



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	43,382,191	0	56,343	1,937,144	41,388,704	0	41,388,704	0
Support Serv-Students	2100-2199	5,444,782	0	0	10,879	5,433,903	0	5,433,903	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,435,639	0	1,495	11,782	3,422,362	0	3,422,362	0
Educational Library Services	2220	1,011,542	0	232	43,456	967,854	0	967,854	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	211,307	0	0	14,103	0	197,204	197,204	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	858,388	0	0	0	0	858,388	0	858,388
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,514,053	0	1,381	21,836	5,490,836	0	5,490,836	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,194,254	0	0	97,979	0	1,096,275	0	1,096,275
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	155,622	0	0	0	0	155,622	0	155,622
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	8,767,122	0	25,171	98,071	0	8,643,880	8,643,880	0
Student Transportation Services	2700-2799	3,210,624	0	147,151	1,430	3,062,043	0	3,062,043	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	2,918,508	0	0	0	0	2,918,508	0	2,918,508
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	385,559	0	0	0	0	385,559	0	385,559
Planning/Evaluation	2810-2814	918	0	0	0	918	0	918	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	232,482	0	0	20,835	0	211,647	0	211,647
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	2,670,900	1,303,583	111,438	0	1,255,879	0	1,255,879	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	57,700	0	57,700	0	0	0	0	0
Community Services	3300	1,402,087	0	1,532	2,540	1,398,015	0	1,398,015	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,288,544	0	1,119,262	0	169,282	0	169,282	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	289,337	0	0	242,083	47,254	0	47,254	0
Total All Programs		82,431,559	1,303,583	1,521,705	2,502,138	62,637,050	14,467,083	71,478,134	5,625,999



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:

- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

7.77

68,099,451

4,729,676

558,382

5,288,058 (A)

FY 2018-2019

8.75

71,478,134

5,625,999

630,530

6,256,529 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

71,478,134

5,625,999

558,382

6,184,381

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.77 X 71,478,134

5,553,851

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

6,184,381

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

630,530



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.39 %	24.41 %
Direct Costs (34 CFR 75.567)	59,812,058 (B)	62,637,050 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,017,069	14,467,083
Carry Forward: From FY 2014-2015 Data	377,536	820,184
Total Indirect Costs	13,394,605 (A)	15,287,267 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	62,637,050
Actual Indirect Costs:	
Admin. Charges	14,467,083
Carry Forward: From FY 2014-2015 Data	377,536
Total Indirect Costs	14,844,619

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.39 X 62,637,050

14,024,435 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

14,844,619 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

820,184

* 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.