



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - CHEYENNE MOUNTAIN 12

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	23,663,293	0	157,312	0	23,505,981	-	23,505,981	-	-	
Support Serv-Students	2100-2199	2,256,201	0	0	0	2,256,201	-	2,256,201	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,096,699	0	0	0	1,096,699	-	1,096,699	-	-	
Educational Library Services	2220	575,333	0	0	0	575,333	-	575,333	-	-	
Support Serv-General Admin w/ Grants	2300	23,000	0	0	0	23,000	-	23,000	-	-	
Support Serv-General Admin w/o Grants	2300	552,625	0	0	0	-	552,625	552,625	-	-	
Support Serv-School Admin	2400-2499	1,972,059	0	944	0	1,971,116	-	1,971,116	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	587,360	0	0	0	-	587,360	-	587,360	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	5,330,869	0	372,648	0	-	4,958,221	4,958,221	-	-	
Student Transportation Services	2700-2799	350,819	0	0	0	350,819	-	350,819	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	903,665	0	15,505	0	-	888,159	-	888,159	-	
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	552,910	0	9,203	0	543,706	-	543,706	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	87,198	0	0	0	87,198	-	87,198	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	50,000	-	-	-	-	-	-	-	-	
Other Uses	5000	26,895	-	-	-	-	-	-	-	-	
Debt Service	5100	3,800	-	-	-	-	-	-	-	-	
Total All Programs		38,032,725				30,410,053	6,986,365	35,920,899	1,475,519		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- 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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.65 %	5.65 %
Direct Costs (34 CFR 75.567)	34,938,536 (B)	35,920,899 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	892,766	1,475,519
Carry Forward	31,498	555,113
Total Indirect Costs	924,264 (A)	2,030,632 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	35,920,899	
Actual Indirect Costs:		
Admin. Charges	1,475,519	
Carry Forward	31,498	
Total Indirect Costs	1,507,017	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.65 X 35,920,899	951,904 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,507,017 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	555,113	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.63 %	25.98 %
Direct Costs (34 CFR 75.567)	29,866,137 (B)	30,410,053 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,965,165	6,986,365
Carry Forward	-102,326	914,545
Total Indirect Costs	5,862,839 (A)	7,900,910 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	30,410,053	
Actual Indirect Costs:		
Admin. Charges	6,986,365	
Carry Forward	-102,326	
Total Indirect Costs	6,884,039	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.63 X 30,410,053	5,969,493 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,884,039 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	914,545	

* 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.