



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - HARRISON 2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	64,779,044	30,641	40,361	3,746,422	60,961,620	0	60,961,620	0
Support Serv-Students	2100-2199	6,139,905	1202	5,995	169,145	5,963,563	0	5,963,563	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,802,612	29,193	8,095	69,444	6,695,880	0	6,695,880	0
Educational Library Services	2220	-52,183	0	0	-1	-52,182	0	-52,182	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,083,771	5,801	0	524,657	0	553,313	553,313	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	1,164,388	7,924	0	2,325	0	1,154,139	0	1,154,139
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	74,756	0	0	0	74,756	0	74,756	0
Sup Serv-School Admin	2400-2499	11,091,528	83,769	283,591	2,000	10,722,168	0	10,722,168	0
Sup Serv-Business w/ Grants	2500	304,095	0	0	304,095	0	0	0	0
Sup Serv-Business w/o Grants	2500	675,307	300	0	290,823	0	384,184	0	384,184
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	182,374	0	0	0	0	182,374	89	0
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	10,938,334	80	408,238	0	0	10,530,016	10,530,016	0
Student Transportation Services	2700-2799	3,424,217	252	51,500	97,490	3,274,975	0	3,274,975	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	63,940	0	0	0	63,940	0	63,940	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,443,858	10,949	53,178	0	0	5,379,731	0	5,379,731
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	892,563	0	0	0	0	892,563	142	0
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	4,904,891	1,914,997	59,294	718,820	2,211,780	0	2,211,780	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	87,361	279	0	0	87,082	0	87,082	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,369,601	0	667,736	609,044	1,092,821	0	1092821	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	636,578	0	0	636,578	0	0	0	0
<b>Total All Programs</b>		<b>121,006,940</b>	<b>2,085,387</b>	<b>1,577,988</b>	<b>7,170,842</b>	<b>91,096,403</b>	<b>19,076,320</b>	<b>103,254,669</b>	<b>6,918,054</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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

8.81

5.79

98,461,476

103,254,669

5,773,849

6,918,054

1,234,733

-943,949

7,008,582 (A)

5,974,105 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

103,254,669

6,918,054

1,234,733

8,152,787

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.81 X 103,254,669

9,096,736

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

8,152,787

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-943,949



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.69 %	19.95 %
Direct Costs (34 CFR 75.567)	86,923,070 (B)	91,096,403 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,368,044	19,076,320
Carry Forward: From FY 2015-2016 Data	1,605,618	-898,800
Total Indirect Costs	17,973,662 (A)	18,177,520 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	91,096,403
Actual Indirect Costs:	
Admin. Charges	19,076,320
Carry Forward: From FY 2015-2016 Data	1,605,618
Total Indirect Costs	20,681,938

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.69 X 91,096,403

21,580,738 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

20,681,938 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-898,800

\* 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.