



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - WOODLAND PARK RE-2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	12,749,706	0	219,025	67,844	12,462,837	-	12,462,837	-
Support Serv-Students	2100-2199	1,074,560	0	158	50,047	1,024,355	-	1,024,355	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,144,471	0	0	0	1,144,471	-	1,144,471	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	16,250	0	0	0	-	16,250	16,250	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	605,704	0	1,062	0	-	604,642	-	604,642
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,160,459	0	0	0	1,160,459	-	1,160,459	-
Support Serv-Business w/ Grants	2500	38,074	0	0	0	38,074	-	38,074	-
Support Serv-Business w/o Grants	2500	367,480	0	0	0	-	367,480	-	367,480
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	1,782,887	0	7,252	0	-	1,775,635	1,775,635	-
Student Transportation Services	2700-2799	1,177,155	0	78,632	0	1,098,523	-	1,098,523	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	631,385	0	92,287	0	-	539,099	-	539,099
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	13,998	0	0	0	-	13,998	-	13,998
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	829,446	339,191	17,927	0	472,328	-	472,328	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	2,524,163	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	382,554	-	-	-	-	-	-	-
Total All Programs		24,498,293	339,191	416,343	117,891	17,401,048	3,317,103	19,192,933	1,525,218



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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.92 %	10.50 %
Direct Costs (34 CFR 75.567)	205,432 (B)	19,192,933 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	757,559	1,525,218
Carry Forward	48,685	821,540
Total Indirect Costs	806,244 (A)	2,346,758 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	19,192,933	
Actual Indirect Costs:		
Admin. Charges	1,525,218	
Carry Forward	48,685	
Total Indirect Costs	1,573,903	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.92 X 19,192,933	752,363 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,573,903 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	821,540	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.30 %	21.39 %
Direct Costs (34 CFR 75.567)	18,241,617 (B)	17,401,048 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,059,125	3,317,103
Carry Forward	97,486	404,208
Total Indirect Costs	3,156,611 (A)	3,721,311 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	17,401,048	
Actual Indirect Costs:		
Admin. Charges	3,317,103	
Carry Forward	97,486	
Total Indirect Costs	3,414,589	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.3 X 17,401,048	3,010,381 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,414,589 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	404,208	

* 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.