



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020 - Woodland Park Re-2

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	14,920,863	0	257,769	228,753	14,434,341	0	14,434,341	0
Support Serv-Students	2100-2199	1,723,033	0	449	0	1,722,584	0	1,722,584	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,649,334	0	113,757	0	1,535,577	0	1,535,577	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	46,640	0	0	0	0	46,640	46,640	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	883,643	0	2,521	0	0	881,122	0	881,122
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,524,024	0	336	0	1,523,688	0	1,523,688	0
Sup Serv-Business w/ Grants	2500	21,621	0	0	0	21,621	0	21,621	0
Sup Serv-Business w/o Grants	2500	479,825	0	0	0	0	479,825	0	479,825
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	81,460	0	0	0	81,460	0	81,460	0
Oper & Maint of Plant Serv w/o Grants	2600	1,965,492	0	28,625	0	0	1,936,867	1,936,867	0
Student Transportation Services	2700-2799	1,144,187	0	162,961	0	981,226	0	981,226	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	557,460	0	45,010	0	0	512,450	0	512,450
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	16,446	0	0	0	0	16,446	0	16,446
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	767,181	271,114	694	0	495,373	0	495,373	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	3,248	0	0	0	3,248	0	3,248	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	5,211	0	0	0	5,211	0	5,211	0
Facil Acquisition & Construction Svcs	4000	1,141,202	0	106,733	0	1,034,469	0	1,034,469	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	859,621	0	0	856,271	3,350	0	3,350	0
<b>Total All Programs</b>		<b>27,790,491</b>	<b>271,114</b>	<b>718,855</b>	<b>1,085,024</b>	<b>21,842,148</b>	<b>3,873,350</b>	<b>23,825,655</b>	<b>1,889,843</b>



# Colorado Department of Education

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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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	8.13
Direct Costs (34 CFR 75.567)	21,151,328	23,825,655
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,049,495	1,889,843
Carry Forward: From FY 2017-2018 Data	659,421	47,570
Total Indirect Costs	1,708,916 (A)	1,937,413 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	23,825,655	
Actual Indirect Costs:		
Admin. Charges	1,889,843	
Carry Forward: From FY 2017-2018 Data	659,421	
Total Indirect Costs	2,549,264	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 23,825,655	2,501,694	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,549,264	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	47,570	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.40 %	16.73 %
Direct Costs (34 CFR 75.567)	19,322,845 (B)	21,842,148 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,328,706	3,873,350
Carry Forward: From FY 2017-2018 Data	-74,206	-219,811
Total Indirect Costs	3,254,500 (A)	3,653,539 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	21,842,148	
Actual Indirect Costs:		
Admin. Charges	3,873,350	
Carry Forward: From FY 2017-2018 Data	-74,206	
Total Indirect Costs	3,799,144	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.40 X 21,842,148	4,018,955 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,799,144 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-219,811	

\* 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.