249	0
Other Uses	5000	2,900	0	0	2,900	0	0	0	0
Debt Service	5100	-1	0	0	-1	0	0	0	0
Total All Programs		276,066,304	4,538,267	3,164,363	3,462,525	223,929,948	40,971,201	251,839,132	13,062,017



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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

FY 2017-2018

10.5

4.93

240,641,655

251,839,132

22,454,000

13,062,017

12,727,158

-653,934

35,181,158 (A)

12,408,083 (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

251,839,132

13,062,017

12,727,158

25,789,175

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 251,839,132

26,443,109

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

25,789,175

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-653,934



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2015-2016	FY 2017-2018
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30.00 %

12.92 %

Direct Costs (34 CFR 75.567)

213,217,007 (B)

223,929,948 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

49,878,648

40,971,201

Carry Forward: From FY 2013-2014 Data

14,166,333

-12,041,450

Total Indirect Costs

64,044,981 (A)

28,929,751 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

223,929,948

Actual Indirect Costs:

Admin. Charges

40,971,201

Carry Forward: From FY 2013-2014 Data

14,166,333

Total Indirect Costs

55,137,534

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 223,929,948

67,178,984 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

55,137,534 (F)

Under or (Over) Recovery (E - F)

-12,041,450

(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.