



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0070 - WESTMINSTER 50

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	54,391,045	0	6,369	65,952	54,318,724	-	54,318,724	-	-	
Support Serv-Students	2100-2199	4,026,844	0	0	0	4,026,844	-	4,026,844	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,089,304	0	19,421	0	7,069,883	-	7,069,883	-	-	
Educational Library Services	2220	739,724	0	0	0	739,724	-	739,724	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,062,665	0	0	0	-	1,062,665	1,062,665	-	-	
Support Serv-School Admin	2400-2499	7,605,330	0	13,796	0	7,591,534	-	7,591,534	-	-	
Support Serv-Business w/ Grants	2500	35,442	0	0	0	35,442	-	35,442	-	-	
Support Serv-Business w/o Grants	2500	1,649,490	0	0	0	-	1,649,490	-	1,649,490	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	9,234,688	0	5,675	0	-	9,229,013	9,229,013	-	-	
Student Transportation Services	2700-2799	2,214,634	0	0	0	2,214,634	-	2,214,634	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	365,653	0	0	365,653	0	-	0	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,037,876	0	7,593	-54,849	-	4,085,132	-	4,085,132	-	
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	24,754	0	0	0	24,754	-	24,754	-	-	
Food Services Operations	3100	5,447,946	2,157,387	41,958	1,800	3,246,801	-	3,246,801	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	367,359	0	0	879	366,480	-	366,480	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	197,421	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	353,325	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>98,843,500</b>				<b>79,634,820</b>	<b>16,026,300</b>	<b>89,926,498</b>	<b>5,734,622</b>		



# Colorado Department of Education

## Indirect Cost Report

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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.90 %	6.60 %
Direct Costs (34 CFR 75.567)	85,056,375 (B)	89,926,498 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,292,762	5,734,622
Carry Forward	-1,127,081	201,143
Total Indirect Costs	4,165,681 (A)	5,935,765 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	89,926,498	
Actual Indirect Costs:		
Admin. Charges	5,734,622	
Carry Forward	-1,127,081	
Total Indirect Costs	4,607,541	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.9 X            89,926,498	4,406,398 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,607,541 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	201,143	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.38 %	20.98 %
Direct Costs (34 CFR 75.567)	75,691,417 (B)	79,634,820 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,657,719	16,026,300
Carry Forward	-1,501,474	684,294
Total Indirect Costs	13,156,245 (A)	16,710,594 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	79,634,820	
Actual Indirect Costs:		
Admin. Charges	16,026,300	
Carry Forward	-1,501,474	
Total Indirect Costs	14,524,826	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.38 X       79,634,820	13,840,532 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	14,524,826 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	684,294	

\* 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.