



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120 - Greeley 6

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	124,734,455	0	369,041	2,623,876	121,741,538	0	121,741,538	0
Support Serv-Students	2100-2199	31,122,856	0	1,123,735	656,492	29,342,629	0	29,342,629	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,488,980	0	99,245	269,736	13,119,999	0	13,119,999	0
Educational Library Services	2220	257,765	0	0	21,471	236,294	0	236,294	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	628,940	0	0	200	0	628,740	628,740	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	267,446	0	0	0	267,446	0	267,446	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,564,282	0	0	5,000	0	1,559,282	0	1,559,282
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	16,569,276	0	0	1,040,606	15,528,670	0	15,528,670	0
Sup Serv-Business w/ Grants	2500	100,234	0	0	0	100,234	0	100,234	0
Sup Serv-Business w/o Grants	2500	4,749,494	0	52,581	790,405	0	3,906,508	0	3,906,508
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	115,508	0	17,547	0	97,961	0	97,961	0
Oper & Maint of Plant Serv w/o Grants	2600	27,101,535	0	913,854	8,005	0	26,179,676	26,179,676	0
Student Transportation Services	2700-2799	7,009,762	0	1,059,430	11,899	5,938,433	0	5,938,433	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	794,788	0	595,253	0	199,535	0	199,535	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,792,833	0	1,956,264	209,817	0	13,626,752	0	13,626,752
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	103,524	0	0	24,198	0	79,326	0	79,326
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	9,694,496	2,992,795	69,547	1,677	6,630,477	0	6,630,477	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	169,653	0	0	0	169,653	0	169,653	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,642,548	0	5,979,627	1,456,712	206,209	0	206,209	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,642,253	0	0	6,067,107	575,146	0	575,146	0
Total All Programs		268,550,628	2,992,795	12,236,124	13,187,201	194,154,224	45,980,284	220,962,640	19,171,868



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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.98	8.44
Direct Costs (34 CFR 75.567)	194,415,256	220,962,640
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,859,193	19,171,868
Carry Forward: From FY 2017-2018 Data	2,355,492	-524,711
Total Indirect Costs	15,214,685 (A)	18,647,157 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	220,962,640	
Actual Indirect Costs:		
Admin. Charges	19,171,868	
Carry Forward: From FY 2017-2018 Data	2,355,492	
Total Indirect Costs	21,527,360	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.98 X 220,962,640	22,052,071	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	21,527,360	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-524,711	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	27.05 %	22.82 %
Direct Costs (34 CFR 75.567)	170,260,722 (B)	194,154,224 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,539,520	45,980,284
Carry Forward: From FY 2017-2018 Data	4,856,367	-1,682,067
Total Indirect Costs	37,395,887 (A)	44,298,217 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	194,154,224	
Actual Indirect Costs:		
Admin. Charges	45,980,284	
Carry Forward: From FY 2017-2018 Data	4,856,367	
Total Indirect Costs	50,836,651	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.05 X 194,154,224	52,518,718 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	50,836,651 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,682,067	

* 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.