



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9035 - CENTENNIAL BOCES

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	2,543,219	0	198	341	2,542,679	-	2,542,679	-	-	
Support Serv-Students	2100-2199	3,117,859	0	1,159	65,937	3,050,763	-	3,050,763	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,211,291	0	3,867	58,777	2,148,647	-	2,148,647	-	-	
Educational Library Services	2220	10,371	0	0	0	10,371	-	10,371	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	452,646	0	44,959	78,383	-	329,305	329,305	-	-	
Support Serv-School Admin	2400-2499	71,689	0	0	0	71,689	-	71,689	-	-	
Support Serv-Business w/ Grants	2500	13,499	0	0	0	13,499	-	13,499	-	-	
Support Serv-Business w/o Grants	2500	254,932	0	0	0	-	254,932	-	254,932	-	
Oper & Maint of Plant Serv w/ Grants	2600	406,819	0	0	400,875	5,944	-	5,944	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	457,647	0	80,580	161,530	-	215,537	215,537	-	-	
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	469,939	0	0	60,202	409,737	-	409,737	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	869,651	0	4,137	17,719	-	847,795	-	847,795	-	
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	-	-	-	-	-	-	-	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	253,937	0	0	0	253,937	-	253,937	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	254,247	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		11,387,746				8,507,266	1,647,568	9,052,108	1,102,726		



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	9,608,757 (B)	9,052,108 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,468,859	1,102,726
Carry Forward	11,729,908	11,882,163
Total Indirect Costs	13,198,767 (A)	12,984,890 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	9,052,108	
Actual Indirect Costs:		
Admin. Charges	1,102,726	
Carry Forward	11,729,908	
Total Indirect Costs	12,832,634	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,052,108	950,471 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	12,832,634 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	11,882,163	

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)	16.26 %	12.12 %
Direct Costs (34 CFR 75.567)	8,771,234 (B)	8,507,266 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,306,382	1,647,568
Carry Forward	-880,462	-616,175
Total Indirect Costs	1,425,920 (A)	1,031,393 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	8,507,266	
Actual Indirect Costs:		
Admin. Charges	1,647,568	
Carry Forward	-880,462	
Total Indirect Costs	767,106	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.26 X 8,507,266	1,383,281 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	767,106 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-616,175	

* 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.