



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120 - GREELEY 6

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	125,940,442	0	2,094,793	1,892,655	121,952,994	0	121,952,994	0		
Support Serv-Students	2100-2199	13,104,226	0	360,105	507,271	12,236,850	0	12,236,850	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,342,981	0	337,680	57,255	10,948,046	0	10,948,046	0		
Educational Library Services	2220	91,326	0	0	0	91,326	0	91,326	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	121,286	0	0	0	0	121,286	121,286	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	1,538,099	0	1,449	0	0	1,536,650	0	1,536,650		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	14,711,897	0	682	627,662	14,083,553	0	14,083,553	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	4,443,592	0	54,992	627,800	0	3,760,800	0	3,760,800		
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	89	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	24,571,114	0	537,666	200	0	24,033,248	24,033,248	0		
Student Transportation Services	2700-2799	4,859,842	0	51,950	0	4,807,892	0	4,807,892	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	12,676,790	0	971,754	161,729	0	11,543,307	0	11,543,307		
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	142	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	243,231	0	0	44,730	0	198,501	0	198,501		
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	10,435,154	4,456,213	36,724	-215	5,942,432	0	5,942,432	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	106,225	0	0	0	106,225	0	106,225	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	19,001,585	0	17,607,692	1,345,189	48,704	0	48704	0		
Other Uses	5000	116,750	0	0	116,750	0	0	0	0		
Debt Service	5100	16,763,041	0	0	16,763,041	0	0	0	0		
Total All Programs		260,110,281	4,456,213	22,055,487	22,144,067	170,260,722	41,193,792	194,415,256	17,039,258		



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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)
 - 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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.76	9.98
Direct Costs (34 CFR 75.567)	173,657,500	194,415,256
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,859,193	17,039,258
Carry Forward: From FY 2015-2016 Data	2,347,010	2,355,492
Total Indirect Costs	15,206,203 (A)	19,394,750 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	194,415,256
Actual Indirect Costs:	
Admin. Charges	17,039,258
Carry Forward: From FY 2015-2016 Data	2,347,010
Total Indirect Costs	19,386,268

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.76 X 194,415,256

17,030,776

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

19,386,268

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,355,492



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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23.31 %

27.05 %

Direct Costs (34 CFR 75.567)

153,977,173 (B)

170,260,722 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

32,539,520

41,193,792

Carry Forward: From FY 2015-2016 Data

3,350,349

4,856,367

Total Indirect Costs

35,889,869 (A)

46,050,159 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

170,260,722

Actual Indirect Costs:

Admin. Charges

41,193,792

Carry Forward: From FY 2015-2016 Data

3,350,349

Total Indirect Costs

44,544,141

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.31 X 170,260,722

39,687,774 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

44,544,141 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

4,856,367

* 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.