



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - WESTMINSTER 50

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	51,539,228	0	46,890	89,273	51,403,066	-	51,403,066	-	-	
Support Serv-Students	2100-2199	3,935,808	0	0	0	3,935,808	-	3,935,808	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	8,172,953	0	5,907	0	8,167,046	-	8,167,046	-	-	
Educational Library Services	2220	813,595	0	0	0	813,595	-	813,595	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	880,989	0	0	0	-	880,989	880,989	-	-	
Support Serv-School Admin	2400-2499	7,031,511	0	0	0	7,031,511	-	7,031,511	-	-	
Support Serv-Business w/ Grants	2500	66,484	0	0	0	66,484	-	66,484	-	-	
Support Serv-Business w/o Grants	2500	1,645,570	0	14,900	25,362	-	1,605,308	-	1,605,308	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	9,655,313	0	608,307	0	-	9,047,006	9,047,006	-	-	
Student Transportation Services	2700-2799	2,273,791	0	0	0	2,273,791	-	2,273,791	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	446,602	0	0	446,602	0	-	0	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,785,691	0	391,832	17,749	-	3,376,110	-	3,376,110	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	28,060	0	0	0	28,060	-	28,060	-	-	
Food Services Operations	3100	5,161,441	1,667,790	36,958	825	3,455,867	-	3,455,867	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	318,634	0	0	1,325	317,309	-	317,309	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	668,989	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	357,519	-	-	-	-	-	-	-	-	
Total All Programs		96,782,177				77,492,536	14,909,413	87,420,531	4,981,418		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.97 %	4.67 %
Direct Costs (34 CFR 75.567)	87,742,614 (B)	87,420,531 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,894,257	4,981,418
Carry Forward	-657,926	-895,514
Total Indirect Costs	5,236,331 (A)	4,085,904 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	87,420,531	
Actual Indirect Costs:		
Admin. Charges	4,981,418	
Carry Forward	-657,926	
Total Indirect Costs	4,323,492	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.97 X 87,420,531	5,219,006 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,323,492 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-895,514	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.18 %	18.75 %
Direct Costs (34 CFR 75.567)	78,218,660 (B)	77,492,536 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,418,212	14,909,413
Carry Forward	-1,198,975	-377,705
Total Indirect Costs	14,219,237 (A)	14,531,707 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	77,492,536	
Actual Indirect Costs:		
Admin. Charges	14,909,413	
Carry Forward	-1,198,975	
Total Indirect Costs	13,710,438	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.18 X 77,492,536	14,088,143 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	13,710,438 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-377,705	

* 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.