



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - WOODLAND PARK RE-2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	13,432,051	0	260,285	202,371	12,969,395	0	12,969,395	0		
Support Serv-Students	2100-2199	1,206,936	0	0	82,737	1,124,199	0	1,124,199	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,314,851	0	120,016	0	1,194,835	0	1,194,835	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	14,875	0	0	0	0	14,875	14,875	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	717,825	0	2,061	0	0	715,764	0	715,764		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,254,784	0	350	0	1,254,434	0	1,254,434	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	389,500	0	0	0	0	389,500	0	389,500		
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	1,755,159	0	4,340	0	0	1,750,819	1,750,819	0		
Student Transportation Services	2700-2799	1,198,508	0	112,250	0	1,086,258	0	1,086,258	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	747,178	0	128,902	0	0	618,276	0	618,276		
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	4,581	0	0	0	0	4,581	0	4,581		
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	841,040	294,411	32,203	0	514,426	0	514,426	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	9,976	0	0	0	9,976	0	9,976	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	233,891	0	28,105	0	205,786	0	205,786	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	10,369,791	0	0	10,369,791	0	0	0	0		
Total All Programs		33,490,946	294,411	688,512	10,654,899	18,359,309	3,493,815	20,125,003	1,728,121		



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)
 - 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	19,192,933	20,125,003
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,525,218	1,728,121
Carry Forward: From FY 2014-2015 Data	821,540	436,536
Total Indirect Costs	2,346,758 (A)	2,164,657 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	20,125,003
Actual Indirect Costs:	
Admin. Charges	1,728,121
Carry Forward: From FY 2014-2015 Data	821,540
Total Indirect Costs	2,549,661

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 20,125,003

2,113,125

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,549,661

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

436,536



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.39 %	18.87 %
Direct Costs (34 CFR 75.567)	17,401,048 (B)	18,359,309 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,317,103	3,493,815
Carry Forward: From FY 2014-2015 Data	404,208	-29,033
Total Indirect Costs	3,721,311 (A)	3,464,782 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	18,359,309
Actual Indirect Costs:	
Admin. Charges	3,493,815
Carry Forward: From FY 2014-2015 Data	404,208
Total Indirect Costs	3,898,023

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.39 X 18,359,309

3,927,056 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,898,023 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-29,033

* 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.