



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120 - Englewood 1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	20,649,847	0	0	159,592	20,490,255	0	20,490,255	0
Support Serv-Students	2100-2199	3,112,657	0	0	0	3,112,657	0	3,112,657	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,266,876	0	0	67	2,266,809	0	2,266,809	0
Educational Library Services	2220	145,534	0	0	281	145,253	0	145,253	0
Support Serv-General Admin w/ Grants	2300	53,859	0	0	0	53,859	0	53,859	0
Support Serv-General Admin w/o Grants	2300	140,400	0	0	49,500	0	90,900	90,900	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,448	0	0	0	1,448	0	1,448	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	592,862	0	0	0	0	592,862	0	592,862
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,928,943	0	0	0	2,928,943	0	2,928,943	0
Sup Serv-Business w/ Grants	2500	115	0	0	0	115	0	115	0
Sup Serv-Business w/o Grants	2500	548,416	0	0	-89,527	0	637,943	0	637,943
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	161,518	0	0	0	0	161,518	161,518	0
Oper & Maint of Plant Serv w/ Grants	2600	98,239	0	50,341	0	47,898	0	47,898	0
Oper & Maint of Plant Serv w/o Grants	2600	3,960,273	0	37,121	0	0	3,923,152	3,923,152	0
Student Transportation Services	2700-2799	780,105	0	56,392	0	723,713	0	723,713	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	164,101	0	0	0	164,101	0	164,101	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,592,287	0	0	0	0	1,592,287	0	1,592,287
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	316,229	0	0	0	0	316,229	316,229	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	92,502	0	0	82,246	10,256	0	10,256	0
Other Sup Services w/o Grants	2900	88,683	0	0	7,282	0	81,401	0	81,401
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	1,025	0	0	0	1,025	0	1,025	0
Food Services Operations	3100	1,175,232	484,400	0	0	690,832	0	690,832	0
Enterprise Operations	3200	155	0	0	0	155	0	155	0
Enterprise Instructional	3210	79,644	0	0	0	79,644	0	79,644	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	106,988	0	0	0	106,988	0	106,988	0
Education for Adults	3400	0	0	0	0	0	0	0	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		39,057,938	484,400	143,854	209,441	30,823,951	7,396,292	35,315,750	2,904,493



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.53	7.45
Direct Costs (34 CFR 75.567)	32,168,383	35,315,750
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,470,932	2,904,493
Carry Forward: From FY 2017-2018 Data	188,647	-272,451
Total Indirect Costs	2,659,579 (A)	2,632,042 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	35,315,750	
Actual Indirect Costs:		
Admin. Charges	2,904,493	
Carry Forward: From FY 2017-2018 Data	188,647	
Total Indirect Costs	3,093,140	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.53 X 35,315,750	3,365,591	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,093,140	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-272,451	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.55 %	24.97 %
Direct Costs (34 CFR 75.567)	28,496,298 (B)	30,823,951 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,927,760	7,396,292
Carry Forward: From FY 2017-2018 Data	162,313	299,565
Total Indirect Costs	6,090,073 (A)	7,695,857 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	30,823,951	
Actual Indirect Costs:		
Admin. Charges	7,396,292	
Carry Forward: From FY 2017-2018 Data	162,313	
Total Indirect Costs	7,558,605	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.55 X 30,823,951	7,259,040 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	7,558,605 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	299,565	

* 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.