



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	38,886,533	0	82,790	1,653,135	37,150,608	0	37,150,608	0		
Support Serv-Students	2100-2199	3,235,163	0	-20,032	8,149	3,247,046	0	3,247,046	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,766,461	0	5,024	13,413	3,748,024	0	3,748,024	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	59,534	0	0	0	59,534	0	59,534	0		
Support Serv-General Admin w/o Grants	2300	302,917	0	0	23,892	0	279,025	279,025	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	220,371	0	0	0	0	220,371	0	220,371		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,256,029	0	0	0	5,256,029	0	5,256,029	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,071,445	0	0	25,029	0	1,046,416	0	1,046,416		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	4,740	0	0	0	4,740	0	4,740	0		
Oper & Maint of Plant Serv w/o Grants	2600	7,629,944	0	0	0	0	7,629,944	7,629,944	0		
Student Transportation Services	2700-2799	2,573,758	0	0	0	2,573,758	0	2,573,758	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	43,188	0	0	0	43,188	0	43,188	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,083,439	0	27,792	0	0	2,055,647	0	2,055,647		
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	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	151,490	0	0	0	0	151,490	0	151,490		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	11,054	0	0	0	11,054	0	11,054	0		
Food Services Operations	3100	3,489,886	1,764,225	56,463	0	1,669,198	0	1,669,198	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,056,183	0	0	2,051,883	4300	0	4300	0		
Total All Programs		70,842,135	1,764,225	152,037	3,775,501	53,767,479	11,382,893	61,676,448	3,473,924		



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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

3.48

6.23

62,918,151

61,676,448

3,149,848

3,473,924

-957,240

370,344

2,192,608 (A)

3,844,268 (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

61,676,448

3,473,924

-957,240

2,516,684

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.48 X 61,676,448

2,146,340

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,516,684

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

370,344



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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 30.00%) (A/B)	19.43 %	12.12 %
Direct Costs (34 CFR 75.567)	54,834,476 (B)	53,767,479 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,233,523	11,382,893
Carry Forward: From FY 2013-2014 Data	-5,800,703	-4,864,831
Total Indirect Costs	5,432,820 (A)	6,518,062 (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	53,767,479
Actual Indirect Costs:	
Admin. Charges	11,382,893
Carry Forward: From FY 2013-2014 Data	-5,800,703
Total Indirect Costs	5,582,190

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.43 X 53,767,479

10,447,021 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,582,190 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-4,864,831

* 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.