



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2620 - HOLYOKE RE-1J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	3,616,609	0	110,253	166,219	3,340,136	-	3,340,136	-	-	
Support Serv-Students	2100-2199	107,953	0	0	0	107,953	-	107,953	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	20,370	0	0	0	20,370	-	20,370	-	-	
Educational Library Services	2220	48,073	0	0	0	48,073	-	48,073	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	261,946	0	0	522	-	261,424	261,424	-	-	
Support Serv-School Admin	2400-2499	246,274	0	0	144	246,129	-	246,129	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	125,824	0	0	4,461	-	121,364	-	121,364	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	613,278	0	39,876	117	-	573,285	573,285	-	-	
Student Transportation Services	2700-2799	255,260	0	0	0	255,260	-	255,260	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	137,057	0	0	0	-	137,057	-	137,057	-	
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	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	212,551	95,308	3,039	609	113,595	-	113,595	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	21,215	-	-	-	-	-	-	-	-	
Debt Service	5100	210,443	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>5,876,852</b>				<b>4,131,516</b>	<b>1,093,130</b>	<b>4,966,225</b>	<b>258,421</b>		



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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.05 %	5.30 %
Direct Costs (34 CFR 75.567)	4,747,047 (B)	4,966,225 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	240,158	258,421
Carry Forward	47,055	5,019
Total Indirect Costs	287,213 (A)	263,439 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	4,966,225	
Actual Indirect Costs:		
Admin. Charges	258,421	
Carry Forward	47,055	
Total Indirect Costs	305,476	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.05 X           4,966,225	300,457 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	305,476 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,019	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.54 %	26.53 %
Direct Costs (34 CFR 75.567)	3,949,088 (B)	4,131,516 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,038,117	1,093,130
Carry Forward	88,924	2,919
Total Indirect Costs	1,127,041 (A)	1,096,048 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	4,131,516	
Actual Indirect Costs:		
Admin. Charges	1,093,130	
Carry Forward	88,924	
Total Indirect Costs	1,182,054	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.54 X 4,131,516	1,179,135 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,182,054 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	2,919	

\* 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.