



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070 - Westminster Public Schools

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	63,258,926	573	13,973	240,781	63,003,599	0	63,003,599	0
Support Serv-Students	2100-2199	7,004,837	1854	0	3,250	6,999,733	0	6,999,733	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,243,720	42,307	0	0	9,201,413	0	9,201,413	0
Educational Library Services	2220	332,303	0	0	0	332,303	0	332,303	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	79,279	6,003	0	0	0	73,276	73,276	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	56,250	0	0	0	56,250	0	56,250	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,420,988	9,494	0	0	0	1,411,494	0	1,411,494
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	12,415,027	53,138	0	0	12,361,889	0	12,361,889	0
Sup Serv-Business w/ Grants	2500	35,489	0	0	0	35,489	0	35,489	0
Sup Serv-Business w/o Grants	2500	2,665,222	2,255	45,711	0	0	2,617,256	0	2,617,256
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	905,764	0	0	0	905,764	0	905,764	0
Oper & Maint of Plant Serv w/o Grants	2600	8,653,963	-28,862	85,480	0	0	8,597,345	8,597,345	0
Student Transportation Services	2700-2799	2,964,049	1,903	0	8,261	2,953,885	0	2,953,885	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,518,826	0	0	636,025	882,801	0	882,801	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,268,171	21,936	224,648	14,495	0	6,007,092	0	6,007,092
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	106,831	6,204	0	0	0	100,627	0	100,627
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	12,150	0	0	0	12,150	0	12,150	0
Food Services Operations	3100	5,720,388	289,422	51,667	325,519	5,053,780	0	5,053,780	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	844,539	0	0	0	844,539	0	844,539	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	239,353	0	5,654	0	233,699	0	233,699	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	5,320,258	0	0	5,318,008	2,250	0	2,250	0
Total All Programs		129,066,333	406,227	427,133	6,546,339	102,879,544	18,807,090	111,550,165	10,136,469



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.70
Direct Costs (34 CFR 75.567)	92,988,354	111,550,165
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,734,622	10,136,469
Carry Forward: From FY 2017-2018 Data	2,263,610	687,312
Total Indirect Costs	7,998,232 (A)	10,823,781 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	111,550,165	
Actual Indirect Costs:		
Admin. Charges	10,136,469	
Carry Forward: From FY 2017-2018 Data	2,263,610	
Total Indirect Costs	12,400,079	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 111,550,165	11,712,767	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	12,400,079	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	687,312	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.85 %	14.10 %
Direct Costs (34 CFR 75.567)	83,556,216 (B)	102,879,544 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,026,300	18,807,090
Carry Forward: From FY 2017-2018 Data	1,428,791	-4,300,890
Total Indirect Costs	17,455,091 (A)	14,506,200 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	102,879,544	
Actual Indirect Costs:		
Admin. Charges	18,807,090	
Carry Forward: From FY 2017-2018 Data	1,428,791	
Total Indirect Costs	20,235,881	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.85 X 102,879,544	24,536,771 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	20,235,881 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-4,300,890	

* 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.