



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	159,855,987	2,675	1,452,391	1,914,708	156,486,213	0	156,486,213	0		
Support Serv-Students	2100-2199	14,858,699	0	3,006	70,246	14,785,447	0	14,785,447	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,886,554	0	256,569	56,576	10,573,409	0	10,573,409	0		
Educational Library Services	2220	5,991,427	0	0	2,154	5,989,273	0	5,989,273	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,445,526	0	0	240,440	0	1,205,086	1,205,086	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	263,551	0	0	0	263,551	0	263,551	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	466,603	0	0	0	0	466,603	0	466,603		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	21,540,950	0	166,316	61,522	21,313,112	0	21,313,112	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	2,742,060	0	0	-100,676	0	2,842,736	0	2,842,736		
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	25,565,309	0	553,417	298,289	0	24,713,603	24,713,603	0		
Student Transportation Services	2700-2799	4,691,704	0	220,609	27,684	4,443,411	0	4,443,411	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	11,041,383	4,630	447,584	-6,126	0	10,595,295	0	10,595,295		
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	1,081,983	0	0	644,473	437,510	0	437,510	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	905,900	0	0	0	0	905,900	0	905,900		
Volunteer Services	2910	234,414	0	17350	5815	211249	0	211249	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	10,430,881	4,591,926	0	28,607	5,810,348	0	5,810,348	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	3,827	0	0	0	3,827	0	3,827	0		
Enterprise Non-Instructional	3220	232	0	0	0	232	0	232	0		
Community Services	3300	983,638	0	0	16,253	967,385	0	967,385	0		
Education for Adults	3400	52,777	0	0	0	52,777	0	52,777	0		
Facil Acquisition & Construction Svcs	4000	457,374	0	215,000	209,599	32,775	0	32775	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	64	0	0	64	0	0	0	0		
Total All Programs		273,500,843	4,599,231	3,332,242	3,469,628	221,370,519	40,729,223	247,289,208	14,810,534		



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10.5

240,008,549

21,337,988

5,013,778

26,351,766 (A)

FY 2018-2019

3.51

247,289,208

14,810,534

-6,141,055

8,669,479 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

247,289,208

14,810,534

5,013,778

19,824,312

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 247,289,208

25,965,367

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

19,824,312

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-6,141,055



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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21.46 %

14.57 %

Direct Costs (34 CFR 75.567)

213,773,664 (B)

221,370,519 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

47,572,873

40,729,223

Carry Forward: From FY 2014-2015 Data

-1,704,134

-8,481,024

Total Indirect Costs

45,868,739 (A)

32,248,199 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

221,370,519

Actual Indirect Costs:

Admin. Charges

40,729,223

Carry Forward: From FY 2014-2015 Data

-1,704,134

Total Indirect Costs

39,025,089

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.46 X 221,370,519

47,506,113 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

39,025,089 (F)

Under or (Over) Recovery (E - F)

-8,481,024

(For use in FY 2018-2019)

* 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.