



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	346,191,706	0	1,455,341	1,549,231	343,187,134	-	343,187,134	-	-	
Support Serv-Students	2100-2199	28,132,016	0	687,012	195,389	27,249,615	-	27,249,615	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	15,887,886	0	65,949	392,799	15,429,138	-	15,429,138	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	183,102	0	0	0	183,102	-	183,102	-	-	
Support Serv-General Admin w/o Grants	2300	4,935,803	0	16,324	0	-	4,919,479	4,919,479	-	-	
Support Serv-School Admin	2400-2499	23,776,394	0	21,934	0	23,754,460	-	23,754,460	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	2,482,023	0	16,191	-1,494,294	-	3,960,126	-	3,960,126	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	35,320,941	0	317	0	-	35,320,624	35,320,624	-	-	
Student Transportation Services	2700-2799	19,525,324	0	42,018	0	19,483,306	-	19,483,306	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	13,099,376	0	51,293	0	-	13,048,083	-	13,048,083	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	848,296	0	0	0	-	848,296	-	848,296	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	15,355,789	6,619,394	388,373	105,167	8,242,855	-	8,242,855	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	728,760	0	498	50,263	677,999	-	677,999	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	202,710	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		506,670,127				438,207,609	58,096,608	478,447,712	17,856,505		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.09 %	3.81 %
Direct Costs (34 CFR 75.567)	448,079,396 (B)	478,447,712 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,222,803	17,856,505
Carry Forward	2,107,469	395,463
Total Indirect Costs	18,330,272 (A)	18,251,968 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	478,447,712	
Actual Indirect Costs:		
Admin. Charges	17,856,505	
Carry Forward	2,107,469	
Total Indirect Costs	19,963,974	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.09 X 478,447,712	19,568,511 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	19,963,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	395,463	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.30 %	13.52 %
Direct Costs (34 CFR 75.567)	410,993,010 (B)	438,207,609 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	53,309,189	58,096,608
Carry Forward	1,335,365	1,150,361
Total Indirect Costs	54,644,554 (A)	59,246,969 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	438,207,609	
Actual Indirect Costs:		
Admin. Charges	58,096,608	
Carry Forward	1,335,365	
Total Indirect Costs	59,431,973	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.3 X 438,207,609	58,281,612 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	59,431,973 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,150,361	

* 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.