



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	58,492,001	13,144	34,622	2,851,707	55,592,528	-	55,592,528	-	
Support Serv-Students	2100-2199	5,879,136	7,254	0	205,397	5,666,486	-	5,666,486	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	6,526,248	29,383	0	92,905	6,403,960	-	6,403,960	-	
Educational Library Services	2220	58,878	0	0	694	58,184	-	58,184	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,132,199	8,651	0	225,815	-	897,733	897,733	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	808,597	7,784	0	0	-	800,813	-	800,813	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	10,256,180	42,530	54,898	2,000	10,156,752	-	10,156,752	-	
Support Serv-Business w/ Grants	2500	503,051	0	0	487,148	15,903	-	15,903	-	
Support Serv-Business w/o Grants	2500	1,098,875	406	0	180,655	-	917,814	-	917,814	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	456	0	0	0	456	-	456	-	
Oper & Maint of Plant Serv w/o Grants	2600	9,845,751	389	200,252	0	-	9,645,109	9,645,109	-	
Student Transportation Services	2700-2799	2,762,533	30	20,665	53,547	2,688,292	-	2,688,292	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	95,710	0	0	0	95,710	-	95,710	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,111,005	12,658	42,242	12,033	-	5,044,074	-	5,044,074	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	6,077,449	3,224,530	0	359,989	2,492,930	-	2,492,930	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	45,051	0	0	0	45,051	-	45,051	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	92,116	0	0	0	92,116	-	92,116	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	1,279,476	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	724,549	-	-	-	-	-	-	-
Total All Programs		110,789,262	3,346,759	352,679	4,471,888	83,308,369	17,305,543	93,851,211	6,762,701



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.51 %	8.33 %
Direct Costs (34 CFR 75.567)	865,945 (B)	93,851,211 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,229,368	6,762,701
Carry Forward	405,091	1,058,078
Total Indirect Costs	5,634,459 (A)	7,820,779 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	93,851,211	
Actual Indirect Costs:		
Admin. Charges	6,762,701	
Carry Forward	405,091	
Total Indirect Costs	7,167,792	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.51 X 93,851,211	6,109,714 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,167,792 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,058,078	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.57 %	19.28 %
Direct Costs (34 CFR 75.567)	75,255,994 (B)	83,308,369 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,567,888	17,305,543
Carry Forward	1,922,536	-1,240,787
Total Indirect Costs	18,490,424 (A)	16,064,756 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	83,308,369	
Actual Indirect Costs:		
Admin. Charges	17,305,543	
Carry Forward	1,922,536	
Total Indirect Costs	19,228,079	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.57 X 83,308,369	20,468,866 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	19,228,079 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,240,787	

* 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.