



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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	39,031,343	0	10,000	1,531,170	37,490,173	-	37,490,173	-	-	
Support Serv-Students	2100-2199	3,505,296	0	0	0	3,505,296	-	3,505,296	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,202,087	0	0	0	3,202,087	-	3,202,087	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	598,208	0	0	0	-	598,208	598,208	-	-	
Support Serv-School Admin	2400-2499	4,701,073	0	0	0	4,701,073	-	4,701,073	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	884,144	0	0	0	-	884,144	-	884,144	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	7,401,557	0	127,888	0	-	7,273,670	7,273,670	-	-	
Student Transportation Services	2700-2799	3,053,413	0	0	0	3,053,413	-	3,053,413	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,212,589	0	42,748	0	-	2,169,842	-	2,169,842	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	51,278	0	0	0	-	51,278	-	51,278	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	10,299	0	0	0	10,299	-	10,299	-	-	
Food Services Operations	3100	3,285,105	1,700,185	39,210	0	1,545,710	-	1,545,710	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	50,000	-	-	-	-	-	-	-	-	
Debt Service	5100	2,948,619	-	-	-	-	-	-	-	-	
Total All Programs		70,935,010				53,508,050	10,977,140	61,379,927	3,105,263		



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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)	8.86 %	2.23 %
Direct Costs (34 CFR 75.567)	57,974,346 (B)	61,379,927 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,536,736	3,105,263
Carry Forward	596,917	-1,736,082
Total Indirect Costs	5,133,653 (A)	1,369,181 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	61,379,927	
Actual Indirect Costs:		
Admin. Charges	3,105,263	
Carry Forward	596,917	
Total Indirect Costs	3,702,180	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.86 X 61,379,927	5,438,262 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,702,180 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,736,082	

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)	19.48 %	19.18 %
Direct Costs (34 CFR 75.567)	51,257,588 (B)	53,508,050 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,253,493	10,977,140
Carry Forward	-1,269,533	-715,761
Total Indirect Costs	9,983,960 (A)	10,261,379 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	53,508,050	
Actual Indirect Costs:		
Admin. Charges	10,977,140	
Carry Forward	-1,269,533	
Total Indirect Costs	9,707,607	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.48 X 53,508,050	10,423,368 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	9,707,607 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-715,761	

* 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.