



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	18,591,267	0	15,530	98,872	18,476,864	-	18,476,864	-
Support Serv-Students	2100-2199	2,195,401	0	0	0	2,195,401	-	2,195,401	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,802,898	0	0	0	1,802,898	-	1,802,898	-
Educational Library Services	2220	120,671	0	0	0	120,671	-	120,671	-
Support Serv-General Admin w/ Grants	2300	56,089	0	0	0	56,089	-	56,089	-
Support Serv-General Admin w/o Grants	2300	116,378	0	0	0	-	116,378	116,378	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	521,914	0	0	0	-	521,914	-	521,914
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	2,008,109	0	0	0	2,008,109	-	2,008,109	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	483,222	0	0	-87,972	-	571,194	-	571,194
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	3,221,326	0	0	0	-	3,221,326	3,221,326	-
Student Transportation Services	2700-2799	848,039	0	0	163	847,876	-	847,876	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	378	0	0	0	378	-	378	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,320,820	0	0	0	-	1,320,820	-	1,320,820
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	87,797	0	0	87,055	742	-	742	-
Other Support Services w/o Grants	2900	194,237	0	0	917	-	193,320	-	193,320
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	4,700	0	0	0	4,700	-	4,700	-
Food Services Operations	3100	1,190,508	42,139	0	0	1,148,370	-	1,148,370	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	327,767	0	0	0	327,767	-	327,767	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	96,665	0	0	0	96,665	-	96,665	-
Education for Adults	3400	7,270	0	0	0	7,270	-	7,270	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		33,195,455	42,139	15,530	99,035	27,093,799	5,944,952	30,431,503	2,607,248



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)
 - 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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.93 %	9.33 %
Direct Costs (34 CFR 75.567)	288,094 (B)	30,431,503 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,213,492	2,607,248
Carry Forward	646,602	232,002
Total Indirect Costs	2,860,094 (A)	2,839,250 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	30,431,503	
Actual Indirect Costs:		
Admin. Charges	2,607,248	
Carry Forward	646,602	
Total Indirect Costs	3,253,850	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.93 X 30,431,503	3,021,848 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,253,850 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	232,002	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.12 %	21.18 %
Direct Costs (34 CFR 75.567)	25,318,877 (B)	27,093,799 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,704,038	5,944,952
Carry Forward	655,680	-205,330
Total Indirect Costs	6,359,718 (A)	5,739,622 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	27,093,799	
Actual Indirect Costs:		
Admin. Charges	5,944,952	
Carry Forward	655,680	
Total Indirect Costs	6,600,632	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.12 X 27,093,799	6,805,962 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	6,600,632 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-205,330	

* 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.