



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - WRAY RD-2

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	3,933,428	0	32,878	343,434	3,557,117	-	3,557,117	-	-	
Support Serv-Students	2100-2199	140,285	0	0	0	140,285	-	140,285	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	35,234	0	0	0	35,234	-	35,234	-	-	
Educational Library Services	2220	117,648	0	0	0	117,648	-	117,648	-	-	
Support Serv-General Admin w/ Grants	2300	69,096	0	0	0	69,096	-	69,096	-	-	
Support Serv-General Admin w/o Grants	2300	408,267	0	31,717	12,308	-	364,242	364,242	-	-	
Support Serv-School Admin	2400-2499	368,192	0	0	400	367,792	-	367,792	-	-	
Support Serv-Business w/ Grants	2500	1,753	0	0	0	1,753	-	1,753	-	-	
Support Serv-Business w/o Grants	2500	162,490	0	1,664	1,722	-	159,103	-	-	159,103	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	639,317	0	37,952	295	-	601,071	601,071	-	-	
Student Transportation Services	2700-2799	493,001	0	102,629	0	390,372	-	390,372	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	292,250	0	99,112	0	-	193,139	-	-	193,139	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	405,103	220,896	1,834	0	182,373	-	182,373	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	120,267	0	87,087	0	33,180	-	33,180	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	308,945	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		7,495,276				4,894,849	1,317,555	5,860,162	352,242		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	4.31 %
Direct Costs (34 CFR 75.567)	5,160,147 (B)	5,860,162 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	449,835	352,242
Carry Forward	163,549	-99,526
Total Indirect Costs	613,384 (A)	252,716 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	5,860,162	
Actual Indirect Costs:		
Admin. Charges	352,242	
Carry Forward	163,549	
Total Indirect Costs	515,791	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,860,162	615,317 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	515,791 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-99,526	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	34.02 %	23.76 %
Direct Costs (34 CFR 75.567)	4,329,872 (B)	4,894,849 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,280,110	1,317,555
Carry Forward	192,999	-154,674
Total Indirect Costs	1,473,109 (A)	1,162,881 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	4,894,849	
Actual Indirect Costs:		
Admin. Charges	1,317,555	
Carry Forward	192,999	
Total Indirect Costs	1,510,554	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.02 X 4,894,849	1,665,228 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,510,554 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-154,674	

* 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.