



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - WRAY RD-2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	4,958,949	0	341,845	561,657	4,055,447	0	4,055,447	0		
Support Serv-Students	2100-2199	167,785	0	0	0	167,785	0	167,785	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	286,870	0	12,235	11,156	263,479	0	263,479	0		
Educational Library Services	2220	76,473	0	0	4,090	72,383	0	72,383	0		
Support Serv-General Admin w/ Grants	2300	76,663	0	0	0	76,663	0	76,663	0		
Support Serv-General Admin w/o Grants	2300	45,937	0	0	1,903	0	44,034	44,034	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	172,276	0	0	1,396	0	170,880	0	170,880		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	393,220	0	0	373	392,847	0	392,847	0		
Sup Serv-Business w/ Grants	2500	1,813	0	0	0	1,813	0	1,813	0		
Sup Serv-Business w/o Grants	2500	201,636	0	1,241	16,527	0	183,868	0	183,868		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	5,576	0	0	0	5,576	0	5,576	0		
Oper & Maint of Plant Serv w/o Grants	2600	919,486	0	49,683	7,926	0	861,877	861,877	0		
Student Transportation Services	2700-2799	524,276	0	152,593	0	371,683	0	371,683	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	285,134	0	0	0	0	285,134	0	285,134		
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	142	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	421,865	228,398	245	0	193,222	0	193,222	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	154,083	0	87,414	0	66,669	0	66,669	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	42,040	0	0	0	42,040	0	42040	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	83,010	0	0	83,010	0	0	0	0		
Total All Programs		8,817,092	228,398	645,256	688,038	5,709,607	1,545,793	6,615,518	639,882		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

10.07

10.41

5,869,010

6,615,518

515,838

639,882

75,216

48,915

591,054 (A)

688,797 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

6,615,518

639,882

75,216

715,098

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.07 X 6,615,518

666,183

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

715,098

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

48,915



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	27.80 %
Direct Costs (34 CFR 75.567)	4,866,863 (B)	5,709,607 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,517,985	1,545,793
Carry Forward: From FY 2015-2016 Data	208,661	41,572
Total Indirect Costs	1,726,646 (A)	1,587,365 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	5,709,607
Actual Indirect Costs:	
Admin. Charges	1,545,793
Carry Forward: From FY 2015-2016 Data	208,661
Total Indirect Costs	1,754,454

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 5,709,607

1,712,882 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,754,454 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

41,572

* 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.