



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0640 - Centennial R-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total 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	1,745,868	0	39,682	0	1,706,186	0	1,706,186	0
Support Serv-Students	2100-2199	95,567	0	1,109	0	94,458	0	94,458	0
Support Serv-Inst Staff	2200-2219, 2221-2299	105,496	0	0	0	105,496	0	105,496	0
Educational Library Services	2220	48,383	0	0	0	48,383	0	48,383	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	43,666	0	1,959	0	0	41,707	41,707	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	11,635	0	0	0	11,635	0	11,635	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	171,653	0	0	0	0	171,653	0	171,653
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	151,712	0	0	0	151,712	0	151,712	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	191,745	0	0	316	0	191,429	0	191,429
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	376,716	0	120,760	0	0	255,956	255,956	0
Student Transportation Services	2700-2799	108,685	0	0	0	108,685	0	108,685	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	145,467	0	0	0	0	145,467	0	145,467
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	188,432	84,293	0	0	104,139	0	104,139	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	68,625	0	0	0	68,625	0	68,625	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	111,000	0	111,000	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>3,564,650</b>	<b>84,293</b>	<b>274,510</b>	<b>316</b>	<b>2,399,319</b>	<b>806,212</b>	<b>2,696,982</b>	<b>508,549</b>



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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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,654,822	2,696,982
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	165,538	508,549
Carry Forward: From FY 2017-2018 Data	601,198	826,564
Total Indirect Costs	766,736 (A)	1,335,113 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	2,696,982	
Actual Indirect Costs:		
Admin. Charges	508,549	
Carry Forward: From FY 2017-2018 Data	601,198	
Total Indirect Costs	1,109,747	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,696,982	283,183	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,109,747	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	826,564	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,287,424 (B)	2,399,319 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	695,934	806,212
Carry Forward: From FY 2017-2018 Data	596,869	683,285
Total Indirect Costs	1,292,803 (A)	1,489,497 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	2,399,319	
Actual Indirect Costs:		
Admin. Charges	806,212	
Carry Forward: From FY 2017-2018 Data	596,869	
Total Indirect Costs	1,403,081	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,399,319	719,796 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,403,081 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	683,285	

\* 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.