



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0640 - CENTENNIAL R-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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 | 1,395,411 | 0 | 0 | 0 | 1,395,411 | - | 1,395,411 | - |
| Support Serv-Students | 2100-2199 | 88,352 | 0 | 0 | 0 | 88,352 | - | 88,352 | - |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 14,879 | 0 | 0 | 0 | 14,879 | - | 14,879 | - |
| Educational Library Services | 2220 | 39,807 | 0 | 0 | 0 | 39,807 | - | 39,807 | - |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/o Grants | 2300 | 17,964 | 0 | 369 | 0 | - | 17,595 | 17,595 | - |
| Support Services - Gen Admin ICR Roll-Up w/Grants | 2303 | 997 | 0 | 0 | 0 | 997 | - | 997 | - |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 360,522 | 0 | 0 | 0 | - | 360,522 | - | 360,522 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | - | - | - | - | - | - | - | - |
| Support Serv-School Admin | 2400-2499 | 156,660 | 0 | 0 | 0 | 156,660 | - | 156,660 | - |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - |
| Support Serv-Business w/o Grants | 2500 | 55,650 | 0 | 0 | 0 | - | 55,650 | - | 55,650 |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants | 2501 | - | - | - | - | - | - | - | - |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501 | - | - | - | - | - | - | - | - |
| Oper & Maint of Plant Serv w/ Grants | 2600 | - | - | - | - | - | - | - | - |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 272,849 | 0 | 2,934 | 0 | - | 269,915 | 269,915 | - |
| Student Transportation Services | 2700-2799 | 115,033 | 0 | 0 | 0 | 115,033 | - | 115,033 | - |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 97,330 | 0 | 0 | 0 | - | 97,330 | - | 97,330 |
| Sup Serv Central: Cabinet Level w/ Grants | 2801 | - | - | - | - | - | - | - | - |
| Sup Serv Central: Cabinet Level w/o Grants | 2801 | - | - | - | - | - | - | - | - |
| 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 | 167,070 | 68,258 | 0 | 0 | 98,812 | - | 98,812 | - |
| Enterprise Operations | 3200 | - | - | - | - | - | - | - | - |
| Enterprise Instructional | 3210 | - | - | - | - | - | - | - | - |

| 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 |
| Enterprise Non-Instructional | 3220 | - | - | - | - | - | - | - | - |
| Community Services | 3300 | 73,088 | 0 | 0 | 0 | 73,088 | - | 73,088 | - |
| Education for Adults | 3400 | - | - | - | - | - | - | - | - |
| Facil Acquisition & Construction Svcs | 4000 | - | - | - | - | - | - | - | - |
| Other Uses | 5000 | - | - | - | - | - | - | - | - |
| Debt Service | 5100 | - | - | - | - | - | - | - | - |
| Total All Programs | | 2,855,611 | 68,258 | 3,303 | 0 | 1,983,039 | 801,012 | 2,270,548 | 513,502 |



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

| | FY 2014-2015 | FY 2016-2017 |
|--|--------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 6.58 % | 10.50 % |
| Direct Costs (34 CFR 75.567) | 20,834 (B) | 2,270,548 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 117,053 | 513,502 |
| Carry Forward | 20,026 | 384,126 |
| Total Indirect Costs | 137,079 (A) | 897,629 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 2,270,548 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 513,502 | |
| Carry Forward | 20,026 | |
| Total Indirect Costs | 533,528 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 6.58 X 2,270,548 | 149,402 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 533,528 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 384,126 | |

NONRESTRICTED RATE - Not endorsed by CDE

| | FY 2014-2015 | FY 2016-2017 |
|--|---------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B) | 49.28 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 1,568,492 (B) | 1,983,039 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 632,005 | 801,012 |
| Carry Forward | 140,980 | -35,250 |
| Total Indirect Costs | 772,985 (A) | 765,762 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 1,983,039 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 801,012 | |
| Carry Forward | 140,980 | |
| Total Indirect Costs | 941,992 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 49.28 X 1,983,039 | 977,242 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 941,992 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | -35,250 | |

* 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.