



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3090 - Weld County School District RE-3J

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<br>A | Food<br>B     | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 16,717,615            | 0             | 0             | 645,831                      | 16,071,784                | 0                | 16,071,784              | 0                |
| Support Serv-Students                                    | 2100-2199            | 1,653,017             | 0             | 0             | 146,923                      | 1,506,094                 | 0                | 1,506,094               | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 1,202,900             | 0             | 0             | 75,175                       | 1,127,725                 | 0                | 1,127,725               | 0                |
| Educational Library Services                             | 2220                 | 220,745               | 0             | 0             | 0                            | 220,745                   | 0                | 220,745                 | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 187,350               | 0             | 0             | 0                            | 0                         | 187,350          | 187,350                 | 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                 | 363,478               | 0             | 0             | 0                            | 0                         | 363,478          | 0                       | 363,478          |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 1,992,478             | 0             | 0             | 98,889                       | 1,893,589                 | 0                | 1,893,589               | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 224,577               | 0             | 0             | 0                            | 0                         | 224,577          | 0                       | 224,577          |
| 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                 | 3,961,090             | 0             | 8,428         | 0                            | 0                         | 3,952,662        | 3,952,662               | 0                |
| Student Transportation Services                          | 2700-2799            | 1,059,022             | 0             | 0             | 0                            | 1,059,022                 | 0                | 1,059,022               | 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 | 1,379,572             | 0             | 1,791         | 0                            | 0                         | 1,377,781        | 0                       | 1,377,781        |
| 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                 | 46,102                | 0             | 0             | 0                            | 0                         | 46,102           | 0                       | 46,102           |
| Volunteer Services                                       | 2910                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Non-Instructional Services                               | 3000-3099            | 5,280                 | 0             | 0             | 0                            | 5,280                     | 0                | 5,280                   | 0                |
| Food Services Operations                                 | 3100                 | 1,100,599             | 58,750        | 0             | 48                           | 1,041,801                 | 0                | 1,041,801               | 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                 | 6,814                 | 0             | 0             | 0                            | 6,814                     | 0                | 6,814                   | 0                |
| Education for Adults                                     | 3400                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Facil Acquisition & Construction Svcs                    | 4000                 | 42,227                | 0             | 42,227        | 0                            | 0                         | 0                | 0                       | 0                |
| Other Uses   | 5000                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Debt Service   | 5100                 | 37,437                | 0             | 0             | 37,437                       | 0                         | 0                | 0                       | 0                |
| <b>Total All Programs</b>                                |                      | <b>30,200,303</b>     | <b>58,750</b> | <b>52,446</b> | <b>1,004,303</b>             | <b>22,932,854</b>         | <b>6,151,950</b> | <b>27,072,866</b>       | <b>2,011,938</b> |



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |               |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 10.50         | 5.84          |
| Direct Costs (34 CFR 75.567)   | 21,683,031    | 27,072,866    |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 1,457,737     | 2,011,938     |
| Carry Forward: From FY 2017-2018 Data                                  | 401,001       | -429,712      |
| Total Indirect Costs   | 1,858,738 (A) | 1,582,226 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2019-2020)                  |               |               |
| Actual Direct Costs  | 27,072,866    |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 2,011,938     |               |
| Carry Forward: From FY 2017-2018 Data                                  | 401,001       |               |
| Total Indirect Costs   | 2,412,939     |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 10.5 X 27,072,866  | 2,842,651     |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 2,412,939     |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | -429,712      |               |

UNRESTRICTED RATE

|  | FY 2019-2020   | FY 2021-2022   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %        | 25.19 %        |
| Direct Costs (34 CFR 75.567)   | 18,487,151 (B) | 22,932,854 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 4,611,867      | 6,151,950      |
| Carry Forward: From FY 2017-2018 Data                                  | 352,127        | -375,779       |
| Total Indirect Costs   | 4,963,994 (A)  | 5,776,171 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2019-2020)                         |                |                |
| Actual Direct Costs  | 22,932,854     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 6,151,950      |                |
| Carry Forward: From FY 2017-2018 Data                                  | 352,127        |                |
| Total Indirect Costs   | 6,504,077      |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 30.00 X 22,932,854   | 6,879,856 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 6,504,077 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | -375,779       |                |

\* 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.