



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - WRAY RD-2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	4,166,468	0	26,411	554,733	3,585,324	0	3,585,324	0
Support Serv-Students	2100-2199	119,650	0	0	0	119,650	0	119,650	0
Support Serv-Inst Staff	2200-2219, 2221-2299	94,912	0	0	7,559	87,353	0	87,353	0
Educational Library Services	2220	76,298	0	0	3,844	72,454	0	72,454	0
Support Serv-General Admin w/ Grants	2300	70,335	0	0	0	70,335	0	70,335	0
Support Serv-General Admin w/o Grants	2300	457,592	0	19,651	22,765	0	415,176	415,176	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	350,921	0	0	0	350,921	0	350,921	0
Sup Serv-Business w/ Grants	2500	1,791	0	0	0	1,791	0	1,791	0
Sup Serv-Business w/o Grants	2500	124,295	0	1,501	5,212	0	117,582	0	117,582
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	3,416	0	0	0	3,416	0	3,416	0
Oper & Maint of Plant Serv w/o Grants	2600	662,846	0	75,875	0	0	586,971	586,971	0
Student Transportation Services	2700-2799	383,375	0	27,868	0	355,507	0	355,507	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	405,350	0	0	7,094	0	398,256	0	398,256
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	0	0	0	0	0	0	0	0
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	404,373	211,786	6,055	0	186,532	0	186,532	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	120,831	0	87,251	0	33,580	0	33,580	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	84,748	0	0	84,748	0	0	0	0
Total All Programs		7,527,201	211,786	244,612	685,955	4,866,863	1,517,985	5,869,010	515,838



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

	FY 2015-2016	FY 2017-2018
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	7.93	10.07
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Direct Costs (34 CFR 75.567)

	5,854,981	5,869,010
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	439,605	515,838
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Carry Forward: From FY 2013-2014 Data

	24,790	75,216
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Total Indirect Costs

	464,395 (A)	591,054 (A)
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b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

	5,869,010
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Actual Indirect Costs:

Admin. Charges

	515,838
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Carry Forward: From FY 2013-2014 Data

	24,790
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Total Indirect Costs

	540,628
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.93 X 5,869,010

	465,412
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Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

	540,628
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Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

	75,216
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UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

30.00 %

4,837,084 (B)

1,457,502

150,735

1,608,237 (A)

FY 2017-2018

30.00 %

4,866,863 (B)

1,517,985

208,661

1,726,646 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

4,866,863

1,517,985

150,735

1,668,720

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 4,866,863

1,460,059 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,668,720 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

208,661

* 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.