



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140 - Weld Re-8 Schools

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

(Using FY 2018-2019 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	16,436,633	0	6,195	1,242,693	15,187,745	0	15,187,745	0		
Support Serv-Students	2100-2199	1,216,257	0	0	0	1,216,257	0	1,216,257	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,578,836	0	0	209,760	1,369,076	0	1,369,076	0		
Educational Library Services	2220	207,187	0	0	18,201	188,986	0	188,986	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	115,429	0	0	295	0	115,134	115,134	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	43,967	0	0	30,000	13,967	0	13,967	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	388,763	0	0	0	0	388,763	0	388,763		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,097,074	0	0	3,100	2,093,974	0	2,093,974	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	378,201	0	0	0	0	378,201	0	378,201		
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	3,318,146	0	0	0	0	3,318,146	3,318,146	0		
Student Transportation Services	2700-2799	819,130	0	0	0	819,130	0	819,130	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	1,147,073	0	47,589	900	0	1,098,584	0	1,098,584		
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	1,438,751	553,117	48,305	0	837,329	0	837,329	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	19,481	0	0	0	19,481	0	19,481	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,750	0	0	0	2,750	0	2,750	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		29,207,678	553,117	102,089	1,504,949	21,748,695	5,298,828	25,181,975	1,865,548		



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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)	9.59	5.75
Direct Costs (34 CFR 75.567)	22,787,232	25,181,975
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,002,916	1,865,548
Carry Forward: From FY 2016-2017 Data	131,536	-417,867
Total Indirect Costs	2,134,452 (A)	1,447,681 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	25,181,975	
Actual Indirect Costs:		
Admin. Charges	1,865,548	
Carry Forward: From FY 2016-2017 Data	131,536	
Total Indirect Costs	1,997,084	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.59 X 25,181,975	2,414,951	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,997,084	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-417,867	

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)	27.01 %	22.07 %
Direct Costs (34 CFR 75.567)	19,619,573 (B)	21,748,695 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,751,980	5,298,828
Carry Forward: From FY 2016-2017 Data	77,628	-497,867
Total Indirect Costs	4,829,608 (A)	4,800,961 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	21,748,695	
Actual Indirect Costs:		
Admin. Charges	5,298,828	
Carry Forward: From FY 2016-2017 Data	77,628	
Total Indirect Costs	5,376,456	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.01 X 21,748,695	5,874,323 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	5,376,456 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-497,867	

* 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.