



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120 - GREELEY 6

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	115,196,500	0	2,048,305	1,914,256	111,233,939	0	111,233,939	0		
Support Serv-Students	2100-2199	9,960,660	0	238,615	475,189	9,246,856	0	9,246,856	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,317,430	0	43,266	1,600	11,272,564	0	11,272,564	0		
Educational Library Services	2220	222,792	0	0	0	222,792	0	222,792	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,232,941	0	0	41,380	0	1,191,561	1,191,561	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	486,033	0	0	0	0	486,033	0	486,033		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	12,871,284	0	2,695	382,424	12,486,165	0	12,486,165	0		
Sup Serv-Business w/ Grants	2500	45,000	0	0	0	45,000	0	45,000	0		
Sup Serv-Business w/o Grants	2500	3,370,503	0	39,629	476,441	0	2,854,433	0	2,854,433		
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	18,887,349	0	359,355	39,228	0	18,488,766	18,488,766	0		
Student Transportation Services	2700-2799	4,804,624	0	165,005	2,772	4,636,847	0	4,636,847	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	9,978,617	0	207,077	318,109	0	9,453,431	0	9,453,431		
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	86,576	0	0	21,280	0	65,296	0	65,296		
Volunteer Services	2910	1,330	0	0	0	1330	0	1330	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	9,656,661	4,471,585	280,888	2,161	4,902,027	0	4,902,027	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	19,423	0	0	0	19,423	0	19,423	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	1,318,434	0	155,500	1,286,434	-123,500	0	-123500	0		
Other Uses	5000	79,950	0	0	79,950	0	0	0	0		
Debt Service	5100	4,212,165	0	195,565	3,982,870	33730	0	33730	0		
<b>Total All Programs</b>		<b>203,748,272</b>	<b>4,471,585</b>	<b>3,735,900</b>	<b>9,024,094</b>	<b>153,977,173</b>	<b>32,539,520</b>	<b>173,657,500</b>	<b>12,859,193</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)
- 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

6.41

8.76

158,385,808

173,657,500

9,529,982

12,859,193

619,263

2,347,010

10,149,245 (A)

15,206,203 (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

173,657,500

12,859,193

619,263

13,478,456

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.41 X 173,657,500

11,131,446

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

13,478,456

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

2,347,010



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2015-2016	FY 2017-2018
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20.19 %

23.31 %

Direct Costs (34 CFR 75.567)

141,289,695 (B)

153,977,173 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

26,626,095

32,539,520

Carry Forward: From FY 2013-2014 Data

1,898,820

3,350,349

Total Indirect Costs

28,524,915 (A)

35,889,869 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

153,977,173

Actual Indirect Costs:

Admin. Charges

32,539,520

Carry Forward: From FY 2013-2014 Data

1,898,820

Total Indirect Costs

34,438,340

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.19 X 153,977,173

31,087,991 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

34,438,340 (F)

Under or (Over) Recovery (E - F)

3,350,349

(For use in FY 2017-2018)

\* 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.