



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140 - WELD COUNTY S/D RE-8

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	13,859,816	0	0	1,042,693	12,817,123	0	12,817,123	0		
Support Serv-Students	2100-2199	1,271,578	0	0	0	1,271,578	0	1,271,578	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,562,803	0	0	97,742	1,465,061	0	1,465,061	0		
Educational Library Services	2220	207,105	0	0	16,546	190,559	0	190,559	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	584,598	0	0	22,749	0	561,849	561,849	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	39,030	0	0	27,441	11,589	0	11,589	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	75,812	0	0	0	0	75,812	0	75,812		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,793,294	0	0	425	1,792,869	0	1,792,869	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	304,644	0	0	1,513	0	303,131	0	303,131		
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	0	0	0	0	0	0	0	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	3,097,279	0	49,292	0	0	3,047,987	3,047,987	0		
Student Transportation Services	2700-2799	766,237	0	0	0	766,237	0	766,237	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	1,403,713	0	21,737	225	0	1,381,751	0	1,381,751		
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	0	0	0	0	0	0	0	0		
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	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	1,234,264	493,232	0	0	741,032	0	741,032	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	23,505	0	0	0	23,505	0	23,505	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	50,978	0	0	0	50,978	0	50,978	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		26,274,656	493,232	71,029	1,209,334	19,130,531	5,370,530	22,740,367	1,760,694		



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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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

7.42

8.14

21,420,292

22,740,367

1,570,547

1,760,694

18,130

91,489

1,588,677 (A)

1,852,183 (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

22,740,367

1,760,694

18,130

1,778,824

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.42 X 22,740,367

1,687,335

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,778,824

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

91,489



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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 30.00%) (A/B)	26.20 %	30.00 %
Direct Costs (34 CFR 75.567)	18,316,902 (B)	19,130,531 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,673,937	5,370,530
Carry Forward: From FY 2013-2014 Data	125,587	483,918
Total Indirect Costs	4,799,524 (A)	5,854,448 (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	19,130,531
Actual Indirect Costs:	
Admin. Charges	5,370,530
Carry Forward: From FY 2013-2014 Data	125,587
Total Indirect Costs	5,496,117

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.20 X 19,130,531

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

Fixed Rate % X Actual Direct Costs	5,012,199 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2015-2016)	5,496,117 (F)
Under or (Over) Recovery (E - F)	483,918

* 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.