



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	41,009,829	0	15,216	1,425,132	39,569,482	-	39,569,482	-	-	
Support Serv-Students	2100-2199	4,625,956	0	1,194	18,406	4,606,357	-	4,606,357	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,708,909	0	276	495	3,708,139	-	3,708,139	-	-	
Educational Library Services	2220	962,026	0	0	0	962,026	-	962,026	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	813,493	0	0	0	-	813,493	813,493	-	-	
Support Serv-School Admin	2400-2499	4,853,973	0	774	0	4,853,199	-	4,853,199	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	915,259	0	0	57,245	-	858,014	-	858,014	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	8,044,549	0	183,045	4,756	-	7,856,749	7,856,749	-	-	
Student Transportation Services	2700-2799	2,655,464	0	64,890	19,515	2,571,058	-	2,571,058	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	15,413	0	0	0	15,413	-	15,413	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,026,987	0	14,191	0	-	3,012,796	-	3,012,796	-	
Planning/Evaluation	2810-2814	669	0	0	0	669	-	669	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	549,420	0	0	43,291	-	506,129	-	506,129	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	1,974	0	0	0	1,974	-	1,974	-	-	
Food Services Operations	3100	2,396,975	1,332,143	41,419	0	1,023,413	-	1,023,413	-	-	
Enterprise Operations	3200	-11,293	0	944	0	-12,236	-	-12,236	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	57,700	0	57,700	0	0	-	0	-	-	
Community Services	3300	1,324,771	0	233	0	1,324,539	-	1,324,539	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	477,832	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	141,980	-	-	-	-	-	-	-	-	
Total All Programs		75,571,888				58,624,033	13,047,180	67,294,274	4,376,939		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.38 %	7.39 %
Direct Costs (34 CFR 75.567)	62,835,393 (B)	67,294,274 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,540,740	4,376,939
Carry Forward	-161,007	595,500
Total Indirect Costs	3,379,733 (A)	4,972,438 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	67,294,274	
Actual Indirect Costs:		
Admin. Charges	4,376,939	
Carry Forward	-161,007	
Total Indirect Costs	4,215,932	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.38 X 67,294,274	3,620,432 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,215,932 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	595,500	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.34 %	24.70 %
Direct Costs (34 CFR 75.567)	55,361,525 (B)	58,624,033 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,014,608	13,047,180
Carry Forward	-860,486	1,435,047
Total Indirect Costs	10,154,122 (A)	14,482,227 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	58,624,033	
Actual Indirect Costs:		
Admin. Charges	13,047,180	
Carry Forward	-860,486	
Total Indirect Costs	12,186,694	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.34 X 58,624,033	10,751,648 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	12,186,694 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,435,047	

* 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.