



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	61,318,049	24,605	0	3,548,758	57,744,686	0	57,744,686	0
Support Serv-Students	2100-2199	5,764,318	875	6,095	165,773	5,591,575	0	5,591,575	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,950,077	27,024	0	62,394	6,860,659	0	6,860,659	0
Educational Library Services	2220	43,586	0	0	0	43,586	0	43,586	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,070,653	5,314	0	171,503	0	893,836	893,836	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	820,090	7,718	0	1,000	0	811,372	0	811,372
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	70,178	0	0	0	70,178	0	70,178	0
Sup Serv-School Admin	2400-2499	10,837,286	83,756	0	1,000	10,752,530	0	10,752,530	0
Sup Serv-Business w/ Grants	2500	443,956	0	0	443,956	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,196,026	165	0	201,557	0	994,304	0	994,304
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	182,908	0	0	0	0	182,908	0	182,908
Oper & Maint of Plant Serv w/ Grants	2600	937	0	0	0	937	0	937	0
Oper & Maint of Plant Serv w/o Grants	2600	10,311,457	140	510,283	14,572	0	9,786,462	9,786,462	0
Student Transportation Services	2700-2799	2,853,336	36	0	92,764	2,760,536	0	2,760,536	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	68,413	0	0	0	68,413	0	68,413	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,751,471	13,677	91,536	0	0	5,646,258	0	5,646,258
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	454,178	0	0	0	0	454,178	0	454,178
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	5,112,922	2,283,917	139,800	502,239	2,186,966	0	2,186,966	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	70,571	522	0	0	70,049	0	70,049	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,432,737	0	1,182,687	629,865	620,185	0	620,185	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	672,093	0	0	672,093	0	0	0	0
<b>Total All Programs</b>		<b>116,425,242</b>	<b>2,447,749</b>	<b>1,930,401</b>	<b>6,507,474</b>	<b>86,770,300</b>	<b>18,769,318</b>	<b>97,450,598</b>	<b>8,089,020</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:**

- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

8.33

9.36

93,851,211

97,450,598

6,762,701

8,089,020

1,058,078

1,029,463

7,820,779 (A)

9,118,483 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

97,450,598

8,089,020

1,058,078

9,147,098

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.33 X 97,450,598

8,117,635

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

9,147,098

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

1,029,463



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.28 %	22.55 %
Direct Costs (34 CFR 75.567)	83,308,369 (B)	86,770,300 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,305,543	18,769,318
Carry Forward: From FY 2014-2015 Data	-1,240,787	799,217
Total Indirect Costs	16,064,756 (A)	19,568,535 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	86,770,300
Actual Indirect Costs:	
Admin. Charges	18,769,318
Carry Forward: From FY 2014-2015 Data	-1,240,787
Total Indirect Costs	17,528,531

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.28 X 86,770,300

16,729,314 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

17,528,531 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

799,217

\* 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.