



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	18,075,100	0	2,950	114,036	17,958,114	0	17,958,114	0		
Support Serv-Students	2100-2199	2,436,137	0	0	0	2,436,137	0	2,436,137	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,291,143	0	0	0	2,291,143	0	2,291,143	0		
Educational Library Services	2220	152,400	0	0	1,259	151,141	0	151,141	0		
Support Serv-General Admin w/ Grants	2300	55,280	0	0	0	55,280	0	55,280	0		
Support Serv-General Admin w/o Grants	2300	50,172	0	0	4,400	0	45,772	45,772	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	527,116	0	0	0	0	527,116	0	527,116		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,032,510	0	0	0	2,032,510	0	2,032,510	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	321,044	0	0	-104,237	0	425,281	0	425,281		
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	137,572	0	0	0	0	137,572	0	137,572		
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	3,364,097	0	0	0	0	3,364,097	3,364,097	0		
Student Transportation Services	2700-2799	767,921	0	8,772	0	759,149	0	759,149	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	1,677,127	0	220,960	0	0	1,456,167	0	1,456,167		
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	143,350	0	0	0	0	143,350	0	143,350		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	96,535	0	0	96,535	0	0	0	0		
Other Sup Services w/o Grants	2900	208,974	0	0	7,702	0	201,272	0	201,272		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	8,086	0	0	0	8,086	0	8,086	0		
Food Services Operations	3100	1,340,330	540,833	120,299	0	679,198	0	679,198	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	45,638	0	0	0	45,638	0	45,638	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	6,146	0	0	0	6,146	0	6,146	0		
Education for Adults	3400	11,133	0	0	0	11,133	0	11,133	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		
Total All Programs		33,747,811	540,833	352,981	119,695	26,433,675	6,300,627	29,843,544	2,890,758		



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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:

- 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.33	10.50
Direct Costs (34 CFR 75.567)	30,431,503	29,843,544
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,607,248	2,890,758
Carry Forward: From FY 2014-2015 Data	232,002	338,357
Total Indirect Costs	2,839,250 (A)	3,229,115 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	29,843,544
Actual Indirect Costs:	
Admin. Charges	2,890,758
Carry Forward: From FY 2014-2015 Data	232,002
Total Indirect Costs	3,122,760

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.33 X 29,843,544

2,784,403

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,122,760

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

338,357



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.18 %	25.71 %
Direct Costs (34 CFR 75.567)	27,093,799 (B)	26,433,675 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,944,952	6,300,627
Carry Forward: From FY 2014-2015 Data	-205,330	496,645
Total Indirect Costs	5,739,622 (A)	6,797,272 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	26,433,675
Actual Indirect Costs:	
Admin. Charges	6,300,627
Carry Forward: From FY 2014-2015 Data	-205,330
Total Indirect Costs	6,095,297

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.18 X 26,433,675

5,598,652 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

6,095,297 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

496,645

* 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.