



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	331,780,497	0	1,379,389	1,537,830	328,863,277	-	328,863,277	-		
Support Serv-Students	2100-2199	26,133,794	0	212,317	169,559	25,751,918	-	25,751,918	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	15,739,040	0	108,137	340,739	15,290,163	-	15,290,163	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	193,776	0	0	0	193,776	-	193,776	-		
Support Serv-General Admin w/o Grants	2300	4,080,158	3,459	10,001	0	-	4,066,698	4,066,698	-		
Support Serv-School Admin	2400-2499	22,606,848	0	31,547	0	22,575,301	-	22,575,301	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	2,582,185	0	10,223	-1,484,581	-	4,056,543	-	4,056,543		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	33,750,487	0	7,998	0	-	33,742,488	33,742,488	-		
Student Transportation Services	2700-2799	19,140,343	0	29,488	0	19,110,855	-	19,110,855	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	12,036,375	0	33,742	0	-	12,002,634	-	12,002,634		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	563,397	0	0	0	-	563,397	-	563,397		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	16,944,341	6,672,138	274,845	849,996	9,147,362	-	9,147,362	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	768,293	0	0	34,119	734,174	-	734,174	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	184,684	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		486,504,217				421,666,826	54,431,760	459,476,013	16,622,574		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.05 %	3.81 %
Direct Costs (34 CFR 75.567)	446,443,611 (B)	459,476,013 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,346,628	16,622,574
Carry Forward	-1,719,246	889,309
Total Indirect Costs	13,627,382 (A)	17,511,883 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	459,476,013	
Actual Indirect Costs:		
Admin. Charges	16,622,574	
Carry Forward	-1,719,246	
Total Indirect Costs	14,903,328	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.05 X 459,476,013	14,014,018 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	14,903,328 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	889,309	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	11.65 %	12.99 %
Direct Costs (34 CFR 75.567)	409,125,442 (B)	421,666,826 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	52,664,797	54,431,760
Carry Forward	-4,985,240	322,335
Total Indirect Costs	47,679,557 (A)	54,754,095 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	421,666,826	
Actual Indirect Costs:		
Admin. Charges	54,431,760	
Carry Forward	-4,985,240	
Total Indirect Costs	49,446,520	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.65 X 421,666,826	49,124,185 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	49,446,520 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	322,335	

* 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.