



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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	39,517,420	0	67,531	1,388,383	38,061,507	-	38,061,507	-	-	
Support Serv-Students	2100-2199	3,474,607	0	91,126	0	3,383,481	-	3,383,481	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,240,619	0	0	0	3,240,619	-	3,240,619	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	31,985	0	0	0	31,985	-	31,985	-	-	
Support Serv-General Admin w/o Grants	2300	582,863	0	0	0	-	582,863	582,863	-	-	
Support Serv-School Admin	2400-2499	5,384,832	0	0	0	5,384,832	-	5,384,832	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	1,038,924	0	0	0	-	1,038,924	-	1,038,924	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	7,520,936	0	20,124	0	-	7,500,811	7,500,811	-	-	
Student Transportation Services	2700-2799	3,159,104	0	10,992	0	3,148,112	-	3,148,112	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,104,410	0	50,201	0	-	2,054,209	-	2,054,209	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	56,715	0	0	0	-	56,715	-	56,715	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	8,676	0	0	0	8,676	-	8,676	-	-	
Food Services Operations	3100	3,235,963	1,620,485	40,212	0	1,575,265	-	1,575,265	-	-	
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	-	-	-	-	-	-	-	-	-	
Debt Service	5100	1,494,528	-	-	-	-	-	-	-	-	
Total All Programs		70,851,582				54,834,476	11,233,523	62,918,151	3,149,848		



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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)	6.42 %	3.48 %
Direct Costs (34 CFR 75.567)	58,623,904 (B)	62,918,151 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,832,058	3,149,848
Carry Forward	-67,743	-957,240
Total Indirect Costs	3,764,315 (A)	2,192,608 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	62,918,151	
Actual Indirect Costs:		
Admin. Charges	3,149,848	
Carry Forward	-67,743	
Total Indirect Costs	3,082,105	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.42 X 62,918,151	4,039,345 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,082,105 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-957,240	

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)	19.79 %	19.43 %
Direct Costs (34 CFR 75.567)	51,335,380 (B)	54,834,476 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,120,582	11,233,523
Carry Forward	-962,483	-580,703
Total Indirect Costs	10,158,099 (A)	10,652,820 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	54,834,476	
Actual Indirect Costs:		
Admin. Charges	11,233,523	
Carry Forward	-962,483	
Total Indirect Costs	10,271,040	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.79 X 54,834,476	10,851,743 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	10,271,040 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-580,703	

* 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.