



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	18,205,502	0	0	77,346	18,128,156	-	18,128,156	-	-	
Support Serv-Students	2100-2199	2,090,104	0	0	0	2,090,104	-	2,090,104	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,902,999	0	0	0	1,902,999	-	1,902,999	-	-	
Educational Library Services	2220	148,106	0	0	0	148,106	-	148,106	-	-	
Support Serv-General Admin w/ Grants	2300	67,299	0	0	0	67,299	-	67,299	-	-	
Support Serv-General Admin w/o Grants	2300	621,569	0	0	0	-	621,569	621,569	-	-	
Support Serv-School Admin	2400-2499	1,903,678	0	0	0	1,903,678	-	1,903,678	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	531,203	0	0	-103,597	-	634,800	-	634,800	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	3,299,541	0	0	0	-	3,299,541	3,299,541	-	-	
Student Transportation Services	2700-2799	794,048	0	0	139	793,908	-	793,908	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,226	0	0	0	1,226	-	1,226	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,308,578	0	0	0	-	1,308,578	-	1,308,578	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	102,434	0	0	102,434	0	-	0	-	-	
Other Support Services w/o Grants	2900	242,666	0	0	1,163	-	241,503	-	241,503	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	13,600	0	0	0	13,600	-	13,600	-	-	
Food Services Operations	3100	1,174,040	55,645	0	0	1,118,395	-	1,118,395	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	378,379	0	0	0	378,379	-	378,379	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	97,019	0	0	0	97,019	-	97,019	-	-	
Education for Adults	3400	11,572	0	0	0	11,572	-	11,572	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		32,893,564				26,654,442	6,105,992	30,575,552	2,184,882		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.77 %	8.69 %
Direct Costs (34 CFR 75.567)	28,038,404 (B)	30,575,552 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,590,678	2,184,882
Carry Forward	-253,576	472,852
Total Indirect Costs	1,337,102 (A)	2,657,734 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	30,575,552	
Actual Indirect Costs:		
Admin. Charges	2,184,882	
Carry Forward	-253,576	
Total Indirect Costs	1,931,306	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.77 X 30,575,552	1,458,454 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,931,306 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	472,852	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.53 %	24.67 %
Direct Costs (34 CFR 75.567)	24,465,581 (B)	26,654,442 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,163,501	6,105,992
Carry Forward	102,956	470,247
Total Indirect Costs	5,266,457 (A)	6,576,239 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	26,654,442	
Actual Indirect Costs:		
Admin. Charges	6,105,992	
Carry Forward	102,956	
Total Indirect Costs	6,208,948	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.53 X 26,654,442	5,738,701 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	6,208,948 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	470,247	

* 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.