



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	365,541,793	0	1,704,722	1,735,270	362,101,800	-	362,101,800	-
Support Serv-Students	2100-2199	30,093,385	0	12,001	192,582	29,888,802	-	29,888,802	-
Support Serv-Inst Staff	2200-2219, 2221-2299	19,218,773	0	116,279	413,162	18,689,332	-	18,689,332	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	206,079	0	0	0	206,079	-	206,079	-
Support Serv-General Admin w/o Grants	2300	4,357,078	0	21,300	0	-	4,335,778	4,335,778	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	25,061,436	0	102,433	0	24,959,003	-	24,959,003	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	2,684,435	0	20,715	-1,697,702	-	4,361,422	-	4,361,422
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	35,891,415	0	4,559	0	-	35,886,856	35,886,856	-
Student Transportation Services	2700-2799	20,177,572	0	82,672	0	20,094,900	-	20,094,900	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	12,341,037	0	27,743	0	-	12,313,294	-	12,313,294
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	674,273	0	0	0	-	674,273	-	674,273
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	16,908,208	7,255,584	790,036	981,454	7,881,135	-	7,881,135	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	620,968	0	448	38,840	581,680	-	581,680	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	709,569	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		534,486,023	7,255,584	2,882,907	1,663,607	464,402,731	57,571,624	504,625,366	17,348,989



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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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.81 %	3.24 %
Direct Costs (34 CFR 75.567)	4,594,760 (B)	504,625,366 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,622,574	17,348,989
Carry Forward	889,309	-987,928
Total Indirect Costs	17,511,883 (A)	16,361,061 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	504,625,366	
Actual Indirect Costs:		
Admin. Charges	17,348,989	
Carry Forward	889,309	
Total Indirect Costs	18,238,298	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.81 X 504,625,366	19,226,226 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	18,238,298 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-987,928	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	12.99 %	11.87 %
Direct Costs (34 CFR 75.567)	421,666,826 (B)	464,402,731 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	54,431,760	57,571,624
Carry Forward	322,335	-2,431,956
Total Indirect Costs	54,754,095 (A)	55,139,668 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	464,402,731	
Actual Indirect Costs:		
Admin. Charges	57,571,624	
Carry Forward	322,335	
Total Indirect Costs	57,893,959	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.99 X 464,402,731	60,325,915 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	57,893,959 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-2,431,956	

* 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.