



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2670 - HOLLY RE-3

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	1,785,918	45	40,336	174,661	1,570,876	-	1,570,876	-	-	
Support Serv-Students	2100-2199	94,841	0	0	0	94,841	-	94,841	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	809	0	0	-136	945	-	945	-	-	
Educational Library Services	2220	31,789	0	0	0	31,789	-	31,789	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	147,907	0	0	6,069	-	141,838	141,838	-	-	
Support Serv-School Admin	2400-2499	199,552	0	0	792	198,759	-	198,759	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	54,235	0	0	0	-	54,235	-	54,235	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	341,001	0	5,584	345	-	335,072	335,072	-	-	
Student Transportation Services	2700-2799	157,870	0	0	1,416	156,454	-	156,454	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	19,417	0	0	0	-	19,417	-	19,417	-	
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	158,165	68,332	7,946	0	81,887	-	81,887	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	30,269	0	0	0	30,269	-	30,269	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	74,052	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		3,095,825				2,165,821	550,562	2,642,731	73,652		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.65 %	2.36 %
Direct Costs (34 CFR 75.567)	2,430,374 (B)	2,642,731 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	77,138	73,652
Carry Forward	11,557	-11,251
Total Indirect Costs	88,695 (A)	62,401 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,642,731	
Actual Indirect Costs:		
Admin. Charges	73,652	
Carry Forward	11,557	
Total Indirect Costs	85,209	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.65 X 2,642,731	96,460 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	85,209 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-11,251	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	29.32 %	22.89 %
Direct Costs (34 CFR 75.567)	1,961,956 (B)	2,165,821 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	545,555	550,562
Carry Forward	29,756	-54,701
Total Indirect Costs	575,311 (A)	495,861 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,165,821	
Actual Indirect Costs:		
Admin. Charges	550,562	
Carry Forward	29,756	
Total Indirect Costs	580,318	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.32 X 2,165,821	635,019 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	580,318 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-54,701	

* 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.