



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - CHEYENNE MOUNTAIN 12

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	26,318,451	0	221,687	0	26,096,765	-	26,096,765	-	-	
Support Serv-Students	2100-2199	2,391,278	0	0	0	2,391,278	-	2,391,278	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,015,029	0	0	0	1,015,029	-	1,015,029	-	-	
Educational Library Services	2220	616,387	0	0	0	616,387	-	616,387	-	-	
Support Serv-General Admin w/ Grants	2300	19,600	0	0	0	19,600	-	19,600	-	-	
Support Serv-General Admin w/o Grants	2300	653,482	0	1,174	0	-	652,309	652,309	-	-	
Support Serv-School Admin	2400-2499	2,290,176	0	242	0	2,289,934	-	2,289,934	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	656,513	0	0	0	-	656,513	-	656,513	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	6,219,329	0	433,768	0	-	5,785,561	5,785,561	-	-	
Student Transportation Services	2700-2799	423,563	0	61,317	0	362,247	-	362,247	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,267,653	0	27,532	0	-	1,240,121	-	1,240,121	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	683	0	0	0	-	683	-	683	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	897,128	257,373	3,061	0	636,693	-	636,693	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	108,267	0	0	0	108,267	-	108,267	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	29,627	-	-	-	-	-	-	-	-	
Other Uses	5000	27,883	-	-	-	-	-	-	-	-	
Debt Service	5100	5,544	-	-	-	-	-	-	-	-	
Total All Programs		42,940,593				33,536,199	8,335,187	39,974,068	1,897,317		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.94 %	6.74 %
Direct Costs (34 CFR 75.567)	34,123,273 (B)	39,974,068 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	929,231	1,897,317
Carry Forward	74,524	796,603
Total Indirect Costs	1,003,755 (A)	2,693,920 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	39,974,068	
Actual Indirect Costs:		
Admin. Charges	1,897,317	
Carry Forward	74,524	
Total Indirect Costs	1,971,841	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.94 X 39,974,068	1,175,238 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,971,841 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	796,603	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.97 %	28.05 %
Direct Costs (34 CFR 75.567)	28,786,601 (B)	33,536,199 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,265,903	8,335,187
Carry Forward	-230,648	1,071,998
Total Indirect Costs	6,035,255 (A)	9,407,184 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	33,536,199	
Actual Indirect Costs:		
Admin. Charges	8,335,187	
Carry Forward	-230,648	
Total Indirect Costs	8,104,539	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.97 X 33,536,199	7,032,541 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	8,104,539 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,071,998	

* 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.