



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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

(Using FY2016-2017 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	44,135,934	0	294,631	1,861,387	41,979,916	0	41,979,916	0		
Support Serv-Students	2100-2199	3,899,301	0	11,750	7,545	3,880,006	0	3,880,006	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,031,207	0	5,410	13,759	4,012,038	0	4,012,038	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	63,381	0	0	0	63,381	0	63,381	0		
Support Serv-General Admin w/o Grants	2300	77,482	0	0	27,755	0	49,727	49,727	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	507,796	0	0	0	0	507,796	0	507,796		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,235,534	0	0	0	6,235,534	0	6,235,534	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,346,095	0	0	159,625	0	1,186,470	0	1,186,470		
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	4,260	0	0	0	4,260	0	4,260	0		
Oper & Maint of Plant Serv w/o Grants	2600	8,583,022	0	104,554	38,981	0	8,439,487	8,439,487	0		
Student Transportation Services	2700-2799	2,694,339	0	56,329	0	2,638,010	0	2,638,010	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	46,095	0	0	0	46,095	0	46,095	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,030,559	0	483,346	0	0	2,547,213	0	2,547,213		
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	276,761	0	0	0	0	276,761	0	276,761		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	12,646	0	0	0	12,646	0	12,646	0		
Food Services Operations	3100	3,631,149	1,843,307	11,308	0	1,776,534	0	1,776,534	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	201,081	0	201,081	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,502,627	0	0	2,499,227	3400	0	3400	0		
<b>Total All Programs</b>		<b>81,279,269</b>	<b>1,843,307</b>	<b>1,168,409</b>	<b>4,608,279</b>	<b>60,651,820</b>	<b>13,007,454</b>	<b>69,141,034</b>	<b>4,518,240</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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

FY 2018-2019

5.94

7.57

63,386,511

69,141,034

3,457,239

4,518,240

307,638

718,901

3,764,877 (A)

5,237,141 (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

69,141,034

4,518,240

307,638

4,825,878

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.94 X 69,141,034

4,106,977

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

4,825,878

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

718,901



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
	18.17 %	23.67 %
	56,022,938 (B)	60,651,820 (B)
	10,820,812	13,007,454
	-640,148	1,346,870
	10,180,664 (A)	14,354,324 (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

	60,651,820
	13,007,454
	-640,148
	12,367,306

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.17 X 60,651,820

11,020,436 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

12,367,306 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

1,346,870

\* 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.