



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580 - Trinidad 1

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

(Using FY 2018-2019 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	5,460,910	0	161,199	43,198	5,256,513	0	5,256,513	0
Support Serv-Students	2100-2199	674,386	0	1,976	142,156	530,254	0	530,254	0
Support Serv-Inst Staff	2200-2219, 2221-2299	240,859	0	0	7,214	233,645	0	233,645	0
Educational Library Services	2220	5,603	0	0	3,667	1,936	0	1,936	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	110,575	0	0	0	0	110,575	110,575	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	155,611	0	0	0	0	155,611	0	155,611
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	793,638	0	1,672	19,008	772,958	0	772,958	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	262,804	0	0	0	0	262,804	0	262,804
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	1,263,432	0	9,219	0	0	1,254,213	1,254,213	0
Student Transportation Services	2700-2799	252,469	0	0	0	252,469	0	252,469	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,078	0	898	2,180	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	572,011	0	34,815	0	0	537,196	0	537,196
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	44,783	0	0	154	0	44,629	0	44,629
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	618,255	305,286	0	2,764	310,205	0	310,205	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	1,810	0	0	0	1,810	0	1,810	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	103,569	0	0	103,569	0	0	0	0
Total All Programs		10,563,793	305,286	209,779	323,910	7,359,790	2,365,028	8,724,578	1,000,240



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	10.50	10.50
Direct Costs (34 CFR 75.567)	9,519,755	8,724,578
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	868,419	1,000,240
Carry Forward: From FY 2016-2017 Data	398,909	483,068
Total Indirect Costs	1,267,328 (A)	1,483,308 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	8,724,578	
Actual Indirect Costs:		
Admin. Charges	1,000,240	
Carry Forward: From FY 2016-2017 Data	398,909	
Total Indirect Costs	1,399,149	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,724,578	916,081	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,399,149	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	483,068	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	8,318,236 (B)	7,359,790 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,994,510	2,365,028
Carry Forward: From FY 2016-2017 Data	208,363	365,454
Total Indirect Costs	2,202,873 (A)	2,730,482 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	7,359,790	
Actual Indirect Costs:		
Admin. Charges	2,365,028	
Carry Forward: From FY 2016-2017 Data	208,363	
Total Indirect Costs	2,573,391	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 7,359,790	2,207,937 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,573,391 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	365,454	

* 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.