



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	18,025,559	0	3,173	110,084	17,912,302	0	17,912,302	0		
Support Serv-Students	2100-2199	2,420,048	0	0	0	2,420,048	0	2,420,048	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,967,635	0	0	0	1,967,635	0	1,967,635	0		
Educational Library Services	2220	167,004	0	0	503	166,501	0	166,501	0		
Support Serv-General Admin w/ Grants	2300	58,002	0	0	0	58,002	0	58,002	0		
Support Serv-General Admin w/o Grants	2300	383,636	0	0	0	0	383,636	383,636	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	158,152	0	0	0	0	158,152	0	158,152		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,987,601	0	0	0	1,987,601	0	1,987,601	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	273,490	0	0	-87,402	0	360,892	0	360,892		
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	160,312	0	0	0	0	160,312	0	160,312		
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	3,073,562	0	370	0	0	3,073,192	3,073,192	0		
Student Transportation Services	2700-2799	834,360	0	0	0	834,360	0	834,360	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,460,057	0	0	0	0	1,460,057	0	1,460,057		
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	136,874	0	0	0	0	136,874	0	136,874		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	86,946	0	0	86,946	0	0	0	0		
Other Sup Services w/o Grants	2900	195,101	0	0	456	0	194,645	0	194,645		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	2,905	0	0	0	2,905	0	2,905	0		
Food Services Operations	3100	1,429,414	597,515	16,265	0	815,634	0	815,634	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	213,851	0	0	0	213,851	0	213,851	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	19,732	0	0	0	19,732	0	19,732	0		
Education for Adults	3400	12,882	0	0	0	12,882	0	12,882	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>33,067,123</b>	<b>597,515</b>	<b>19,808</b>	<b>110,587</b>	<b>26,411,453</b>	<b>5,927,760</b>	<b>29,868,281</b>	<b>2,470,932</b>		



# 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)
  - 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:**

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



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

8.69

9.44

30,575,552

29,868,281

2,184,882

2,470,932

472,852

348,230

2,657,734 (A)

2,819,162 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

29,868,281

2,470,932

472,852

2,943,784

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.69 X 29,868,281

2,595,554

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,943,784

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

348,230



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.67 %	22.00 %
Direct Costs (34 CFR 75.567)	26,654,442 (B)	26,411,453 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,105,992	5,927,760
Carry Forward: From FY 2013-2014 Data	470,247	-117,698
Total Indirect Costs	6,576,239 (A)	5,810,062 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	26,411,453
Actual Indirect Costs:	
Admin. Charges	5,927,760
Carry Forward: From FY 2013-2014 Data	470,247
Total Indirect Costs	6,398,007

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.67 X 26,411,453

6,515,705 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

6,398,007 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-117,698

\* 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.