



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - WOODLAND PARK RE-2

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	12,719,963	0	191,201	2,266	12,526,496	-	12,526,496	-	-	
Support Serv-Students	2100-2199	1,082,307	0	1,794	55,956	1,024,557	-	1,024,557	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,115,132	0	0	0	1,115,132	-	1,115,132	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	605,988	0	789	0	-	605,199	605,199	-	-	
Support Serv-School Admin	2400-2499	1,174,315	0	0	0	1,174,315	-	1,174,315	-	-	
Support Serv-Business w/ Grants	2500	36,691	0	0	0	36,691	-	36,691	-	-	
Support Serv-Business w/o Grants	2500	341,757	0	0	0	-	341,757	-	341,757	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,749,661	0	31,361	0	-	1,718,300	1,718,300	-	-	
Student Transportation Services	2700-2799	1,144,826	0	56,431	0	1,088,395	-	1,088,395	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	548,419	0	114,207	0	-	434,213	-	434,213	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	38,549	0	0	0	-	38,549	-	38,549	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	793,045	274,784	764	0	517,498	-	517,498	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	180,044	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	31,195	-	-	-	-	-	-	-	-	
Total All Programs		21,561,894				17,483,084	3,138,018	19,806,584	814,519		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.07 %	4.35 %
Direct Costs (34 CFR 75.567)	20,671,737 (B)	19,806,584 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	802,067	814,519
Carry Forward	38,655	47,046
Total Indirect Costs	840,722 (A)	861,565 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	19,806,584	
Actual Indirect Costs:		
Admin. Charges	814,519	
Carry Forward	38,655	
Total Indirect Costs	853,174	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.07 X 19,806,584	806,128 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	853,174 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	47,046	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.34 %	18.36 %
Direct Costs (34 CFR 75.567)	18,271,091 (B)	17,483,084 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,202,713	3,138,018
Carry Forward	-34,626	71,825
Total Indirect Costs	3,168,087 (A)	3,209,844 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	17,483,084	
Actual Indirect Costs:		
Admin. Charges	3,138,018	
Carry Forward	-34,626	
Total Indirect Costs	3,103,392	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.34 X 17,483,084	3,031,567 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,103,392 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	71,825	

* 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.