



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - Colorado Springs 11

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	182,887,622	1,246	3,669,777	2,186,807	177,029,792	0	177,029,792	0
Support Serv-Students	2100-2199	17,755,040	0	6,814	70,836	17,677,390	0	17,677,390	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,274,720	0	120,787	49,771	12,104,162	0	12,104,162	0
Educational Library Services	2220	6,832,720	0	0	1,750	6,830,970	0	6,830,970	0
Support Serv-General Admin w/ Grants	2300	2,458	0	0	0	2,458	0	2,458	0
Support Serv-General Admin w/o Grants	2300	1,388,266	0	1,175	241,418	0	1,145,673	1,145,673	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	237,948	0	1,187	0	236,761	0	236,761	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	804,402	0	2,828	0	0	801,574	0	801,574
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	23,432,309	0	138,837	8,857	23,284,615	0	23,284,615	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,170,483	0	5,716	4,034	0	3,160,733	0	3,160,733
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	3,200	0	0	0	3,200	0	3,200	0
Oper & Maint of Plant Serv w/o Grants	2600	29,077,381	0	518,376	312,047	0	28,246,958	28,246,958	0
Student Transportation Services	2700-2799	5,590,770	0	67,170	30,000	5,493,600	0	5,493,600	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	14,722,929	0	3,289,826	32,229	0	11,400,874	0	11,400,874
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	845,015	0	100	294,964	549,951	0	549,951	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,063,831	0	0	0	0	1,063,831	0	1,063,831
Volunteer Services	2910	265,043	0	3030	8370	253643	0	253643	0
Non-Instructional Services	3000-3099	23	0	0	0	23	0	23	0
Food Services Operations	3100	11,034,440	4,298,191	33,012	4,860	6,698,377	0	6,698,377	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	12,201	0	0	0	12,201	0	12,201	0
Enterprise Non-Instructional	3220	7,765	0	0	0	7,765	0	7,765	0
Community Services	3300	1,096,211	0	0	5,474	1,090,737	0	1,090,737	0
Education for Adults	3400	228,822	0	1,902	0	226,920	0	226,920	0
Facil Acquisition & Construction Svcs	4000	1,256,307	0	1,046,514	190,202	19,591	0	19,591	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>313,989,906</b>	<b>4,299,437</b>	<b>8,907,051</b>	<b>3,441,619</b>	<b>251,522,156</b>	<b>45,819,643</b>	<b>280,914,787</b>	<b>16,427,012</b>



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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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.51	6.00
Direct Costs (34 CFR 75.567)	247,289,208	280,914,787
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,337,988	16,427,012
Carry Forward: From FY 2016-2017 Data	-6,141,055	425,848
Total Indirect Costs	15,196,933 (A)	16,852,860 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	280,914,787	
Actual Indirect Costs:		
Admin. Charges	16,427,012	
Carry Forward: From FY 2016-2017 Data	-6,141,055	
Total Indirect Costs	10,285,957	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.51 X 280,914,787	9,860,109	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	10,285,957	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	425,848	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.57 %	18.49 %
Direct Costs (34 CFR 75.567)	221,370,519 (B)	251,522,156 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,572,873	45,819,643
Carry Forward: From FY 2016-2017 Data	-8,481,024	691,841
Total Indirect Costs	39,091,849 (A)	46,511,484 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	251,522,156	
Actual Indirect Costs:		
Admin. Charges	45,819,643	
Carry Forward: From FY 2016-2017 Data	-8,481,024	
Total Indirect Costs	37,338,619	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.57 X 251,522,156	36,646,778 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	37,338,619 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	691,841	

\* 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.