



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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

(Using FY 2014-2015 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	40,773,529	0	77,611	1,610,674	39,085,244	-	39,085,244	-
Support Serv-Students	2100-2199	3,357,758	0	8,181	7,766	3,341,812	-	3,341,812	-
Support Serv-Inst Staff	2200-2219, 2221-2299	3,562,575	0	0	20,866	3,541,709	-	3,541,709	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	48,289	0	0	0	48,289	-	48,289	-
Support Serv-General Admin w/o Grants	2300	162,373	0	0	24,084	-	138,289	138,289	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	459,667	0	0	0	-	459,667	-	459,667
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	5,704,038	0	0	300	5,703,738	-	5,703,738	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	1,060,231	0	0	136,405	-	923,826	-	923,826
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	7,863	0	0	0	7,863	-	7,863	-
Oper & Maint of Plant Serv w/o Grants	2600	7,284,182	0	58,898	0	-	7,225,284	7,225,284	-
Student Transportation Services	2700-2799	2,555,535	0	0	0	2,555,535	-	2,555,535	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	54,268	0	0	0	54,268	-	54,268	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,054,369	0	71,742	0	-	1,982,628	-	1,982,628
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	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	91,119	0	0	0	-	91,119	-	91,119
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	12,281	0	0	0	12,281	-	12,281	-
Food Services Operations	3100	3,560,305	1,794,437	93,668	0	1,672,199	-	1,672,199	-
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	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	1,676,607	-	-	-	-	-	-	-
Total All Programs		72,424,989	1,794,437	310,100	1,800,095	56,022,938	10,820,812	63,386,511	3,457,239



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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)	2.23 %	5.94 %
Direct Costs (34 CFR 75.567)	613,799 (B)	63,386,511 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,105,263	3,457,239
Carry Forward	-1,736,082	307,638
Total Indirect Costs	1,369,181 (A)	3,764,877 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	63,386,511	
Actual Indirect Costs:		
Admin. Charges	3,457,239	
Carry Forward	-1,736,082	
Total Indirect Costs	1,721,157	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.23 X 63,386,511	1,413,519 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,721,157 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	307,638	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.18 %	18.17 %
Direct Costs (34 CFR 75.567)	53,508,050 (B)	56,022,938 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,977,140	10,820,812
Carry Forward	-715,761	-640,148
Total Indirect Costs	10,261,379 (A)	10,180,665 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	56,022,938	
Actual Indirect Costs:		
Admin. Charges	10,820,812	
Carry Forward	-715,761	
Total Indirect Costs	10,105,051	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.18 X 56,022,938	10,745,199 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	10,105,051 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-640,148	

* 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.