



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020 - Cheyenne Mountain 12

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	34,371,890	0	231,439	1,492,814	32,647,637	0	32,647,637	0
Support Serv-Students	2100-2199	3,425,816	0	37,233	0	3,388,583	0	3,388,583	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,332,328	0	149,635	0	2,182,693	0	2,182,693	0
Educational Library Services	2220	388,502	0	623	25,437	362,442	0	362,442	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	343,151	0	0	0	0	343,151	343,151	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	9,027	0	0	0	9,027	0	9,027	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	760,967	0	0	38,560	0	722,407	0	722,407
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,075,848	0	1,112	0	3,074,736	0	3,074,736	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,158,248	0	369	351,620	0	806,259	0	806,259
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	6,029	0	0	0	6,029	0	6,029	0
Oper & Maint of Plant Serv w/o Grants	2600	5,316,343	0	0	0	0	5,316,343	5,316,343	0
Student Transportation Services	2700-2799	402,300	0	0	0	402,300	0	402,300	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	303	0	0	0	303	0	303	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,568,832	0	65,185	0	0	1,503,647	0	1,503,647
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	93,507	0	0	0	0	93,507	0	93,507
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	656,799	309,242	0	10,704	336,853	0	336,853	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	99,117	0	0	0	99,117	0	99,117	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	316,939	0	316,939	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,455,197	0	0	1,446,197	9,000	0	9,000	0
<b>Total All Programs</b>		<b>55,781,143</b>	<b>309,242</b>	<b>802,535</b>	<b>3,365,332</b>	<b>42,518,720</b>	<b>8,785,314</b>	<b>48,178,214</b>	<b>3,125,820</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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.19	7.08
Direct Costs (34 CFR 75.567)	43,710,355	48,178,214
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,796,073	3,125,820
Carry Forward: From FY 2017-2018 Data	623,279	285,085
Total Indirect Costs	2,419,352 (A)	3,410,905 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	48,178,214	
Actual Indirect Costs:		
Admin. Charges	3,125,820	
Carry Forward: From FY 2017-2018 Data	623,279	
Total Indirect Costs	3,749,099	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.19 X 48,178,214	3,464,014	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,749,099	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	285,085	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.82 %	17.28 %
Direct Costs (34 CFR 75.567)	37,300,577 (B)	42,518,720 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,090,187	8,785,314
Carry Forward: From FY 2017-2018 Data	329,443	-1,438,389
Total Indirect Costs	8,419,630 (A)	7,346,925 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	42,518,720	
Actual Indirect Costs:		
Admin. Charges	8,785,314	
Carry Forward: From FY 2017-2018 Data	329,443	
Total Indirect Costs	9,114,757	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.82 X 42,518,720	10,553,146 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	9,114,757 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,438,389	

\* 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.