



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - Englewood 1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	20,554,593	0	338,833	159,836	20,055,924	0	20,055,924	0
Support Serv-Students	2100-2199	3,028,603	0	0	0	3,028,603	0	3,028,603	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,636,069	0	0	0	2,636,069	0	2,636,069	0
Educational Library Services	2220	144,609	0	0	688	143,921	0	143,921	0
Support Serv-General Admin w/ Grants	2300	53,699	0	0	0	53,699	0	53,699	0
Support Serv-General Admin w/o Grants	2300	66,135	0	0	2,000	0	64,135	64,135	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	557,245	0	0	0	0	557,245	0	557,245
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,606,825	0	7,093	0	2,599,732	0	2,599,732	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	471,118	0	0	-100,490	0	571,608	0	571,608
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	154,976	0	0	0	0	154,976	154,976	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	3,557,028	0	0	0	0	3,557,028	3,557,028	0
Student Transportation Services	2700-2799	788,252	0	0	0	788,252	0	788,252	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,638	0	0	0	1,638	0	1,638	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,805,201	0	28,240	0	0	1,776,961	0	1,776,961
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	378,155	0	0	0	0	378,155	378,155	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	93,083	0	0	93,083	0	0	0	0
Other Sup Services w/o Grants	2900	122,259	0	0	7,406	0	114,853	0	114,853
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	1,404	0	0	0	1,404	0	1,404	0
Food Services Operations	3100	1,264,809	546,107	0	0	718,702	0	718,702	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	71,221	0	0	0	71,221	0	71,221	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	52,699	0	0	0	52,699	0	52,699	0
Education for Adults	3400	24,580	0	0	0	24,580	0	24,580	0
Facil Acquisition & Construction Svcs	4000	62,990	0	24,900	0	38,090	0	38,090	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>38,497,191</b>	<b>546,107</b>	<b>399,066</b>	<b>162,523</b>	<b>30,214,534</b>	<b>7,174,961</b>	<b>34,368,828</b>	<b>3,020,667</b>



# Colorado Department of Education

## Indirect Cost Report

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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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	8.06
Direct Costs (34 CFR 75.567)	29,843,544	34,368,828
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,607,248	3,020,667
Carry Forward: From FY 2016-2017 Data	338,357	-249,703
Total Indirect Costs	2,945,605 (A)	2,770,964 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	34,368,828	
Actual Indirect Costs:		
Admin. Charges	3,020,667	
Carry Forward: From FY 2016-2017 Data	338,357	
Total Indirect Costs	3,359,024	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 34,368,828	3,608,727	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,359,024	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-249,703	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.71 %	23.43 %
Direct Costs (34 CFR 75.567)	26,433,675 (B)	30,214,534 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,944,952	7,174,961
Carry Forward: From FY 2016-2017 Data	496,645	-96,551
Total Indirect Costs	6,441,597 (A)	7,078,410 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	30,214,534	
Actual Indirect Costs:		
Admin. Charges	7,174,961	
Carry Forward: From FY 2016-2017 Data	496,645	
Total Indirect Costs	7,671,606	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.71 X 30,214,534	7,768,157 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	7,671,606 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-96,551	

\* 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.