



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990 - Widefield 3

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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 | 54,758,154 | 0 | 313,075 | 321,782 | 54,123,297 | 0 | 54,123,297 | 0 |
| Support Serv-Students | 2100-2199 | 6,994,105 | 0 | 263 | 0 | 6,993,842 | 0 | 6,993,842 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 3,836,517 | 0 | 2,464 | 11,121 | 3,822,932 | 0 | 3,822,932 | 0 |
| Educational Library Services | 2220 | 1,366,914 | 0 | 0 | 252,320 | 1,114,594 | 0 | 1,114,594 | 0 |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Support Serv-General Admin w/o Grants | 2300 | 252,540 | 0 | 3,784 | 9,307 | 0 | 239,449 | 239,449 | 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 | 898,745 | 0 | 0 | 0 | 0 | 898,745 | 0 | 898,745 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 6,868,349 | 0 | 74 | 50,661 | 6,817,614 | 0 | 6,817,614 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 964,411 | 0 | 0 | 22,268 | 0 | 942,143 | 0 | 942,143 |
| 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 | 180,321 | 0 | 0 | 0 | 0 | 180,321 | 180,321 | 0 |
| Oper & Maint of Plant Serv w/ Grants | 2600 | 3,278 | 0 | 0 | 0 | 3,278 | 0 | 3,278 | 0 |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 10,508,507 | 0 | 29,993 | 0 | 0 | 10,478,514 | 10,478,514 | 0 |
| Student Transportation Services | 2700-2799 | 3,983,131 | 0 | 198,628 | 12,869 | 3,771,634 | 0 | 3,771,634 | 0 |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 147 | 0 | 0 | 0 | 147 | 0 | 147 | 0 |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 3,824,741 | 0 | 11,160 | 0 | 0 | 3,813,581 | 0 | 3,813,581 |
| 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 | 458,942 | 0 | 0 | 0 | 0 | 458,942 | 458,942 | 0 |
| Planning/Evaluation | 2810-2814 | 874 | 0 | 0 | 0 | 874 | 0 | 874 | 0 |
| Other Sup Services w Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sup Services w/o Grants | 2900 | 385,571 | 0 | 0 | 10,128 | 0 | 375,443 | 0 | 375,443 |
| 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 | 3,071,791 | 1,375,052 | 50,955 | 0 | 1,645,784 | 0 | 1,645,784 | 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 | 53,250 | 0 | 53,250 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 3300 | 1,432,148 | 0 | 0 | 53 | 1,432,095 | 0 | 1,432,095 | 0 |
| Education for Adults | 3400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facil Acquisition & Construction Svcs | 4000 | 6,165,920 | 0 | 6,148,720 | 0 | 17,200 | 0 | 17,200 | 0 |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 5100 | 265,059 | 0 | 0 | 265,059 | 0 | 0 | 0 | 0 |
| Total All Programs | | 106,273,415 | 1,375,052 | 6,812,366 | 955,568 | 79,743,291 | 17,387,138 | 91,100,517 | 6,029,912 |



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020 | FY 2021-2022 |
|--|---------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 7.18 | 6.63 |
| Direct Costs (34 CFR 75.567) | 75,870,497 | 91,100,517 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 4,146,146 | 6,029,912 |
| Carry Forward: From FY 2017-2018 Data | 518,826 | 7,721 |
| Total Indirect Costs | 4,664,972 (A) | 6,037,633 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2019-2020) | | |
| Actual Direct Costs | 91,100,517 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 6,029,912 | |
| Carry Forward: From FY 2017-2018 Data | 518,826 | |
| Total Indirect Costs | 6,548,738 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 7.18 X 91,100,517 | 6,541,017 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 6,548,738 | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | 7,721 | |

UNRESTRICTED RATE

| | FY 2019-2020 | FY 2021-2022 |
|--|----------------|----------------|
| a) APPLIED COSTS: (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 30.00 % | 17.30 % |
| Direct Costs (34 CFR 75.567) | 64,109,898 (B) | 79,743,291 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 13,248,160 | 17,387,138 |
| Carry Forward: From FY 2017-2018 Data | 2,948,135 | -3,587,714 |
| Total Indirect Costs | 16,196,295 (A) | 13,799,424 (A) |
| b) ACTUAL COSTS: (From FY 2019-2020) | | |
| Actual Direct Costs | 79,743,291 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 17,387,138 | |
| Carry Forward: From FY 2017-2018 Data | 2,948,135 | |
| Total Indirect Costs | 20,335,273 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 30.00 X 79,743,291 | 23,922,987 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2019-2020) | 20,335,273 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2021-2022) | -3,587,714 | |

* 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.