



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1560 - THOMPSON R2-J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	79,741,729	0	130,996	575,165	79,035,567	-	79,035,567	-	-	
Support Serv-Students	2100-2199	9,198,309	0	1,680	106,958	9,089,670	-	9,089,670	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	9,093,689	0	36,213	-241	9,057,717	-	9,057,717	-	-	
Educational Library Services	2220	1,546,883	0	0	0	1,546,883	-	1,546,883	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	978,587	0	0	-11,285	-	989,872	989,872	-	-	
Support Serv-School Admin	2400-2499	8,646,587	0	0	297,383	8,349,203	-	8,349,203	-	-	
Support Serv-Business w/ Grants	2500	14,200	0	0	0	14,200	-	14,200	-	-	
Support Serv-Business w/o Grants	2500	2,231,395	0	0	-307	-	2,231,702	-	2,231,702	-	
Oper & Maint of Plant Serv w/ Grants	2600	13,165	0	0	0	13,165	-	13,165	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	12,182,795	0	35,545	-76,513	-	12,223,762	12,223,762	-	-	
Student Transportation Services	2700-2799	3,818,224	0	0	-121,897	3,940,121	-	3,940,121	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	20,734	0	0	0	20,734	-	20,734	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,879,676	0	18,348	-24,185	-	2,885,513	-	2,885,513	-	
Planning/Evaluation	2810-2814	80,775	0	0	0	80,775	-	80,775	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	361,647	0	0	-3,967	-	365,614	-	365,614	-	
Volunteer Services	2910	43,513	0	0	-3,105	46,618	-	46,618	-	-	
Non-Instructional Services	3000-3099	16,857	0	0	540	16,317	-	16,317	-	-	
Food Services Operations	3100	4,747,892	2,051,296	70,317	3,401	2,622,878	-	2,622,878	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	1,030,816	0	18,384	224,553	787,878	-	787,878	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	246,856	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	499,830	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>137,394,158</b>				<b>114,621,727</b>	<b>18,696,464</b>	<b>127,835,362</b>	<b>5,482,830</b>		



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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.81 %	3.90 %
Direct Costs (34 CFR 75.567)	118,903,804 (B)	127,835,362 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,550,186	5,482,830
Carry Forward	167,573	-498,478
Total Indirect Costs	5,717,759 (A)	4,984,352 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	127,835,362	
Actual Indirect Costs:		
Admin. Charges	5,482,830	
Carry Forward	167,573	
Total Indirect Costs	5,650,403	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.81 X 127,835,362	6,148,881 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	5,650,403 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-498,478	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.13 %	15.34 %
Direct Costs (34 CFR 75.567)	106,171,527 (B)	114,621,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,282,463	18,696,464
Carry Forward	969,841	-1,114,614
Total Indirect Costs	19,252,304 (A)	17,581,851 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	114,621,727	
Actual Indirect Costs:		
Admin. Charges	18,696,464	
Carry Forward	969,841	
Total Indirect Costs	19,666,305	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.13 X 114,621,727	20,780,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	19,666,305 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-1,114,614	

\* 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.