



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0640 - CENTENNIAL R-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,308,872	0	4,584	0	1,304,288	-	1,304,288	-		
Support Serv-Students	2100-2199	72,373	0	0	510	71,863	-	71,863	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	17,589	0	0	0	17,589	-	17,589	-		
Educational Library Services	2220	27,413	0	0	0	27,413	-	27,413	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	274,254	0	1,587	0	-	272,667	272,667	-		
Support Serv-School Admin	2400-2499	171,896	0	0	10,853	161,044	-	161,044	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	71,079	0	0	0	-	71,079	-	71,079		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	257,729	0	0	0	-	257,729	257,729	-		
Student Transportation Services	2700-2799	143,185	0	29,677	0	113,508	-	113,508	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	94,459	0	0	0	-	94,459	-	94,459		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	166,884	58,250	7,069	0	101,565	-	101,565	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	60,645	0	0	0	60,645	-	60,645	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,666,379				1,857,915	695,934	2,388,310	165,538		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.52 %	6.92 %
Direct Costs (34 CFR 75.567)	2,154,756 (B)	2,388,310 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	143,668	165,538
Carry Forward	61,568	-261
Total Indirect Costs	205,236 (A)	165,278 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,388,310	
Actual Indirect Costs:		
Admin. Charges	165,538	
Carry Forward	61,568	
Total Indirect Costs	227,106	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.52 X 2,388,310	227,367 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	227,106 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-261	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	56.13 %	30.00 %
Direct Costs (34 CFR 75.567)	1,617,707 (B)	1,857,915 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	680,716	695,934
Carry Forward	227,313	-119,600
Total Indirect Costs	908,029 (A)	576,334 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,857,915	
Actual Indirect Costs:		
Admin. Charges	695,934	
Carry Forward	227,313	
Total Indirect Costs	923,247	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
56.13 X 1,857,915	1,042,847 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	923,247 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-119,600	

* 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.