



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	51,973,940	5,089	105,266	1,032,896	50,830,690	-	50,830,690	-		
Support Serv-Students	2100-2199	5,511,544	2,300	10,977	21,000	5,477,267	-	5,477,267	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,765,077	9,753	30,382	0	4,724,942	-	4,724,942	-		
Educational Library Services	2220	116,330	0	0	0	116,330	-	116,330	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	2,444,841	17,667	0	0	-	2,427,174	2,427,174	-		
Support Serv-School Admin	2400-2499	9,331,912	24,465	70	2,000	9,305,377	-	9,305,377	-		
Support Serv-Business w/ Grants	2500	454,502	0	0	437,577	16,925	-	16,925	-		
Support Serv-Business w/o Grants	2500	1,084,043	304	8,329	32,450	-	1,042,960	-	1,042,960		
Oper & Maint of Plant Serv w/ Grants	2600	2,650	0	0	0	2,650	-	2,650	-		
Oper & Maint of Plant Serv w/o Grants	2600	9,065,153	225	153,580	0	-	8,911,347	8,911,347	-		
Student Transportation Services	2700-2799	2,197,845	158	21,173	0	2,176,514	-	2,176,514	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	42,209	0	0	0	42,209	-	42,209	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,199,667	13,259	0	0	-	4,186,407	-	4,186,407		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	49,204	0	0	0	49,204	-	49,204	-		
Food Services Operations	3100	5,055,828	2,168,201	132,890	409,324	2,345,413	-	2,345,413	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	44,668	0	0	0	44,668	-	44,668	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	123,806	0	0	0	123,806	-	123,806	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	2,196,171	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	230,961	-	-	-	-	-	-	-		
Total All Programs		98,890,350				75,255,994	16,567,888	86,594,515	5,229,368		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.24 %	6.51 %
Direct Costs (34 CFR 75.567)	89,778,975 (B)	86,594,515 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,988,991	5,229,368
Carry Forward	-286,724	405,091
Total Indirect Costs	4,702,267 (A)	5,634,458 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	86,594,515	
Actual Indirect Costs:		
Admin. Charges	5,229,368	
Carry Forward	-286,724	
Total Indirect Costs	4,942,644	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.24 X 86,594,515	4,537,553 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,942,644 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	405,091	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.01 %	24.57 %
Direct Costs (34 CFR 75.567)	79,276,111 (B)	75,255,994 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,491,855	16,567,888
Carry Forward	1,165,932	1,922,536
Total Indirect Costs	16,657,787 (A)	18,490,424 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	75,255,994	
Actual Indirect Costs:		
Admin. Charges	16,567,888	
Carry Forward	1,165,932	
Total Indirect Costs	17,733,820	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.01 X 75,255,994	15,811,284 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	17,733,820 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,922,536	

* 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.