



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - WOODLAND PARK RE-2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	12,756,780	0	177,482	104,826	12,474,472	0	12,474,472	0		
Support Serv-Students	2100-2199	1,017,059	0	4,567	59,437	953,055	0	953,055	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,140,954	0	0	0	1,140,954	0	1,140,954	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	550,182	0	140	0	0	550,042	550,042	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	84,813	0	0	0	0	84,813	0	84,813		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,200,761	0	1,114	0	1,199,647	0	1,199,647	0		
Sup Serv-Business w/ Grants	2500	39,599	0	0	0	39,599	0	39,599	0		
Sup Serv-Business w/o Grants	2500	356,289	0	0	0	0	356,289	0	356,289		
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	0	0	0	0	0	0	0	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	1,740,007	0	10,838	0	0	1,729,169	1,729,169	0		
Student Transportation Services	2700-2799	1,062,058	0	0	0	1,062,058	0	1,062,058	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	700,341	0	102,117	0	0	598,224	0	598,224		
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	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	10,169	0	0	0	0	10,169	0	10,169		
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	796,927	296,148	0	0	500,779	0	500,779	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	14,646	0	0	0	14,646	0	14,646	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	80,131	0	0	0	80,131	0	80131	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	137,561	0	0	137,561	0	0	0	0		
Total All Programs		21,688,277	296,148	296,258	301,824	17,465,341	3,328,706	19,744,552	1,049,495		



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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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

4.35

6.52

19,806,584

19,744,552

814,519

1,049,495

47,046

237,653

861,565 (A)

1,287,148 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

19,744,552

1,049,495

47,046

1,096,541

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.35 X 19,744,552

858,888

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,096,541

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

237,653



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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.36 %	20.17 %
Direct Costs (34 CFR 75.567)	17,483,084 (B)	17,465,341 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,138,018	3,328,706
Carry Forward: From FY 2013-2014 Data	71,825	193,894
Total Indirect Costs	3,209,843 (A)	3,522,600 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	17,465,341
Actual Indirect Costs:	
Admin. Charges	3,328,706
Carry Forward: From FY 2013-2014 Data	71,825
Total Indirect Costs	3,400,531

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.36 X 17,465,341

3,206,637 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,400,531 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

193,894

* 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.