



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - Wray RD-2

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	4,995,558	0	63,151	297,804	4,634,603	0	4,634,603	0
Support Serv-Students	2100-2199	177,824	0	0	0	177,824	0	177,824	0
Support Serv-Inst Staff	2200-2219, 2221-2299	459,249	0	27,106	21,633	410,510	0	410,510	0
Educational Library Services	2220	82,915	0	0	2,266	80,649	0	80,649	0
Support Serv-General Admin w/ Grants	2300	75,829	0	0	0	75,829	0	75,829	0
Support Serv-General Admin w/o Grants	2300	70,688	0	0	20,816	0	49,872	49,872	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	168,612	0	1,990	1,741	0	164,881	0	164,881
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	387,104	0	0	0	387,104	0	387,104	0
Sup Serv-Business w/ Grants	2500	3,962	0	0	0	3,962	0	3,962	0
Sup Serv-Business w/o Grants	2500	188,837	0	4,165	20,932	0	163,740	0	163,740
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	7,415	0	0	0	7,415	0	7,415	0
Oper & Maint of Plant Serv w/o Grants	2600	899,857	0	53,951	1,704	0	844,202	844,202	0
Student Transportation Services	2700-2799	521,313	0	145,700	0	375,613	0	375,613	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	376,802	0	0	0	0	376,802	0	376,802
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	435,416	229,576	1,449	0	204,391	0	204,391	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	127,086	0	87,414	7,500	32,172	0	32,172	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	299	0	229	0	70	0	70	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		9,061,776	229,576	385,155	457,406	6,390,142	1,599,497	7,284,216	705,423



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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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.41	9.63
Direct Costs (34 CFR 75.567)	6,615,518	7,284,216
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	515,838	705,423
Carry Forward: From FY 2017-2018 Data	48,915	-3,949
Total Indirect Costs	564,753 (A)	701,474 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	7,284,216	
Actual Indirect Costs:		
Admin. Charges	705,423	
Carry Forward: From FY 2017-2018 Data	48,915	
Total Indirect Costs	754,338	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.41 X 7,284,216	758,287	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	754,338	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-3,949	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	27.80 %	22.91 %
Direct Costs (34 CFR 75.567)	5,709,607 (B)	6,390,142 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,517,985	1,599,497
Carry Forward: From FY 2017-2018 Data	41,572	-135,390
Total Indirect Costs	1,559,557 (A)	1,464,107 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	6,390,142	
Actual Indirect Costs:		
Admin. Charges	1,599,497	
Carry Forward: From FY 2017-2018 Data	41,572	
Total Indirect Costs	1,641,069	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.80 X 6,390,142	1,776,459 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,641,069 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-135,390	

* 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.