



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - CHEYENNE MOUNTAIN 12

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	29,155,082	0	81,385	692,484	28,381,213	0	28,381,213	0		
Support Serv-Students	2100-2199	2,924,715	0	38,931	0	2,885,784	0	2,885,784	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,974,617	0	73,455	0	1,901,162	0	1,901,162	0		
Educational Library Services	2220	365,220	0	1,095	27,460	336,665	0	336,665	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	263,452	0	0	0	0	263,452	263,452	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	19,141	0	0	0	19,141	0	19,141	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	609,673	0	0	0	0	609,673	0	609,673		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,856,999	0	226	0	2,856,773	0	2,856,773	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	795,203	0	0	29,761	0	765,442	0	765,442		
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	89	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	6,146,326	0	0	0	0	6,146,326	6,146,326	0		
Student Transportation Services	2700-2799	447,166	0	0	0	447,166	0	447,166	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	1,100,456	0	0	0	0	1,100,456	0	1,100,456		
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	142	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	42,348	0	0	0	0	42,348	0	42,348		
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	720,116	333,608	0	13,970	372,538	0	372,538	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	92,135	0	0	0	92,135	0	92,135	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	48,708	0	48,708	0	0	0	0	0		
Other Uses	5000	33,380	0	0	33,380	0	0	0	0		
Debt Service	5100	8,000	0	0	0	8000	0	8000	0		
<b>Total All Programs</b>		<b>47,602,737</b>	<b>333,608</b>	<b>243,800</b>	<b>797,055</b>	<b>37,300,577</b>	<b>8,927,697</b>	<b>43,710,355</b>	<b>2,517,919</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)
  - 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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

3.91

7.19

41,220,197

43,710,355

1,796,073

2,517,919

-185,565

623,279

1,610,508 (A)

3,141,198 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

43,710,355

2,517,919

-185,565

2,332,354

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.91 X 43,710,355

1,709,075

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,332,354

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

623,279



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
	21.35 %	24.82 %
	34,926,083 (B)	37,300,577 (B)
	8,090,187	8,927,697
	-634,581	329,443
	7,455,606 (A)	9,257,140 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

37,300,577
8,927,697
-634,581
8,293,116

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.35 X 37,300,577

7,963,673 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

8,293,116 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

329,443

\* 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.