



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560 - THOMPSON R2-J

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	89,382,540	0	108,462	2,098,888	87,175,190	0	87,175,190	0
Support Serv-Students	2100-2199	12,143,261	0	0	249,280	11,893,981	0	11,893,981	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,862,448	0	149,488	52,409	10,660,551	0	10,660,551	0
Educational Library Services	2220	1,491,190	0	0	0	1,491,190	0	1,491,190	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	108,628	0	0	78,160	0	30,468	30,468	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	808,689	0	0	18,200	0	790,489	0	790,489
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,687,916	0	0	262,080	10,425,836	0	10,425,836	0
Sup Serv-Business w/ Grants	2500	9,432	0	0	0	9,432	0	9,432	0
Sup Serv-Business w/o Grants	2500	1,880,584	0	0	36,148	0	1,844,436	0	1,844,436
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	176,638	0	0	0	0	176,638	89	0
Oper & Maint of Plant Serv w/ Grants	2600	6,563	0	0	0	6,563	0	6,563	0
Oper & Maint of Plant Serv w/o Grants	2600	14,090,633	0	45,537	-84,414	0	14,129,510	14,129,510	0
Student Transportation Services	2700-2799	4,838,408	0	0	-97	4,838,505	0	4,838,505	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	3,220,921	0	0	390	0	3,220,531	0	3,220,531
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	317,842	0	0	0	0	317,842	142	0
Planning/Evaluation	2810-2814	170,002	0	0	0	170,002	0	170,002	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	153,181	0	0	0	0	153,181	0	153,181
Volunteer Services	2910	40,633	0	0	-5512	46145	0	46145	0
Non-Instructional Services	3000-3099	21,400	0	0	70	21,330	0	21,330	0
Food Services Operations	3100	5,285,132	2,405,327	24,730	2,346	2,852,729	0	2,852,729	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	1,067,159	0	0	154,703	912,456	0	912,456	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,676,074	0	3,676,074	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,253,890	0	0	1,253,890	0	0	0	0
Total All Programs		161,693,164	2,405,327	4,004,291	4,116,541	130,503,910	20,663,095	145,158,368	6,008,637



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

5.09

132,625,973

6,207,750

536,859

6,744,609 (A)

FY 2019-2020

3.56

145,158,368

6,008,637

-843,065

5,165,572 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

145,158,368

6,008,637

536,859

6,545,496

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.09 X 145,158,368

7,388,561

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

6,545,496

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-843,065



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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16.18 %

15.44 %

Direct Costs (34 CFR 75.567)

119,450,349 (B)

130,503,910 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

19,383,374

20,663,095

Carry Forward: From FY 2015-2016 Data

-54,924

-507,362

Total Indirect Costs

19,328,450 (A)

20,155,733 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

130,503,910

Actual Indirect Costs:

Admin. Charges

20,663,095

Carry Forward: From FY 2015-2016 Data

-54,924

Total Indirect Costs

20,608,171

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.18 X 130,503,910

21,115,533 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

20,608,171 (F)

Under or (Over) Recovery (E - F)

-507,362

(For use in FY 2019-2020)

* 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.