



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	41,988,271	0	48,521	1,567,209	40,372,540	-	40,372,540	-
Support Serv-Students	2100-2199	5,060,719	0	462	19,389	5,040,868	-	5,040,868	-
Support Serv-Inst Staff	2200-2219, 2221-2299	3,180,407	0	2,658	13,624	3,164,125	-	3,164,125	-
Educational Library Services	2220	952,951	0	1,582	15,877	935,491	-	935,491	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	137,130	0	0	10,126	-	127,004	127,004	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	777,462	0	0	0	-	777,462	-	777,462
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	5,064,361	0	13,064	77	5,051,220	-	5,051,220	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	898,001	0	4,924	19,238	-	873,839	-	873,839
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	8,188,010	0	27,131	489	-	8,160,390	8,160,390	-
Student Transportation Services	2700-2799	3,078,247	0	324,663	2,758	2,750,826	-	2,750,826	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	7,968	0	0	0	7,968	-	7,968	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,898,527	0	29,574	0	-	2,868,953	-	2,868,953
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	781	0	0	0	781	-	781	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	235,476	0	0	26,053	-	209,422	-	209,422
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	2,835,681	1,422,639	177,600	0	1,235,443	-	1,235,443	-
Enterprise Operations	3200	-45,328	0	0	0	-45,328	-	-45,328	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	57,700	0	57,700	0	0	-	0	-
Community Services	3300	1,300,655	0	0	2,532	1,298,123	-	1,298,123	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	104,810	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	139,708	-	-	-	-	-	-	-
Total All Programs		76,861,536	1,422,639	687,880	1,677,372	59,812,058	13,017,069	68,099,451	4,729,676



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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)
- 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.09 %	7.77 %
Direct Costs (34 CFR 75.567)	633,861 (B)	68,099,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,886,880	4,729,676
Carry Forward	-24,037	558,382
Total Indirect Costs	3,862,843 (A)	5,288,058 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	68,099,451	
Actual Indirect Costs:		
Admin. Charges	4,729,676	
Carry Forward	-24,037	
Total Indirect Costs	4,705,639	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.09 X 68,099,451	4,147,257 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	4,705,639 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	558,382	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.63 %	22.39 %
Direct Costs (34 CFR 75.567)	55,555,675 (B)	59,812,058 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,717,334	13,017,069
Carry Forward	297,815	377,536
Total Indirect Costs	12,015,149 (A)	13,394,605 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	59,812,058	
Actual Indirect Costs:		
Admin. Charges	13,017,069	
Carry Forward	297,815	
Total Indirect Costs	13,314,884	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.63 X 59,812,058	12,937,348 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	13,314,884 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	377,536	

* 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.