



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010 - Colorado Springs 11

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	169,848,431	1,367	2,984,914	1,926,833	164,935,317	0	164,935,317	0
Support Serv-Students	2100-2199	20,138,972	0	704,396	1,051,389	18,383,187	0	18,383,187	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,355,143	0	171,238	77,722	12,106,183	0	12,106,183	0
Educational Library Services	2220	6,699,343	0	31,564	33,414	6,634,365	0	6,634,365	0
Support Serv-General Admin w/ Grants	2300	405	0	0	0	405	0	405	0
Support Serv-General Admin w/o Grants	2300	1,870,365	0	3,791	532,242	0	1,334,332	1,334,332	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	206,166	0	1,783	0	204,383	0	204,383	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	875,719	0	395	0	0	875,324	0	875,324
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	22,592,685	0	86,343	42,222	22,464,120	0	22,464,120	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,245,424	0	14,321	2,842	0	3,228,261	0	3,228,261
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	26,741,548	0	244,983	111,351	0	26,385,214	26,385,214	0
Student Transportation Services	2700-2799	5,040,663	0	73,198	0	4,967,465	0	4,967,465	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	503,039	0	0	0	503,039	0	503,039	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	14,551,953	0	1,591,465	27,284	0	12,933,204	0	12,933,204
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	1,120,480	0	240	578,428	541,812	0	541,812	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	815,788	0	0	0	0	815,788	0	815,788
Volunteer Services	2910	268,662	0	0	3028	265634	0	265634	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	9,859,081	3,416,635	641	2,085	6,439,720	0	6,439,720	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	8,422	0	0	0	8,422	0	8,422	0
Enterprise Non-Instructional	3220	7,774	0	0	766	7,008	0	7,008	0
Community Services	3300	923,917	0	2,045	4,398	917,474	0	917,474	0
Education for Adults	3400	221,556	0	223	0	221,333	0	221,333	0
Facil Acquisition & Construction Svcs	4000	2,501,010	0	1,926,617	552,642	21,751	0	21,751	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		300,396,546	3,418,002	7,838,157	4,946,646	238,621,618	45,572,123	266,341,164	17,852,577



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.72	7.46
Direct Costs (34 CFR 75.567)	265,288,095	266,341,164
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,062,017	17,852,577
Carry Forward: From FY 2017-2018 Data	2,048,915	2,003,366
Total Indirect Costs	15,110,932 (A)	19,855,943 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	266,341,164	
Actual Indirect Costs:		
Admin. Charges	17,852,577	
Carry Forward: From FY 2017-2018 Data	2,048,915	
Total Indirect Costs	19,901,492	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.72 X 266,341,164	17,898,126	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	19,901,492	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	2,003,366	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.55 %	19.92 %
Direct Costs (34 CFR 75.567)	237,658,398 (B)	238,621,618 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	40,971,201	45,572,123
Carry Forward: From FY 2017-2018 Data	664,334	1,972,147
Total Indirect Costs	41,635,535 (A)	47,544,270 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	238,621,618	
Actual Indirect Costs:		
Admin. Charges	45,572,123	
Carry Forward: From FY 2017-2018 Data	664,334	
Total Indirect Costs	46,236,457	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.55 X 238,621,618	44,264,310 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	46,236,457 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,972,147	

* 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.