



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	392,798,672	0	1,391,752	1,536,801	389,870,119	0	389,870,119	0
Support Serv-Students	2100-2199	32,475,837	0	526,890	186,055	31,762,892	0	31,762,892	0
Support Serv-Inst Staff	2200-2219, 2221-2299	21,929,431	0	89,508	-998,053	22,837,976	0	22,837,976	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	216,259	0	0	0	216,259	0	216,259	0
Support Serv-General Admin w/o Grants	2300	2,925,124	0	17,185	0	0	2,907,939	2,907,939	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	2,181,516	0	0	0	2,181,516	0	2,181,516	0
Sup Serv-School Admin	2400-2499	27,204,574	0	45,035	0	27,159,539	0	27,159,539	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,477,639	0	29,595	-53,208	0	4,501,252	0	4,501,252
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	539,831	0	7,619	0	0	532,212	0	532,212
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	38,300,978	0	76,019	0	0	38,224,959	38,224,959	0
Student Transportation Services	2700-2799	19,914,808	0	17,810	0	19,896,998	0	19,896,998	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	11,840,264	0	89,478	0	0	11,750,786	0	11,750,786
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	453,055	0	0	0	0	453,055	0	453,055
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	125,762	0	0	0	0	125,762	0	125,762
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	17,829,628	7,679,015	752,312	674,685	8,723,616	0	8,723,616	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	818,048	0	15,412	46,359	756,277	0	756,277	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	437,940	0	0	0	437,940	0	437,940	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		574,469,366	7,679,015	3,058,615	1,392,639	503,843,132	58,495,965	544,976,030	17,363,067



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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)
 - 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.24	2.95
Direct Costs (34 CFR 75.567)	504,625,366	544,976,030
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,348,989	17,363,067
Carry Forward: From FY 2014-2015 Data	-987,928	-1,282,084
Total Indirect Costs	16,361,061 (A)	16,080,983 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	544,976,030
Actual Indirect Costs:	
Admin. Charges	17,363,067
Carry Forward: From FY 2014-2015 Data	-987,928
Total Indirect Costs	16,375,139

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.24 X 544,976,030

17,657,223

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

16,375,139

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-1,282,084



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

11.87 %

464,402,731 (B)

57,571,624

-2,431,956

55,139,668 (A)

FY 2018-2019

10.87 %

503,843,132 (B)

58,495,965

-3,742,171

54,753,794 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

503,843,132

Actual Indirect Costs:

Admin. Charges

58,495,965

Carry Forward: From FY 2014-2015 Data

-2,431,956

Total Indirect Costs

56,064,009

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

11.87 X 503,843,132

59,806,180 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

56,064,009 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-3,742,171

* 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.