



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3140 - Weld Re-8 Schools

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	18,311,144	0	10,000	1,360,150	16,940,994	0	16,940,994	0		
Support Serv-Students	2100-2199	1,223,906	0	0	0	1,223,906	0	1,223,906	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,775,610	0	0	92,664	1,682,946	0	1,682,946	0		
Educational Library Services	2220	230,203	0	0	18,421	211,782	0	211,782	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	110,932	0	0	220	0	110,712	110,712	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	32,267	0	0	17,800	14,467	0	14,467	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	420,200	0	0	0	0	420,200	0	420,200		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,198,706	0	0	450	2,198,256	0	2,198,256	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	401,726	0	0	0	0	401,726	0	401,726		
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	3,569,945	0	0	0	0	3,569,945	3,569,945	0		
Student Transportation Services	2700-2799	1,012,711	0	0	0	1,012,711	0	1,012,711	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	1,171,879	0	0	1,735	0	1,170,144	0	1,170,144		
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	1,384,457	527,140	20,125	0	837,192	0	837,192	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	20,225	0	0	0	20,225	0	20,225	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	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>31,863,911</b>	<b>527,140</b>	<b>30,125</b>	<b>1,491,440</b>	<b>24,142,479</b>	<b>5,672,727</b>	<b>27,823,136</b>	<b>1,992,070</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> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.38	5.02
Direct Costs (34 CFR 75.567)	22,788,282	27,823,136
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,760,694	1,992,070
Carry Forward: From FY 2017-2018 Data	300,976	-594,996
Total Indirect Costs	2,061,670 (A)	1,397,074 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	27,823,136	
Actual Indirect Costs:		
Admin. Charges	1,992,070	
Carry Forward: From FY 2017-2018 Data	300,976	
Total Indirect Costs	2,293,046	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.38 X 27,823,136	2,888,042	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,293,046	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-594,996	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.50 %	22.98 %
Direct Costs (34 CFR 75.567)	19,956,219 (B)	24,142,479 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,370,530	5,672,727
Carry Forward: From FY 2017-2018 Data	-606,432	-124,338
Total Indirect Costs	4,764,098 (A)	5,548,389 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	24,142,479	
Actual Indirect Costs:		
Admin. Charges	5,672,727	
Carry Forward: From FY 2017-2018 Data	-606,432	
Total Indirect Costs	5,066,295	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.50 X 24,142,479	5,190,633 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,066,295 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-124,338	

\* 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.