



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - WRAY RD-2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	4,310,140	0	14,373	568,915	3,726,852	0	3,726,852	0
Support Serv-Students	2100-2199	165,674	0	0	0	165,674	0	165,674	0
Support Serv-Inst Staff	2200-2219, 2221-2299	296,520	0	7,410	9,876	279,234	0	279,234	0
Educational Library Services	2220	86,569	0	0	4,230	82,339	0	82,339	0
Support Serv-General Admin w/ Grants	2300	72,222	0	0	0	72,222	0	72,222	0
Support Serv-General Admin w/o Grants	2300	41,340	0	0	6,225	0	35,115	35,115	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	156,919	0	0	1,233	0	155,686	0	155,686
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	360,055	0	0	800	359,255	0	359,255	0
Sup Serv-Business w/ Grants	2500	1,830	0	0	0	1,830	0	1,830	0
Sup Serv-Business w/o Grants	2500	181,114	0	766	14,534	0	165,814	0	165,814
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	968,273	0	97,000	470	0	870,803	870,803	0
Student Transportation Services	2700-2799	661,529	0	239,388	0	422,141	0	422,141	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	321,100	0	0	840	0	320,260	0	320,260
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	495,204	232,134	2,420	0	260,650	0	260,650	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	120,528	0	87,414	0	33,114	0	33,114	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	48,253	0	0	0	48,253	0	48,253	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
<b>Total All Programs</b>		<b>8,372,018</b>	<b>232,134</b>	<b>448,771</b>	<b>691,871</b>	<b>5,451,564</b>	<b>1,547,678</b>	<b>6,357,482</b>	<b>641,760</b>



# Colorado Department of Education

## Indirect Cost Report

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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)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

10.50

5,441,226

6,357,482

724,782

641,760

390,739

364,963

1,115,521 (A)

1,006,723 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

6,357,482

641,760

390,739

1,032,499

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 6,357,482

667,536

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,032,499

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

364,963



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.30 %	30.00 %
Direct Costs (34 CFR 75.567)	4,889,307 (B)	5,451,564 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,276,702	1,547,678
Carry Forward: From FY 2014-2015 Data	-39,672	128,760
Total Indirect Costs	1,237,030 (A)	1,676,438 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	5,451,564
Actual Indirect Costs:	
Admin. Charges	1,547,678
Carry Forward: From FY 2014-2015 Data	-39,672
Total Indirect Costs	1,508,006

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.30 X 5,451,564

1,379,246 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,508,006 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

128,760

\* 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.