



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3100 - WINDSOR RE-4

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	23,811,867	0	0	588,119	23,223,748	-	23,223,748	-
Support Serv-Students	2100-2199	2,347,575	0	0	0	2,347,575	-	2,347,575	-
Support Serv-Inst Staff	2200-2219, 2221-2299	911,971	0	0	4,000	907,971	-	907,971	-
Educational Library Services	2220	587,996	0	0	27,523	560,473	-	560,473	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	81,375	0	0	52,883	-	28,492	28,492	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	694,845	0	0	0	-	694,845	-	694,845
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	2,802,588	0	0	0	2,802,588	-	2,802,588	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	660,661	0	22,993	29,005	-	608,663	-	608,663
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	4,772,720	0	0	7,667	-	4,765,053	4,765,053	-
Student Transportation Services	2700-2799	1,155,080	0	103,058	0	1,052,022	-	1,052,022	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,704,908	0	108,551	21,533	-	1,574,824	-	1,574,824
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	70,153	0	0	0	70,153	-	70,153	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	8,500	0	0	8,500	-	0	-	0
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,343,129	605,605	0	0	737,524	-	737,524	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	129,865	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	561,513	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>41,644,746</b>	<b>605,605</b>	<b>234,602</b>	<b>739,230</b>	<b>31,702,054</b>	<b>7,671,878</b>	<b>36,495,599</b>	<b>2,878,332</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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.59 %	10.50 %
Direct Costs (34 CFR 75.567)	325,494 (B)	36,495,599 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,048,141	2,878,332
Carry Forward	-530,504	1,767,548
Total Indirect Costs	517,637 (A)	4,645,881 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	36,495,599	
Actual Indirect Costs:		
Admin. Charges	2,878,332	
Carry Forward	-530,504	
Total Indirect Costs	2,347,828	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.59 X 36,495,599	580,280 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,347,828 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,767,548	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.15 %	28.09 %
Direct Costs (34 CFR 75.567)	27,792,165 (B)	31,702,054 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,805,338	7,671,878
Carry Forward	-1,318,086	1,233,910
Total Indirect Costs	4,487,252 (A)	8,905,788 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	31,702,054	
Actual Indirect Costs:		
Admin. Charges	7,671,878	
Carry Forward	-1,318,086	
Total Indirect Costs	6,353,792	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.15 X 31,702,054	5,119,882 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	6,353,792 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,233,910	

\* 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.