



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3120 - GREELEY 6

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	108,217,432	0	1,202,834	1,738,905	105,275,692	-	105,275,692	-
Support Serv-Students	2100-2199	9,618,674	0	268,364	197,228	9,153,082	-	9,153,082	-
Support Serv-Inst Staff	2200-2219, 2221-2299	10,777,561	0	124,229	4,282	10,649,049	-	10,649,049	-
Educational Library Services	2220	194,125	0	712	0	193,414	-	193,414	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	556,280	0	0	209,900	-	346,380	346,380	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,183,663	0	3,062	0	-	1,180,601	-	1,180,601
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	12,359,081	0	1,618	459,410	11,898,053	-	11,898,053	-
Support Serv-Business w/ Grants	2500	140,911	0	0	0	140,911	-	140,911	-
Support Serv-Business w/o Grants	2500	3,164,958	0	14,032	257,661	-	2,893,265	-	2,893,265
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	18,461,242	0	324,774	780	-	18,135,688	18,135,688	-
Student Transportation Services	2700-2799	5,065,126	0	313,540	2,924	4,748,662	-	4,748,662	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,655,450	0	239,291	362,635	-	9,053,524	-	9,053,524
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	135,328	0	49,989	0	85,339	-	85,339	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	9,052,164	4,373,045	258,878	2,267	4,417,975	-	4,417,975	-
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	20,883	0	0	0	20,883	-	20,883	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	951,629	-	-	-	-	-	-	-
Other Uses	5000	40,298	-	-	-	-	-	-	-
Debt Service	5100	18,385,478	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>207,980,283</b>	<b>4,373,045</b>	<b>2,801,321</b>	<b>3,235,993</b>	<b>146,583,061</b>	<b>31,609,459</b>	<b>165,065,129</b>	<b>13,127,390</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)	5.06 %	10.17 %
Direct Costs (34 CFR 75.567)	1,511,306 (B)	165,065,129 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,762,067	13,127,390
Carry Forward	-1,113,607	3,661,488
Total Indirect Costs	7,648,460 (A)	16,788,878 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	165,065,129	
Actual Indirect Costs:		
Admin. Charges	13,127,390	
Carry Forward	-1,113,607	
Total Indirect Costs	12,013,783	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.06 X 165,065,129	8,352,296 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	12,013,783 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	3,661,488	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.25 %	24.85 %
Direct Costs (34 CFR 75.567)	135,177,471 (B)	146,583,061 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,715,244	31,609,459
Carry Forward	-45,685	4,812,365
Total Indirect Costs	24,669,559 (A)	36,421,824 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	146,583,061	
Actual Indirect Costs:		
Admin. Charges	31,609,459	
Carry Forward	-45,685	
Total Indirect Costs	31,563,774	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.25 X 146,583,061	26,751,409 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	31,563,774 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	4,812,365	

\* 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.