



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - CHERRY CREEK 5

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	412,021,023	0	1,623,076	1,770,456	408,627,491	0	408,627,491	0
Support Serv-Students	2100-2199	34,740,842	0	379,742	160,846	34,200,254	0	34,200,254	0
Support Serv-Inst Staff	2200-2219, 2221-2299	20,298,196	0	112,558	-1,192,645	21,378,283	0	21,378,283	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	250,621	0	0	0	250,621	0	250,621	0
Support Serv-General Admin w/o Grants	2300	2,645,319	0	8,655	0	0	2,636,664	2,636,664	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	2,937,235	0	4,999	0	2,932,236	0	2,932,236	0
Sup Serv-School Admin	2400-2499	28,262,545	0	105,315	0	28,157,230	0	28,157,230	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,008,459	0	42,886	-164,271	0	4,129,844	0	4,129,844
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	437,498	0	0	0	0	437,498	89	0
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	38,918,775	0	380,837	0	0	38,537,938	38,537,938	0
Student Transportation Services	2700-2799	21,902,643	0	28,170	0	21,874,473	0	21,874,473	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	22,143,195	0	68,048	9,526,750	0	12,548,397	0	12,548,397
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	446,560	0	0	0	0	446,560	142	0
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	648,386	0	0	0	0	648,386	0	648,386
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	17,952,178	7,548,331	174,245	829,964	9,399,638	0	9,399,638	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	845,054	0	12,940	49,916	782,198	0	782,198	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	477,404	0	77,487	0	399,917	0	399,917	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	136,507	0	136,507	0	0	0	0	0
Total All Programs		609,072,440	7,548,331	3,155,465	10,981,016	528,002,341	59,385,287	570,061,001	17,326,627



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.05	2.71
Direct Costs (34 CFR 75.567)	529,046,738	570,061,001
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,936,309	17,326,627
Carry Forward: From FY 2015-2016 Data	-1,824,909	-1,885,143
Total Indirect Costs	16,111,400 (A)	15,441,484 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	570,061,001
Actual Indirect Costs:	
Admin. Charges	17,326,627
Carry Forward: From FY 2015-2016 Data	-1,824,909
Total Indirect Costs	15,501,718

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.05 X 570,061,001

17,386,861

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

15,501,718

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-1,885,143



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
--	--------------	--------------

10.77 %

10.56 %

Direct Costs (34 CFR 75.567)

488,266,525 (B)

528,002,341 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

58,716,522

59,385,287

Carry Forward: From FY 2015-2016 Data

-6,146,751

-3,627,316

Total Indirect Costs

52,569,771 (A)

55,757,971 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

528,002,341

Actual Indirect Costs:

Admin. Charges

59,385,287

Carry Forward: From FY 2015-2016 Data

-6,146,751

Total Indirect Costs

53,238,536

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.77 X 528,002,341

56,865,852 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

53,238,536 (F)

Under or (Over) Recovery (E - F)

-3,627,316

(For use in FY 2019-2020)

* 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.