



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - WOODLAND PARK RE-2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	13,748,439	0	532,909	172,004	13,043,526	0	13,043,526	0		
Support Serv-Students	2100-2199	1,400,581	0	6,259	105,570	1,288,752	0	1,288,752	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,749,643	0	129,949	0	1,619,694	0	1,619,694	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	17,846	0	0	0	0	17,846	17,846	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	722,927	0	3,895	0	0	719,032	0	719,032		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,308,347	0	19	0	1,308,328	0	1,308,328	0		
Sup Serv-Business w/ Grants	2500	13,056	0	0	0	13,056	0	13,056	0		
Sup Serv-Business w/o Grants	2500	396,827	0	0	0	0	396,827	0	396,827		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	57,316	0	0	0	57,316	0	57,316	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,837,588	0	26,951	0	0	1,810,637	1,810,637	0		
Student Transportation Services	2700-2799	1,155,444	0	0	0	1,155,444	0	1,155,444	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	691,684	0	14,252	0	0	677,432	0	677,432		
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	142	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	7,544	0	0	0	0	7,544	0	7,544		
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	925,786	364,836	17,892	0	543,058	0	543,058	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	5,875	0	0	0	5,875	0	5,875	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	664,128	0	379,682	0	284,446	0	284,446	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	817,891	0	0	814,541	3350	0	3350	0		
Total All Programs		25,520,922	364,836	1,111,808	1,092,115	19,322,845	3,629,318	21,151,328	1,800,835		



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.52	10.50
Direct Costs (34 CFR 75.567)	19,744,552	21,151,328
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,049,495	1,800,835
Carry Forward: From FY 2015-2016 Data	237,653	659,421
Total Indirect Costs	1,287,148 (A)	2,460,256 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	21,151,328
Actual Indirect Costs:	
Admin. Charges	1,800,835
Carry Forward: From FY 2015-2016 Data	237,653
Total Indirect Costs	2,038,488

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.52 X 21,151,328

1,379,067

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,038,488

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

659,421



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2017-2018	FY 2019-2020
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	20.17 %	18.40 %
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Direct Costs (34 CFR 75.567)

	17,465,341 (B)	19,322,845 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	3,328,706	3,629,318
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Carry Forward: From FY 2015-2016 Data

	193,894	-74,206
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Total Indirect Costs

	3,522,600 (A)	3,555,112 (A)
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b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

	19,322,845
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Actual Indirect Costs:

Admin. Charges

	3,629,318
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Carry Forward: From FY 2015-2016 Data

	193,894
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Total Indirect Costs

	3,823,212
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.17 X 19,322,845

	3,897,418 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

	3,823,212 (F)
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Under or (Over) Recovery (E - F)

	-74,206
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(For use in FY 2019-2020)

* 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.