



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	83,453,216	0	55,994	0	83,397,223	-	83,397,223	-		
Support Serv-Students	2100-2199	6,354,816	0	7,999	2,165	6,344,651	-	6,344,651	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	9,631,507	0	6,545	73,117	9,551,845	-	9,551,845	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	12,885	0	0	0	12,885	-	12,885	-		
Support Serv-General Admin w/o Grants	2300	1,349,247	0	0	0	-	1,349,247	1,349,247	-		
Support Serv-School Admin	2400-2499	7,760,767	0	0	0	7,760,767	-	7,760,767	-		
Support Serv-Business w/ Grants	2500	9,390	0	0	8,941	449	-	449	-		
Support Serv-Business w/o Grants	2500	1,853,889	0	0	839	-	1,853,050	-	1,853,050		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	15,395,902	0	7,746	164,287	-	15,223,869	15,223,869	-		
Student Transportation Services	2700-2799	2,430,716	0	0	0	2,430,716	-	2,430,716	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	43,842	0	0	0	43,842	-	43,842	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	6,256,250	0	9,521	24,211	-	6,222,518	-	6,222,518		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	312,893	0	0	312,893	0	-	0	-		
Other Support Services w/o Grants	2900	873,239	0	1,275	193,000	-	678,964	-	678,964		
Volunteer Services	2910	14,797	0	0	0	14,797	-	14,797	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	8,272,964	4,638,150	114,988	200,000	3,319,826	-	3,319,826	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	125,627	0	0	16,168	109,458	-	109,458	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	359,666	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	675,497	-	-	-	-	-	-	-		
Total All Programs		145,187,110				112,986,460	25,327,648	129,559,576	8,754,532		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.46 %	7.78 %
Direct Costs (34 CFR 75.567)	136,117,899 (B)	129,559,576 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,855,958	8,754,532
Carry Forward	936,513	1,321,497
Total Indirect Costs	8,792,471 (A)	10,076,029 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	129,559,576	
Actual Indirect Costs:		
Admin. Charges	8,754,532	
Carry Forward	936,513	
Total Indirect Costs	9,691,045	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.46 X 129,559,576	8,369,549 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	9,691,045 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,321,497	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.57 %	23.37 %
Direct Costs (34 CFR 75.567)	118,576,553 (B)	112,986,460 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,397,304	25,327,648
Carry Forward	-1,005,404	1,080,929
Total Indirect Costs	24,391,900 (A)	26,408,577 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	112,986,460	
Actual Indirect Costs:		
Admin. Charges	25,327,648	
Carry Forward	-1,005,404	
Total Indirect Costs	24,322,244	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.57 X 112,986,460	23,241,315 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	24,322,244 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,080,929	

* 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.