



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560 - THOMPSON R2-J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	82,597,995	0	53,805	1,626,504	80,917,686	0	80,917,686	0		
Support Serv-Students	2100-2199	10,415,571	0	0	184,337	10,231,234	0	10,231,234	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	9,346,024	0	0	15,459	9,330,565	0	9,330,565	0		
Educational Library Services	2220	1,466,650	0	0	0	1,466,650	0	1,466,650	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	489,542	0	0	60,338	0	429,204	429,204	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	519,440	0	0	0	0	519,440	0	519,440		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	9,868,706	0	0	193,395	9,675,311	0	9,675,311	0		
Sup Serv-Business w/ Grants	2500	7,986	0	0	0	7,986	0	7,986	0		
Sup Serv-Business w/o Grants	2500	2,194,510	0	0	120,504	0	2,074,006	0	2,074,006		
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	163,646	0	0	0	0	163,646	0	163,646		
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	12,725,637	0	49,424	-70,207	0	12,746,420	12,746,420	0		
Student Transportation Services	2700-2799	3,999,579	0	0	-3,104	4,002,683	0	4,002,683	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	2,797,436	0	4,688	1,843	0	2,790,905	0	2,790,905		
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	434,614	0	0	0	0	434,614	0	434,614		
Planning/Evaluation	2810-2814	115,699	0	0	0	115,699	0	115,699	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	224,255	0	0	-884	0	225,139	0	225,139		
Volunteer Services	2910	35,599	0	0	-6064	41663	0	41663	0		
Non-Instructional Services	3000-3099	7,688	0	0	0	7,688	0	7,688	0		
Food Services Operations	3100	5,214,853	2,279,634	43,297	2,603	2,889,319	0	2,889,319	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	999,417	0	22,161	217,891	759,365	0	759,365	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	799,832	0	795,332	0	4,500	0	4,500	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	304,003	0	0	304,003	0	0	0	0		
<b>Total All Programs</b>		<b>144,728,682</b>	<b>2,279,634</b>	<b>968,707</b>	<b>2,646,618</b>	<b>119,450,349</b>	<b>19,383,374</b>	<b>132,625,973</b>	<b>6,207,750</b>		



# 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:**

- 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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

3.9

5.09

127,835,362

132,625,973

5,482,830

6,207,750

-498,478

536,859

4,984,352 (A)

6,744,609 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

132,625,973

6,207,750

-498,478

5,709,272

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.9 X 132,625,973

5,172,413

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,709,272

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

536,859



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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15.34 %

16.18 %

Direct Costs (34 CFR 75.567)

114,621,727 (B)

119,450,349 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

18,696,464

19,383,374

Carry Forward: From FY 2013-2014 Data

-1,114,614

-54,924

Total Indirect Costs

17,581,850 (A)

19,328,450 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

119,450,349

Actual Indirect Costs:

Admin. Charges

19,383,374

Carry Forward: From FY 2013-2014 Data

-1,114,614

Total Indirect Costs

18,268,760

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.34 X 119,450,349

18,323,684 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

18,268,760 (F)

Under or (Over) Recovery (E - F)

-54,924

(For use in FY 2017-2018)

\* 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.