



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	167,854,879	0	169,667	3,632,460	164,052,752	0	164,052,752	0		
Support Serv-Students	2100-2199	18,072,591	0	0	8,208	18,064,383	0	18,064,383	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,282,067	0	0	3,033	12,279,034	0	12,279,034	0		
Educational Library Services	2220	7,862,995	0	0	868	7,862,127	0	7,862,127	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,199,768	0	0	160,699	0	2,039,069	2,039,069	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	990,673	0	0	345	990,328	0	990,328	0		
Sup Serv-School Admin	2400-2499	20,356,301	0	176,552	170,898	20,008,851	0	20,008,851	0		
Sup Serv-Business w/ Grants	2500	453,972	0	0	451,462	2,510	0	2,510	0		
Sup Serv-Business w/o Grants	2500	3,111,070	0	0	197,274	0	2,913,796	0	2,913,796		
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	420,391	0	0	0	0	420,391	0	420,391		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	25,231,721	0	155,047	544,841	0	24,531,833	24,531,833	0		
Student Transportation Services	2700-2799	8,309,236	0	860,932	0	7,448,304	0	7,448,304	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,636,152	0	29,409	9,704	0	9,597,039	0	9,597,039		
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	587,461	0	0	0	0	587,461	0	587,461		
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	244,971	0	625,539	2	0	-380,570	0	-380,570		
Volunteer Services	2910	28,875	0	0	0	28,875	0	28,875	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	9,441,440	4,430,427	47,401	829,932	4,133,680	0	4,133,680	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	374,071	0	0	0	374,071	0	374,071	0		
Education for Adults	3400	95,647	0	0	0	95,647	0	95,647	0		
Facil Acquisition & Construction Svcs	4000	3,482,842	0	3,329,117	0	153,725	0	153,725	0		
Other Uses	5000	127,888	0	0	127,888	0	0	0	0		
Debt Service	5100	574,687	0	0	862,896	-288,209	0	-288,209	0		
<b>Total All Programs</b>		<b>291,739,698</b>	<b>4,430,427</b>	<b>5,393,664</b>	<b>7,000,510</b>	<b>235,206,078</b>	<b>39,709,019</b>	<b>261,776,980</b>	<b>13,138,117</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)
  - 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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.31	4.05
Direct Costs (34 CFR 75.567)	235,148,087	261,776,980
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,747,463	13,138,117
Carry Forward: From FY 2013-2014 Data	3,448,673	-2,549,107
Total Indirect Costs	17,196,136 (A)	10,589,010 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	261,776,980
Actual Indirect Costs:	
Admin. Charges	13,138,117
Carry Forward: From FY 2013-2014 Data	3,448,673
Total Indirect Costs	16,586,790

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.31 X 261,776,980

19,135,897

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

16,586,790

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-2,549,107



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2015-2016	FY 2017-2018
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21.75 %

14.04 %

Direct Costs (34 CFR 75.567)

208,340,287 (B)

235,206,078 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

40,555,263

39,709,019

Carry Forward: From FY 2013-2014 Data

4,763,337

-6,684,966

Total Indirect Costs

45,318,600 (A)

33,024,053 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

235,206,078

Actual Indirect Costs:

Admin. Charges

39,709,019

Carry Forward: From FY 2013-2014 Data

4,763,337

Total Indirect Costs

44,472,356

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.75 X 235,206,078

51,157,322 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

44,472,356 (F)

Under or (Over) Recovery (E - F)

-6,684,966

(For use in FY 2017-2018)

\* 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.