



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130 - Cherry Creek 5

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total Costs		Excluded and/or Unallowed 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	469,018,417	0	3,883,766	810,184	464,324,467	0	464,324,467	0	
Support Serv-Students	2100-2199	43,528,229	0	269,206	135,673	43,123,350	0	43,123,350	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	25,689,255	0	121,657	-660,658	26,228,256	0	26,228,256	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	179,435	0	0	0	179,435	0	179,435	0	
Support Serv-General Admin w/o Grants	2300	4,005,530	0	9,191	0	0	3,996,339	3,996,339	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	316,287	0	16,055	0	0	300,232	0	300,232	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,968,028	0	0	0	1,968,028	0	1,968,028	0	
Sup Serv-School Admin	2400-2499	33,231,498	0	208,172	0	33,023,326	0	33,023,326	0	
Sup Serv-Business w/ Grants	2500	385,338	0	0	0	385,338	0	385,338	0	
Sup Serv-Business w/o Grants	2500	5,056,985	0	9,284	13,474	0	5,034,227	0	5,034,227	
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	591,990	0	0	0	0	591,990	591,990	0	
Oper & Maint of Plant Serv w/ Grants	2600	819,360	0	0	0	819,360	0	819,360	0	
Oper & Maint of Plant Serv w/o Grants	2600	46,816,621	0	486,294	0	0	46,330,327	46,330,327	0	
Student Transportation Services	2700-2799	23,182,349	0	23,180	0	23,159,169	0	23,159,169	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	78,130	0	0	0	78,130	0	78,130	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	14,290,883	0	7,091	16,000	0	14,267,792	0	14,267,792	
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	655,395	0	0	0	0	655,395	655,395	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	243,793	0	0	0	0	243,793	0	243,793	
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	17,370,806	6,368,519	277,423	0	10,724,864	0	10,724,864	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	899,583	0	0	26,631	872,952	0	872,952	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	1,608,954	0	1,161,432	0	447,522	0	447,522	0	
Other Uses	5000	0	0	0	0	0	0	0	0	
Debt Service	5100	278,484	0	0	278,484	0	0	0	0	
<b>Total All Programs</b>		<b>690,215,350</b>	<b>6,368,519</b>	<b>6,472,751</b>	<b>619,788</b>	<b>605,334,197</b>	<b>71,420,095</b>	<b>656,908,248</b>	<b>19,846,044</b>	



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.71	3.05
Direct Costs (34 CFR 75.567)	570,061,001	656,908,248
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,936,309	19,846,044
Carry Forward: From FY 2017-2018 Data	-1,885,143	158,687
Total Indirect Costs	16,051,166 (A)	20,004,731 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	656,908,248	
Actual Indirect Costs:		
Admin. Charges	19,846,044	
Carry Forward: From FY 2017-2018 Data	-1,885,143	
Total Indirect Costs	17,960,901	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.71 X 656,908,248	17,802,214	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	17,960,901	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	158,687	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	10.56 %	12.44 %
Direct Costs (34 CFR 75.567)	528,002,341 (B)	605,334,197 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	58,716,522	71,420,095
Carry Forward: From FY 2017-2018 Data	-3,627,316	3,869,488
Total Indirect Costs	55,089,206 (A)	75,289,583 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	605,334,197	
Actual Indirect Costs:		
Admin. Charges	71,420,095	
Carry Forward: From FY 2017-2018 Data	-3,627,316	
Total Indirect Costs	67,792,779	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.56 X 605,334,197	63,923,291 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	67,792,779 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	3,869,488	

\* 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.