



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120 - Greeley 6

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	120,182,795	0	182,216	2,132,932	117,867,647	0	117,867,647	0
Support Serv-Students	2100-2199	28,626,168	0	1,725,421	532,477	26,368,270	0	26,368,270	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,035,573	0	210,492	298,430	12,526,651	0	12,526,651	0
Educational Library Services	2220	255,637	0	0	23,486	232,151	0	232,151	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	421,019	0	5,120	100	0	415,799	415,799	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	1,570,708	0	0	0	0	1,570,708	0	1,570,708
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	16,810,392	0	217	793,487	16,016,688	0	16,016,688	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	4,462,289	0	53,001	705,894	0	3,703,394	0	3,703,394
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	24,484,301	0	2,248,003	51,719	0	22,184,579	22,184,579	0
Student Transportation Services	2700-2799	6,491,306	0	848,131	23,735	5,619,440	0	5,619,440	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	15,496,205	0	2,460,322	46,856	0	12,989,027	0	12,989,027
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	256,285	0	0	56,900	0	199,385	0	199,385
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	10,208,584	4,095,082	3,252	973	6,109,277	0	6,109,277	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	150,012	0	0	0	150,012	0	150,012	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	10,540,996	0	8,907,011	1,541,969	92,016	0	92,016	0
Other Uses	5000	117,045	0	0	117,045	0	0	0	0
Debt Service	5100	15,295,984	0	0	15,295,984	0	0	0	0
Total All Programs		268,447,999	4,095,082	16,643,186	21,621,987	185,024,852	41,062,892	207,625,230	18,462,514



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.98	10.32
Direct Costs (34 CFR 75.567)	177,795,481	207,625,230
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,127,390	18,462,514
Carry Forward: From FY 2016-2017 Data	-1,009,442	2,960,831
Total Indirect Costs	12,117,948 (A)	21,423,345 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	207,625,230	
Actual Indirect Costs:		
Admin. Charges	18,462,514	
Carry Forward: From FY 2016-2017 Data	-1,009,442	
Total Indirect Costs	17,453,072	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.98 X 207,625,230	14,492,241	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	17,453,072	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,960,831	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.85 %	24.26 %
Direct Costs (34 CFR 75.567)	158,894,312 (B)	185,024,852 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,609,459	41,062,892
Carry Forward: From FY 2016-2017 Data	-2,360,833	3,824,874
Total Indirect Costs	29,248,626 (A)	44,887,766 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	185,024,852	
Actual Indirect Costs:		
Admin. Charges	41,062,892	
Carry Forward: From FY 2016-2017 Data	-2,360,833	
Total Indirect Costs	38,702,059	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.85 X 185,024,852	34,877,185 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	38,702,059 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	3,824,874	

* 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.