



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560 - Thompson R2-J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	95,221,811	0	43,219	2,075,599	93,102,993	0	93,102,993	0		
Support Serv-Students	2100-2199	12,704,188	0	0	285,087	12,419,101	0	12,419,101	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,919,226	0	71,561	21,749	11,825,916	0	11,825,916	0		
Educational Library Services	2220	1,471,378	0	0	3,143	1,468,235	0	1,468,235	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,188,662	0	0	46,197	0	1,142,465	1,142,465	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	948,766	0	0	19,166	0	929,600	0	929,600		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	11,621,284	0	0	262,400	11,358,884	0	11,358,884	0		
Sup Serv-Business w/ Grants	2500	9,617	0	0	0	9,617	0	9,617	0		
Sup Serv-Business w/o Grants	2500	2,309,838	0	0	1,109,629	0	1,200,209	0	1,200,209		
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	185,732	0	0	0	0	185,732	185,732	0		
Oper & Maint of Plant Serv w/ Grants	2600	9,810	0	0	0	9,810	0	9,810	0		
Oper & Maint of Plant Serv w/o Grants	2600	15,000,759	0	58,428	-93,833	0	15,036,164	15,036,164	0		
Student Transportation Services	2700-2799	4,881,841	0	0	474	4,881,367	0	4,881,367	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	3,496,948	0	0	-465	0	3,497,413	0	3,497,413		
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	510,105	0	0	0	0	510,105	510,105	0		
Planning/Evaluation	2810-2814	165,641	0	0	0	165,641	0	165,641	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	164,282	0	0	-417	0	164,699	0	164,699		
Volunteer Services	2910	45,190	0	0	-5510	50700	0	50700	0		
Non-Instructional Services	3000-3099	22,832	0	0	0	22,832	0	22,832	0		
Food Services Operations	3100	5,103,058	2,181,778	0	1,502	2,919,778	0	2,919,778	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	937,070	0	6,067	177,655	753,348	0	753,348	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	493,688	0	490,417	0	3,271	0	3,271	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,266,287	0	0	2,266,287	0	0	0	0		
Total All Programs		170,678,013	2,181,778	669,692	6,168,663	138,991,493	22,666,387	155,865,959	5,791,921		



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.32	2.33
Direct Costs (34 CFR 75.567)	139,348,065	155,865,959
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,295,889	5,791,921
Carry Forward: From FY 2016-2017 Data	338,975	-2,161,173
Total Indirect Costs	6,634,864 (A)	3,630,748 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	155,865,959	
Actual Indirect Costs:		
Admin. Charges	5,791,921	
Carry Forward: From FY 2016-2017 Data	338,975	
Total Indirect Costs	6,130,896	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.32 X 155,865,959	8,292,069	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,130,896	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-2,161,173	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.89 %	16.13 %
Direct Costs (34 CFR 75.567)	125,756,062 (B)	138,991,493 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,933,041	22,666,387
Carry Forward: From FY 2016-2017 Data	568,068	-241,208
Total Indirect Costs	19,501,109 (A)	22,425,179 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	138,991,493	
Actual Indirect Costs:		
Admin. Charges	22,666,387	
Carry Forward: From FY 2016-2017 Data	568,068	
Total Indirect Costs	23,234,455	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.89 X 138,991,493	23,475,663 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	23,234,455 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-241,208	

* 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.