



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - Cherry Creek 5

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	449,422,429	0	2,298,147	1,899,444	445,224,838	0	445,224,838	0
Support Serv-Students	2100-2199	39,921,208	0	645,433	177,013	39,098,762	0	39,098,762	0
Support Serv-Inst Staff	2200-2219, 2221-2299	23,853,071	0	238,189	-1,141,884	24,756,766	0	24,756,766	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	158,861	0	0	0	158,861	0	158,861	0
Support Serv-General Admin w/o Grants	2300	3,148,235	0	21,426	0	0	3,126,809	3,126,809	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	301,663	0	2,082	0	0	299,581	0	299,581
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	2,046,643	0	0	0	2,046,643	0	2,046,643	0
Sup Serv-School Admin	2400-2499	31,016,213	0	154,839	0	30,861,374	0	30,861,374	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,640,995	0	23,865	-157,768	0	4,774,898	0	4,774,898
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	709,191	0	0	0	0	709,191	709,191	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	46,904,882	0	97,126	0	0	46,807,756	46,807,756	0
Student Transportation Services	2700-2799	22,968,443	0	23,848	0	22,944,595	0	22,944,595	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	13,257,319	0	16,921	90,240	0	13,150,158	0	13,150,158
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	826,505	0	0	0	0	826,505	826,505	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	351,606	0	0	0	0	351,606	0	351,606
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	18,883,646	7,556,190	242,033	813,214	10,272,209	0	10,272,209	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	1,006,468	0	7,688	45,643	953,137	0	953,137	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	430,635	0	0	0	430,635	0	430,635	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		659,848,013	7,556,190	3,771,597	1,725,902	576,747,820	70,046,504	628,218,081	18,576,243



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.95	2.76
Direct Costs (34 CFR 75.567)	544,976,030	628,218,081
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,348,989	18,576,243
Carry Forward: From FY 2016-2017 Data	-1,282,084	-1,238,274
Total Indirect Costs	16,066,905 (A)	17,337,969 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	628,218,081	
Actual Indirect Costs:		
Admin. Charges	18,576,243	
Carry Forward: From FY 2016-2017 Data	-1,282,084	
Total Indirect Costs	17,294,159	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.95 X 628,218,081	18,532,433	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	17,294,159	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,238,274	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	10.87 %	12.77 %
Direct Costs (34 CFR 75.567)	503,843,132 (B)	576,747,820 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	57,571,624	70,046,504
Carry Forward: From FY 2016-2017 Data	-3,742,171	3,611,845
Total Indirect Costs	53,829,453 (A)	73,658,349 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	576,747,820	
Actual Indirect Costs:		
Admin. Charges	70,046,504	
Carry Forward: From FY 2016-2017 Data	-3,742,171	
Total Indirect Costs	66,304,333	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.87 X 576,747,820	62,692,488 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	66,304,333 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	3,611,845	

* 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.