



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	382,510,382	0	1,760,550	1,572,741	379,177,091	0	379,177,091	0
Support Serv-Students	2100-2199	31,645,866	0	251,865	229,872	31,164,129	0	31,164,129	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,330,187	0	102,852	-1,008,216	19,235,551	0	19,235,551	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	213,906	0	0	0	213,906	0	213,906	0
Support Serv-General Admin w/o Grants	2300	2,751,496	0	7,015	0	0	2,744,481	2,744,481	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,895,182	0	0	0	1,895,182	0	1,895,182	0
Sup Serv-School Admin	2400-2499	26,676,499	0	69,941	0	26,606,558	0	26,606,558	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,626,754	0	102,212	-78,059	0	3,602,601	0	3,602,601
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	746,939	0	0	0	0	746,939	0	746,939
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	38,041,519	0	5,787	0	0	38,035,732	38,035,732	0
Student Transportation Services	2700-2799	20,356,881	0	33,897	0	20,322,984	0	20,322,984	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,948,165	0	22,822	0	0	12,925,343	0	12,925,343
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	464,894	0	0	0	0	464,894	0	464,894
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	196,532	0	0	0	0	196,532	0	196,532
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	18,103,178	7,416,718	918,311	1,029,254	8,738,895	0	8,738,895	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	685,342	0	4,180	31,015	650,147	0	650,147	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	262,082	0	0	0	262,082	0	262,082	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>559,455,804</b>	<b>7,416,718</b>	<b>3,279,432</b>	<b>1,776,607</b>	<b>488,266,525</b>	<b>58,716,522</b>	<b>529,046,738</b>	<b>17,936,309</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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.81	3.05
Direct Costs (34 CFR 75.567)	478,447,712	529,046,738
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,856,505	17,936,309
Carry Forward: From FY 2013-2014 Data	395,463	-1,824,909
Total Indirect Costs	18,251,968 (A)	16,111,400 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	529,046,738
Actual Indirect Costs:	
Admin. Charges	17,936,309
Carry Forward: From FY 2013-2014 Data	395,463
Total Indirect Costs	18,331,772

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.81 X 529,046,738

20,156,681

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

18,331,772

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-1,824,909



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
--	--------------	--------------

13.52 %

10.77 %

Direct Costs (34 CFR 75.567)

438,207,609 (B)

488,266,525 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

58,096,608

58,716,522

Carry Forward: From FY 2013-2014 Data

1,150,361

-6,146,751

Total Indirect Costs

59,246,969 (A)

52,569,771 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

488,266,525

Actual Indirect Costs:

Admin. Charges

58,716,522

Carry Forward: From FY 2013-2014 Data

1,150,361

Total Indirect Costs

59,866,883

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.52 X 488,266,525

66,013,634 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

59,866,883 (F)

Under or (Over) Recovery (E - F)

-6,146,751

(For use in FY 2017-2018)

\* 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.