



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	161,356,694	0	81,814	3,542,172	157,732,709	-	157,732,709	-
Support Serv-Students	2100-2199	17,051,090	0	0	15,520	17,035,570	-	17,035,570	-
Support Serv-Inst Staff	2200-2219, 2221-2299	12,962,438	0	16,810	15,432	12,930,196	-	12,930,196	-
Educational Library Services	2220	7,377,214	0	11,495	361	7,365,358	-	7,365,358	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	1,341,893	0	0	141,395	-	1,200,498	1,200,498	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,899,684	0	0	1,851	-	1,897,833	-	1,897,833
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	213	0	0	0	213	-	213	-
Support Serv-School Admin	2400-2499	19,990,251	0	118,828	26,648	19,844,775	-	19,844,775	-
Support Serv-Business w/ Grants	2500	368,818	0	0	224,753	144,065	-	144,065	-
Support Serv-Business w/o Grants	2500	3,041,742	0	4,831	194,123	-	2,842,788	-	2,842,788
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	89	0	0	0	-	89	-	89
Oper & Maint of Plant Serv w/ Grants	2600	96,123	0	37,578	0	58,545	-	58,545	-
Oper & Maint of Plant Serv w/o Grants	2600	25,648,660	45	352,198	344,904	-	24,951,514	24,951,514	-
Student Transportation Services	2700-2799	8,107,915	0	668,604	0	7,439,311	-	7,439,311	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	0	0	0	0	0	-	0	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	18,564,925	0	1,112,572	19,575	-	17,432,778	-	17,432,778
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	142	0	0	0	-	142	-	142
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	270,979	0	605,914	9	-	-334,944	-	-334,944
Volunteer Services	2910	32,660	0	0	0	32,660	-	32,660	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	8,369,784	4,464,755	14,228	0	3,890,800	-	3,890,800	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	379,558	0	0	2	379,556	-	379,556	-
Education for Adults	3400	50,954	0	0	0	50,954	-	50,954	-
Facil Acquisition & Construction Svcs	4000	223,950	-	-	-	-	-	-	-
Other Uses	5000	136,463	-	-	-	-	-	-	-
Debt Service	5100	122,662	-	-	-	-	-	-	-
Total All Programs		287,394,900	4,464,800	3,024,870	4,526,744	226,904,713	47,990,698	253,056,724	21,838,686



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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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.75 %	10.50 %
Direct Costs (34 CFR 75.567)	2,284,289 (B)	253,056,724 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,747,050	21,838,686
Carry Forward	-2,757,677	14,652,516
Total Indirect Costs	3,989,373 (A)	36,491,202 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	253,056,724	
Actual Indirect Costs:		
Admin. Charges	21,838,686	
Carry Forward	-2,757,677	
Total Indirect Costs	19,081,009	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.75 X 253,056,724	4,428,493 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	19,081,009 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	14,652,516	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.55 %	26.89 %
Direct Costs (34 CFR 75.567)	203,384,725 (B)	226,904,713 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,791,260	47,990,698
Carry Forward	-4,226,757	13,018,352
Total Indirect Costs	27,564,503 (A)	61,009,050 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	226,904,713	
Actual Indirect Costs:		
Admin. Charges	47,990,698	
Carry Forward	-4,226,757	
Total Indirect Costs	43,763,941	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.55 X 226,904,713	30,745,589 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	43,763,941 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	13,018,352	

* 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.