



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	17,476,288	0	12,318	6,000	17,457,970	-	17,457,970	-		
Support Serv-Students	2100-2199	1,980,858	0	0	0	1,980,858	-	1,980,858	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,526,414	0	0	0	1,526,414	-	1,526,414	-		
Educational Library Services	2220	141,012	0	0	0	141,012	-	141,012	-		
Support Serv-General Admin w/ Grants	2300	8,293	0	0	0	8,293	-	8,293	-		
Support Serv-General Admin w/o Grants	2300	382,800	0	0	0	-	382,800	382,800	-		
Support Serv-School Admin	2400-2499	1,835,664	0	0	0	1,835,664	-	1,835,664	-		
Support Serv-Business w/ Grants	2500	60,323	0	0	0	60,323	-	60,323	-		
Support Serv-Business w/o Grants	2500	485,737	0	0	-98,700	-	584,438	-	584,438		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	3,107,746	0	0	0	-	3,107,746	3,107,746	-		
Student Transportation Services	2700-2799	743,158	0	0	0	743,158	-	743,158	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	2,225	0	0	0	2,225	-	2,225	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,078,523	0	0	0	-	1,078,523	-	1,078,523		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	97,806	0	0	97,806	0	-	0	-		
Other Support Services w/o Grants	2900	551,426	0	0	895	-	550,531	-	550,531		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	22,180	0	0	0	22,180	-	22,180	-		
Food Services Operations	3100	1,137,014	50,761	0	0	1,086,253	-	1,086,253	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	374,836	0	0	0	374,836	-	374,836	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	79,692	0	0	0	79,692	-	79,692	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		31,091,994				25,318,877	5,704,038	28,809,423	2,213,492		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.46 %	9.93 %
Direct Costs (34 CFR 75.567)	29,749,268 (B)	28,809,423 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,607,676	2,213,492
Carry Forward	-281,990	646,602
Total Indirect Costs	1,325,686 (A)	2,860,093 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	28,809,423	
Actual Indirect Costs:		
Admin. Charges	2,213,492	
Carry Forward	-281,990	
Total Indirect Costs	1,931,502	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.46 X 28,809,423	1,284,900 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,931,502 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	646,602	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.30 %	25.12 %
Direct Costs (34 CFR 75.567)	26,149,348 (B)	25,318,877 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,207,597	5,704,038
Carry Forward	-161,815	655,680
Total Indirect Costs	5,045,782 (A)	6,359,718 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	25,318,877	
Actual Indirect Costs:		
Admin. Charges	5,704,038	
Carry Forward	-161,815	
Total Indirect Costs	5,542,223	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.3 X 25,318,877	4,886,543 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	5,542,223 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	655,680	

* 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.