



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690 - PUEBLO CITY 60

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	90,975,589	0	336,464	868,709	89,770,416	0	89,770,416	0
Support Serv-Students	2100-2199	8,909,832	0	68,283	89,592	8,751,957	0	8,751,957	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,558,425	0	128,047	119,350	10,311,028	0	10,311,028	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	892,665	0	0	83,139	0	809,526	809,526	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	1,037,549	0	2,696	0	0	1,034,853	0	1,034,853
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	192,764	0	0	0	192,764	0	192,764	0
Sup Serv-School Admin	2400-2499	9,944,730	0	1,230	3,049	9,940,451	0	9,940,451	0
Sup Serv-Business w/ Grants	2500	78,028	0	0	0	78,028	0	78,028	0
Sup Serv-Business w/o Grants	2500	2,048,921	0	29,416	72,262	0	1,947,243	0	1,947,243
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	187,649	0	0	0	0	187,649	89	0
Oper & Maint of Plant Serv w/ Grants	2600	36,099	0	0	0	36,099	0	36,099	0
Oper & Maint of Plant Serv w/o Grants	2600	17,589,145	0	106,367	366,939	0	17,115,839	17,115,839	0
Student Transportation Services	2700-2799	2,915,501	0	1,840	0	2,913,661	0	2,913,661	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	105,576	0	2,375	0	103,201	0	103,201	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,485,491	0	482,919	111,538	0	5,891,034	0	5,891,034
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	155,545	0	0	0	0	155,545	142	0
Planning/Evaluation	2810-2814	59,893	0	0	0	59,893	0	59,893	0
Other Sup Services w Grants	2900	714,231	0	0	714,231	0	0	0	0
Other Sup Services w/o Grants	2900	1,018,815	0	9,239	110,000	0	899,576	0	899,576
Volunteer Services	2910	11,504	0	0	0	11504	0	11504	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	9,326,102	5,081,359	28,648	262,123	3,953,972	0	3,953,972	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	183,182	0	585	2,256	180,341	0	180,341	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	503,208	0	40,750	0	462,458	0	462458	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,340,881	0	260,816	1,077,032	3033	0	3033	0
Total All Programs		165,271,325	5,081,359	1,499,675	3,880,220	126,768,806	28,041,265	145,037,365	9,772,706



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.19	6.46
Direct Costs (34 CFR 75.567)	139,735,859	145,037,365
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,754,532	9,772,706
Carry Forward: From FY 2015-2016 Data	250,729	-404,752
Total Indirect Costs	9,005,261 (A)	9,367,954 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	145,037,365
Actual Indirect Costs:	
Admin. Charges	9,772,706
Carry Forward: From FY 2015-2016 Data	250,729
Total Indirect Costs	10,023,435

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.19 X 145,037,365

10,428,187

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

10,023,435

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-404,752



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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20.81 %

22.62 %

Direct Costs (34 CFR 75.567)

122,922,771 (B)

126,768,806 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

25,327,648

28,041,265

Carry Forward: From FY 2015-2016 Data

-1,032,353

628,323

Total Indirect Costs

24,295,295 (A)

28,669,588 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

126,768,806

Actual Indirect Costs:

Admin. Charges

28,041,265

Carry Forward: From FY 2015-2016 Data

-1,032,353

Total Indirect Costs

27,008,912

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.81 X 126,768,806

26,380,589 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

27,008,912 (F)

Under or (Over) Recovery (E - F)

628,323

(For use in FY 2019-2020)

* 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.