



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - WINDSOR RE-4

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	29,823,313	0	0	1,066,540	28,756,773	0	28,756,773	0
Support Serv-Students	2100-2199	3,017,205	0	0	296,500	2,720,705	0	2,720,705	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,066,686	0	0	0	1,066,686	0	1,066,686	0
Educational Library Services	2220	733,194	0	40,569	33,635	658,990	0	658,990	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	197,939	0	0	136,794	0	61,145	61,145	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	549,960	0	0	0	0	549,960	0	549,960
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	91,633	0	0	0	91,633	0	91,633	0
Sup Serv-School Admin	2400-2499	3,973,183	0	0	0	3,973,183	0	3,973,183	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	424,250	0	10,921	0	0	413,329	0	413,329
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	91,633	0	0	0	0	91,633	0	91,633
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	5,516,797	0	210,160	11,079	0	5,295,558	5,295,558	0
Student Transportation Services	2700-2799	1,415,805	0	216,565	0	1,199,240	0	1,199,240	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	1,973,982	0	328,392	17,255	0	1,628,335	0	1,628,335
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	131,128	0	0	0	0	131,128	0	131,128
Planning/Evaluation	2810-2814	88,924	0	0	0	88,924	0	88,924	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	11,000	0	0	11,000	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	147,299	0	0	0	147,299	0	147,299	0
Food Services Operations	3100	1,606,865	559,431	0	0	1,047,434	0	1,047,434	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	3,784	0	0	0	3,784	0	3,784	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	37,125	0	2,351	0	34,774	0	34,774	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	247,660	0	0	247,660	0	0	0	0
Total All Programs		51,149,365	559,431	808,958	1,820,463	39,789,425	8,171,088	45,146,128	2,814,385



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

5.88

36,495,599

45,146,128

2,878,332

2,814,385

1,767,548

-158,410

4,645,880 (A)

2,655,975 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

45,146,128

2,814,385

1,767,548

4,581,933

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 45,146,128

4,740,343

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

4,581,933

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-158,410



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.09 %	16.08 %
Direct Costs (34 CFR 75.567)	31,702,054 (B)	39,789,425 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,671,878	8,171,088
Carry Forward: From FY 2014-2015 Data	1,233,910	-1,771,851
Total Indirect Costs	8,905,788 (A)	6,399,237 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	39,789,425
Actual Indirect Costs:	
Admin. Charges	8,171,088
Carry Forward: From FY 2014-2015 Data	1,233,910
Total Indirect Costs	9,404,998

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

28.09 X 39,789,425

11,176,849 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

9,404,998 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-1,771,851

* 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.