# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES
District: 3020 - Woodland Park Re-2
FY 2026-2027 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2024-2025 Audited Data)



| | | Total Costs | Excluded and/or Unallowed Costs | | | Used by Unrestricted Rate | | Used by Restricted Rate | |
|---|---|---|---|---|---|---|---|---|---|
| Programs | Code | Applicable Costs A | Food B | Capital C | Other Expenses/ Uses D | Direct Cost | Indirect Cost | Direct Cost | Indirect Cost |
| Instruction | 0010-2099 | 17,911,359 | 0 | 315,110 | 1,131,351 | 16,464,898 | 0 | 16,464,898 | 0 |
| Support Serv-Students | 2100-2199 | 2,513,669 | 0 | 40,527 | 213,206 | 2,259,936 | 0 | 2,259,936 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,264,295 | 0 | 1,495 | 0 | 1,262,800 | 0 | 1,262,800 | 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 | 374,547 | 0 | 0 | -491 | 0 | 375,038 | 375,038 | 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 | 1,127,653 | 0 | 2,163 | 0 | 0 | 1,125,490 | 0 | 1,125,490 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 1,571,731 | 0 | 0 | 0 | 1,571,731 | 0 | 1,571,731 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 37,067 | 0 | 0 | 0 | 37,067 | 0 | 37,067 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 1,050,934 | 0 | 15,394 | 278,970 | 0 | 756,570 | 0 | 756,570 |
| 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 | 3,083,825 | 0 | 12,818 | 291,087 | 0 | 2,779,920 | 2,779,920 | 0 |
| Student Transportation Services | 2700-2799 | 1,328,729 | 0 | 0 | 1,554 | 1,327,175 | 0 | 1,327,175 | 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 | 1,206,593 | 0 | 47,328 | 50,670 | 0 | 1,108,595 | 0 | 1,108,595 |
| 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 | 160,208 | 0 | 0 | 0 | 0 | 160,208 | 160,208 | 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 | 281,389 | 0 | 0 | 0 | 0 | 281,389 | 0 | 281,389 |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Instructional Services | 3000-3099 | 98,706 | 0 | 0 | 0 | 98,706 | 0 | 98,706 | 0 |
| Food Services Operations | 3100 | 1,203,848 | 452,961 | 70,780 | 0 | 680,107 | 0 | 680,107 | 0 |
| Enterprise Operations | 3200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise Instructional | 3210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise Non-Instructional | 3220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 3300 | 5,368 | 0 | 0 | 0 | 5,368 | 0 | 5,368 | 0 |
| Education for Adults | 3400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facil Acquisition & Construction Svcs | 4000 | 2,600 | 0 | 0 | 0 | 2,600 | 0 | 2,600 | 0 |
| Other Uses | 5000 | 80,966 | 0 | 0 | 80,966 | 0 | 0 | 0 | 0 |
| Debt Service | 5100 | 953,179 | 0 | 0 | 951,679 | 1,500 | 0 | 1,500 | 0 |
| Total All Programs | | 34,256,666 | 452,961 | 505,615 | 2,998,992 | 23,711,888 | 6,587,210 | 27,027,054 | 3,272,044 |

# 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)

**(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)

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

RESTRICTED RATE

| | | FY 2024-2025 | FY 2026-2027 |
|---|---|---|---|
| a) | **APPLIED COSTS:** | | |
| | (From 2 years prior) | | |
| | Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 10.50 | 10.50 |
| | Direct Costs (34 CFR 75.567) | 29,986,940 | 27,027,054 |
| | Indirect Costs: | | |
| | Admin. Charges (34 CFR 75.565) | 1,525,218 | 3,272,044 |
| | Carry Forward: From FY 2022-2023 Data | 241,144 | 675,347 |
| | Total Indirect Costs | 1,766,362 (A) | 3,947,391 (A) |
| b) | **ACTUAL COSTS:** | | |
| | (From FY 2024-2025) | | |
| | Actual Direct Costs | 27,027,054 | |
| | Actual Indirect Costs: | | |
| | Admin. Charges | 3,272,044 | |
| | Carry Forward: From FY 2022-2023 Data | 241,144 | |
| | Total Indirect Costs | 3,513,188 | |
| c) | **CARRY FORWARD COMPUTATION:** | | |
| | Actual Direct Costs<br>Fixed Rate % X Actual Direct Costs<br>10.5 X 27,027,054 | 2,837,841 | |
| | Should Have Recovered Actual<br>Indirect Costs for (From FY 2024-2025) | 3,513,188 | |
| | Under or (Over) Recovery (E - F)<br>(For use in FY 2026-2027) | 675,347 | |

UNRESTRICTED RATE

| | | FY 2024-2025 | FY 2026-2027 |
|---|---|---|---|
| a) | <u>APPLIED COSTS:</u><br>(From 2 years prior) | | |
| | Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 26.62 % | 30.00 % |
| | Direct Costs (34 CFR 75.567) | 26,801,469 (B) | 23,711,888 (B) |
| | Indirect Costs: | | |
| | Admin. Charges (34 CFR 75.565) | 3,317,103 | 6,587,210 |
| | Carry Forward: From FY 2022-2023 Data | 977,997 | 1,253,102 |
| | Total Indirect Costs | 4,295,100 (A) | 7,840,312 (A) |
| b) | <u>ACTUAL COSTS:</u><br>(From FY 2024-2025) | | |
| | Actual Direct Costs | 23,711,888 | |
| | Actual Indirect Costs: | | |
| | Admin. Charges | 6,587,210 | |
| | Carry Forward: From FY 2022-2023 Data | 977,997 | |
| | Total Indirect Costs | 7,565,207 | |
| c) | <u>CARRY FORWARD COMPUTATION:</u> | | |
| | Actual Direct Costs<br>Fixed Rate % X Actual Direct Costs<br>26.62 X 23,711,888 | 6,312,105 (E) | |
| | Should Have Recovered Actual<br>Indirect Costs for (From FY 2024-2025) | 7,565,207 (F) | |
| | Under or (Over) Recovery (E - F)<br>(For use in FY 2026-2027) | 1,253,102 | |

* 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.