



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - WRAY RD-2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	4,008,452	0	21,437	561,519	3,425,496	-	3,425,496	-
Support Serv-Students	2100-2199	166,471	0	0	0	166,471	-	166,471	-
Support Serv-Inst Staff	2200-2219, 2221-2299	106,447	0	0	9,302	97,145	-	97,145	-
Educational Library Services	2220	71,182	0	0	4,927	66,255	-	66,255	-
Support Serv-General Admin w/ Grants	2300	69,571	0	0	0	69,571	-	69,571	-
Support Serv-General Admin w/o Grants	2300	45,532	0	0	9,486	-	36,046	36,046	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	373,090	0	14,689	3,020	-	355,381	-	355,381
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	418,647	0	0	891	417,756	-	417,756	-
Support Serv-Business w/ Grants	2500	1,776	0	0	0	1,776	-	1,776	-
Support Serv-Business w/o Grants	2500	136,060	0	0	14,569	-	121,490	-	121,490
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	5,892	0	0	0	5,892	-	5,892	-
Oper & Maint of Plant Serv w/o Grants	2600	523,385	0	6,956	556	-	515,873	515,873	-
Student Transportation Services	2700-2799	399,536	0	10,322	0	389,215	-	389,215	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	251,311	0	0	3,400	-	247,911	-	247,911
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	407,830	216,614	0	0	191,216	-	191,216	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	145,602	0	87,087	0	58,515	-	58,515	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	137,393	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	84,748	-	-	-	-	-	-	-
Total All Programs		7,352,926	216,614	140,491	607,671	4,889,307	1,276,702	5,441,226	724,782



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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.31 %	10.50 %
Direct Costs (34 CFR 75.567)	58,602 (B)	5,441,226 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	352,242	724,782
Carry Forward	-99,526	390,739
Total Indirect Costs	252,716 (A)	1,115,522 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	5,441,226	
Actual Indirect Costs:		
Admin. Charges	724,782	
Carry Forward	-99,526	
Total Indirect Costs	625,256	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.31 X 5,441,226	234,517 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	625,256 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	390,739	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.76 %	25.30 %
Direct Costs (34 CFR 75.567)	4,894,849 (B)	4,889,307 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,317,555	1,276,702
Carry Forward	-154,674	-39,672
Total Indirect Costs	1,162,881 (A)	1,237,030 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	4,889,307	
Actual Indirect Costs:		
Admin. Charges	1,276,702	
Carry Forward	-154,674	
Total Indirect Costs	1,122,028	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.76 X 4,889,307	1,161,699 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,122,028 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-39,672	

* 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.