



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1560 - THOMPSON R2-J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	74,094,157	0	18,403	512,118	73,563,636	-	73,563,636	-	-	
Support Serv-Students	2100-2199	8,859,628	0	51,025	114,124	8,694,479	-	8,694,479	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,841,715	0	41,696	-1,365	7,801,384	-	7,801,384	-	-	
Educational Library Services	2220	1,622,906	0	0	0	1,622,906	-	1,622,906	-	-	
Support Serv-General Admin w/ Grants	2300	600	0	0	0	600	-	600	-	-	
Support Serv-General Admin w/o Grants	2300	1,044,776	34	0	-29,954	-	1,074,695	1,074,695	-	-	
Support Serv-School Admin	2400-2499	8,063,339	0	882	260,181	7,802,276	-	7,802,276	-	-	
Support Serv-Business w/ Grants	2500	127	0	0	0	127	-	127	-	-	
Support Serv-Business w/o Grants	2500	2,253,451	0	0	-3,832	-	2,257,282	-	2,257,282	-	
Oper & Maint of Plant Serv w/ Grants	2600	25,495	0	0	0	25,495	-	25,495	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	11,231,517	110	3,468	-57,454	-	11,285,393	11,285,393	-	-	
Student Transportation Services	2700-2799	3,657,843	0	0	-105,608	3,763,451	-	3,763,451	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	5,003	0	0	0	5,003	-	5,003	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,700,589	28	15,727	5,981	-	2,678,853	-	2,678,853	-	
Planning/Evaluation	2810-2814	75,140	0	0	0	75,140	-	75,140	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	524,459	0	0	-2,021	-	526,480	-	526,480	-	
Volunteer Services	2910	59,985	0	0	0	59,985	-	59,985	-	-	
Non-Instructional Services	3000-3099	16,626	0	0	690	15,936	-	15,936	-	-	
Food Services Operations	3100	4,585,294	1,955,804	68,039	22,630	2,538,821	-	2,538,821	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	902,853	0	16,221	217,058	669,574	-	669,574	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	634,253	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	326,271	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>128,526,027</b>				<b>106,638,813</b>	<b>17,822,703</b>	<b>118,998,901</b>	<b>5,462,615</b>		



# Colorado Department of Education

## Indirect Cost Report

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- 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 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.04 %	4.67 %
Direct Costs (34 CFR 75.567)	117,258,378 (B)	118,998,901 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,298,326	5,462,615
Carry Forward	-557,823	97,236
Total Indirect Costs	4,740,503 (A)	5,559,851 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	118,998,901	
Actual Indirect Costs:		
Admin. Charges	5,462,615	
Carry Forward	-557,823	
Total Indirect Costs	4,904,792	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.04 X 118,998,901	4,807,556 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,904,792 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	97,236	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.01 %	17.25 %
Direct Costs (34 CFR 75.567)	105,490,929 (B)	106,638,813 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,065,776	17,822,703
Carry Forward	-181,139	568,690
Total Indirect Costs	16,884,637 (A)	18,391,393 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	106,638,813	
Actual Indirect Costs:		
Admin. Charges	17,822,703	
Carry Forward	-181,139	
Total Indirect Costs	17,641,564	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.01 X 106,638,813	17,072,874 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	17,641,564 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	568,690	

\* 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.