**Certificate of Chargeback Reimbursement**

*(This a required audit form which should be signed by the district CEO and CFO)*

**Instructions For Completing Certificate of Chargeback Reimbursement**

This required form is to be calculated as part of the fiscal year 2018 audit and should be utilized when requesting the college's fiscal year 2019 chargeback reimbursement from other districts:

Lines 1-9 Audited expenditures from listed funds. Include funds from all sources of revenue. Exclude costs associated with capital bond initiatives, construction, and remodeling.

Line 10 Sum of lines 1 through 9.

Line 11 DEPRECIATION ON CAPITAL OUTLAY EXPENDITURES FROM SOURCES OTHER THAN STATE AND FEDERAL FUNDS.

Use capital outlay expenditures for equipment, buildings, and fixed equipment from all funds (including building funds not listed in items 1-9).

Equipment purchases within the last eight years depreciated at 12.5 percent per year.

Building expenditures are depreciated at 2 percent per year for permanent facilities and 12.5 percent for temporary buildings.

Line 12 Sum of lines 10 and 11.

Line 13 TOTAL CERTIFIED SEMESTER CREDIT HOURS FOR FY 2018

This number should equal the number of reimbursable semester hours as certified to the ICCB including credit hours supported with restricted and unrestricted funds.

Line 14 PER CAPITA COST

 Line 12 divided by line 13.

Line 15 STATE AND FEDERAL OPERATING GRANTS FOR NONCAPITAL EXPENDITURES

 This item excludes all ICCB grants.

Line 16 Line 15 divided by line 13.

Line 17 DISTRICT’S AVERAGE ICCB GRANT RATE FOR FY 2019

This line should represent all grants, except equalization, from the ICCB. This number is provided to the colleges by the ICCB or may be calculated by dividing total fiscal year 2019 ICCB grants (less equalization) by the greater of either fiscal year 2017 total certified reimbursable credit hours or the average of fiscal years 2015, 2016, and 2017 certified reimbursable credit hours. Either method utilizes credit hours supported with restricted and unrestricted funds since this line is used to calculate remaining costs to be recovered through the chargeback calculation.

Line 18 DISTRICT'S STUDENT TUITION AND FEE RATE FOR FY 2019

The rate utilized herein should incorporate the institution's most current in-district tuition rate combined with the rate for fees uniformly charged all students. The chargeback form should be revised if changes in tuition and fees occur during the year.

Line 19 CHARGEBACK REIMBURSEMENT FOR FY 2019

 Line 14 (Per Capita Cost) minus lines 16, 17, and 18.

**Certification of Chargeback Reimbursement**

**for Fiscal Year 2019**

**College or District Name:**

**District #:**

**All Fiscal Year 2018 Noncapital Audited Operating Expenditures from the Following Funds:**

|  |  |
| --- | --- |
| 1.     Education Fund |       |
| 2.     Operations and Maintenance Fund |       |
| 3.     Public Building Commission Operation and Maintenance Fund |       |
| 4.     Bond and Interest Fund |       |
| 5.     Public Building Commission Rental Fund |       |
| 6.     Restricted Purposes Fund |       |
| 7.     Audit Fund |        |
| 8.     Liability, Protection, and Settlement Fund |       |
| 9.     Auxiliary Enterprises Fund (subsidy only) |       |
| **10.  TOTAL NONCAPITAL EXPENDITURES (sum of lines 1-9)** |       |
| 11.  Depreciation on Capital Outlay Expenditures (equipment, buildings, and  fixed equipment paid) from Sources other than State and Federal Funds |       |
| **12.  TOTAL COSTS INCLUDED (line 10 plus line 11)** |       |
| 13.  Total certified semester credit hours for FY 2018 |       |
| **14.  PER CAPITA COST (line 12 divided by line 13)** |       |
| 15.  All FY 2018 state and federal operating grants for noncapital expenditures.  **DO NOT INCLUDE ICCB GRANTS** |        |
| **16.  FY 2018 state and federal grants per semester credit hour (line 15 divided by line 13)** |       |
| 17.  District’s average ICCB grant rate (excluding equalization grants) for FY 2019 |       |
| 18.  District’s student tuition and fee rate per semester credit hour for FY 2019 |       |
| **19.  Chargeback reimbursement per semester credit hour  (line 14 less lines 16, 17, and 18)** |       |

Approved:

 Chief Fiscal Officer Date

Approved:

 Chief Executive Officer Date