



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550 - Poudre R-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	201,678,983	0	236,185	6,980,905	194,461,893	0	194,461,893	0
Support Serv-Students	2100-2199	24,857,299	0	295	4,684	24,852,320	0	24,852,320	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,491,617	0	46,982	44,082	14,400,553	0	14,400,553	0
Educational Library Services	2220	6,792,903	0	0	969	6,791,934	0	6,791,934	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,249,052	0	0	362,906	0	886,146	886,146	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	1,183,117	0	0	30	0	1,183,087	0	1,183,087
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	812,649	0	0	0	812,649	0	812,649	0
Sup Serv-School Admin	2400-2499	25,155,520	0	11,872	34,045	25,109,603	0	25,109,603	0
Sup Serv-Business w/ Grants	2500	654,700	0	0	654,700	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,260,786	0	0	436,367	0	3,824,419	0	3,824,419
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	499,620	0	0	0	0	499,620	499,620	0
Oper & Maint of Plant Serv w/ Grants	2600	5,238	0	0	2,345	2,893	0	2,893	0
Oper & Maint of Plant Serv w/o Grants	2600	28,448,453	0	571,089	668,494	0	27,208,870	27,208,870	0
Student Transportation Services	2700-2799	10,094,743	0	271,899	0	9,822,844	0	9,822,844	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	654	0	0	0	654	0	654	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,892,814	0	973,020	1,340,084	0	11,579,710	0	11,579,710
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	632,765	0	0	0	0	632,765	632,765	0
Planning/Evaluation	2810-2814	32,174	0	0	0	32,174	0	32,174	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	258,506	0	33	0	0	258,473	0	258,473
Volunteer Services	2910	24,555	0	0	0	24,555	0	24,555	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	8,289,066	3,711,892	47,656	100,487	4,429,031	0	4,429,031	0
Enterprise Operations	3200	46,858	0	0	0	46,858	0	46,858	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	398,059	0	0	122	397,937	0	397,937	0
Education for Adults	3400	65,072	0	0	0	65,072	0	65,072	0
Facil Acquisition & Construction Svcs	4000	6,457,554	0	6,457,554	0	0	0	0	0
Other Uses	5000	33,294	0	0	33,294	0	0	0	0
Debt Service	5100	2,972,917	0	0	2,229,531	743,386	0	743,386	0
Total All Programs		353,288,968	3,711,892	8,616,585	12,893,045	281,994,356	46,073,090	311,221,757	16,845,689



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.43	5.59
Direct Costs (34 CFR 75.567)	272,551,945	311,221,757
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,138,117	16,845,689
Carry Forward: From FY 2017-2018 Data	607,981	554,329
Total Indirect Costs	13,746,098 (A)	17,400,018 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	311,221,757	
Actual Indirect Costs:		
Admin. Charges	16,845,689	
Carry Forward: From FY 2017-2018 Data	607,981	
Total Indirect Costs	17,453,670	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.43 X 311,221,757	16,899,341	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	17,453,670	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	554,329	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.85 %	16.43 %
Direct Costs (34 CFR 75.567)	246,551,872 (B)	281,994,356 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	39,709,019	46,073,090
Carry Forward: From FY 2017-2018 Data	-1,105,334	271,651
Total Indirect Costs	38,603,685 (A)	46,344,741 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	281,994,356	
Actual Indirect Costs:		
Admin. Charges	46,073,090	
Carry Forward: From FY 2017-2018 Data	-1,105,334	
Total Indirect Costs	44,967,756	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.85 X 281,994,356	44,696,105 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	44,967,756 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	271,651	

* 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.