



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - WIDEFIELD 3

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	44,564,147	0	64,505	1,846,574	42,653,068	0	42,653,068	0
Support Serv-Students	2100-2199	5,558,339	0	7,320	0	5,551,019	0	5,551,019	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,225,360	0	1,860	11,748	3,211,752	0	3,211,752	0
Educational Library Services	2220	936,862	0	0	10,460	926,402	0	926,402	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	220,714	0	0	10,674	0	210,040	210,040	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	807,347	0	0	0	0	807,347	0	807,347
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,411,093	0	4,565	-20,087	5,426,615	0	5,426,615	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,777,035	0	0	828,497	0	948,538	0	948,538
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	155,126	0	0	0	0	155,126	89	0
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	11,091,284	0	84,712	14,002	0	10,992,570	10,992,570	0
Student Transportation Services	2700-2799	3,596,229	0	178,933	33,138	3,384,158	0	3,384,158	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	3,021,457	0	840	0	0	3,020,617	0	3,020,617
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	402,863	0	0	0	0	402,863	142	0
Planning/Evaluation	2810-2814	303	0	0	0	303	0	303	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	161,768	0	0	11,532	0	150,236	0	150,236
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	2,646,126	1,367,842	47,323	0	1,230,961	0	1,230,961	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	1,350,354	0	5,020	1,002	1,344,332	0	1,344,332	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	386,768	0	5,480	0	381,288	0	381,288	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	269,866	0	0	269,866	0	0	0	0
Total All Programs		85,640,741	1,367,842	458,258	3,017,406	64,109,898	16,687,337	75,870,497	4,926,738



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

5.16

70,834,099

4,146,146

-492,994

3,653,152 (A)

FY 2019-2020

7.18

75,870,497

4,926,738

518,826

5,445,564 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

75,870,497

4,926,738

-492,994

4,433,744

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.16 X 75,870,497

3,914,918

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

4,433,744

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

518,826



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.55 %	30.00 %
Direct Costs (34 CFR 75.567)	61,732,085 (B)	64,109,898 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,248,160	16,687,337
Carry Forward: From FY 2015-2016 Data	-564,618	2,948,135
Total Indirect Costs	12,683,542 (A)	19,635,472 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	64,109,898
Actual Indirect Costs:	
Admin. Charges	16,687,337
Carry Forward: From FY 2015-2016 Data	-564,618
Total Indirect Costs	16,122,719

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.55 X 64,109,898

13,174,584 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

16,122,719 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,948,135

* 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.