



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	82,184,335	0	42,331	0	82,142,003	-	82,142,003	-	-	
Support Serv-Students	2100-2199	6,634,861	0	0	5,583	6,629,278	-	6,629,278	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	10,452,893	0	22,414	93,795	10,336,684	-	10,336,684	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,266,902	0	0	0	-	1,266,902	1,266,902	-	-	
Support Serv-School Admin	2400-2499	7,784,188	0	0	0	7,784,188	-	7,784,188	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	1,713,437	0	0	0	-	1,713,437	-	1,713,437	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	15,633,731	0	24,350	151,092	-	15,458,289	15,458,289	-	-	
Student Transportation Services	2700-2799	2,209,708	0	0	0	2,209,708	-	2,209,708	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	51,460	0	0	0	51,460	-	51,460	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,654,298	0	0	22,780	-	5,631,518	-	5,631,518	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	566,168	0	0	526,568	39,600	-	39,600	-	-	
Other Support Services w/o Grants	2900	670,333	0	0	12,000	-	658,332	-	658,332	-	
Volunteer Services	2910	15,174	0	0	0	15,174	-	15,174	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	8,127,872	4,656,937	59,751	250,000	3,161,185	-	3,161,185	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	156,494	0	0	0	156,494	-	156,494	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	325,714	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	709,989	-	-	-	-	-	-	-	-	
Total All Programs		144,157,556				112,525,773	24,728,479	129,250,964	8,003,288		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.53 %	6.48 %
Direct Costs (34 CFR 75.567)	140,868,498 (B)	129,250,964 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,383,565	8,003,288
Carry Forward	814,455	377,655
Total Indirect Costs	9,198,020 (A)	8,380,942 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	129,250,964	
Actual Indirect Costs:		
Admin. Charges	8,003,288	
Carry Forward	814,455	
Total Indirect Costs	8,817,743	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.53 X 129,250,964	8,440,088 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	8,817,743 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	377,655	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.58 %	23.46 %
Direct Costs (34 CFR 75.567)	123,948,439 (B)	112,525,773 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,303,624	24,728,479
Carry Forward	-1,028,545	1,667,388
Total Indirect Costs	24,275,079 (A)	26,395,866 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	112,525,773	
Actual Indirect Costs:		
Admin. Charges	24,728,479	
Carry Forward	-1,028,545	
Total Indirect Costs	23,699,934	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.58 X 112,525,773	22,032,546 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	23,699,934 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,667,388	

* 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.