



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - PUEBLO COUNTY 70

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

(Using FY2017-2018 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	50,131,438	0	3,319,994	2,098,000	44,713,444	0	44,713,444	0		
Support Serv-Students	2100-2199	4,020,228	0	5,444	6,685	4,008,099	0	4,008,099	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,580,396	0	0	12,344	4,568,052	0	4,568,052	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	68,054	0	0	0	68,054	0	68,054	0		
Support Serv-General Admin w/o Grants	2300	113,232	0	0	27,699	0	85,533	85,533	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	520,497	0	0	0	0	520,497	0	520,497		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,424,665	0	0	0	6,424,665	0	6,424,665	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,338,135	0	0	151,349	0	1,186,786	0	1,186,786		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	5,231	0	0	0	5,231	0	5,231	0		
Oper & Maint of Plant Serv w/o Grants	2600	10,202,660	0	1,063,768	35,991	0	9,102,901	9,102,901	0		
Student Transportation Services	2700-2799	2,866,200	0	0	0	2,866,200	0	2,866,200	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,837	0	0	0	3,837	0	3,837	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,823,264	0	161,115	34	0	2,662,115	0	2,662,115		
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	142	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	129,542	0	0	0	0	129,542	0	129,542		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	12,100	0	0	0	12,100	0	12,100	0		
Food Services Operations	3100	3,919,852	1,849,695	110,962	0	1,959,195	0	1,959,195	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	2,142,551	0	2,086,707	0	55,844	0	55,844	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	3,032,861	0	0	2,968,679	64,182	0	64,182	0		
<b>Total All Programs</b>		<b>92,334,743</b>	<b>1,849,695</b>	<b>6,747,990</b>	<b>5,300,781</b>	<b>64,748,903</b>	<b>13,687,374</b>	<b>73,937,337</b>	<b>4,498,940</b>		



# Colorado Department of Education

## Indirect Cost Report

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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

6.42

65,255,201

3,149,848

479,171

3,629,019 (A)

FY 2019-2020

6.40

73,937,337

4,498,940

231,334

4,730,274 (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

73,937,337

4,498,940

479,171

4,978,111

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.42 X 73,937,337

4,746,777

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

4,978,111

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

231,334



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.17 %	22.43 %
Direct Costs (34 CFR 75.567)	57,049,214 (B)	64,748,903 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,233,523	13,687,374
Carry Forward: From FY 2015-2016 Data	-4,972,086	835,347
Total Indirect Costs	6,261,437 (A)	14,522,721 (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	64,748,903
Actual Indirect Costs:	
Admin. Charges	13,687,374
Carry Forward: From FY 2015-2016 Data	-4,972,086
Total Indirect Costs	8,715,288

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

12.17 X 64,748,903

7,879,941 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

8,715,288 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

835,347

\* 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.