



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
 District: 3090 - WELD COUNTY SCHOOL DISTRICT RE-3J
 FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations
 (Using FY2017-2018 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	13,986,162	0	0	1,298,115	12,688,047	0	12,688,047	0		
Support Serv-Students	2100-2199	1,224,548	0	0	101,008	1,123,540	0	1,123,540	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,016,463	0	0	49,908	966,555	0	966,555	0		
Educational Library Services	2220	175,714	0	0	0	175,714	0	175,714	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	177,229	0	0	0	0	177,229	177,229	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	305,698	0	0	0	0	305,698	0	305,698		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,695,631	0	0	76,391	1,619,240	0	1,619,240	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	194,362	0	0	0	0	194,362	0	194,362		
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	89	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	3,030,433	0	11,782	0	0	3,018,651	3,018,651	0		
Student Transportation Services	2700-2799	1,093,062	0	0	0	1,093,062	0	1,093,062	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	1,476,642	0	0	0	0	1,476,642	0	1,476,642		
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	142	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	116,361	0	0	0	0	116,361	0	116,361		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	6,835	0	0	0	6,835	0	6,835	0		
Food Services Operations	3100	881,884	73,289	0	356	808,239	0	808,239	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	5,919	0	0	0	5,919	0	5,919	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,008,246	0	2,008,246	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	40,333	0	0	40,333	0	0	0	0		
Total All Programs		27,435,522	73,289	2,020,028	1,566,111	18,487,151	5,288,943	21,683,031	2,093,063		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

9.36

10.50

19,188,240

21,683,031

1,457,737

2,093,063

337,470

401,001

1,795,207 (A)

2,494,064 (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

21,683,031

2,093,063

337,470

2,430,533

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.36 X 21,683,031

2,029,532

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,430,533

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

401,001



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	16,034,110 (B)	18,487,151 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,611,867	5,288,943
Carry Forward: From FY 2015-2016 Data	609,329	352,127
Total Indirect Costs	5,221,196 (A)	5,641,070 (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	18,487,151
Actual Indirect Costs:	
Admin. Charges	5,288,943
Carry Forward: From FY 2015-2016 Data	609,329
Total Indirect Costs	5,898,272

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 18,487,151

5,546,145 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

5,898,272 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

352,127

* 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.