



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	142,975,264	0	28,805	307,423	142,639,037	-	142,639,037	-	-	
Support Serv-Students	2100-2199	15,022,171	0	0	21,779	15,000,391	-	15,000,391	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	10,102,624	0	0	5,575	10,097,049	-	10,097,049	-	-	
Educational Library Services	2220	6,361,809	0	36,131	20	6,325,658	-	6,325,658	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	2,834,976	0	0	10,244	-	2,824,732	2,824,732	-	-	
Support Serv-School Admin	2400-2499	17,793,608	0	0	26,765	17,766,843	-	17,766,843	-	-	
Support Serv-Business w/ Grants	2500	467,703	0	0	467,703	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	2,213,832	0	0	89,927	-	2,123,905	-	2,123,905	-	
Oper & Maint of Plant Serv w/ Grants	2600	59,499	0	13,739	0	45,761	-	45,761	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	22,382,433	0	162,956	0	-	22,219,477	22,219,477	-	-	
Student Transportation Services	2700-2799	8,212,900	0	1,273,608	0	6,939,292	-	6,939,292	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	21,716	0	0	0	21,716	-	21,716	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,600,697	0	518,204	0	-	5,082,493	-	5,082,493	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	96,514	0	548,004	7,857	-	-459,348	-	-459,348	-	
Volunteer Services	2910	87,180	0	0	0	87,180	-	87,180	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	7,790,407	3,809,712	46,734	100	3,933,861	-	3,933,861	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	527,937	0	0	0	527,937	-	527,937	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	884,117	-	-	-	-	-	-	-	-	
Other Uses	5000	163,802	-	-	-	-	-	-	-	-	
Debt Service	5100	183,334	-	-	-	-	-	-	-	-	
Total All Programs		243,782,522				203,384,725	31,791,260	228,428,934	6,747,050		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.38 %	1.75 %
Direct Costs (34 CFR 75.567)	211,640,077 (B)	228,428,934 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,937,024	6,747,050
Carry Forward	-1,783,829	-2,757,677
Total Indirect Costs	7,153,195 (A)	3,989,374 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	228,428,934	
Actual Indirect Costs:		
Admin. Charges	6,747,050	
Carry Forward	-1,783,829	
Total Indirect Costs	4,963,221	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.38 X 228,428,934	7,720,898 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,963,221 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-2,757,677	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.57 %	13.55 %
Direct Costs (34 CFR 75.567)	187,370,002 (B)	203,384,725 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,207,099	31,791,260
Carry Forward	-283,320	-4,226,757
Total Indirect Costs	32,923,779 (A)	27,564,503 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	203,384,725	
Actual Indirect Costs:		
Admin. Charges	31,791,260	
Carry Forward	-283,320	
Total Indirect Costs	31,507,940	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.57 X 203,384,725	35,734,696 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	31,507,940 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-4,226,757	

* 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.