



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - Harrison 2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	69,545,259	36,529	157,293	3,828,558	65,522,879	0	65,522,879	0
Support Serv-Students	2100-2199	7,915,820	540	0	570,567	7,344,713	0	7,344,713	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,214,628	35,912	0	84,616	7,094,100	0	7,094,100	0
Educational Library Services	2220	27,442	0	0	0	27,442	0	27,442	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	981,689	8,533	0	303,449	0	669,707	669,707	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	1,052,531	14,152	0	0	0	1,038,379	0	1,038,379
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	77,267	0	0	0	77,267	0	77,267	0
Sup Serv-School Admin	2400-2499	12,192,180	89,827	7,994	4,000	12,090,359	0	12,090,359	0
Sup Serv-Business w/ Grants	2500	448,384	0	0	448,384	0	0	0	0
Sup Serv-Business w/o Grants	2500	944,505	325	25,296	334,296	0	584,588	0	584,588
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	186,850	0	0	0	0	186,850	186,850	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	11,514,232	160	692,362	0	0	10,821,710	10,821,710	0
Student Transportation Services	2700-2799	3,453,863	618	78,323	90,884	3,284,038	0	3,284,038	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,042,781	16,403	67,730	0	0	5,958,648	0	5,958,648
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	323,780	0	0	0	0	323,780	323,780	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	5,354,040	2,258,334	144,760	702,592	2,248,354	0	2,248,354	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	100,400	121	0	11,068	89,211	0	89,211	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,862,101	0	982,742	795,064	1,084,295	0	1,084,295	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	607,058	0	0	607,058	0	0	0	0
Total All Programs		130,844,810	2,461,454	2,156,500	7,780,536	98,862,658	19,583,662	110,864,705	7,581,615



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.36	5.25
Direct Costs (34 CFR 75.567)	97,450,598	110,864,705
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,762,701	7,581,615
Carry Forward: From FY 2016-2017 Data	1,029,463	-1,765,858
Total Indirect Costs	7,792,164 (A)	5,815,757 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	110,864,705	
Actual Indirect Costs:		
Admin. Charges	7,581,615	
Carry Forward: From FY 2016-2017 Data	1,029,463	
Total Indirect Costs	8,611,078	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.36 X 110,864,705	10,376,936	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	8,611,078	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,765,858	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.55 %	17.88 %
Direct Costs (34 CFR 75.567)	86,770,300 (B)	98,862,658 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,305,543	19,583,662
Carry Forward: From FY 2016-2017 Data	799,217	-1,910,650
Total Indirect Costs	18,104,760 (A)	17,673,012 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	98,862,658	
Actual Indirect Costs:		
Admin. Charges	19,583,662	
Carry Forward: From FY 2016-2017 Data	799,217	
Total Indirect Costs	20,382,879	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.55 X 98,862,658	22,293,529 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	20,382,879 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,910,650	

* 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.