



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - WINDSOR RE-4

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	31,697,772	0	6,754	980,701	30,710,317	0	30,710,317	0		
Support Serv-Students	2100-2199	2,907,698	0	0	0	2,907,698	0	2,907,698	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,355,432	0	0	6,502	1,348,930	0	1,348,930	0		
Educational Library Services	2220	771,805	0	112,816	23,167	635,822	0	635,822	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	224,115	0	0	158,014	0	66,101	66,101	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	589,774	0	0	0	0	589,774	0	589,774		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	95,819	0	0	0	95,819	0	95,819	0		
Sup Serv-School Admin	2400-2499	4,397,687	0	0	0	4,397,687	0	4,397,687	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	453,016	0	0	0	0	453,016	0	453,016		
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	95,819	0	0	0	0	95,819	89	0		
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	5,932,195	0	0	6,513	0	5,925,682	5,925,682	0		
Student Transportation Services	2700-2799	1,360,664	0	0	0	1,360,664	0	1,360,664	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	2,096,875	0	87,277	14,088	0	1,995,510	0	1,995,510		
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	136,758	0	0	0	0	136,758	142	0		
Planning/Evaluation	2810-2814	11,050	0	0	0	11,050	0	11,050	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	15,500	0	0	15,500	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	135,513	0	0	0	135,513	0	135,513	0		
Food Services Operations	3100	1,616,820	506,014	0	349,008	761,798	0	761,798	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	3,659	0	0	0	3,659	0	3,659	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,408,312	0	3,377,355	0	30,957	0	30,957	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	255,890	0	0	255,890	0	0	0	0		
Total All Programs		57,562,173	506,014	3,584,202	1,809,383	42,399,914	9,262,660	48,624,274	3,038,300		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.89

6.02

42,148,622

48,624,274

2,700,986

3,038,300

201,932

-109,980

2,902,918 (A)

2,928,320 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

48,624,274

3,038,300

201,932

3,240,232

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.89 X 48,624,274

3,350,212

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,240,232

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-109,980



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.35 %	22.35 %
Direct Costs (34 CFR 75.567)	36,824,522 (B)	42,399,914 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,025,086	9,262,660
Carry Forward: From FY 2015-2016 Data	-1,268,060	214,216
Total Indirect Costs	6,757,026 (A)	9,476,876 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	42,399,914
Actual Indirect Costs:	
Admin. Charges	9,262,660
Carry Forward: From FY 2015-2016 Data	-1,268,060
Total Indirect Costs	7,994,600

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.35 X 42,399,914

7,780,384 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

7,994,600 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

214,216

* 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.