



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580 - TRINIDAD 1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Total Costs		Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost	
Instruction	0010-2099	5,625,423	0	19,656	9,565	5,596,202	-	5,596,202	-	
Support Serv-Students	2100-2199	614,766	0	0	194,857	419,909	-	419,909	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	292,522	0	0	8,655	283,868	-	283,868	-	
Educational Library Services	2220	95,221	0	386	0	94,834	-	94,834	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	88,063	0	0	68	-	87,996	87,996	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	203,200	0	0	0	-	203,200	-	203,200	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	836,728	0	876	21,962	813,890	-	813,890	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	281,350	0	0	2,200	-	279,150	-	279,150	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,044,209	0	6,113	0	-	1,038,095	1,038,095	-	
Student Transportation Services	2700-2799	355,332	0	0	0	355,332	-	355,332	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	334,748	0	0	0	-	334,748	-	334,748	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	53,260	0	0	1,939	-	51,321	-	51,321	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	655,914	267,559	0	0	388,355	-	388,355	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

Program Definition	Program Code	Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	3,319	0	0	0	3,319	-	3,319	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	107,250	-	-	-	-	-	-	-
Total All Programs		10,591,305	267,559	27,031	239,246	7,955,710	1,994,510	9,081,801	868,419



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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)
 - Other Internal Service (60)
 - 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)
 - Risk-Related Fund (64)
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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.23 %	10.50 %
Direct Costs (34 CFR 75.567)	96,174 (B)	9,081,801 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	608,006	868,419
Carry Forward	87,192	298,997
Total Indirect Costs	695,198 (A)	1,167,416 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	9,081,801	
Actual Indirect Costs:		
Admin. Charges	868,419	
Carry Forward	87,192	
Total Indirect Costs	955,611	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.23 X 9,081,801	656,614 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	955,611 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	298,997	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.63 %	27.07 %
Direct Costs (34 CFR 75.567)	8,301,707 (B)	7,955,710 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,923,674	1,994,510
Carry Forward	203,642	159,104
Total Indirect Costs	2,127,316 (A)	2,153,614 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	7,955,710	
Actual Indirect Costs:		
Admin. Charges	1,994,510	
Carry Forward	203,642	
Total Indirect Costs	2,198,152	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.63 X 7,955,710	2,039,048 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,198,152 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	159,104	

* 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.