



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - WESTMINSTER PUBLIC SCHOOLS

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	52,748,788	0	0	96,953	52,651,836	-	52,651,836	-
Support Serv-Students	2100-2199	3,808,194	0	0	0	3,808,194	-	3,808,194	-
Support Serv-Inst Staff	2200-2219, 2221-2299	6,684,503	0	0	0	6,684,503	-	6,684,503	-
Educational Library Services	2220	343,192	0	0	0	343,192	-	343,192	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	155,499	0	0	111,318	-	44,181	44,181	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	954,706	0	0	0	-	954,706	-	954,706
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	7,864,591	0	101,212	0	7,763,379	-	7,763,379	-
Support Serv-Business w/ Grants	2500	37,171	0	0	0	37,171	-	37,171	-
Support Serv-Business w/o Grants	2500	1,870,928	0	26,457	0	-	1,844,472	-	1,844,472
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	8,845,276	0	160,476	0	-	8,684,800	8,684,800	-
Student Transportation Services	2700-2799	2,085,005	0	0	1,272	2,083,733	-	2,083,733	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	328,023	0	0	328,023	0	-	0	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,818,346	0	0	4,468	-	3,813,878	-	3,813,878
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	25,617	0	0	0	25,617	-	25,617	-
Food Services Operations	3100	5,361,026	2,106,785	10,844	0	3,243,397	-	3,243,397	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	511,437	0	0	431	511,006	-	511,006	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	2,861,023	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	348,790	-	-	-	-	-	-	-
Total All Programs		98,652,116	2,106,785	298,989	542,465	77,152,028	15,342,036	85,881,009	6,613,055



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.67 %	9.69 %
Direct Costs (34 CFR 75.567)	874,205 (B)	85,881,009 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,981,418	6,613,055
Carry Forward	-895,514	1,706,898
Total Indirect Costs	4,085,904 (A)	8,319,953 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	85,881,009	
Actual Indirect Costs:		
Admin. Charges	6,613,055	
Carry Forward	-895,514	
Total Indirect Costs	5,717,541	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.67 X 85,881,009	4,010,643 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,717,541 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,706,898	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.75 %	20.53 %
Direct Costs (34 CFR 75.567)	77,492,536 (B)	77,152,028 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,909,413	15,342,036
Carry Forward	-377,705	498,325
Total Indirect Costs	14,531,708 (A)	15,840,361 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	77,152,028	
Actual Indirect Costs:		
Admin. Charges	15,342,036	
Carry Forward	-377,705	
Total Indirect Costs	14,964,331	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.75 X 77,152,028	14,466,005 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	14,964,331 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	498,325	

* 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.