



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580 - Trinidad 1

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	5,296,580	0	114,425	8,736	5,173,419	0	5,173,419	0
Support Serv-Students	2100-2199	689,930	0	13,786	131,858	544,286	0	544,286	0
Support Serv-Inst Staff	2200-2219, 2221-2299	277,379	0	0	102,626	174,753	0	174,753	0
Educational Library Services	2220	3,883	0	0	3,707	176	0	176	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	102,336	0	0	5,286	0	97,050	97,050	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	195,092	0	0	0	0	195,092	0	195,092
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	806,477	0	0	18,321	788,156	0	788,156	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	274,787	0	0	0	0	274,787	0	274,787
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	245,146	0	0	0	245,146	0	245,146	0
Oper & Maint of Plant Serv w/o Grants	2600	1,096,353	0	17,189	0	0	1,079,164	1,079,164	0
Student Transportation Services	2700-2799	269,984	0	0	0	269,984	0	269,984	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	594,453	0	0	0	0	594,453	0	594,453
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	47,759	0	0	0	0	47,759	0	47,759
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	529,829	220,169	0	0	309,660	0	309,660	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	75,202	0	0	0	75,202	0	75,202	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	175,960	0	0	175,960	0	0	0	0
Total All Programs		10,681,150	220,169	145,400	446,494	7,580,782	2,288,305	8,756,996	1,112,091



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,931,177	8,756,996
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	775,981	1,112,091
Carry Forward: From FY 2017-2018 Data	420,951	613,557
Total Indirect Costs	1,196,932 (A)	1,725,648 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	8,756,996	
Actual Indirect Costs:		
Admin. Charges	1,112,091	
Carry Forward: From FY 2017-2018 Data	420,951	
Total Indirect Costs	1,533,042	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,756,996	919,485	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,533,042	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	613,557	

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)	7,588,658 (B)	7,580,782 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,232,144	2,288,305
Carry Forward: From FY 2017-2018 Data	419,418	433,488
Total Indirect Costs	2,651,562 (A)	2,721,793 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	7,580,782	
Actual Indirect Costs:		
Admin. Charges	2,288,305	
Carry Forward: From FY 2017-2018 Data	419,418	
Total Indirect Costs	2,707,723	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 7,580,782	2,274,235 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,707,723 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	433,488	

* 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.