



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080 - Weld County RE-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	12,707,137	0	25,617	705,196	11,976,324	0	11,976,324	0
Support Serv-Students	2100-2199	1,829,172	0	7,360	-31,096	1,852,908	0	1,852,908	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,015,279	0	0	0	1,015,279	0	1,015,279	0
Educational Library Services	2220	258,072	0	0	16,998	241,074	0	241,074	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	132,050	0	0	0	0	132,050	132,050	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	649,632	0	0	0	0	649,632	0	649,632
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,222,554	0	2,681	51,654	1,168,219	0	1,168,219	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	318,161	0	9,560	0	0	308,601	0	308,601
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	2,378,845	0	110,010	0	0	2,268,835	2,268,835	0
Student Transportation Services	2700-2799	892,322	0	129,364	0	762,958	0	762,958	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	1,110,657	0	236,605	20,955	0	853,097	0	853,097
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	16,670	0	0	0	0	16,670	0	16,670
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	768,469	305,424	0	1,305	461,740	0	461,740	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	71,197	0	0	71,197	0	0	0	0
Total All Programs		23,370,217	305,424	521,197	836,209	17,478,502	4,228,885	19,879,387	1,828,000



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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)	6.62	10.50
Direct Costs (34 CFR 75.567)	18,074,575	19,879,387
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,203,054	1,828,000
Carry Forward: From FY 2016-2017 Data	-68,574	443,411
Total Indirect Costs	1,134,480 (A)	2,271,411 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	19,879,387	
Actual Indirect Costs:		
Admin. Charges	1,828,000	
Carry Forward: From FY 2016-2017 Data	-68,574	
Total Indirect Costs	1,759,426	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.62 X 19,879,387	1,316,015	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,759,426	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	443,411	

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)	20.86 %	26.67 %
Direct Costs (34 CFR 75.567)	15,877,458 (B)	17,478,502 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,281,814	4,228,885
Carry Forward: From FY 2016-2017 Data	-150,344	432,525
Total Indirect Costs	3,131,470 (A)	4,661,410 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	17,478,502	
Actual Indirect Costs:		
Admin. Charges	4,228,885	
Carry Forward: From FY 2016-2017 Data	-150,344	
Total Indirect Costs	4,078,541	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.86 X 17,478,502	3,646,016 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,078,541 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	432,525	

* 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.