



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - WINDSOR RE-4

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	27,114,511	0	0	719,052	26,395,459	0	26,395,459	0
Support Serv-Students	2100-2199	2,903,728	0	0	296,000	2,607,728	0	2,607,728	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,044,959	0	0	0	1,044,959	0	1,044,959	0
Educational Library Services	2220	671,686	0	62,143	25,265	584,278	0	584,278	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	544,923	0	0	113,205	0	431,718	431,718	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	135,257	0	0	0	0	135,257	0	135,257
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	89,029	0	0	0	89,029	0	89,029	0
Sup Serv-School Admin	2400-2499	3,776,221	0	44,928	0	3,731,293	0	3,731,293	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	480,050	0	11,306	67,208	0	401,536	0	401,536
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	89,029	0	0	0	0	89,029	0	89,029
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	5,548,467	0	656,085	0	0	4,892,382	4,892,382	0
Student Transportation Services	2700-2799	1,114,421	0	0	0	1,114,421	0	1,114,421	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	2,099,029	0	138,460	12,086	0	1,948,483	0	1,948,483
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	126,681	0	0	0	0	126,681	0	126,681
Planning/Evaluation	2810-2814	167,613	0	0	0	167,613	0	167,613	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	12,265	0	0	12,265	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	69,326	0	0	0	69,326	0	69,326	0
Food Services Operations	3100	1,532,287	511,871	0	0	1,020,416	0	1,020,416	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	425	0	0	425	0	0	0	0
Debt Service	5100	214,702	0	0	214,702	0	0	0	0
Total All Programs		47,734,609	511,871	912,922	1,460,208	36,824,522	8,025,086	42,148,622	2,700,986



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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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

6.48

33,869,822

1,962,528

232,177

2,194,705 (A)

FY 2017-2018

6.89

42,148,622

2,700,986

201,932

2,902,918 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

42,148,622

2,700,986

232,177

2,933,163

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.48 X 42,148,622

2,731,231

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,933,163

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

201,932



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.77 %	18.35 %
Direct Costs (34 CFR 75.567)	28,711,871 (B)	36,824,522 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,120,479	8,025,086
Carry Forward: From FY 2013-2014 Data	564,779	-1,268,060
Total Indirect Costs	7,685,258 (A)	6,757,026 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	36,824,522
Actual Indirect Costs:	
Admin. Charges	8,025,086
Carry Forward: From FY 2013-2014 Data	564,779
Total Indirect Costs	8,589,865

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.77 X 36,824,522

9,857,925 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

8,589,865 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-1,268,060

* 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.