



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560 - THOMPSON R2-J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	86,052,932	0	112,786	1,793,618	84,146,528	0	84,146,528	0
Support Serv-Students	2100-2199	11,203,515	0	0	217,019	10,986,496	0	10,986,496	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,659,637	0	0	18,773	10,640,864	0	10,640,864	0
Educational Library Services	2220	1,497,446	0	0	0	1,497,446	0	1,497,446	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	138,918	0	0	67,225	0	71,693	71,693	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	845,586	0	0	1,120	0	844,466	0	844,466
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,544,469	0	0	300,132	10,244,337	0	10,244,337	0
Sup Serv-Business w/ Grants	2500	9,474	0	0	0	9,474	0	9,474	0
Sup Serv-Business w/o Grants	2500	2,677,164	0	0	123,659	0	2,553,505	0	2,553,505
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	170,574	0	0	0	0	170,574	0	170,574
Oper & Maint of Plant Serv w/ Grants	2600	46,494	0	5,330	0	41,164	0	41,164	0
Oper & Maint of Plant Serv w/o Grants	2600	13,466,391	0	25,156	-79,075	0	13,520,310	13,520,310	0
Student Transportation Services	2700-2799	4,291,394	0	0	719	4,290,675	0	4,290,675	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	2,927,443	0	0	4,544	0	2,922,899	0	2,922,899
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	342,676	0	0	0	0	342,676	0	342,676
Planning/Evaluation	2810-2814	177,266	0	0	0	177,266	0	177,266	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	242,107	0	0	1,909	0	240,198	0	240,198
Volunteer Services	2910	43,077	0	0	-5410	48487	0	48487	0
Non-Instructional Services	3000-3099	8,953	0	0	0	8,953	0	8,953	0
Food Services Operations	3100	5,353,024	2,420,772	16,758	3,156	2,912,338	0	2,912,338	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	984,764	0	0	242,940	741,824	0	741,824	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	255,055	0	244,845	0	10,210	0	10210	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	642,364	0	0	642,364	0	0	0	0
Total All Programs		152,580,723	2,420,772	404,875	3,332,693	125,756,062	20,666,321	139,348,065	7,074,318



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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:

- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

5.04

5.32

130,735,021

139,348,065

6,295,889

7,074,318

287,799

338,975

6,583,688 (A)

7,413,293 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

139,348,065

7,074,318

287,799

7,362,117

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.04 X 139,348,065

7,023,142

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

7,362,117

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

338,975



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
	15.29 %	16.89 %
	118,097,868 (B)	125,756,062 (B)
	18,933,041	20,666,321
	-870,151	568,068
	18,062,890 (A)	21,234,389 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	125,756,062
	20,666,321
	-870,151
	19,796,170

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.29 X 125,756,062

19,228,102 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

19,796,170 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

568,068

* 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.