



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120 - GREELEY 6

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	116,484,049	0	936,074	1,937,427	113,610,548	0	113,610,548	0		
Support Serv-Students	2100-2199	11,682,813	0	301,157	1,010,821	10,370,835	0	10,370,835	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,731,149	0	41,220	30,504	10,659,425	0	10,659,425	0		
Educational Library Services	2220	207,425	0	0	0	207,425	0	207,425	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	294,667	0	0	100	0	294,567	294,567	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	1,413,128	0	816	350	0	1,411,962	0	1,411,962		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	14,148,509	0	3,695	824,900	13,319,914	0	13,319,914	0		
Sup Serv-Business w/ Grants	2500	42,700	0	0	0	42,700	0	42,700	0		
Sup Serv-Business w/o Grants	2500	3,511,325	0	57,125	530,859	0	2,923,341	0	2,923,341		
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	18,984,332	0	284,008	93,722	0	18,606,602	18,606,602	0		
Student Transportation Services	2700-2799	5,535,946	0	364,178	3,790	5,167,978	0	5,167,978	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	9,609,865	0	444,695	159,540	0	9,005,630	0	9,005,630		
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	248,648	0	0	178,711	0	69,937	0	69,937		
Volunteer Services	2910	652	0	0	0	652	0	652	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	10,022,998	4,707,124	190,608	2,706	5,122,560	0	5,122,560	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	48,637	0	0	0	48,637	0	48,637	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	14,025,946	0	12,634,857	1,391,089	0	0	0	0		
Other Uses	5000	122,386	0	0	122,386	0	0	0	0		
Debt Service	5100	6,351,254	0	635,517	5,372,099	343638	0	343638	0		
<b>Total All Programs</b>		<b>223,466,429</b>	<b>4,707,124</b>	<b>15,893,950</b>	<b>11,659,004</b>	<b>158,894,312</b>	<b>32,312,039</b>	<b>177,795,481</b>	<b>13,410,870</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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.17	6.98
Direct Costs (34 CFR 75.567)	165,065,129	177,795,481
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,127,390	13,410,870
Carry Forward: From FY 2014-2015 Data	3,661,488	-1,009,442
Total Indirect Costs	16,788,878 (A)	12,401,428 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	177,795,481
Actual Indirect Costs:	
Admin. Charges	13,410,870
Carry Forward: From FY 2014-2015 Data	3,661,488
Total Indirect Costs	17,072,358

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.17 X 177,795,481

18,081,800

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

17,072,358

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-1,009,442



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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24.85 %

18.85 %

Direct Costs (34 CFR 75.567)

146,583,061 (B)

158,894,312 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

31,609,459

32,312,039

Carry Forward: From FY 2014-2015 Data

4,812,365

-2,360,833

Total Indirect Costs

36,421,824 (A)

29,951,206 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

158,894,312

Actual Indirect Costs:

Admin. Charges

32,312,039

Carry Forward: From FY 2014-2015 Data

4,812,365

Total Indirect Costs

37,124,404

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.85 X 158,894,312

39,485,237 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

37,124,404 (F)

Under or (Over) Recovery (E - F)

-2,360,833

(For use in FY 2018-2019)

\* 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.