



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1020 - CHEYENNE MOUNTAIN 12

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	26,938,982	0	74,724	427,197	26,437,061	-	26,437,061	-	
Support Serv-Students	2100-2199	2,604,443	0	43,637	0	2,560,806	-	2,560,806	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,601,579	0	80,616	0	1,520,963	-	1,520,963	-	
Educational Library Services	2220	441,563	0	248	25,882	415,432	-	415,432	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	172,508	0	0	0	-	172,508	172,508	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	19,400	0	0	0	19,400	-	19,400	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	534,039	0	0	0	-	534,039	-	534,039	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	2,376,000	0	0	0	2,376,000	-	2,376,000	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	676,259	0	0	24,749	-	651,510	-	651,510	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	7,288,194	0	45,998	0	-	7,242,196	7,242,196	-	
Student Transportation Services	2700-2799	393,729	0	263	0	393,467	-	393,467	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,266,759	0	61,383	0	-	1,205,376	-	1,205,376	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	79	0	0	0	-	79	-	79	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	844,843	283,728	0	3,254	557,862	-	557,862	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	114,357	0	0	0	114,357	-	114,357	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	21,649	-	-	-	-	-	-	-
Debt Service	5100	3,650	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>45,298,033</b>	<b>283,728</b>	<b>306,869</b>	<b>481,082</b>	<b>34,395,348</b>	<b>9,805,708</b>	<b>41,810,051</b>	<b>2,391,004</b>



# 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)
  - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.65 %	7.12 %
Direct Costs (34 CFR 75.567)	359,209 (B)	41,810,051 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,475,519	2,391,004
Carry Forward	555,113	583,849
Total Indirect Costs	2,030,632 (A)	2,974,853 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	41,810,051	
Actual Indirect Costs:		
Admin. Charges	2,391,004	
Carry Forward	555,113	
Total Indirect Costs	2,946,117	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.65 X 41,810,051	2,362,268 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,946,117 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	583,849	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.98 %	30.00 %
Direct Costs (34 CFR 75.567)	30,410,053 (B)	34,395,348 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,986,365	9,805,708
Carry Forward	914,545	1,784,341
Total Indirect Costs	7,900,910 (A)	11,590,049 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	34,395,348	
Actual Indirect Costs:		
Admin. Charges	9,805,708	
Carry Forward	914,545	
Total Indirect Costs	10,720,253	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.98 X 34,395,348	8,935,911 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	10,720,253 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,784,341	

\* 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.