



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - POUDRE R-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total 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	173,099,148	0	112,134	3,563,253	169,423,761	0	169,423,761	0
Support Serv-Students	2100-2199	19,913,028	0	2,765	4,673	19,905,590	0	19,905,590	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,587,457	0	23,075	23,488	13,540,894	0	13,540,894	0
Educational Library Services	2220	6,946,548	0	0	1,048	6,945,500	0	6,945,500	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,492,556	0	0	319,528	0	1,173,028	1,173,028	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	1,090,133	0	0	278	0	1,089,855	0	1,089,855
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	907,795	0	0	112	907,683	0	907,683	0
Sup Serv-School Admin	2400-2499	21,522,726	0	1,994	6,383	21,514,349	0	21,514,349	0
Sup Serv-Business w/ Grants	2500	484,242	0	0	484,242	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,660,240	0	8,248	526,709	0	3,125,283	0	3,125,283
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	457,818	0	0	0	0	457,818	89	0
Oper & Maint of Plant Serv w/ Grants	2600	93,961	0	0	0	93,961	0	93,961	0
Oper & Maint of Plant Serv w/o Grants	2600	24,650,806	0	331,828	558,079	0	23,760,899	23,760,899	0
Student Transportation Services	2700-2799	9,110,592	0	550,332	0	8,560,260	0	8,560,260	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	10,353,922	0	107,586	42,081	0	10,204,255	0	10,204,255
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	608,828	0	0	500	0	608,328	142	0
Planning/Evaluation	2810-2814	10,699	0	0	0	10,699	0	10,699	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	-223,951	0	0	0	0	-223,951	0	-223,951
Volunteer Services	2910	25,012	0	0	185	24827	0	24827	0
Non-Instructional Services	3000-3099	15,636	0	0	0	15,636	0	15,636	0
Food Services Operations	3100	9,304,816	4,626,383	66,392	444,483	4,167,558	0	4,167,558	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	364,885	0	0	0	364,885	0	364,885	0
Education for Adults	3400	86,548	0	0	0	86,548	0	86,548	0
Facil Acquisition & Construction Svcs	4000	1,340,401	0	1,337,896	0	2,505	0	2505	0
Other Uses	5000	269,139	0	0	269,139	0	0	0	0
Debt Service	5100	2,360,914	0	0	1,373,698	987216	0	987216	0
<b>Total All Programs</b>		<b>301,533,899</b>	<b>4,626,383</b>	<b>2,542,250</b>	<b>7,617,879</b>	<b>246,551,872</b>	<b>40,195,515</b>	<b>272,551,945</b>	<b>14,195,442</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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.05	5.43
Direct Costs (34 CFR 75.567)	261,776,980	272,551,945
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,138,117	14,195,442
Carry Forward: From FY 2015-2016 Data	-2,549,107	607,981
Total Indirect Costs	10,589,010 (A)	14,803,423 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	272,551,945
Actual Indirect Costs:	
Admin. Charges	14,195,442
Carry Forward: From FY 2015-2016 Data	-2,549,107
Total Indirect Costs	11,646,335

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.05 X 272,551,945

11,038,354

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

11,646,335

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

607,981



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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14.04 %

15.85 %

Direct Costs (34 CFR 75.567)

235,206,078 (B)

246,551,872 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

39,709,019

40,195,515

Carry Forward: From FY 2015-2016 Data

-6,684,966

-1,105,334

Total Indirect Costs

33,024,053 (A)

39,090,181 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

246,551,872

Actual Indirect Costs:

Admin. Charges

40,195,515

Carry Forward: From FY 2015-2016 Data

-6,684,966

Total Indirect Costs

33,510,549

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

14.04 X 246,551,872

34,615,883 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

33,510,549 (F)

Under or (Over) Recovery (E - F)

-1,105,334

(For use in FY 2019-2020)

\* 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.