



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - WESTMINSTER PUBLIC SCHOOLS

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	54,041,848	2,503	6,700	270,311	53,762,334	0	53,762,334	0
Support Serv-Students	2100-2199	5,409,520	1636	0	0	5,407,884	0	5,407,884	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,244,286	30,327	0	0	7,213,959	0	7,213,959	0
Educational Library Services	2220	294,837	0	0	0	294,837	0	294,837	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	88,243	4,757	0	0	0	83,486	83,486	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	1,051,650	11,525	0	0	0	1,040,125	0	1,040,125
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	8,833,418	44,671	41,431	0	8,747,316	0	8,747,316	0
Sup Serv-Business w/ Grants	2500	44,034	0	0	0	44,034	0	44,034	0
Sup Serv-Business w/o Grants	2500	2,281,691	1,621	5,851	0	0	2,274,219	0	2,274,219
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	89	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	9,517,062	1,344	167,066	0	0	9,348,652	9,348,652	0
Student Transportation Services	2700-2799	2,487,684	1,768	54,307	7,805	2,423,804	0	2,423,804	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	439,690	0	0	439,690	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,938,077	20,927	52,410	107,763	0	5,756,977	0	5,756,977
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	142	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	0	0	0	0	0	0	0	0
Food Services Operations	3100	6,079,530	2,044,923	642,408	575,290	2,816,909	0	2,816,909	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	1,085,330	2,707	0	0	1,082,623	0	1,082,623	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,762,516	0	0	0	1,762,516	0	1762516	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		106,976,050	2,168,709	970,173	1,777,493	83,556,216	18,503,459	92,988,354	9,071,321



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

8.16

87,108,286

5,734,622

780,139

6,514,761 (A)

FY 2019-2020

10.50

92,988,354

9,071,321

2,263,610

11,334,931 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

92,988,354

9,071,321

780,139

9,851,460

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.16 X 92,988,354

7,587,850

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

9,851,460

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,263,610



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.73 %	23.85 %
Direct Costs (34 CFR 75.567)	77,594,798 (B)	83,556,216 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,026,300	18,503,459
Carry Forward: From FY 2015-2016 Data	246,536	1,428,791
Total Indirect Costs	16,272,836 (A)	19,932,250 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	83,556,216
Actual Indirect Costs:	
Admin. Charges	18,503,459
Carry Forward: From FY 2015-2016 Data	246,536
Total Indirect Costs	18,749,995

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.73 X 83,556,216

17,321,204 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

18,749,995 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,428,791

* 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.