



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2670 - HOLLY RE-3

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,712,787	84	94,371	150,119	1,468,214	-	1,468,214	-		
Support Serv-Students	2100-2199	65,464	0	0	6	65,458	-	65,458	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,837	0	0	-2,593	7,430	-	7,430	-		
Educational Library Services	2220	20,159	0	0	0	20,159	-	20,159	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	140,384	0	0	4,969	-	135,415	135,415	-		
Support Serv-School Admin	2400-2499	184,845	0	0	393	184,452	-	184,452	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	58,177	0	0	0	-	58,177	-	58,177		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	288,607	0	0	3,321	-	285,286	285,286	-		
Student Transportation Services	2700-2799	150,429	0	0	1,783	148,646	-	148,646	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	18,805	0	0	0	-	18,805	-	18,805		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	2,083	0	0	0	2,083	-	2,083	-		
Food Services Operations	3100	122,818	59,291	1,924	0	61,603	-	61,603	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	11,538	0	0	0	11,538	-	11,538	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	20,642	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,801,575				1,969,582	497,683	2,390,284	76,982		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.66 %	3.44 %
Direct Costs (34 CFR 75.567)	2,449,510 (B)	2,390,284 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	74,047	76,982
Carry Forward	15,645	5,142
Total Indirect Costs	89,692 (A)	82,124 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,390,284	
Actual Indirect Costs:		
Admin. Charges	76,982	
Carry Forward	15,645	
Total Indirect Costs	92,627	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.66 X 2,390,284	87,484 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	92,627 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	5,142	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	27.16 %	24.68 %
Direct Costs (34 CFR 75.567)	2,004,609 (B)	1,969,582 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	518,948	497,683
Carry Forward	25,589	-11,667
Total Indirect Costs	544,537 (A)	486,016 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	1,969,582	
Actual Indirect Costs:		
Admin. Charges	497,683	
Carry Forward	25,589	
Total Indirect Costs	523,272	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.16 X 1,969,582	534,939 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	523,272 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-11,667	

* 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.