



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - Widefield 3

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	51,391,254	0	139,732	1,897,558	49,353,964	0	49,353,964	0		
Support Serv-Students	2100-2199	6,133,943	0	0	9,512	6,124,431	0	6,124,431	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,479,093	0	1,148	13,715	3,464,230	0	3,464,230	0		
Educational Library Services	2220	1,020,974	0	0	44,065	976,909	0	976,909	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	234,192	0	0	11,679	0	222,513	222,513	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	852,445	0	0	0	0	852,445	0	852,445		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,208,814	0	1,422	53,259	6,154,133	0	6,154,133	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	956,218	0	0	58,856	0	897,362	0	897,362		
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	167,592	0	0	0	0	167,592	167,592	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	10,346,779	0	42,565	785,630	0	9,518,584	9,518,584	0		
Student Transportation Services	2700-2799	4,185,534	0	365,094	17,404	3,803,036	0	3,803,036	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	3,550,910	0	194,118	0	0	3,356,792	0	3,356,792		
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	434,640	0	0	0	0	434,640	434,640	0		
Planning/Evaluation	2810-2814	219	0	0	0	219	0	219	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	968,751	0	0	7,805	0	960,946	0	960,946		
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	2,725,014	1,388,841	12,907	0	1,323,266	0	1,323,266	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	1,347,229	0	0	40	1,347,189	0	1,347,189	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	5,728,443	0	5,683,173	0	45,270	0	45,270	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	271,798	0	0	271,798	0	0	0	0		
Total All Programs		100,061,542	1,388,841	6,497,859	3,171,321	72,592,647	16,410,874	82,935,976	6,067,545		



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.75	6.64
Direct Costs (34 CFR 75.567)	71,478,134	82,935,976
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,729,676	6,067,545
Carry Forward: From FY 2016-2017 Data	630,530	-558,823
Total Indirect Costs	5,360,206 (A)	5,508,722 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	82,935,976	
Actual Indirect Costs:		
Admin. Charges	6,067,545	
Carry Forward: From FY 2016-2017 Data	630,530	
Total Indirect Costs	6,698,075	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.75 X 82,935,976	7,256,898	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,698,075	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-558,823	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.41 %	21.93 %
Direct Costs (34 CFR 75.567)	62,637,050 (B)	72,592,647 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,017,069	16,410,874
Carry Forward: From FY 2016-2017 Data	820,184	-488,807
Total Indirect Costs	13,837,253 (A)	15,922,067 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	72,592,647	
Actual Indirect Costs:		
Admin. Charges	16,410,874	
Carry Forward: From FY 2016-2017 Data	820,184	
Total Indirect Costs	17,231,058	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.41 X 72,592,647	17,719,865 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	17,231,058 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-488,807	

* 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.