



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100 - Windsor RE-4

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	41,004,541	0	26,706	1,114,925	39,862,910	0	39,862,910	0
Support Serv-Students	2100-2199	4,596,628	0	68,225	0	4,528,403	0	4,528,403	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,752,550	0	0	24,204	2,728,346	0	2,728,346	0
Educational Library Services	2220	804,389	0	101,207	88,931	614,251	0	614,251	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	254,463	0	0	184,467	0	69,996	69,996	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	541,423	0	0	0	0	541,423	0	541,423
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	62,859	0	0	0	62,859	0	62,859	0
Sup Serv-School Admin	2400-2499	6,177,690	0	0	0	6,177,690	0	6,177,690	0
Sup Serv-Business w/ Grants	2500	13,734	0	0	13,734	0	0	0	0
Sup Serv-Business w/o Grants	2500	615,379	0	0	0	0	615,379	0	615,379
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	62,859	0	0	0	0	62,859	62,859	0
Oper & Maint of Plant Serv w/ Grants	2600	86,075	0	0	0	86,075	0	86,075	0
Oper & Maint of Plant Serv w/o Grants	2600	8,740,841	0	20,177	161,374	0	8,559,290	8,559,290	0
Student Transportation Services	2700-2799	2,227,853	0	299,575	447	1,927,831	0	1,927,831	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	58,548	0	0	0	58,548	0	58,548	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,636,315	0	230,766	14,752	0	2,390,797	0	2,390,797
Sup Serv Central: Cabinet Level w Grants	2801	38825	0	0	38825	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	319,643	0	0	0	0	319,643	319,643	0
Planning/Evaluation	2810-2814	171,976	0	0	0	171,976	0	171,976	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	16,500	0	0	16,500	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	164,946	0	0	0	164,946	0	164,946	0
Food Services Operations	3100	2,036,145	687,799	0	175,479	1,172,867	0	1,172,867	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	31,438	0	0	0	31,438	0	31,438	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,207,056	0	2,695,730	370,173	141,153	0	141,153	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	179,998	0	0	179,998	0	0	0	0
Total All Programs		76,802,674	687,799	3,442,386	2,383,809	57,729,293	12,559,387	66,741,081	3,547,599



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.02	4.45
Direct Costs (34 CFR 75.567)	48,624,274	66,741,081
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,700,986	3,547,599
Carry Forward: From FY 2017-2018 Data	-109,980	-580,194
Total Indirect Costs	2,591,006 (A)	2,967,405 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	66,741,081	
Actual Indirect Costs:		
Admin. Charges	3,547,599	
Carry Forward: From FY 2017-2018 Data	-109,980	
Total Indirect Costs	3,437,619	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.02 X 66,741,081	4,017,813	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,437,619	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-580,194	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.35 %	21.53 %
Direct Costs (34 CFR 75.567)	42,399,914 (B)	57,729,293 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,025,086	12,559,387
Carry Forward: From FY 2017-2018 Data	214,216	-128,894
Total Indirect Costs	8,239,302 (A)	12,430,493 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	57,729,293	
Actual Indirect Costs:		
Admin. Charges	12,559,387	
Carry Forward: From FY 2017-2018 Data	214,216	
Total Indirect Costs	12,773,603	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.35 X 57,729,293	12,902,497 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	12,773,603 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-128,894	

* 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.