



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	40,083,194	0	44,531	1,469,176	38,569,488	-	38,569,488	-	-	
Support Serv-Students	2100-2199	3,832,906	0	1,490	28,552	3,802,864	-	3,802,864	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,803,515	0	4,543	495	2,798,477	-	2,798,477	-	-	
Educational Library Services	2220	1,020,629	0	2,941	0	1,017,688	-	1,017,688	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	724,724	0	0	0	-	724,724	724,724	-	-	
Support Serv-School Admin	2400-2499	4,577,012	0	1,981	0	4,575,031	-	4,575,031	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	943,547	0	0	58,882	-	884,665	-	884,665	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	7,455,454	0	349,807	-83	-	7,105,730	7,105,730	-	-	
Student Transportation Services	2700-2799	2,464,192	0	0	998	2,463,195	-	2,463,195	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,378,213	0	11,009	19,755	-	3,347,448	-	3,347,448	-	
Planning/Evaluation	2810-2814	602	0	0	0	602	-	602	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-304,888	0	0	40,346	-	-345,234	-	-345,234	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	2,269	0	0	0	2,269	-	2,269	-	-	
Food Services Operations	3100	2,573,542	1,481,681	27,181	0	1,064,680	-	1,064,680	-	-	
Enterprise Operations	3200	15,598	0	944	0	14,655	-	14,655	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	57,700	0	57,700	0	0	-	0	-	-	
Community Services	3300	1,247,652	0	725	200	1,246,727	-	1,246,727	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	6,774	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	143,963	-	-	-	-	-	-	-	-	
Total All Programs		71,026,598				55,555,675	11,717,334	63,386,129	3,886,880		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.54 %	6.09 %
Direct Costs (34 CFR 75.567)	62,639,891 (B)	63,386,129 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,860,244	3,886,880
Carry Forward	234,536	-24,037
Total Indirect Costs	4,094,780 (A)	3,862,843 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	63,386,129	
Actual Indirect Costs:		
Admin. Charges	3,886,880	
Carry Forward	234,536	
Total Indirect Costs	4,121,416	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.54 X 63,386,129	4,145,453 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,121,416 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-24,037	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.84 %	21.63 %
Direct Costs (34 CFR 75.567)	55,159,704 (B)	55,555,675 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,340,431	11,717,334
Carry Forward	-397,273	297,815
Total Indirect Costs	10,943,158 (A)	12,015,149 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	55,555,675	
Actual Indirect Costs:		
Admin. Charges	11,717,334	
Carry Forward	-397,273	
Total Indirect Costs	11,320,061	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.84 X 55,555,675	11,022,246 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	11,320,061 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	297,815	

* 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.