



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - Pueblo County 70

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	56,059,189	0	161,688	1,234,199	54,663,302	0	54,663,302	0
Support Serv-Students	2100-2199	4,950,401	0	24,359	10,838	4,915,204	0	4,915,204	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,932,044	0	10,147	29,195	4,892,702	0	4,892,702	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	64,316	0	0	0	64,316	0	64,316	0
Support Serv-General Admin w/o Grants	2300	208,550	0	0	68,471	0	140,079	140,079	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	587,857	0	0	0	0	587,857	0	587,857
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	7,552,472	0	0	192	7,552,280	0	7,552,280	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,491,697	0	0	270,894	0	1,220,803	0	1,220,803
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	10,847	0	0	0	10,847	0	10,847	0
Oper & Maint of Plant Serv w/o Grants	2600	9,869,918	0	163,426	328,384	0	9,378,108	9,378,108	0
Student Transportation Services	2700-2799	3,117,600	0	0	0	3,117,600	0	3,117,600	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	3,791,491	0	545,142	7,533	0	3,238,816	0	3,238,816
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	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	7,317	0	0	0	7,317	0	7,317	0
Other Sup Services w/o Grants	2900	530,229	0	0	0	0	530,229	0	530,229
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,714	0	0	0	4,714	0	4,714	0
Food Services Operations	3100	3,943,170	1,735,384	83,098	0	2,124,688	0	2,124,688	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	332,121	0	77,543	0	254,578	0	254,578	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	4,246,558	0	0	4,243,908	2,650	0	2,650	0
Total All Programs		101,700,491	1,735,384	1,065,403	6,193,614	77,610,198	15,095,892	87,128,385	5,577,705



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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)	6.40	6.67
Direct Costs (34 CFR 75.567)	73,937,337	87,128,385
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,149,848	5,577,705
Carry Forward: From FY 2017-2018 Data	231,334	232,822
Total Indirect Costs	3,381,182 (A)	5,810,527 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	87,128,385	
Actual Indirect Costs:		
Admin. Charges	5,577,705	
Carry Forward: From FY 2017-2018 Data	231,334	
Total Indirect Costs	5,809,039	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.4 X 87,128,385	5,576,217	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,809,039	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	232,822	

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)	22.43 %	17.55 %
Direct Costs (34 CFR 75.567)	64,748,903 (B)	77,610,198 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,233,523	15,095,892
Carry Forward: From FY 2017-2018 Data	835,347	-1,476,728
Total Indirect Costs	12,068,870 (A)	13,619,164 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	77,610,198	
Actual Indirect Costs:		
Admin. Charges	15,095,892	
Carry Forward: From FY 2017-2018 Data	835,347	
Total Indirect Costs	15,931,239	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.43 X 77,610,198	17,407,967 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	15,931,239 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,476,728	

* 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.