



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580 - TRINIDAD 1

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	5,656,308	0	84,519	19,299	5,552,490	0	5,552,490	0		
Support Serv-Students	2100-2199	705,977	0	34,697	220,812	450,468	0	450,468	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	254,787	0	0	5,448	249,339	0	249,339	0		
Educational Library Services	2220	4,200	0	0	4,000	200	0	200	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	122,706	0	0	0	0	122,706	122,706	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	205,055	0	0	0	0	205,055	0	205,055		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	746,466	0	300	18,690	727,476	0	727,476	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	275,080	0	0	0	0	275,080	0	275,080		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,262,334	0	42,521	0	0	1,219,813	1,219,813	0		
Student Transportation Services	2700-2799	299,200	0	27,857	0	271,343	0	271,343	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	672	0	0	672	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	638,773	0	0	0	0	638,773	0	638,773		
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	25,318	0	0	199	0	25,119	0	25,119		
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	651,964	294,635	23,546	0	333,783	0	333,783	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	3,559	0	0	0	3,559	0	3,559	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	103,000	0	0	103,000	0	0	0	0		
Total All Programs		10,955,399	294,635	213,440	372,120	7,588,658	2,486,546	8,931,177	1,144,027		



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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

7.74

10.50

9,614,786

8,931,177

775,981

1,144,027

-31,803

420,951

744,178 (A)

1,564,978 (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

8,931,177

1,144,027

-31,803

1,112,224

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.74 X 8,931,177

691,273

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,112,224

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

420,951



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)	29.02 %	30.00 %
Direct Costs (34 CFR 75.567)	8,158,623 (B)	7,588,658 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,232,144	2,486,546
Carry Forward: From FY 2015-2016 Data	135,101	419,418
Total Indirect Costs	2,367,245 (A)	2,905,964 (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	7,588,658
Actual Indirect Costs:	
Admin. Charges	2,486,546
Carry Forward: From FY 2015-2016 Data	135,101
Total Indirect Costs	2,621,647

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

29.02 X 7,588,658

2,202,229 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,621,647 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

419,418

* 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.