



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - WESTMINSTER 50

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	52,374,472	2,190	209,623	94,349	52,068,310	0	52,068,310	0		
Support Serv-Students	2100-2199	4,534,558	1429	2,753	0	4,530,376	0	4,530,376	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,624,530	15,661	0	0	6,608,869	0	6,608,869	0		
Educational Library Services	2220	347,782	0	0	0	347,782	0	347,782	0		
Support Serv-General Admin w/ Grants	2300	36,966	0	0	0	36,966	0	36,966	0		
Support Serv-General Admin w/o Grants	2300	589,137	7,964	0	0	0	581,173	581,173	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	490,929	0	0	0	0	490,929	0	490,929		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	7,790,758	42,586	0	0	7,748,172	0	7,748,172	0		
Sup Serv-Business w/ Grants	2500	42,662	0	0	0	42,662	0	42,662	0		
Sup Serv-Business w/o Grants	2500	1,720,132	1,419	0	0	0	1,718,713	0	1,718,713		
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	0	0	0	0	0	0	0	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	8,979,427	396	46,716	0	0	8,932,315	8,932,315	0		
Student Transportation Services	2700-2799	2,240,487	691	0	6,735	2,233,061	0	2,233,061	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	354,451	0	0	353,880	571	0	571	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,168,303	8,716	0	41,086	0	4,118,501	0	4,118,501		
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	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	92,377	0	0	60,871	31,506	0	31,506	0		
Food Services Operations	3100	5,472,440	1,996,493	15,080	339,947	3,120,920	0	3,120,920	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	451,255	42	0	10,000	441,213	0	441,213	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	499,921	0	115,531	0	384,390	0	384,390	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	376,633	0	0	376,633	0	0	0	0		
Total All Programs		97,187,220	2,077,587	389,703	1,283,501	77,594,798	15,841,631	87,108,286	6,328,143		



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

6.6

8.16

89,926,498

87,108,286

5,734,622

6,328,143

201,143

780,139

5,935,765 (A)

7,108,282 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

87,108,286

6,328,143

201,143

6,529,286

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.6 X 87,108,286

5,749,147

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

6,529,286

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

780,139



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.98 %	20.73 %
Direct Costs (34 CFR 75.567)	79,634,820 (B)	77,594,798 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,026,300	15,841,631
Carry Forward: From FY 2013-2014 Data	684,294	246,536
Total Indirect Costs	16,710,594 (A)	16,088,167 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	77,594,798
Actual Indirect Costs:	
Admin. Charges	15,841,631
Carry Forward: From FY 2013-2014 Data	684,294
Total Indirect Costs	16,525,925

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.98 X 77,594,798

16,279,389 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

16,525,925 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

246,536

* 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.