



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2620 - HOLYOKE RE-1J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

| Programs | Code | Total Costs | | | | Excluded and/or Unallowed Costs | | Used by Unrestricted Rate | | Used by Restricted Rate | |
|--|----------------------|-----------------------|----------------|----------------|------------------------------|---------------------------------|------------------|---------------------------|------------------|-------------------------|--|
| | | Applicable Costs A | Food B | Capital C | Other Expenses/ Uses D | Direct Cost | Indirect Cost | Direct Cost | Indirect Cost | | |
| Instruction | 0010-2099 | 4,289,814 | 0 | 299,261 | 270,798 | 3,719,755 | 0 | 3,719,755 | 0 | | |
| Support Serv-Students | 2100-2199 | 114,922 | 0 | 0 | 21,445 | 93,477 | 0 | 93,477 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 28,907 | 0 | 0 | 0 | 28,907 | 0 | 28,907 | 0 | | |
| Educational Library Services | 2220 | 45,544 | 0 | 0 | 2,327 | 43,217 | 0 | 43,217 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 266,011 | 0 | 0 | 20,545 | 0 | 245,466 | 245,466 | 0 | | |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 22,128 | 0 | 0 | 0 | 0 | 22,128 | 0 | 22,128 | | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 278,574 | 0 | 0 | 0 | 278,574 | 0 | 278,574 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 138,517 | 0 | 0 | 4,814 | 0 | 133,703 | 0 | 133,703 | | |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants | 2501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 636,491 | 0 | 0 | 0 | 0 | 636,491 | 636,491 | 0 | | |
| Student Transportation Services | 2700-2799 | 256,328 | 0 | 0 | 0 | 256,328 | 0 | 256,328 | 0 | | |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 268,083 | 0 | 0 | 0 | 0 | 268,083 | 0 | 268,083 | | |
| Sup Serv Central: Cabinet Level w Grants | 2801 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv Central: Cabinet Level w/o Grants | 2801 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Planning/Evaluation | 2810-2814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Sup Services w Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Sup Services w/o Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Non-Instructional Services | 3000-3099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Food Services Operations | 3100 | 235,956 | 100,593 | 2,100 | 783 | 132,480 | 0 | 132,480 | 0 | | |
| Enterprise Operations | 3200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Enterprise Instructional | 3210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Enterprise Non-Instructional | 3220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Community Services | 3300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Education for Adults | 3400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Facil Acquisition & Construction Svcs | 4000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Debt Service | 5100 | 210,443 | 0 | 0 | 210,443 | 0 | 0 | 0 | 0 | | |
| Total All Programs | | 6,791,718 | 100,593 | 301,361 | 531,155 | 4,552,738 | 1,305,871 | 5,434,695 | 423,914 | | |



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)
 - 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)
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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

5.3

10.39

4,966,225

5,434,695

258,421

423,914

5,019

140,894

263,440 (A)

564,808 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

5,434,695

423,914

5,019

428,933

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.3 X 5,434,695

288,039

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

428,933

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

140,894



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

| | FY 2015-2016 | FY 2017-2018 |
|---|---------------|---------------|
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 26.53 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 4,131,516 (B) | 4,552,738 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 1,093,130 | 1,305,871 |
| Carry Forward: From FY 2013-2014 Data | 2,919 | 100,949 |
| Total Indirect Costs | 1,096,049 (A) | 1,406,820 (A) |

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

| | |
|---------------------------------------|-----------|
| Actual Direct Costs | 4,552,738 |
| Actual Indirect Costs: | |
| Admin. Charges | 1,305,871 |
| Carry Forward: From FY 2013-2014 Data | 2,919 |
| Total Indirect Costs | 1,308,790 |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.53 X 4,552,738

1,207,841 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,308,790 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

100,949

* 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.