



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2690 - Pueblo City 60

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	91,499,222	0	437,350	781,437	90,280,435	0	90,280,435	0
Support Serv-Students	2100-2199	9,792,388	0	83,235	144,038	9,565,115	0	9,565,115	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,685,029	0	14,048	189,590	10,481,391	0	10,481,391	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	152,375	0	0	0	152,375	0	152,375	0
Support Serv-General Admin w/o Grants	2300	821,527	0	959	187,521	0	633,047	633,047	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	1,300,180	0	34,926	0	0	1,265,254	0	1,265,254
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	226,575	0	0	0	226,575	0	226,575	0
Sup Serv-School Admin	2400-2499	10,861,760	0	8,674	0	10,853,086	0	10,853,086	0
Sup Serv-Business w/ Grants	2500	76,943	0	0	0	76,943	0	76,943	0
Sup Serv-Business w/o Grants	2500	2,291,771	0	24,360	1,100	0	2,266,311	0	2,266,311
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	155,296	0	0	0	0	155,296	155,296	0
Oper & Maint of Plant Serv w/ Grants	2600	10,295	0	0	0	10,295	0	10,295	0
Oper & Maint of Plant Serv w/o Grants	2600	19,049,575	0	687,097	239,522	0	18,122,956	18,122,956	0
Student Transportation Services	2700-2799	3,110,416	0	0	0	3,110,416	0	3,110,416	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	80,475	0	0	0	80,475	0	80,475	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,645,064	0	185,994	107,952	0	6,351,118	0	6,351,118
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	179,764	0	0	0	0	179,764	179,764	0
Planning/Evaluation	2810-2814	38,361	0	0	0	38,361	0	38,361	0
Other Sup Services w Grants	2900	685,219	0	0	685,219	0	0	0	0
Other Sup Services w/o Grants	2900	1,050,529	0	0	92,685	0	957,844	0	957,844
Volunteer Services	2910	9,349	0	0	0	9349	0	9349	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	8,782,861	4,795,979	53,301	263,853	3,669,728	0	3,669,728	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	76,380	0	0	2,718	73,662	0	73,662	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	694,923	0	18,598	487,783	188,542	0	188,542	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,365,978	0	261,948	1,101,030	3,000	0	3,000	0
<b>Total All Programs</b>		<b>169,642,255</b>	<b>4,795,979</b>	<b>1,810,490</b>	<b>4,284,448</b>	<b>128,819,748</b>	<b>29,931,590</b>	<b>147,910,811</b>	<b>10,840,527</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:**

- 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)	7.05	7.91
Direct Costs (34 CFR 75.567)	143,674,524	147,910,811
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,550,795	10,840,527
Carry Forward: From FY 2016-2017 Data	450,187	863,002
Total Indirect Costs	9,000,982 (A)	11,703,529 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	147,910,811	
Actual Indirect Costs:		
Admin. Charges	10,840,527	
Carry Forward: From FY 2016-2017 Data	450,187	
Total Indirect Costs	11,290,714	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.05 X 147,910,811	10,427,712	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	11,290,714	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	863,002	

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)	20.91 %	25.75 %
Direct Costs (34 CFR 75.567)	127,047,358 (B)	128,819,748 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,250,638	29,931,590
Carry Forward: From FY 2016-2017 Data	247,107	3,242,488
Total Indirect Costs	24,497,745 (A)	33,174,078 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	128,819,748	
Actual Indirect Costs:		
Admin. Charges	29,931,590	
Carry Forward: From FY 2016-2017 Data	247,107	
Total Indirect Costs	30,178,697	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.91 X 128,819,748	26,936,209 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	30,178,697 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	3,242,488	

\* 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.