



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
 District: 9035 - CENTENNIAL BOCES

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	2,707,328	0	293	940,346	1,766,688	-	1,766,688	-
Support Serv-Students	2100-2199	2,905,954	0	9,977	747,375	2,148,602	-	2,148,602	-
Support Serv-Inst Staff	2200-2219, 2221-2299	2,334,228	0	1,930	305,078	2,027,220	-	2,027,220	-
Educational Library Services	2220	10,418	0	0	0	10,418	-	10,418	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	403,309	0	3,596	96,794	-	302,919	302,919	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	21,455	0	0	0	-	21,455	-	21,455
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	75,854	0	0	0	75,854	-	75,854	-
Support Serv-Business w/ Grants	2500	9,849	0	0	0	9,849	-	9,849	-
Support Serv-Business w/o Grants	2500	323,576	0	0	5,000	-	318,576	-	318,576
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	369,346	0	0	348,478	20,868	-	20,868	-
Oper & Maint of Plant Serv w/o Grants	2600	444,483	0	0	195,247	-	249,236	249,236	-
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	452,232	0	11,198	60,200	380,834	-	380,834	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	934,561	0	7,900	16,779	-	909,883	-	909,883
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	-	-	-	-	-	-	-	-
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	177,623	0	0	1,798	175,825	-	175,825	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	167,973	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		11,338,189	0	34,893	2,717,096	6,616,159	1,802,068	7,168,313	1,249,913



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	97,112 (B)	7,168,313 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,353,382	1,249,913
Carry Forward	8,519,817	9,017,057
Total Indirect Costs	9,873,199 (A)	10,266,971 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	7,168,313	
Actual Indirect Costs:		
Admin. Charges	1,249,913	
Carry Forward	8,519,817	
Total Indirect Costs	9,769,730	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,168,313	752,673 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	9,769,730 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	9,017,057	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	36.32 %	21.81 %
Direct Costs (34 CFR 75.567)	8,293,843 (B)	6,616,159 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,770,773	1,802,068
Carry Forward	241,799	-359,122
Total Indirect Costs	3,012,572 (A)	1,442,947 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	6,616,159	
Actual Indirect Costs:		
Admin. Charges	1,802,068	
Carry Forward	241,799	
Total Indirect Costs	2,043,867	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
36.32 X 6,616,159	2,402,989 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,043,867 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-359,122	

* 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.