



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - COLORADO SPRINGS 11

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	170,033,256	1,935	1,846,251	2,015,699	166,169,371	0	166,169,371	0
Support Serv-Students	2100-2199	16,448,990	0	55,226	92,797	16,300,967	0	16,300,967	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,732,941	0	262,485	210,680	11,259,776	0	11,259,776	0
Educational Library Services	2220	6,498,295	0	28,795	2,213	6,467,287	0	6,467,287	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,556,677	0	0	231,853	0	1,324,824	1,324,824	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	245,541	0	0	0	245,541	0	245,541	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	511,564	0	0	0	0	511,564	0	511,564
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	23,723,374	0	125,321	28,491	23,569,562	0	23,569,562	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,798,165	0	6,019	-101,018	0	2,893,164	0	2,893,164
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	89	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	27,211,105	0	506,880	399,352	0	26,304,873	26,304,873	0
Student Transportation Services	2700-2799	5,148,723	0	34,141	32,000	5,082,582	0	5,082,582	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	11,793,105	0	182,012	-3,368	0	11,614,461	0	11,614,461
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	142	0
Planning/Evaluation	2810-2814	927,054	0	1,564	516,638	408,852	0	408,852	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	762,363	0	0	0	0	762,363	0	762,363
Volunteer Services	2910	253,865	0	4131	8016	241718	0	241718	0
Non-Instructional Services	3000-3099	3,585	0	0	0	3,585	0	3,585	0
Food Services Operations	3100	11,393,589	4,674,776	23,597	1,477	6,693,739	0	6,693,739	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	11,235	0	0	0	11,235	0	11,235	0
Enterprise Non-Instructional	3220	10,553	0	0	0	10,553	0	10,553	0
Community Services	3300	1,102,627	0	0	15,621	1,087,006	0	1,087,006	0
Education for Adults	3400	99,675	0	4,283	0	95,392	0	95,392	0
Facil Acquisition & Construction Svcs	4000	928,792	0	846,561	70,999	11,232	0	11232	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	132	0	0	132	0	0	0	0
<b>Total All Programs</b>		<b>293,195,206</b>	<b>4,676,711</b>	<b>3,927,266</b>	<b>3,521,582</b>	<b>237,658,398</b>	<b>43,411,249</b>	<b>265,288,095</b>	<b>15,781,552</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)
  - 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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.93	6.72
Direct Costs (34 CFR 75.567)	251,839,132	265,288,095
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,062,017	15,781,552
Carry Forward: From FY 2015-2016 Data	-653,934	2,048,915
Total Indirect Costs	12,408,083 (A)	17,830,467 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	265,288,095
Actual Indirect Costs:	
Admin. Charges	15,781,552
Carry Forward: From FY 2015-2016 Data	-653,934
Total Indirect Costs	15,127,618

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.93 X 265,288,095

13,078,703

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

15,127,618

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,048,915



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.92 %	18.55 %

Direct Costs (34 CFR 75.567)

Direct Costs (34 CFR 75.567)	223,929,948 (B)	237,658,398 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

Admin. Charges (34 CFR 75.565)	40,971,201	43,411,249
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Carry Forward: From FY 2015-2016 Data

Carry Forward: From FY 2015-2016 Data	-12,041,450	664,334
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Total Indirect Costs

Total Indirect Costs	28,929,751 (A)	44,075,583 (A)
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b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Direct Costs	237,658,398
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Actual Indirect Costs:

Admin. Charges

Admin. Charges	43,411,249
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Carry Forward: From FY 2015-2016 Data

Carry Forward: From FY 2015-2016 Data	-12,041,450
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Total Indirect Costs

Total Indirect Costs	31,369,799
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

12.92 X 237,658,398

12.92 X 237,658,398	30,705,465 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

Should Have Recovered Actual Indirect Costs for (From FY 2017-2018)	31,369,799 (F)
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Under or (Over) Recovery (E - F)

Under or (Over) Recovery (E - F)	664,334
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(For use in FY 2019-2020)

\* 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.