

**Total All Programs** 

# **Colorado Department of Education**

# **Indirect Cost Report**

Colorado School District/BOCES
District: 0640 - CENTENNIAL R-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations (Using FY2017-2018 Audited Data)

Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent         2304         0         0         0         0         0         0         0           Sup Serv-School Admin         2400-2499         180,426         0         0         9,885         170,541         0         170,541         0           Sup Serv-Business W/ Grants         2500         0			(Using F	-Y2017-2018 Au	aitea Data)					
Instruction	Total Costs Excluded and/or Un				nd/or Unallowed	Costs	Used by Unrestrict	ed Rate	Used by Restricted Rate	
Support Serv-Students	Programs	Code			Capital C	Expenses/				
Support Serv-Inst Staff Educational Liftury Services	Instruction	0010-2099	1,615,203	0	121,946	11,804	1,481,453	0	1,481,453	C
Educational Library Servicies   2220   55,134   0   0   0   0   55,134   0   56,134   0   56,134   0   56,134   0   56,134   0   54,000	Support Serv-Students	2100-2199	245,255	0	0	32	245,223	0	245,223	C
Support Serv-General Admin w Grants   2300   28,440   0   0   0   12   0   0   0   0   0   0   0   0   0	Support Serv-Inst Staff	2200-2219, 2221-2299	5,069	0	0	0	5,069	0	5,069	C
Support Service - Cene Admin In Circular Service - Cene Admin In Circul	Educational Library Services	2220	56,134	0	0	0	56,134	0	56,134	C
Support Services - Cen Admin ICR Roll-Upw // Grants   2303   29.60   0   0   0   0   0   0   0   0   0	Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	C
Support Services - Gen Admin LCR Roll-Uyen Gerants   2303   295,071   0   0   1,033   0   295,038   0   295,038   50   505,038   505,0	Support Serv-General Admin w/o Grants	2300	28,440	0	0	412	0	28,028	28,028	C
Sup Serv-School Admin Cabinet Level NOT like Superintendent   2304   0   0   0   0   0   0   0   0   0	Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	C
Sup Serv-School Admin         2400-2499         180,426         0         9,885         170,541         0         170,541           Sup Serv-Business W Grants         2500         85,461         0         0         0         0         85,461         0         0         0         0         85,461         0	Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	296,071	0	0	1,033	0	295,038	0	295,038
Sup Serv-School Admin         2400-2499         180,426         0         9,885         170,541         0         170,541           Sup Serv-Business W Grants         2500         85,461         0         0         0         0         85,461         0         0         0         0         85,461         0	Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	C
Sup Serve Business Wol Grants         2500         85,461         0         0         0         85,461         0         85,461         0		2400-2499	180,426	0	0	9,885	170,541	0	170,541	C
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants         2501         0	Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	C
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants         2501         0         123,535         0<	Sup Serv-Business w/o Grants	2500	85,461	0	0	0	0	85,461	0	85,461
Oper & Maint of Plant Serv w/ Grants         £600         0         0         0         0         0         0         0         0           Oper & Maint of Plant Serv w/Grants         £600         343,593         0         4,223         0         0         339,370         339,370         10           Student Transportation Services         £200-27799         125,800         0         2,225         0         123,335         0         123,335         0         123,335         0         123,335         0	Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	C
Oper & Maint of Plant Serv w/o Grants         2600         343,593         0         4,223         0         0         339,370         309,370         300         300         300         300         300         300         300         300         300         300         300         300         300	Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	89	C
Student Transportation Services         2700-2799         125,800         0         2,265         0         123,535         0         123,535         0           Sup Serv Cent w/ Grants         2800-2809, 2815-2899         0 </td <td>Oper &amp; Maint of Plant Serv w/ Grants</td> <td>2600</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>C</td>	Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	C
Sup Serv Cent w/ Grants         2800-2809, 2815-2899         0	Oper & Maint of Plant Serv w/o Grants	2600	343,593	0	4,223	0	0	339,370	339,370	C
Sup Serv Cent w/o Grants         2800-2809, 2815-2899         106,389         0         0         0         106,389         0         106,389           Sup Serv Central: Cabinet Level w/o Grants         2801         0         0         0         0         0         0         0         0         0           Planning/Evaluation         2810-2814         0         0         0         0         0         0         0         0         0           Other Sup Services w Grants         2900         0         0         0         0         0         0         0         0         0           Other Sup Services w/o Grants         2900         0	Student Transportation Services	2700-2799	125,800	0	2,265	0	123,535	0	123,535	C
Sup Serv Central: Cabinet Level w Grants         2801         0         142         0         0         0         0         0         0         142         0         0         0         0         0         0         142         0 <th< td=""><td>Sup Serv Cent w/ Grants</td><td>2800-2809, 2815-2899</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>C</td></th<>	Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	C
Sup Serv Central: Cabinet Level w/o Grants         2801         0         0         0         0         142         0           Planning/Evaluation         2810-2814         0	Sup Serv Cent w/o Grants	2800-2809, 2815-2899	106,389	0	0	0	0	106,389	0	106,389
Planning/Evaluation   2810-2814   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	C
Other Sup Services w Grants         2900         0 <th< td=""><td>Sup Serv Central: Cabinet Level w/o Grants</td><td>2801</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>142</td><td>C</td></th<>	Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	142	C
Other Sup Services W/o Grants         2900         <	Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	C
Volunteer Services         2910         131,490         0         0         0         0         131,490         0         0         0         0         131,490         0		2900	0	0	0	0	0	0	0	C
Non-Instructional Services         3000-3099         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         131,490         0         131,490         0         131,490         0         0         131,490         0         131,490         0 </td <td>Other Sup Services w/o Grants</td> <td>2900</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>C</td>	Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	C
Food Services Operations         3100         210,796         74,954         4,352         0         131,490         0         131,490         0           Enterprise Operations         3200         0	Volunteer Services	2910	0	0	0	0	0	0	0	C
Enterprise Operations         320         0	Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	C
Enterprise Instructional         3210         0<	Food Services Operations	3100	210,796	74,954	4,352	0	131,490	0	131,490	C
Enterprise Non-Instructional         3220         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         73,979         0         73,979         0         73,979         0         0         73,979         0         <	Enterprise Operations	3200	0	0	0	0	0	0	0	C
Community Services         3300         73,979         0         0         0         73,979         0         73,979         0         73,979         0         73,979         0         73,979         0         <	Enterprise Instructional	3210	0	0	0	0	0	0	0	C
Community Services         3300         73,979         0         0         0         73,979         0         73,979         0         73,979         0         73,979         0         73,979         0         <		3220	0	0	0	0	0	0	0	C
Education for Adults       3400       0       0       0       0       0       0       0       0         Facil Acquisition & Construction Svcs       4000       <		3300	73,979	0	0	0	73,979	0	73,979	C
Other Uses 5000 0 0 0 0 0 0 0 0	•	3400		0	0	0	0	0	0	C
Other Uses 5000 0 0 0 0 0 0 0 0	Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	C
				0	0	0	0	0	0	C
				0	0	0	0	0	0	C

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74,954

132,786

23,166

2,287,424

854,286

2,654,822

486,888

3,372,616

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## **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)

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RESTRICTED RATE Page: 3

a)	APPLIED COSTS:	FY 2017-2018	FY 2019-2020
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
	Direct Costs (34 CFR 75.567)	2,636,745	2,654,822
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	165,538	486,888
	Carry Forward: From FY 2015-2016 Data	393,066	601,198
	Total Indirect Costs	558,604 (A)	1,088,086 (A)
	ACTUAL COSTS.		
b)	ACTUAL COSTS: (From FY 2017-2018)		
	Actual Direct Costs	2,654,822	
	Actual Indirect Costs:		
	Admin. Charges	486,888	
	Carry Forward: From FY 2015-2016 Data	393,066	
	Total Indirect Costs	879,954	
c)	CARRY FORWARD COMPUTATION:		
	Actual Direct Costs		
	Fixed Rate % X Actual Direct Costs		
	10.5 X 2,654,822	278,756	
	Should Have Recovered Actual		
	Indirect Costs for (From FY 2017-2018)	879,954	
		073,334	
	Under or (Over) Recovery (E - F)	601,198	
	(For use in FY 2019-2020)		

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UNRESTRICTED RATE Page: 4

a)	APPLIED COSTS: (From 2 years prior)	FY 2017-2018	FY 2019-2020
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
	Direct Costs (34 CFR 75.567)	2,049,327 (B)	2,287,424 (B)
	Indirect Costs: Admin. Charges (34 CFR 75.565)	695,934	854,286
	Carry Forward: From FY 2015-2016 Data	428,810	596,869
	Total Indirect Costs	1,124,744 (A)	1,451,155 (A)
b)	ACTUAL COSTS: (From FY 2017-2018)		
	Actual Direct Costs	2,287,424	
	Actual Indirect Costs: Admin. Charges Carry Forward: From FY 2015-2016 Data Total Indirect Costs	854,286 428,810 1,283,096	
c)	CARRY FORWARD COMPUTATION:		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 30.00 X 2,287,424	686,227 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2017-2018)	1,283,096 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2019-2020)	596,869	

<sup>\*</sup> 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.

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