

Colorado Department of Education
CDE 5 Child Nutrition Report
 Colorado School District/BOCES
 Fiscal Year 2012-2013

Sources of Revenues	Total	National School Lunch Program: Grants 4555	School Breakfast Program: Grants 3162, 4553	Special Milk Program: Grant 4556	Summer Food Service Program: Grant 4559	FVFP Grant: 4582	Other Grants: Grants 0001-9999 <3161, 3169, 4555, 4553, 4556, 4559, 4582, 4574, 4574, 4558, 4590>	Other Nutrition: Grant 4574, 4579, 4558, 4590	State Match Grant: 3161	Lunch Protection Act (Prek-2) Grant: 3169	Start Smart Grant: 3164	Ala Care and Other Non Program Revenue: Grant 0000
1 Revenue from Students for Reimbursable Meals: Source 1610	1,262,082	1,206,051	56,031	0	0	0	0	0	0	0	0	0
2 Local non-program revenue: 1600	438,112	0	0	0	0	0	0	0	0	0	0	438,112
3 Local donations: 1920	0	0	0	0	0	0	0	0	0	0	0	0
4 State: 3000-3999	131,028	0	0	0	0	0	15,228	0	65,112	25,051	25,637	0
5 Federal: 4000-4999 <4010>	4,811,293	3,593,291	1,112,834	0	66,802	38,366	0	0	0	0	0	0
6 USDA Foods: Source 4010	314,856	314,856	0	0	0	0	0	0	0	0	0	0
7 Other Local Sources Not ID'd Above: Source 1000-1999 <1610, 1600, 1920>	927,696	263,546	24,748	0	0	0	0	0	0	0	0	639,402
8 Total Local, State and Federal Revenues: Lines 1-7	7,885,067	5,377,744	1,193,613	0	66,802	38,366	15,228	0	65,112	25,051	25,637	1,077,514
9 Transfers into Fund 51: Source Code 5200-5299	47,000	0	0	0	0	0	0	0	0	0	0	47,000
10 Other Sources: 5000-5199, 5300-5999	0	0	0	0	0	0	0	0	0	0	0	0
11 Total Revenue Lines 8-10:	7,932,067	5,377,744	1,193,613	0	66,802	38,366	15,228	0	65,112	25,051	25,637	1,124,514

Expenses/Expenditures: Currently expenditure detail by Grant Code is not required	Total
12 Purchased Food and Milk: Object Codes 0630	4,108,534
13 USDA Foods Fees: Object 0632	4,129
14 USDA Foods Value: object codes 0633	218,356
15 Salaries: Object Codes 0100-0199	1,665,580
16 Benefits: Object Codes 0200-0299	413,804
17 Purchased Services: Objects 0300-0399, 0500-0599 <0572>	1,041,380
18 Purchased Property Services: Object 0400-0499	9,263
19 Fixed Fee Contracts: Object 0572	0
20 Equipment: Objects 0730	0
21 Non Capitalized Equipment: Objects 0735	0
22 Depreciation: Object 0740	32,814
23 Other Direct Costs: Objects 0800, 0810, 0850-0855	113,209
24 All Other Expenses/Expenditures Not ID'd Above: Object Codes 0001-0999, <0100-0599, 0630, 0632, 0633, 0730, 0735, 0740, 0800, 0810, 0850-0855, 0868, 0869>	302,817
25 Subtotal of Expenses/Expenditures	7,909,886

Indirect Cost and Indirect Cost Rate (ICR)	
26 Allowable costs for ICR calculation: Total from Line 25, excluding 0630, 0632, 0633, 0730 (lines 12, 13, 14, 20)	3,578,867
27 Indirect Costs: Object 0869	0
28 Indirect Costs: Object 0868	79,827
29 State Approved Non-Restricted Indirect Cost Rate for Use in FY12-13	25.51
30 Divide the SUM of line 27 and 28 by line 26	2.23

If Greater than Zero, the LEA Charged the School Food Service Account for Indirect Costs.
 If Greater than Zero, this amount is assumed to be a coding issue, and is assumed to be Indirect Costs for the purpose of this report.
 This number is pulled into this report from applicable Indirect Cost Rate Table
 If Greater than Zero, the Entity Charged Indirect Costs

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31 Subtract line 30 from 29	-23,28	If Zero or Negative "Test OK". If Greater than Zero Potential Issue
		This is one indicator for ICR compliance, but not the only indicator for compliance
32 Total Expenses/Expenditures: Line 25 plus 27 plus 28	7,989,713	The total expenses/expenditures for this report assumes no direct charging of indirect cost pool items. If the entity direct charged indirect cost pool items, adjustments will need to be made to the figures reported on this form. Therefore the various test results noted may produce different conclusions after such adjustments are made.

	Total	National School Lunch Program: Grants 4555	School Breakfast Program: Grants 3162, 4553	Special Milk Program: Grant 4556	Summer Food Service Program: Grant 4559	FVFP Grant: 4582	Other Grants: Grants 0001-9999, <3161, 3169, 3164, 4555, 4553, 4556, 4559, 4582, 4574, 4574, 4558, 4590>	Other Nutrition: Grant 4574, 4579, 4558, 4590	State Match Grant: 3161	Lunch Protection Act (Prek-2) Grant: 3169	Start Smart Grant: 3164	A la Carte and Other Non Program Revenue: Grant 0000
33 Assets: Balance Sheet Codes 8000-8999 <8142>	1,074,929	0	0	0	0	0	0	0	0	0	0	1,074,929
34 Assets: Grants Accounts Receivable: Balance Sheet 8142	582,341	395,863	133,782	0	40,317	3,611	5,181	0	0	3,587	0	0
35 Total Assets: Line 33 plus 34	1,657,270	395,863	133,782	0	40,317	3,611	5,181	0	0	3,587	0	1,074,929
36 Liabilities: Balance Sheet 7000-7999 <7482>	518,845	0	0	0	0	0	0	0	0	0	0	518,845
37 Liabilities: Grants Deferred Revenue: Balance Sheet 7482	0	0	0	0	0	0	0	0	0	0	0	0
38 Total Liabilities: Line 36 plus 37	518,845	0	0	0	0	0	0	0	0	0	0	518,845
39 Fund Equity: Balance Sheet 6000-6999	1,138,424	0	0	0	0	0	0	0	0	0	0	1,138,424

	Current Operating Resources (net cash resources)	
40 CDE uses the following Balance Sheet codes in Fund 51 to calculate the Current Operating Resources: Adding Balance Sheet Codes 8100, 8101-8104, 8111-8112, 8113, 8114-8115, 8131, 8132, 8141, 8142, 8151-8154, 8171-8172, 8181, 8182, 8191, 8192, 8199 and Subtracting Codes 7401, 7402, 7411, 7421, 7422, 7423, 7431, 7461, 7471, 7472, 7473, 7481, 7482, 7491, 7499	1,077,807	The following Balance Sheet Codes are NOT used in the calculation of Current Operating Resources: Commodity Inventory (8173), Capital Assets (82XX), Long Term Liabilities (75XX), Deferred Inflows (7800), Deferred Outflows (8800)
41 Balance Sheet 8131, 8132 : Interfund Loans Receivable and Interfund Accounts Receivable Amount	0	Any amount reported could be a review item
42 Balance Sheet 8151, 8152 : Loans Receivable and Estimated uncollectible loans Isolated Amount	0	Any amount reported could be a review item
43 Balance Sheet 7401, 7402 : Interfund Loans Payable and Interfund Accounts Payable Isolated Amount	32,248	Any amount reported could be a review item
Current Operating Resources		
44 30% of Total Expenses/Expenditures Threshold: Total Expenses/Expenditures x .3 Line 32 times .3	2,396,914	Does the District have more than 3 Three Months Operating Reserves On Hand (State Board Rule uses 30%)
45 Current Operating Resources Determination: line 40-44	-1,319,107	If line 41 > 45, positive number indicates excess operating resources. If line 41 < 45, negative amount indicates below current operating resources threshold and Indirect Costs should not have been changed.
State Board Rule Test		



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[REDACTED]

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46	Sum of Line 27 and 28: Indirects and Overheads Total	79,827	If the amount of Line 46 is greater than Zero, and the amount on Line 45 is a Negative, there appears to be a violation of State Board Rule
Federal Regulations Test			
47	Three Month Operating Resources: Total Expenses/Expenditures Divided By 9 times 3: Line 32 divided by 9 times 3	2,563,237.67	Does the District have more than 3 Three Months Operating Reserves On Hand - based upon a nine month operating year
48	Current Operating Resources Determination: line 40-47	-1,585,430.67	If line 40 > 47, positive amount indicates entity is above current operating resources threshold and there appears to be a violation of Federal regulation