



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	92,066,297	0	420,679	531,541	91,114,077	0	91,114,077	0
Support Serv-Students	2100-2199	8,485,990	0	10,725	0	8,475,265	0	8,475,265	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,994,228	0	139,883	90,860	10,763,485	0	10,763,485	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	858	0	0	0	858	0	858	0
Support Serv-General Admin w/o Grants	2300	517,666	0	0	76,563	0	441,103	441,103	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	1,112,087	0	0	0	0	1,112,087	0	1,112,087
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,489,485	0	1,149	0	9,488,336	0	9,488,336	0
Sup Serv-Business w/ Grants	2500	82,162	0	0	0	82,162	0	82,162	0
Sup Serv-Business w/o Grants	2500	1,824,924	0	2,485	69,692	0	1,752,747	0	1,752,747
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	242,200	0	0	0	0	242,200	0	242,200
Oper & Maint of Plant Serv w/ Grants	2600	47,028	0	0	0	47,028	0	47,028	0
Oper & Maint of Plant Serv w/o Grants	2600	16,661,343	0	212,023	263,257	0	16,186,063	16,186,063	0
Student Transportation Services	2700-2799	2,822,992	0	34,106	0	2,788,886	0	2,788,886	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	41,731	0	18,080	0	23,651	0	23,651	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,835,760	0	301,494	105,663	0	5,428,603	0	5,428,603
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	166,181	0	0	0	0	166,181	0	166,181
Planning/Evaluation	2810-2814	54,454	0	0	0	54,454	0	54,454	0
Other Sup Services w Grants	2900	649,731	0	0	649,731	0	0	0	0
Other Sup Services w/o Grants	2900	1,086,301	0	3,335	99,130	0	983,836	0	983,836
Volunteer Services	2910	10,883	0	0	0	10,883	0	10,883	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	8,979,560	5,013,202	70,697	246,619	3,649,042	0	3,649,042	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	108,234	0	0	2,130	106,104	0	106,104	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,228,244	0	788,206	0	440,038	0	440,038	0
Other Uses	5000	200,000	0	0	200,000	0	0	0	0
Debt Service	5100	1,340,976	0	269,654	1,068,233	3089	0	3089	0
Total All Programs		164,049,315	5,013,202	2,272,516	3,403,419	127,047,358	26,312,820	143,674,524	9,685,654



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

6.63

133,307,029

8,550,795

290,154

8,840,949 (A)

FY 2018-2019

7.05

143,674,524

9,685,654

450,187

10,135,841 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

143,674,524

9,685,654

290,154

9,975,808

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.63 X 143,674,524

9,525,621

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

9,975,808

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

450,187



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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19.20 %

20.91 %

Direct Costs (34 CFR 75.567)

117,607,186 (B)

127,047,358 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

24,250,638

26,312,820

Carry Forward: From FY 2014-2015 Data

-1,672,620

247,107

Total Indirect Costs

22,578,018 (A)

26,559,927 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

127,047,358

Actual Indirect Costs:

Admin. Charges

26,312,820

Carry Forward: From FY 2014-2015 Data

-1,672,620

Total Indirect Costs

24,640,200

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.20 X 127,047,358

24,393,093 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

24,640,200 (F)

Under or (Over) Recovery (E - F)

247,107

(For use in FY 2018-2019)

* 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.