



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1340 - West Grand 1-JT

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	3,546,011	0	25,829	45,709	3,474,473	0	3,474,473	0
Support Serv-Students	2100-2199	157,376	0	424	0	156,952	0	156,952	0
Support Serv-Inst Staff	2200-2219, 2221-2299	129,988	0	0	0	129,988	0	129,988	0
Educational Library Services	2220	76,357	0	395	0	75,962	0	75,962	0
Support Serv-General Admin w/ Grants	2300	31,934	0	0	0	31,934	0	31,934	0
Support Serv-General Admin w/o Grants	2300	50,914	0	0	0	0	50,914	50,914	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	276,997	0	0	0	0	276,997	0	276,997
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	508,487	0	1,111	0	507,376	0	507,376	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	104,161	0	0	0	0	104,161	0	104,161
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	861,588	0	0	0	0	861,588	861,588	0
Student Transportation Services	2700-2799	265,084	0	2,091	0	262,993	0	262,993	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	99	0	0	0	99	0	99	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	64,645	0	2,464	0	0	62,181	0	62,181
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	114,651	0	11,214	0	0	103,437	103,437	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	226,798	112,847	0	0	113,951	0	113,951	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	228,450	0	10,972	0	217,478	0	217,478	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		6,643,540	112,847	54,500	45,709	4,971,206	1,459,278	5,987,145	443,339



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.31	8.08
Direct Costs (34 CFR 75.567)	5,128,638	5,987,145
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	216,236	443,339
Carry Forward: From FY 2017-2018 Data	94,853	40,660
Total Indirect Costs	311,089 (A)	483,999 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,987,145	
Actual Indirect Costs:		
Admin. Charges	443,339	
Carry Forward: From FY 2017-2018 Data	94,853	
Total Indirect Costs	538,192	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.31 X 5,987,145	497,532	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	538,192	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	40,660	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,184,073 (B)	4,971,206 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,104,799	1,459,278
Carry Forward: From FY 2017-2018 Data	76,686	44,602
Total Indirect Costs	1,181,485 (A)	1,503,880 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	4,971,206	
Actual Indirect Costs:		
Admin. Charges	1,459,278	
Carry Forward: From FY 2017-2018 Data	76,686	
Total Indirect Costs	1,535,964	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,971,206	1,491,362 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,535,964 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	44,602	

* 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.