



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - CHEYENNE MOUNTAIN 12

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	28,839,994	0	149,617	711,151	27,979,226	0	27,979,226	0
Support Serv-Students	2100-2199	2,663,467	0	36,726	0	2,626,741	0	2,626,741	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,902,193	0	103,942	0	1,798,251	0	1,798,251	0
Educational Library Services	2220	384,058	0	0	25,035	359,023	0	359,023	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	220,887	0	0	0	0	220,887	220,887	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	18,716	0	0	0	18,716	0	18,716	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	606,526	0	0	0	0	606,526	0	606,526
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,770,889	0	388	0	2,770,501	0	2,770,501	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	773,516	0	7,756	28,777	0	736,983	0	736,983
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	5,602,223	0	0	0	0	5,602,223	5,602,223	0
Student Transportation Services	2700-2799	382,397	0	1,385	0	381,012	0	381,012	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	971,979	0	3,437	0	0	968,542	0	968,542
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	81,118	0	0	0	0	81,118	0	81,118
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	603,013	318,142	0	6,112	278,759	0	278,759	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	105,341	0	0	0	105,341	0	105,341	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	138,200	0	138,200	0	0	0	0	0
Other Uses	5000	32,836	0	0	32,836	0	0	0	0
Debt Service	5100	3,500	0	0	0	3500	0	3500	0
Total All Programs		46,100,853	318,142	441,451	803,911	36,321,070	8,216,279	42,144,180	2,393,169



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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:

- 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)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

7.12

41,810,051

2,391,004

583,849

2,974,853 (A)

FY 2018-2019

5.62

42,144,180

2,393,169

-23,648

2,369,521 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

42,144,180

2,393,169

583,849

2,977,018

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.12 X 42,144,180

3,000,666

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,977,018

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-23,648



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	20.16 %
Direct Costs (34 CFR 75.567)	34,395,348 (B)	36,321,070 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,805,708	8,216,279
Carry Forward: From FY 2014-2015 Data	1,784,341	-895,701
Total Indirect Costs	11,590,049 (A)	7,320,578 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	36,321,070
Actual Indirect Costs:	
Admin. Charges	8,216,279
Carry Forward: From FY 2014-2015 Data	1,784,341
Total Indirect Costs	10,000,620

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 36,321,070

10,896,321 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

10,000,620 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-895,701

* 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.