



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	90,474,807	0	375,933	729,821	89,369,053	0	89,369,053	0
Support Serv-Students	2100-2199	7,751,380	0	5,644	0	7,745,736	0	7,745,736	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,253,560	0	41,392	25,915	10,186,253	0	10,186,253	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,231,604	0	0	1,391,587	0	840,017	840,017	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	814,725	0	0	0	0	814,725	0	814,725
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,121,921	0	1,582	0	9,120,339	0	9,120,339	0
Sup Serv-Business w/ Grants	2500	33,905	0	0	0	33,905	0	33,905	0
Sup Serv-Business w/o Grants	2500	2,452,069	0	33,162	69,992	0	2,348,915	0	2,348,915
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	186,248	0	0	0	0	186,248	0	186,248
Oper & Maint of Plant Serv w/ Grants	2600	1,203,212	0	1,099,752	0	103,460	0	103,460	0
Oper & Maint of Plant Serv w/o Grants	2600	16,313,190	0	66,262	273,857	0	15,973,071	15,973,071	0
Student Transportation Services	2700-2799	2,455,098	0	0	0	2,455,098	0	2,455,098	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	172,768	0	11,288	0	161,480	0	161,480	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,953,259	0	333,297	129,960	0	5,490,002	0	5,490,002
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	186,537	0	0	0	0	186,537	0	186,537
Planning/Evaluation	2810-2814	9,948	0	0	0	9,948	0	9,948	0
Other Sup Services w Grants	2900	1,001,164	0	0	1,000,169	995	0	995	0
Other Sup Services w/o Grants	2900	774,255	0	0	0	0	774,255	0	774,255
Volunteer Services	2910	11,901	0	0	0	11,901	0	11,901	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	8,773,486	5,244,001	75,148	0	3,454,337	0	3,454,337	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	134,925	0	0	3,230	131,695	0	131,695	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,728,875	0	7,593,304	0	135,571	0	135,571	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,251,418	0	303,612	944,806	3,000	0	3,000	0
Total All Programs		169,290,255	5,244,001	9,940,376	4,569,337	122,922,771	26,613,770	139,735,859	9,800,682



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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)
 - 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)
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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.78	7.19
Direct Costs (34 CFR 75.567)	129,559,576	139,735,859
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,754,532	9,800,682
Carry Forward: From FY 2013-2014 Data	1,321,497	250,729
Total Indirect Costs	10,076,029 (A)	10,051,411 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	139,735,859
Actual Indirect Costs:	
Admin. Charges	9,800,682
Carry Forward: From FY 2013-2014 Data	1,321,497
Total Indirect Costs	11,122,179

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.78 X 139,735,859

10,871,450

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

11,122,179

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

250,729



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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	23.37 %	20.81 %
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Direct Costs (34 CFR 75.567)

	112,986,460 (B)	122,922,771 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	25,327,648	26,613,770
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Carry Forward: From FY 2013-2014 Data

	1,080,929	-1,032,353
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Total Indirect Costs

	26,408,577 (A)	25,581,417 (A)
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b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

	122,922,771
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Actual Indirect Costs:

Admin. Charges

	26,613,770
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Carry Forward: From FY 2013-2014 Data

	1,080,929
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Total Indirect Costs

	27,694,699
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.37 X 122,922,771

	28,727,052 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

	27,694,699 (F)
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Under or (Over) Recovery (E - F)

	-1,032,353
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(For use in FY 2017-2018)

* 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.