



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	42,434,005	0	52,591	1,568,575	40,812,839	0	40,812,839	0		
Support Serv-Students	2100-2199	5,226,059	0	199	10,495	5,215,365	0	5,215,365	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,447,622	0	0	6,598	3,441,024	0	3,441,024	0		
Educational Library Services	2220	971,501	0	470	45,609	925,422	0	925,422	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	987,151	0	0	12,297	0	974,854	974,854	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,291,722	0	14,900	0	5,276,822	0	5,276,822	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	804,818	0	78	59,626	0	745,114	0	745,114		
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	152,816	0	0	0	0	152,816	0	152,816		
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	8,128,843	0	922	761	0	8,127,160	8,127,160	0		
Student Transportation Services	2700-2799	2,771,663	0	0	0	2,771,663	0	2,771,663	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	12,635	0	0	0	12,635	0	12,635	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,643,305	0	1,030	0	0	2,642,275	0	2,642,275		
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	380,610	0	0	0	0	380,610	0	380,610		
Planning/Evaluation	2810-2814	1,353	0	0	0	1,353	0	1,353	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	248,437	0	0	23,106	0	225,331	0	225,331		
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	2,954,283	1,509,388	198,784	0	1,246,111	0	1,246,111	0		
Enterprise Operations	3200	268,293	0	0	0	268,293	0	268,293	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	57,700	0	57,700	0	0	0	0	0		
Community Services	3300	1,345,656	0	478	2,678	1,342,500	0	1,342,500	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	418,058	0	0	0	418,058	0	418,058	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	137,428	0	0	137,428	0	0	0	0		
Total All Programs		78,683,958	1,509,388	327,152	1,867,173	61,732,085	13,248,160	70,834,099	4,146,146		



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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)
 - 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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

7.39

5.16

67,294,274

70,834,099

4,376,939

4,146,146

595,500

-492,994

4,972,439 (A)

3,653,152 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

70,834,099

Actual Indirect Costs:

Admin. Charges

4,146,146

Carry Forward: From FY 2013-2014 Data

595,500

Total Indirect Costs

4,741,646

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.39 X 70,834,099

5,234,640

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

4,741,646

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-492,994



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.70 %	20.55 %
Direct Costs (34 CFR 75.567)	58,624,033 (B)	61,732,085 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,047,180	13,248,160
Carry Forward: From FY 2013-2014 Data	1,435,047	-564,618
Total Indirect Costs	14,482,227 (A)	12,683,542 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	61,732,085
Actual Indirect Costs:	
Admin. Charges	13,248,160
Carry Forward: From FY 2013-2014 Data	1,435,047
Total Indirect Costs	14,683,207

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.70 X 61,732,085

15,247,825 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

14,683,207 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-564,618

* 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.