



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2620 - HOLYOKE RE-1J

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	3,789,339	0	79,433	332,371	3,377,536	-	3,377,536	-	
Support Serv-Students	2100-2199	107,264	0	0	0	107,264	-	107,264	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	24,090	0	0	0	24,090	-	24,090	-	
Educational Library Services	2220	45,872	0	0	1,779	44,093	-	44,093	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	48,475	0	0	17,899	-	30,576	30,576	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	220,149	0	0	377	-	219,772	-	219,772	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	255,182	0	0	1,041	254,141	-	254,141	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	130,352	0	0	4,638	-	125,714	-	125,714	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	613,061	0	44	0	-	613,017	613,017	-	
Student Transportation Services	2700-2799	247,004	0	0	0	247,004	-	247,004	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	166,806	0	0	0	-	166,806	-	166,806	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	359,689	0	0	359,689	0	-	0	-	
Food Services Operations	3100	220,749	101,265	0	1,023	118,461	-	118,461	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	210,443	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>6,438,474</b>	<b>101,265</b>	<b>79,477</b>	<b>718,816</b>	<b>4,172,588</b>	<b>1,155,885</b>	<b>4,816,181</b>	<b>512,293</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)
  - 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, 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:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.89 %	10.50 %
Direct Costs (34 CFR 75.567)	48,809 (B)	4,816,181 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	249,163	512,293
Carry Forward	38,383	267,003
Total Indirect Costs	287,546 (A)	779,295 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,816,181	
Actual Indirect Costs:		
Admin. Charges	512,293	
Carry Forward	38,383	
Total Indirect Costs	550,676	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.89 X 4,816,181	283,673 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	550,676 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	267,003	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.99 %	29.27 %
Direct Costs (34 CFR 75.567)	4,069,651 (B)	4,172,588 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,060,385	1,155,885
Carry Forward	119,330	65,582
Total Indirect Costs	1,179,715 (A)	1,221,467 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	4,172,588	
Actual Indirect Costs:		
Admin. Charges	1,155,885	
Carry Forward	119,330	
Total Indirect Costs	1,275,215	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.99 X 4,172,588	1,209,633 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,275,215 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	65,582	

\* 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.