



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980 - Harrison 2

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	71,794,375	23,857	65,449	3,539,134	68,165,935	0	68,165,935	0		
Support Serv-Students	2100-2199	10,829,440	429	1,500	2,372,854	8,454,657	0	8,454,657	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	8,228,312	23,560	0	125,209	8,079,543	0	8,079,543	0		
Educational Library Services	2220	25,139	0	0	0	25,139	0	25,139	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,066,967	7,096	0	312,663	0	747,208	747,208	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	949,807	14,818	0	400	0	934,589	0	934,589		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	84,110	0	0	0	84,110	0	84,110	0		
Sup Serv-School Admin	2400-2499	12,339,500	81,033	8,901	4,000	12,245,566	0	12,245,566	0		
Sup Serv-Business w/ Grants	2500	389,840	0	0	358,345	31,495	0	31,495	0		
Sup Serv-Business w/o Grants	2500	782,185	0	0	214,308	0	567,877	0	567,877		
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	191,600	0	0	0	0	191,600	191,600	0		
Oper & Maint of Plant Serv w/ Grants	2600	414,482	0	0	0	414,482	0	414,482	0		
Oper & Maint of Plant Serv w/o Grants	2600	11,308,875	227	483,829	0	0	10,824,819	10,824,819	0		
Student Transportation Services	2700-2799	3,612,606	952	194,868	93,158	3,323,628	0	3,323,628	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	139,018	0	0	0	139,018	0	139,018	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,164,389	4,687	18,566	0	0	6,141,136	0	6,141,136		
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	359,312	0	0	0	0	359,312	359,312	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	55,630	0	0	0	0	55,630	0	55,630		
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	5,449,694	2,013,348	212,243	667,467	2,556,636	0	2,556,636	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	92,601	221	0	4,353	88,027	0	88,027	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,308,152	0	1,515,929	843,408	948,815	0	948,815	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	769,911	0	0	769,911	0	0	0	0		
Total All Programs		138,355,945	2,170,228	2,501,285	9,305,210	104,557,051	19,822,171	116,679,990	7,699,232		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.79	6.60
Direct Costs (34 CFR 75.567)	103,254,669	116,679,990
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,773,849	7,699,232
Carry Forward: From FY 2017-2018 Data	-943,949	-488
Total Indirect Costs	4,829,900 (A)	7,698,744 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	116,679,990	
Actual Indirect Costs:		
Admin. Charges	7,699,232	
Carry Forward: From FY 2017-2018 Data	-943,949	
Total Indirect Costs	6,755,283	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.79 X 116,679,990	6,755,771	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	6,755,283	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-488	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.95 %	17.11 %
Direct Costs (34 CFR 75.567)	91,096,403 (B)	104,557,051 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,368,044	19,822,171
Carry Forward: From FY 2017-2018 Data	-898,800	-1,935,761
Total Indirect Costs	15,469,244 (A)	17,886,410 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	104,557,051	
Actual Indirect Costs:		
Admin. Charges	19,822,171	
Carry Forward: From FY 2017-2018 Data	-898,800	
Total Indirect Costs	18,923,371	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.95 X 104,557,051	20,859,132 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	18,923,371 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,935,761	

* 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.