



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1340 - West Grand 1-JT

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	3,545,134	0	17,176	40,169	3,487,789	0	3,487,789	0		
Support Serv-Students	2100-2199	209,463	0	592	0	208,871	0	208,871	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	123,224	0	0	0	123,224	0	123,224	0		
Educational Library Services	2220	60,540	0	619	0	59,921	0	59,921	0		
Support Serv-General Admin w/ Grants	2300	38,324	0	0	0	38,324	0	38,324	0		
Support Serv-General Admin w/o Grants	2300	34,431	0	0	0	0	34,431	34,431	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	261,434	0	0	0	0	261,434	0	261,434		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	413,429	0	1,186	0	412,243	0	412,243	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	97,893	0	0	0	0	97,893	0	97,893		
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	804,607	0	401	0	0	804,206	804,206	0		
Student Transportation Services	2700-2799	296,894	0	0	0	296,894	0	296,894	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	9,139	0	0	0	0	9,139	0	9,139		
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	101,240	0	8,265	0	0	92,975	92,975	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	250,473	154,277	0	0	96,196	0	96,196	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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0		
Total All Programs		6,246,225	154,277	28,239	40,169	4,723,462	1,300,078	5,655,074	368,466		



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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)
- 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 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.51	4.84
Direct Costs (34 CFR 75.567)	4,739,135	5,655,074
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	366,684	368,466
Carry Forward: From FY 2016-2017 Data	74,422	-94,910
Total Indirect Costs	441,106 (A)	273,556 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	5,655,074	
Actual Indirect Costs:		
Admin. Charges	368,466	
Carry Forward: From FY 2016-2017 Data	74,422	
Total Indirect Costs	442,888	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.51 X 5,655,074	537,798	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	442,888	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-94,910	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.35 %	30.00 %
Direct Costs (34 CFR 75.567)	4,097,739 (B)	4,723,462 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,078,211	1,300,078
Carry Forward: From FY 2016-2017 Data	-142,794	148,825
Total Indirect Costs	935,417 (A)	1,448,903 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	4,723,462	
Actual Indirect Costs:		
Admin. Charges	1,300,078	
Carry Forward: From FY 2016-2017 Data	-142,794	
Total Indirect Costs	1,157,284	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.35 X 4,723,462	1,008,459 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,157,284 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	148,825	

* 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.