Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 1020 - CHEYENNE MOUNTAIN 12
FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY2015-2016 Audited Data)

		Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
Programs	Code	Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	27,656,062	0	118,625	538,072	26,999,365	0	26,999,365	0
Support Serv-Students	2100-2199	2,632,590	0	38,255	0	2,594,335	0	2,594,335	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,726,151	0	78,056	0	1,648,095	0	1,648,095	0
Educational Library Services	2220	399,293	0	348	23,717	375,228	0	375,228	0
Support Serv-General Admin w/ Grants	2300	17,350	0	0	0	17,350	0	17,350	0
Support Serv-General Admin w/o Grants	2300	638,675	0	2,293	0	0	636,382	636,382	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	58,648	0	0	0	0	58,648	0	58,648
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,544,163	0	0	0	2,544,163	0	2,544,163	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	722,501	0	0	25,096	0	697,405	0	697,405
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	5,716,941	0	59,209	0	0	5,657,732	5,657,732	0
Student Transportation Services	2700-2799	385,656	0	1,689	0	383,967	0	383,967	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	965,130	0	6,259	0	0	958,871	0	958,871
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	81,149	0	0	0	0	81,149	0	81,149
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	551,393	275,055	0	5,658	270,680	0	270,680	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	89,554	0	0	0	89,554	0	89,554	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	21,478	0	0	21,478	0	0	0	0
Debt Service	5100	3,346	0	0	0	3346	0	3346	0
Total All Programs		**44,210,080**	**275,055**	**304,734**	**614,021**	**34,926,083**	**8,090,187**	**41,220,197**	**1,796,073**

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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)

(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)

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

a) **APPLIED COSTS:**	FY 2015-2016	FY 2017-2018
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.74	3.91
Direct Costs (34 CFR 75.567)	39,974,068	41,220,197
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,897,317	1,796,073
Carry Forward: From FY 2013-2014 Data	796,603	-185,565
Total Indirect Costs	2,693,920 (A)	1,610,508 (A)

b) **ACTUAL COSTS:**	
(From FY 2015-2016)	
Actual Direct Costs	41,220,197
Actual Indirect Costs:	
Admin. Charges	1,796,073
Carry Forward: From FY 2013-2014 Data	796,603
Total Indirect Costs	2,592,676

c) **CARRY FORWARD COMPUTATION:**	
Actual Direct Costs Fixed Rate % X Actual Direct Costs 6.74 X 41,220,197	2,778,241
Should Have Recovered Actual Indirect Costs for (From FY 2015-2016)	2,592,676
Under or (Over) Recovery (E - F) (For use in FY 2017-2018)	-185,565

	FY 2015-2016	FY 2017-2018
a) **APPLIED COSTS:** (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.05 %	21.35 %
Direct Costs (34 CFR 75.567)	33,536,199 (B)	34,926,083 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,335,187	8,090,187
Carry Forward: From FY 2013-2014 Data	1,071,998	-634,581
Total Indirect Costs	9,407,185 (A)	7,455,606 (A)

b) **ACTUAL COSTS:** (From FY 2015-2016)	
Actual Direct Costs	34,926,083
Actual Indirect Costs:	
Admin. Charges	8,090,187
Carry Forward: From FY 2013-2014 Data	1,071,998
Total Indirect Costs	9,162,185

c) **CARRY FORWARD COMPUTATION:**	
Actual Direct Costs Fixed Rate % X Actual Direct Costs 28.05 X 34,926,083	9,796,766 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2015-2016)	9,162,185 (F)
Under or (Over) Recovery (E - F) (For use in FY 2017-2018)	-634,581

* 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.