



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	170,393,886	0	121,917	3,446,320	166,825,649	0	166,825,649	0		
Support Serv-Students	2100-2199	19,036,205	0	2,410	4,081	19,029,714	0	19,029,714	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	13,329,033	0	138,173	350	13,190,510	0	13,190,510	0		
Educational Library Services	2220	7,777,609	0	27,331	1,538	7,748,740	0	7,748,740	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,702,420	0	0	324,353	0	1,378,067	1,378,067	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	1,182,687	0	0	289	0	1,182,398	0	1,182,398		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	873,856	0	0	68	873,788	0	873,788	0		
Sup Serv-School Admin	2400-2499	20,990,257	0	182,756	11,793	20,795,708	0	20,795,708	0		
Sup Serv-Business w/ Grants	2500	536,532	0	0	536,532	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,463,341	0	0	427,547	0	3,035,794	0	3,035,794		
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	426,351	0	0	0	0	426,351	0	426,351		
Oper & Maint of Plant Serv w/ Grants	2600	4,159	0	0	0	4,159	0	4,159	0		
Oper & Maint of Plant Serv w/o Grants	2600	24,276,359	0	401,303	599,073	0	23,275,983	23,275,983	0		
Student Transportation Services	2700-2799	9,469,067	0	1,705,924	0	7,763,143	0	7,763,143	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	6,369	0	0	0	6,369	0	6,369	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,396,730	0	31,952	21,002	0	9,343,776	0	9,343,776		
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	582,212	0	0	0	0	582,212	0	582,212		
Planning/Evaluation	2810-2814	9,301	0	0	0	9,301	0	9,301	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	308,537	0	741,038	311	0	-432,812	0	-432,812		
Volunteer Services	2910	26,502	0	0	0	26,502	0	26,502	0		
Non-Instructional Services	3000-3099	25,391	0	0	0	25,391	0	25,391	0		
Food Services Operations	3100	9,657,951	4,527,738	286,931	577,766	4,265,516	0	4,265,516	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	360,992	0	0	0	360,992	0	360,992	0		
Education for Adults	3400	80,825	0	0	0	80,825	0	80,825	0		
Facil Acquisition & Construction Svcs	4000	1,369,151	0	1,163,322	0	205,829	0	205,829	0		
Other Uses	5000	228,658	0	0	228,658	0	0	0	0		
Debt Service	5100	1,845,727	0	0	1,144,541	701,186	0	701,186	0		
Total All Programs		297,360,108	4,527,738	4,803,057	7,324,222	241,913,322	38,791,769	266,567,372	14,137,719		



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

5.60

253,056,724

266,567,372

21,838,686

14,137,719

14,652,516

800,661

36,491,202 (A)

14,938,380 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

266,567,372

14,137,719

14,652,516

28,790,235

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 266,567,372

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

27,989,574

28,790,235

800,661



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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26.89 %

10.56 %

Direct Costs (34 CFR 75.567)

226,904,713 (B)

241,913,322 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

47,990,698

38,791,769

Carry Forward: From FY 2014-2015 Data

13,018,352

-13,240,371

Total Indirect Costs

61,009,050 (A)

25,551,398 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

241,913,322

Actual Indirect Costs:

Admin. Charges

38,791,769

Carry Forward: From FY 2014-2015 Data

13,018,352

Total Indirect Costs

51,810,121

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.89 X 241,913,322

65,050,492 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

51,810,121 (F)

Under or (Over) Recovery (E - F)

-13,240,371

(For use in FY 2018-2019)

* 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.