



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - Pueblo City 60

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

(Using FY 2019-2020 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 | 90,220,171 | 0 | 626,390 | 2,162,042 | 87,431,739 | 0 | 87,431,739 | 0 | |
| Support Serv-Students | 2100-2199 | 11,179,781 | 0 | 29,717 | 206,985 | 10,943,079 | 0 | 10,943,079 | 0 | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 9,845,286 | 0 | 44,654 | 122,314 | 9,678,318 | 0 | 9,678,318 | 0 | |
| Educational Library Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Support Serv-General Admin w/ Grants | 2300 | 185,914 | 0 | 853 | 0 | 185,061 | 0 | 185,061 | 0 | |
| Support Serv-General Admin w/o Grants | 2300 | 794,250 | 0 | 633 | 275,282 | 0 | 518,335 | 518,335 | 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 | 1,341,384 | 0 | 35,013 | 0 | 0 | 1,306,371 | 0 | 1,306,371 | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 231,258 | 0 | 0 | 0 | 231,258 | 0 | 231,258 | 0 | |
| Sup Serv-School Admin | 2400-2499 | 10,281,416 | 0 | 9,865 | 0 | 10,271,551 | 0 | 10,271,551 | 0 | |
| Sup Serv-Business w/ Grants | 2500 | 79,773 | 0 | 0 | 0 | 79,773 | 0 | 79,773 | 0 | |
| Sup Serv-Business w/o Grants | 2500 | 2,455,274 | 0 | 14,982 | 1,033 | 0 | 2,439,259 | 0 | 2,439,259 | |
| 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 | 157,700 | 0 | 0 | 0 | 0 | 157,700 | 157,700 | 0 | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | 245,252 | 0 | 0 | 0 | 245,252 | 0 | 245,252 | 0 | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 18,122,657 | 0 | 75,045 | 158,032 | 0 | 17,889,580 | 17,889,580 | 0 | |
| Student Transportation Services | 2700-2799 | 3,158,156 | 0 | 351,305 | 0 | 2,806,851 | 0 | 2,806,851 | 0 | |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 1,457,473 | 0 | 1,313,679 | 0 | 143,794 | 0 | 143,794 | 0 | |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 6,487,883 | 0 | 391,199 | 109,066 | 0 | 5,987,618 | 0 | 5,987,618 | |
| 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 | 151,307 | 0 | 0 | 0 | 0 | 151,307 | 151,307 | 0 | |
| Planning/Evaluation | 2810-2814 | 26,491 | 0 | 0 | 0 | 26,491 | 0 | 26,491 | 0 | |
| Other Sup Services w Grants | 2900 | 564,519 | 0 | 0 | 564,519 | 0 | 0 | 0 | 0 | |
| Other Sup Services w/o Grants | 2900 | 1,402,513 | 0 | 1,840 | 82,547 | 0 | 1,318,126 | 0 | 1,318,126 | |
| Volunteer Services | 2910 | 7,735 | 0 | 0 | 0 | 7735 | 0 | 7735 | 0 | |
| Non-Instructional Services | 3000-3099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Food Services Operations | 3100 | 8,134,968 | 4,059,935 | 64,177 | 122,735 | 3,888,121 | 0 | 3,888,121 | 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 | 37,462 | 0 | 592 | 2,230 | 34,640 | 0 | 34,640 | 0 | |
| Education for Adults | 3400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Facil Acquisition & Construction Svcs | 4000 | 635,154 | 0 | 147,702 | 380,073 | 107,379 | 0 | 107,379 | 0 | |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debt Service | 5100 | 1,381,342 | 0 | 257,586 | 1,120,756 | 3,000 | 0 | 3,000 | 0 | |
| Total All Programs | | 168,585,119 | 4,059,935 | 3,365,232 | 5,307,614 | 126,084,042 | 29,768,296 | 144,800,964 | 11,051,374 | |



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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) | 6.46 | 8.52 |
| Direct Costs (34 CFR 75.567) | 145,037,365 | 144,800,964 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 8,754,532 | 11,051,374 |
| Carry Forward: From FY 2017-2018 Data | -404,752 | 1,292,480 |
| Total Indirect Costs | 8,349,780 (A) | 12,343,854 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2019-2020) | | |
| Actual Direct Costs | 144,800,964 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 11,051,374 | |
| Carry Forward: From FY 2017-2018 Data | -404,752 | |
| Total Indirect Costs | 10,646,622 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 6.46 X 144,800,964 | 9,354,142 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 10,646,622 | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | 1,292,480 | |

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) | 22.62 % | 25.10 % |
| Direct Costs (34 CFR 75.567) | 126,768,806 (B) | 126,084,042 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 25,327,648 | 29,768,296 |
| Carry Forward: From FY 2017-2018 Data | 628,323 | 1,876,409 |
| Total Indirect Costs | 25,955,971 (A) | 31,644,705 (A) |
| b) ACTUAL COSTS: (From FY 2019-2020) | | |
| Actual Direct Costs | 126,084,042 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 29,768,296 | |
| Carry Forward: From FY 2017-2018 Data | 628,323 | |
| Total Indirect Costs | 30,396,619 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 22.62 X 126,084,042 | 28,520,210 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 30,396,619 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | 1,876,409 | |

* 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.