



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - Woodland Park Re-2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	14,517,478	0	248,125	96,116	14,173,237	0	14,173,237	0
Support Serv-Students	2100-2199	1,799,573	0	700	124,133	1,674,740	0	1,674,740	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,795,785	0	55,540	0	1,740,245	0	1,740,245	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	41,358	0	0	0	0	41,358	41,358	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	930,832	0	1,879	0	0	928,953	0	928,953
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,431,489	0	2,866	0	1,428,623	0	1,428,623	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	436,089	0	0	0	0	436,089	0	436,089
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	61,607	0	0	0	61,607	0	61,607	0
Oper & Maint of Plant Serv w/o Grants	2600	1,987,499	0	12,943	0	0	1,974,556	1,974,556	0
Student Transportation Services	2700-2799	1,262,650	0	92,084	0	1,170,566	0	1,170,566	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	854,471	0	162,546	0	0	691,925	0	691,925
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	27,885	0	0	0	0	27,885	0	27,885
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	822,951	296,003	0	0	526,948	0	526,948	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,644	0	0	0	7,644	0	7,644	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	970,210	0	466,251	0	503,959	0	503,959	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	851,438	0	0	848,088	3,350	0	3,350	0
Total All Programs		27,798,959	296,003	1,042,934	1,068,337	21,290,919	4,100,766	23,306,833	2,084,852



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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.26
Direct Costs (34 CFR 75.567)	20,125,003	23,306,833
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,525,218	2,084,852
Carry Forward: From FY 2016-2017 Data	436,536	74,171
Total Indirect Costs	1,961,754 (A)	2,159,023 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	23,306,833	
Actual Indirect Costs:		
Admin. Charges	2,084,852	
Carry Forward: From FY 2016-2017 Data	436,536	
Total Indirect Costs	2,521,388	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 23,306,833	2,447,217	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,521,388	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	74,171	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.87 %	19.51 %
Direct Costs (34 CFR 75.567)	18,359,309 (B)	21,290,919 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,317,103	4,100,766
Carry Forward: From FY 2016-2017 Data	-29,033	54,137
Total Indirect Costs	3,288,070 (A)	4,154,903 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	21,290,919	
Actual Indirect Costs:		
Admin. Charges	4,100,766	
Carry Forward: From FY 2016-2017 Data	-29,033	
Total Indirect Costs	4,071,733	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.87 X 21,290,919	4,017,596 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,071,733 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	54,137	

* 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.