



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - ENGLEWOOD 1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	19,654,434	0	278,667	114,524	19,261,243	0	19,261,243	0		
Support Serv-Students	2100-2199	2,790,024	0	0	0	2,790,024	0	2,790,024	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,485,738	0	43,934	0	2,441,804	0	2,441,804	0		
Educational Library Services	2220	143,766	0	0	517	143,249	0	143,249	0		
Support Serv-General Admin w/ Grants	2300	56,070	0	0	0	56,070	0	56,070	0		
Support Serv-General Admin w/o Grants	2300	30,433	0	0	0	0	30,433	30,433	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	555,386	0	0	0	0	555,386	0	555,386		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,282,662	0	9,250	0	2,273,412	0	2,273,412	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	388,491	0	0	-102,564	0	491,055	0	491,055		
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	144,007	0	0	0	0	144,007	89	0		
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	3,270,334	0	0	0	0	3,270,334	3,270,334	0		
Student Transportation Services	2700-2799	725,970	0	0	0	725,970	0	725,970	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,704	0	0	0	1,704	0	1,704	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,752,492	0	75,830	0	0	1,676,662	0	1,676,662		
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	227,311	0	0	0	0	227,311	142	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	105,958	0	0	95,016	10,942	0	10,942	0		
Other Sup Services w/o Grants	2900	161,557	0	0	7,548	0	154,009	0	154,009		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	1,249,129	517,020	59,737	0	672,372	0	672,372	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	47,517	0	0	0	47,517	0	47,517	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	36,866	0	0	0	36,866	0	36,866	0		
Education for Adults	3400	2,875	0	0	0	2,875	0	2,875	0		
Facil Acquisition & Construction Svcs	4000	32,250	0	0	0	32,250	0	32,250	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		36,144,974	517,020	467,418	115,041	28,496,298	6,549,197	32,168,383	2,877,112		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

9.44

9.53

29,868,281

32,168,383

2,470,932

2,877,112

348,230

188,647

2,819,162 (A)

3,065,759 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

32,168,383

2,877,112

348,230

3,225,342

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.44 X 32,168,383

3,036,695

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,225,342

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

188,647



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.00 %	23.55 %
Direct Costs (34 CFR 75.567)	26,411,453 (B)	28,496,298 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,927,760	6,549,197
Carry Forward: From FY 2015-2016 Data	-117,698	162,313
Total Indirect Costs	5,810,062 (A)	6,711,510 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	28,496,298
Actual Indirect Costs:	
Admin. Charges	6,549,197
Carry Forward: From FY 2015-2016 Data	-117,698
Total Indirect Costs	6,431,499

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.00 X 28,496,298

6,269,186 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

6,431,499 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

162,313

* 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.