



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560 - Thompson R2-J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	104,650,882	0	125,097	2,515,112	102,010,673	0	102,010,673	0	0	
Support Serv-Students	2100-2199	13,581,487	0	0	255,005	13,326,482	0	13,326,482	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	12,090,860	0	39,344	27,615	12,023,901	0	12,023,901	0	0	
Educational Library Services	2220	1,535,285	0	0	0	1,535,285	0	1,535,285	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	121,908	0	0	-6,678	0	128,586	128,586	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	810,224	0	0	3,500	0	806,724	0	806,724	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	12,809,954	0	0	246,918	12,563,036	0	12,563,036	0	0	
Sup Serv-Business w/ Grants	2500	15,215	0	0	0	15,215	0	15,215	0	0	
Sup Serv-Business w/o Grants	2500	3,817,552	0	0	2,504,142	0	1,313,410	0	1,313,410	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	203,122	0	0	0	0	203,122	203,122	0	0	
Oper & Maint of Plant Serv w/ Grants	2600	179,972	0	0	0	179,972	0	179,972	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	17,288,472	0	141,955	-110,462	0	17,256,979	17,256,979	0	0	
Student Transportation Services	2700-2799	5,321,073	0	0	443	5,320,630	0	5,320,630	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,714,477	0	0	7,620	0	3,706,857	0	3,706,857	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	559,801	0	0	0	0	559,801	559,801	0	0	
Planning/Evaluation	2810-2814	140,528	0	0	-500	141,028	0	141,028	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	101,017	0	0	-833	0	101,850	0	101,850	0	
Volunteer Services	2910	46,408	0	0	-3377	49785	0	49785	0	0	
Non-Instructional Services	3000-3099	12,569	0	0	0	12,569	0	12,569	0	0	
Food Services Operations	3100	5,045,169	2,023,717	0	11,755	3,009,697	0	3,009,697	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	870,200	0	0	239,468	630,732	0	630,732	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	1,534,098	0	1,436,110	0	97,988	0	97,988	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	2,244,038	0	0	2,244,038	0	0	0	0	0	
<b>Total All Programs</b>		<b>186,694,311</b>	<b>2,023,717</b>	<b>1,742,506</b>	<b>7,933,766</b>	<b>150,916,993</b>	<b>24,077,329</b>	<b>169,065,481</b>	<b>5,928,841</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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.56	2.96
Direct Costs (34 CFR 75.567)	145,158,368	169,065,481
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,207,750	5,928,841
Carry Forward: From FY 2017-2018 Data	-843,065	-932,955
Total Indirect Costs	5,364,685 (A)	4,995,886 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	169,065,481	
Actual Indirect Costs:		
Admin. Charges	5,928,841	
Carry Forward: From FY 2017-2018 Data	-843,065	
Total Indirect Costs	5,085,776	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.56 X 169,065,481	6,018,731	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,085,776	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-932,955	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.44 %	16.13 %
Direct Costs (34 CFR 75.567)	130,503,910 (B)	150,916,993 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,383,374	24,077,329
Carry Forward: From FY 2017-2018 Data	-507,362	268,383
Total Indirect Costs	18,876,012 (A)	24,345,712 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	150,916,993	
Actual Indirect Costs:		
Admin. Charges	24,077,329	
Carry Forward: From FY 2017-2018 Data	-507,362	
Total Indirect Costs	23,569,967	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.44 X 150,916,993	23,301,584 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	23,569,967 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	268,383	

\* 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.