



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
		Total Costs	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost
Instruction	0010-2099	87,859,265	0	20,077	750,556	87,088,632	-	87,088,632	-
Support Serv-Students	2100-2199	7,047,656	0	0	7,620	7,040,035	-	7,040,035	-
Support Serv-Inst Staff	2200-2219, 2221-2299	9,407,157	0	0	4,136	9,403,021	-	9,403,021	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	505,419	0	0	57,899	-	447,520	447,520	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	67,774	0	0	0	67,774	-	67,774	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	763,393	0	0	0	-	763,393	-	763,393
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	8,076,587	0	0	0	8,076,587	-	8,076,587	-
Support Serv-Business w/ Grants	2500	449	0	0	0	449	-	449	-
Support Serv-Business w/o Grants	2500	1,710,278	0	0	73,301	-	1,636,978	-	1,636,978
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	77,924	0	0	0	77,924	-	77,924	-
Oper & Maint of Plant Serv w/o Grants	2600	15,589,614	0	84,661	252,631	-	15,252,323	15,252,323	-
Student Transportation Services	2700-2799	2,337,553	0	0	0	2,337,553	-	2,337,553	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	59,488	0	0	0	59,488	-	59,488	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,814,485	0	148,464	133,733	-	5,532,288	-	5,532,288
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	726,976	0	0	726,976	0	-	0	-
Other Support Services w/o Grants	2900	873,136	0	0	255,000	-	618,136	-	618,136
Volunteer Services	2910	9,638	0	0	0	9,638	-	9,638	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	8,264,765	4,946,564	28,439	1,500	3,288,262	-	3,288,262	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	159,255	0	0	1,433	157,822	-	157,822	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	935,994	-	-	-	-	-	-	-
Total All Programs		150,286,807	4,946,564	281,640	2,264,785	117,607,186	24,250,638	133,307,029	8,550,795



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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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.48 %	6.63 %
Direct Costs (34 CFR 75.567)	1,292,510 (B)	133,307,029 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,003,288	8,550,795
Carry Forward	377,655	290,154
Total Indirect Costs	8,380,943 (A)	8,840,949 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	133,307,029	
Actual Indirect Costs:		
Admin. Charges	8,550,795	
Carry Forward	377,655	
Total Indirect Costs	8,928,450	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.48 X 133,307,029	8,638,295 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	8,928,450 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	290,154	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.46 %	19.20 %
Direct Costs (34 CFR 75.567)	112,525,773 (B)	117,607,186 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,728,479	24,250,638
Carry Forward	1,667,388	-1,672,620
Total Indirect Costs	26,395,867 (A)	22,578,018 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	117,607,186	
Actual Indirect Costs:		
Admin. Charges	24,250,638	
Carry Forward	1,667,388	
Total Indirect Costs	25,918,026	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.46 X 117,607,186	27,590,646 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	25,918,026 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,672,620	

* 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.