



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2670 - HOLLY RE-3

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	1,824,056	0	15,546	171,515	1,636,995	-	1,636,995	-	
Support Serv-Students	2100-2199	130,568	0	0	5,659	124,908	-	124,908	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,205	0	0	344	861	-	861	-	
Educational Library Services	2220	27,028	0	0	0	27,028	-	27,028	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	136,269	0	0	7,228	-	129,041	129,041	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	12,613	0	0	0	-	12,613	-	12,613	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	188,088	0	575	291	187,222	-	187,222	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	64,756	0	0	2,956	-	61,800	-	61,800	
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	444,594	0	45,250	4,285	-	395,059	395,059	-	
Student Transportation Services	2700-2799	265,993	0	111,250	1,587	153,156	-	153,156	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	19,844	0	0	0	-	19,844	-	19,844	
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	-	-	-	-	-	-	-	-	
Food Services Operations	3100	141,505	63,076	0	0	78,429	-	78,429	-	
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	37,098	0	0	0	37,098	-	37,098	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	3,250	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		3,296,868	63,076	172,621	193,865	2,245,698	618,358	2,769,799	94,257



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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)
- 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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.44 %	3.55 %
Direct Costs (34 CFR 75.567)	23,903 (B)	2,769,799 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	76,982	94,257
Carry Forward	5,142	4,118
Total Indirect Costs	82,124 (A)	98,375 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,769,799	
Actual Indirect Costs:		
Admin. Charges	94,257	
Carry Forward	5,142	
Total Indirect Costs	99,399	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.44 X 2,769,799	95,281 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	99,399 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	4,118	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.68 %	29.87 %
Direct Costs (34 CFR 75.567)	1,969,582 (B)	2,245,698 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	497,683	618,358
Carry Forward	-11,667	52,452
Total Indirect Costs	486,016 (A)	670,810 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	2,245,698	
Actual Indirect Costs:		
Admin. Charges	618,358	
Carry Forward	-11,667	
Total Indirect Costs	606,691	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.68 X 2,245,698	554,238 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	606,691 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	52,452	

* 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.