



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9035 - CENTENNIAL BOCES

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	2,833,049	0	0	945,769	1,887,280	0	1,887,280	0		
Support Serv-Students	2100-2199	2,961,965	0	797	764,038	2,197,130	0	2,197,130	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,377,692	0	4,510	318,869	2,054,313	0	2,054,313	0		
Educational Library Services	2220	7,625	0	0	0	7,625	0	7,625	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	374,940	0	2,579	79,010	0	293,351	293,351	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	25,647	0	0	0	0	25,647	0	25,647		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	79,039	0	0	0	79,039	0	79,039	0		
Sup Serv-Business w/ Grants	2500	20,295	0	0	10,000	10,295	0	10,295	0		
Sup Serv-Business w/o Grants	2500	406,701	0	0	3,000	0	403,701	0	403,701		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	335,823	0	0	335,823	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	483,178	0	0	215,531	0	267,647	267,647	0		
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	445,080	0	4,163	60,802	380,115	0	380,115	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	944,989	0	2,502	17,264	0	925,223	0	925,223		
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	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	0	0	0	0	0	0	0	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	211,247	0	0	2,372	208,875	0	208,875	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	181,970	0	0	181,970	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		11,689,240	0	14,551	2,934,448	6,824,672	1,915,569	7,385,670	1,354,571		



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	9,052,108	7,385,670
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,102,726	1,354,571
Carry Forward: From FY 2013-2014 Data	11,882,163	12,461,239
Total Indirect Costs	12,984,889 (A)	13,815,810 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	7,385,670
Actual Indirect Costs:	
Admin. Charges	1,354,571
Carry Forward: From FY 2013-2014 Data	11,882,163
Total Indirect Costs	13,236,734

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 7,385,670

775,495

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

13,236,734

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

12,461,239



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.12 %	30.00 %
Direct Costs (34 CFR 75.567)	8,507,266 (B)	6,824,672 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,647,568	1,915,569
Carry Forward: From FY 2013-2014 Data	-616,175	472,244
Total Indirect Costs	1,031,393 (A)	2,387,813 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	6,824,672
Actual Indirect Costs:	
Admin. Charges	1,915,569
Carry Forward: From FY 2013-2014 Data	-616,175
Total Indirect Costs	1,299,394

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

12.12 X 6,824,672

827,150 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,299,394 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

472,244

* 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.