



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - WESTMINSTER PUBLIC SCHOOLS

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	52,944,239	1,579	11,836	89,987	52,840,837	0	52,840,837	0
Support Serv-Students	2100-2199	4,735,448	2916	0	1,200	4,731,332	0	4,731,332	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,656,113	17,433	0	0	6,638,680	0	6,638,680	0
Educational Library Services	2220	331,052	0	0	0	331,052	0	331,052	0
Support Serv-General Admin w/ Grants	2300	48,597	0	0	0	48,597	0	48,597	0
Support Serv-General Admin w/o Grants	2300	95,710	3,439	0	0	0	92,271	92,271	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	1,057,514	8,077	0	0	0	1,049,437	0	1,049,437
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	8,741,725	52,404	146,681	0	8,542,640	0	8,542,640	0
Sup Serv-Business w/ Grants	2500	42,512	0	0	0	42,512	0	42,512	0
Sup Serv-Business w/o Grants	2500	1,715,034	1,665	27,614	0	0	1,685,755	0	1,685,755
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	9,725,825	730	126,252	0	0	9,598,843	9,598,843	0
Student Transportation Services	2700-2799	2,260,062	1,388	78,259	14,778	2,165,637	0	2,165,637	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	565,078	0	0	565,078	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,326,840	13,144	41,553	94,047	0	5,178,096	0	5,178,096
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	25,719	0	0	0	25,719	0	25,719	0
Food Services Operations	3100	5,616,479	2,487,323	66,078	318,400	2,744,678	0	2,744,678	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	491,704	28	0	0	491,676	0	491,676	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,735,807	0	0	0	2,735,807	0	2735807	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	376,634	0	0	376,634	0	0	0	0
Total All Programs		103,492,092	2,590,126	498,273	1,460,124	81,339,167	17,604,402	91,030,281	7,913,288



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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)

	FY 2016-2017	FY 2018-2019
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9.69

9.57

Direct Costs (34 CFR 75.567)

85,881,009

91,030,281

Indirect Costs:

Admin. Charges (34 CFR 75.565)

6,613,055

7,913,288

Carry Forward: From FY 2014-2015 Data

1,706,898

799,352

Total Indirect Costs

8,319,953 (A)

8,712,640 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

91,030,281

Actual Indirect Costs:

Admin. Charges

7,913,288

Carry Forward: From FY 2014-2015 Data

1,706,898

Total Indirect Costs

9,620,186

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.69 X 91,030,281

8,820,834

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

9,620,186

Under or (Over) Recovery (E - F)

799,352

(For use in FY 2018-2019)



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.53 %	23.37 %
Direct Costs (34 CFR 75.567)	77,152,028 (B)	81,339,167 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,342,036	17,604,402
Carry Forward: From FY 2014-2015 Data	498,325	1,403,796
Total Indirect Costs	15,840,361 (A)	19,008,198 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	81,339,167
Actual Indirect Costs:	
Admin. Charges	17,604,402
Carry Forward: From FY 2014-2015 Data	498,325
Total Indirect Costs	18,102,727

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.53 X 81,339,167

16,698,931 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

18,102,727 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

1,403,796

* 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.