



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - Windsor RE-4

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	37,395,265	0	15,349	1,149,459	36,230,457	0	36,230,457	0
Support Serv-Students	2100-2199	3,390,550	0	0	0	3,390,550	0	3,390,550	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,241,265	0	0	22,374	2,218,891	0	2,218,891	0
Educational Library Services	2220	650,912	0	181,784	22,625	446,503	0	446,503	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	242,992	0	0	176,247	0	66,745	66,745	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	622,034	0	0	0	0	622,034	0	622,034
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	101,570	0	0	0	101,570	0	101,570	0
Sup Serv-School Admin	2400-2499	5,149,890	0	0	0	5,149,890	0	5,149,890	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	504,025	0	0	196	0	503,829	0	503,829
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	101,570	0	0	0	0	101,570	101,570	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	6,858,003	0	0	215	0	6,857,788	6,857,788	0
Student Transportation Services	2700-2799	2,325,502	0	473,324	0	1,852,178	0	1,852,178	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	2,573,265	0	38,819	16,815	0	2,517,631	0	2,517,631
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	144,562	0	0	0	0	144,562	144,562	0
Planning/Evaluation	2810-2814	51,943	0	0	0	51,943	0	51,943	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	19,500	0	0	19,500	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	186,008	0	0	0	186,008	0	186,008	0
Food Services Operations	3100	1,707,869	515,868	0	194,987	997,014	0	997,014	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	2,768,275	0	2,469,319	0	298,956	0	298,956	0
Other Uses	5000	30,000	0	0	30,000	0	0	0	0
Debt Service	5100	262,912	0	0	262,912	0	0	0	0
Total All Programs		67,327,912	515,868	3,178,595	1,895,330	50,923,960	10,814,159	58,094,625	3,643,494



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.88	6.39
Direct Costs (34 CFR 75.567)	45,146,128	58,094,625
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,878,332	3,643,494
Carry Forward: From FY 2016-2017 Data	-158,410	69,120
Total Indirect Costs	2,719,922 (A)	3,712,614 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	58,094,625	
Actual Indirect Costs:		
Admin. Charges	3,643,494	
Carry Forward: From FY 2016-2017 Data	-158,410	
Total Indirect Costs	3,485,084	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.88 X 58,094,625	3,415,964	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,485,084	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	69,120	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.08 %	22.91 %
Direct Costs (34 CFR 75.567)	39,789,425 (B)	50,923,960 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,671,878	10,814,159
Carry Forward: From FY 2016-2017 Data	-1,771,851	853,735
Total Indirect Costs	5,900,027 (A)	11,667,894 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	50,923,960	
Actual Indirect Costs:		
Admin. Charges	10,814,159	
Carry Forward: From FY 2016-2017 Data	-1,771,851	
Total Indirect Costs	9,042,308	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.08 X 50,923,960	8,188,573 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	9,042,308 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	853,735	

* 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.