



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - Westminster Public Schools

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	56,869,272	2,711	63,701	75,227	56,727,633	0	56,727,633	0
Support Serv-Students	2100-2199	5,428,447	4193	7,676	0	5,416,578	0	5,416,578	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,525,368	27,529	0	0	7,497,839	0	7,497,839	0
Educational Library Services	2220	304,299	0	0	0	304,299	0	304,299	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	99,641	5,944	0	0	0	93,697	93,697	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	1,064,114	11,926	0	0	0	1,052,188	0	1,052,188
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,397,088	52,038	20,582	0	9,324,468	0	9,324,468	0
Sup Serv-Business w/ Grants	2500	47,816	0	0	0	47,816	0	47,816	0
Sup Serv-Business w/o Grants	2500	2,488,969	1,947	30,840	0	0	2,456,182	0	2,456,182
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	10,479,394	198	181,653	0	0	10,297,543	10,297,543	0
Student Transportation Services	2700-2799	2,581,372	2,098	7,940	9,625	2,561,709	0	2,561,709	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	504,377	0	0	504,377	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,530,756	27,614	231,410	95,413	0	6,176,319	0	6,176,319
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	65,810	4,070	0	0	0	61,740	0	61,740
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	13,597	0	0	0	13,597	0	13,597	0
Food Services Operations	3100	4,999,075	1,782,523	50,435	0	3,166,117	0	3,166,117	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	1,203,714	0	25,259	0	1,178,455	0	1,178,455	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	186,385	0	140,906	0	45,479	0	45,479	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,867,773	0	0	1,867,523	250	0	250	0
<b>Total All Programs</b>		<b>111,657,267</b>	<b>1,922,791</b>	<b>760,402</b>	<b>2,552,165</b>	<b>86,284,240</b>	<b>20,137,669</b>	<b>96,675,480</b>	<b>9,746,429</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)
  - 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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.57	10.50
Direct Costs (34 CFR 75.567)	91,030,281	96,675,480
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,613,055	9,746,429
Carry Forward: From FY 2016-2017 Data	799,352	1,293,938
Total Indirect Costs	7,412,407 (A)	11,040,367 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	96,675,480	
Actual Indirect Costs:		
Admin. Charges	9,746,429	
Carry Forward: From FY 2016-2017 Data	799,352	
Total Indirect Costs	10,545,781	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.57 X 96,675,480	9,251,843	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	10,545,781	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,293,938	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.37 %	24.93 %
Direct Costs (34 CFR 75.567)	81,339,167 (B)	86,284,240 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,342,036	20,137,669
Carry Forward: From FY 2016-2017 Data	1,403,796	1,376,838
Total Indirect Costs	16,745,832 (A)	21,514,507 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	86,284,240	
Actual Indirect Costs:		
Admin. Charges	20,137,669	
Carry Forward: From FY 2016-2017 Data	1,403,796	
Total Indirect Costs	21,541,465	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.37 X 86,284,240	20,164,627 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	21,541,465 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,376,838	

\* 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.