



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	61,385,668	20,749	8,390	3,389,267	57,967,262	0	57,967,262	0
Support Serv-Students	2100-2199	5,791,589	1655	0	332,309	5,457,625	0	5,457,625	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,553,694	37,073	0	73,300	6,443,321	0	6,443,321	0
Educational Library Services	2220	84,921	0	0	0	84,921	0	84,921	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,679,346	16,733	0	224,579	0	1,438,034	1,438,034	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	340,104	3,590	0	0	0	336,514	0	336,514
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	21,698	0	0	0	21,698	0	21,698	0
Sup Serv-School Admin	2400-2499	10,904,034	57,246	0	30,655	10,816,133	0	10,816,133	0
Sup Serv-Business w/ Grants	2500	396,876	0	0	396,058	818	0	818	0
Sup Serv-Business w/o Grants	2500	1,058,862	288	0	207,737	0	850,837	0	850,837
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	187,437	0	0	0	0	187,437	0	187,437
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	10,605,871	214	439,575	65,710	0	10,100,372	10,100,372	0
Student Transportation Services	2700-2799	2,826,421	0	0	103,607	2,722,814	0	2,722,814	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	81,966	0	0	0	81,966	0	81,966	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,640,953	12,191	68,622	0	0	5,560,140	0	5,560,140
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	509,474	0	0	0	0	509,474	0	509,474
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	5,077,304	2,333,072	3,006	443,051	2,298,175	0	2,298,175	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	44,000	0	0	0	44,000	0	44,000	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	88,442	0	0	0	88,442	0	88,442	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	20,703,871	0	19,247,109	563,873	892,889	0	892,889	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	707,771	0	0	707,771	0	0	0	0
Total All Programs		134,690,302	2,482,811	19,766,702	6,537,917	86,920,064	18,982,808	98,458,470	7,444,402



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

7.07

92,350,744

5,773,849

751,557

6,525,406 (A)

FY 2017-2018

8.82

98,458,470

7,444,402

1,234,945

8,679,347 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

98,458,470

7,444,402

751,557

8,195,959

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.07 X 98,458,470

6,961,014

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

8,195,959

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

1,234,945



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.51 %	23.69 %
Direct Costs (34 CFR 75.567)	81,756,548 (B)	86,920,064 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,368,044	18,982,808
Carry Forward: From FY 2013-2014 Data	-418,499	1,606,205
Total Indirect Costs	15,949,545 (A)	20,589,013 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	86,920,064
Actual Indirect Costs:	
Admin. Charges	18,982,808
Carry Forward: From FY 2013-2014 Data	-418,499
Total Indirect Costs	18,564,309

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.51 X 86,920,064

16,958,104 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

18,564,309 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

1,606,205

* 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.