



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - Cheyenne Mountain 12

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	32,570,945	0	111,019	767,851	31,692,075	0	31,692,075	0
Support Serv-Students	2100-2199	3,126,379	0	37,104	0	3,089,275	0	3,089,275	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,259,307	0	143,472	0	2,115,835	0	2,115,835	0
Educational Library Services	2220	374,781	0	1,063	26,699	347,019	0	347,019	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	275,441	0	0	0	0	275,441	275,441	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	20,220	0	0	0	20,220	0	20,220	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	651,130	0	0	29,217	0	621,913	0	621,913
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,072,895	0	648	0	3,072,247	0	3,072,247	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	902,199	0	0	127,784	0	774,415	0	774,415
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	6,636,166	0	0	0	0	6,636,166	6,636,166	0
Student Transportation Services	2700-2799	509,832	0	24,400	0	485,432	0	485,432	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	1,362,133	0	30,578	0	0	1,331,555	0	1,331,555
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	53,681	0	0	0	0	53,681	0	53,681
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	753,409	370,494	0	12,307	370,608	0	370,608	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	112,517	0	0	0	112,517	0	112,517	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	743,366	0	743,366	0	0	0	0	0
Other Uses	5000	32,528	0	0	32,528	0	0	0	0
Debt Service	5100	8,833	0	0	0	8,833	0	8,833	0
Total All Programs		53,465,762	370,494	1,091,650	996,386	41,314,061	9,693,171	48,225,668	2,781,564



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.62	5.87
Direct Costs (34 CFR 75.567)	42,144,180	48,225,668
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,391,004	2,781,564
Carry Forward: From FY 2016-2017 Data	-23,648	47,633
Total Indirect Costs	2,367,356 (A)	2,829,197 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	48,225,668	
Actual Indirect Costs:		
Admin. Charges	2,781,564	
Carry Forward: From FY 2016-2017 Data	-23,648	
Total Indirect Costs	2,757,916	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 48,225,668	2,710,283	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,757,916	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	47,633	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.16 %	24.60 %
Direct Costs (34 CFR 75.567)	36,321,070 (B)	41,314,061 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,805,708	9,693,171
Carry Forward: From FY 2016-2017 Data	-895,701	468,555
Total Indirect Costs	8,910,007 (A)	10,161,726 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	41,314,061	
Actual Indirect Costs:		
Admin. Charges	9,693,171	
Carry Forward: From FY 2016-2017 Data	-895,701	
Total Indirect Costs	8,797,470	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.16 X 41,314,061	8,328,915 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	8,797,470 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	468,555	

* 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.