



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9035 - CENTENNIAL BOCES

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	3,123,322	0	0	798,470	2,324,852	0	2,324,852	0		
Support Serv-Students	2100-2199	2,890,395	0	505	617,336	2,272,554	0	2,272,554	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,862,887	0	10,656	389,175	1,463,056	0	1,463,056	0		
Educational Library Services	2220	7,305	0	0	0	7,305	0	7,305	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	383,095	0	1,450	85,443	0	296,202	296,202	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	23,912	0	0	0	0	23,912	0	23,912		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	89,474	0	0	0	89,474	0	89,474	0		
Sup Serv-Business w/ Grants	2500	18,083	0	0	8,000	10,083	0	10,083	0		
Sup Serv-Business w/o Grants	2500	362,935	0	0	0	0	362,935	0	362,935		
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	325,842	0	0	325,842	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	519,356	0	0	260,003	0	259,353	259,353	0		
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	432,261	0	0	62,018	370,243	0	370,243	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	949,820	0	1,076	17,782	0	930,962	0	930,962		
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	175,747	0	0	544	175,203	0	175,203	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	259,825	0	0	259,825	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		11,424,259	0	13,687	2,824,438	6,712,770	1,873,364	7,268,325	1,317,809		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	7,168,313	7,268,325
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,249,913	1,317,809
Carry Forward: From FY 2014-2015 Data	9,017,057	9,571,692
Total Indirect Costs	10,266,970 (A)	10,889,501 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	7,268,325
Actual Indirect Costs:	
Admin. Charges	1,317,809
Carry Forward: From FY 2014-2015 Data	9,017,057
Total Indirect Costs	10,334,866

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 7,268,325

763,174

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

10,334,866

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

9,571,692



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.81 %	28.66 %
Direct Costs (34 CFR 75.567)	6,616,159 (B)	6,712,770 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,802,068	1,873,364
Carry Forward: From FY 2014-2015 Data	-359,122	50,187
Total Indirect Costs	1,442,946 (A)	1,923,551 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	6,712,770
Actual Indirect Costs:	
Admin. Charges	1,873,364
Carry Forward: From FY 2014-2015 Data	-359,122
Total Indirect Costs	1,514,242

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.81 X 6,712,770

1,464,055 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,514,242 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

50,187

* 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.