



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - Poudre R-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	191,700,877	0	99,758	3,812,160	187,788,959	0	187,788,959	0
Support Serv-Students	2100-2199	23,261,710	0	21,469	105,107	23,135,134	0	23,135,134	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,645,742	0	85,366	62,708	14,497,668	0	14,497,668	0
Educational Library Services	2220	6,787,648	0	13,527	3,494	6,770,627	0	6,770,627	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,672,594	0	0	359,237	0	1,313,357	1,313,357	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	1,028,026	0	0	3,895	0	1,024,131	0	1,024,131
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	675,668	0	0	0	675,668	0	675,668	0
Sup Serv-School Admin	2400-2499	24,128,337	0	4,624	130,754	23,992,959	0	23,992,959	0
Sup Serv-Business w/ Grants	2500	667,702	0	0	666,349	1,353	0	1,353	0
Sup Serv-Business w/o Grants	2500	4,037,395	0	233	517,502	0	3,519,660	0	3,519,660
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	519,349	0	0	0	0	519,349	519,349	0
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	27,108,671	0	603,985	691,635	0	25,813,051	25,813,051	0
Student Transportation Services	2700-2799	10,455,514	0	851,332	0	9,604,182	0	9,604,182	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	8,784	0	0	0	8,784	0	8,784	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,699,613	0	82,868	574,736	0	12,042,009	0	12,042,009
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	594,645	0	0	0	0	594,645	594,645	0
Planning/Evaluation	2810-2814	47,042	0	0	0	47,042	0	47,042	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	-111,037	0	337	1,418	0	-112,792	0	-112,792
Volunteer Services	2910	26,804	0	0	0	26804	0	26804	0
Non-Instructional Services	3000-3099	10,412	0	0	0	10,412	0	10,412	0
Food Services Operations	3100	9,714,076	4,532,388	15,969	571,491	4,594,228	0	4,594,228	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	384,267	0	0	0	384,267	0	384,267	0
Education for Adults	3400	72,127	0	0	0	72,127	0	72,127	0
Facil Acquisition & Construction Svcs	4000	4,382,180	0	4,382,180	0	0	0	0	0
Other Uses	5000	306,416	0	0	306,416	0	0	0	0
Debt Service	5100	2,376,662	0	0	1,424,767	951,895	0	951,895	0
Total All Programs		337,201,224	4,532,388	6,161,648	9,231,669	272,562,109	44,713,410	300,802,511	16,473,008



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.60	5.62
Direct Costs (34 CFR 75.567)	266,567,372	300,802,511
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,838,686	16,473,008
Carry Forward: From FY 2016-2017 Data	800,661	428,728
Total Indirect Costs	22,639,347 (A)	16,901,736 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	300,802,511	
Actual Indirect Costs:		
Admin. Charges	16,473,008	
Carry Forward: From FY 2016-2017 Data	800,661	
Total Indirect Costs	17,273,669	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.6 X 300,802,511	16,844,941	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	17,273,669	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	428,728	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	10.56 %	17.39 %
Direct Costs (34 CFR 75.567)	241,913,322 (B)	272,562,109 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,990,698	44,713,410
Carry Forward: From FY 2016-2017 Data	-13,240,371	2,690,480
Total Indirect Costs	34,750,327 (A)	47,403,890 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	272,562,109	
Actual Indirect Costs:		
Admin. Charges	44,713,410	
Carry Forward: From FY 2016-2017 Data	-13,240,371	
Total Indirect Costs	31,473,039	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.56 X 272,562,109	28,782,559 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	31,473,039 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,690,480	

* 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.