



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	55,681,645	8,865	50	976,628	54,696,102	-	54,696,102	-		
Support Serv-Students	2100-2199	5,459,188	4,551	0	23,000	5,431,637	-	5,431,637	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,024,292	14,700	16,182	0	5,993,410	-	5,993,410	-		
Educational Library Services	2220	128,064	0	0	0	128,064	-	128,064	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	1,881,622	12,302	9,067	0	-	1,860,252	1,860,252	-		
Support Serv-School Admin	2400-2499	10,098,089	40,297	37,941	3,400	10,016,450	-	10,016,450	-		
Support Serv-Business w/ Grants	2500	361,393	0	0	337,248	24,145	-	24,145	-		
Support Serv-Business w/o Grants	2500	1,155,676	94	16,860	35,306	-	1,103,416	-	1,103,416		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	9,009,618	186	275,489	0	-	8,733,943	8,733,943	-		
Student Transportation Services	2700-2799	2,390,852	0	37,816	0	2,353,036	-	2,353,036	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	89,819	0	0	0	89,819	-	89,819	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,773,328	19,984	82,911	0	-	4,670,433	-	4,670,433		
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	-	-	-	-	-	-	-	-		
Food Services Operations	3100	5,134,992	2,409,630	134,293	-256,154	2,847,223	-	2,847,223	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	44,000	0	0	0	44,000	-	44,000	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	132,662	0	0	0	132,662	-	132,662	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	2,084,567	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	255,560	-	-	-	-	-	-	-		
Total All Programs		104,705,366				81,756,548	16,368,044	92,350,744	5,773,849		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.15 %	7.07 %
Direct Costs (34 CFR 75.567)	82,362,137 (B)	92,350,744 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,605,603	5,773,849
Carry Forward	-1,189,736	751,557
Total Indirect Costs	3,415,867 (A)	6,525,405 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	92,350,744	
Actual Indirect Costs:		
Admin. Charges	5,773,849	
Carry Forward	-1,189,736	
Total Indirect Costs	4,584,113	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.15 X 92,350,744	3,832,556 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,584,113 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	751,557	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.19 %	19.51 %
Direct Costs (34 CFR 75.567)	72,202,789 (B)	81,756,548 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,764,951	16,368,044
Carry Forward	537,669	-418,499
Total Indirect Costs	15,302,620 (A)	15,949,545 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	81,756,548	
Actual Indirect Costs:		
Admin. Charges	16,368,044	
Carry Forward	537,669	
Total Indirect Costs	16,905,713	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.19 X 81,756,548	17,324,212 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	16,905,713 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-418,499	

* 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.