



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	145,590,489	158	198,096	962,373	144,429,862	-	144,429,862	-		
Support Serv-Students	2100-2199	15,747,551	0	0	12,190	15,735,360	-	15,735,360	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,105,164	0	0	822	11,104,342	-	11,104,342	-		
Educational Library Services	2220	6,593,965	0	12,636	777	6,580,551	-	6,580,551	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	3,010,830	0	0	14,187	-	2,996,642	2,996,642	-		
Support Serv-School Admin	2400-2499	18,712,878	0	0	31,574	18,681,305	-	18,681,305	-		
Support Serv-Business w/ Grants	2500	590,508	0	0	504,051	86,457	-	86,457	-		
Support Serv-Business w/o Grants	2500	2,349,246	0	0	139,792	-	2,209,454	-	2,209,454		
Oper & Maint of Plant Serv w/ Grants	2600	1,945	0	0	0	1,945	-	1,945	-		
Oper & Maint of Plant Serv w/o Grants	2600	24,717,608	0	906,017	433	-	23,811,158	23,811,158	-		
Student Transportation Services	2700-2799	8,319,037	0	1,113,438	0	7,205,599	-	7,205,599	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	294	0	0	0	294	-	294	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	11,942,049	0	248,306	-24,584	-	11,718,326	-	11,718,326		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	328,442	0	508,689	70	-	-180,318	-	-180,318		
Volunteer Services	2910	56,215	0	0	0	56,215	-	56,215	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	8,199,910	4,147,035	63,175	0	3,989,699	-	3,989,699	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	426,874	0	0	0	426,874	-	426,874	-		
Education for Adults	3400	41,784	0	0	0	41,784	-	41,784	-		
Facil Acquisition & Construction Svcs	4000	123,255	-	-	-	-	-	-	-		
Other Uses	5000	2,154,725	-	-	-	-	-	-	-		
Debt Service	5100	0	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>260,012,766</b>				<b>208,340,287</b>	<b>40,555,263</b>	<b>235,148,087</b>	<b>13,747,463</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)
- 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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.56 %	7.31 %
Direct Costs (34 CFR 75.567)	217,701,265 (B)	235,148,087 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,495,265	13,747,463
Carry Forward	423,963	3,448,673
Total Indirect Costs	9,919,228 (A)	17,196,136 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	235,148,087	
Actual Indirect Costs:		
Admin. Charges	13,747,463	
Carry Forward	423,963	
Total Indirect Costs	14,171,426	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.56 X 235,148,087	10,722,753 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	14,171,426 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,448,673	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.58 %	21.75 %
Direct Costs (34 CFR 75.567)	193,941,131 (B)	208,340,287 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,255,398	40,555,263
Carry Forward	834,296	4,763,337
Total Indirect Costs	34,089,694 (A)	45,318,600 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	208,340,287	
Actual Indirect Costs:		
Admin. Charges	40,555,263	
Carry Forward	834,296	
Total Indirect Costs	41,389,559	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.58 X      208,340,287	36,626,222 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	41,389,559 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	4,763,337	

\* 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.