



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - WINDSOR RE-4

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	21,288,479	0	910	1,200,212	20,087,356	-	20,087,356	-		
Support Serv-Students	2100-2199	2,125,199	0	0	0	2,125,199	-	2,125,199	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	797,671	0	0	0	797,671	-	797,671	-		
Educational Library Services	2220	588,469	0	0	0	588,469	-	588,469	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	575,400	0	0	0	-	575,400	575,400	-		
Support Serv-School Admin	2400-2499	2,565,095	0	0	0	2,565,095	-	2,565,095	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	549,553	0	28,214	0	-	521,339	-	521,339		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	4,188,863	0	0	7,067	-	4,181,796	4,181,796	-		
Student Transportation Services	2700-2799	1,023,847	0	73,500	0	950,347	-	950,347	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	551,485	0	0	24,683	-	526,802	-	526,802		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	11,500	0	0	11,500	-	0	-	0		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	1,231,982	528,411	25,711	0	677,860	-	677,860	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	167	0	0	0	167	-	167	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	129,865	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	624,680	-	-	-	-	-	-	-		
Total All Programs		36,252,256				27,792,165	5,805,338	32,549,361	1,048,141		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.94 %	1.59 %
Direct Costs (34 CFR 75.567)	31,766,811 (B)	32,549,361 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,556,172	1,048,141
Carry Forward	-621,694	-530,504
Total Indirect Costs	934,478 (A)	517,637 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	32,549,361	
Actual Indirect Costs:		
Admin. Charges	1,048,141	
Carry Forward	-621,694	
Total Indirect Costs	426,447	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.94 X 32,549,361	956,951 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	426,447 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-530,504	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	26.63 %	16.15 %
Direct Costs (34 CFR 75.567)	26,534,109 (B)	27,792,165 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,788,874	5,805,338
Carry Forward	277,630	-1,318,086
Total Indirect Costs	7,066,504 (A)	4,487,252 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	27,792,165	
Actual Indirect Costs:		
Admin. Charges	5,805,338	
Carry Forward	277,630	
Total Indirect Costs	6,082,968	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.63 X 27,792,165	7,401,053 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,082,968 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,318,086	

* 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.