



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	10,670,729	0	172,263	0	10,498,467	-	10,498,467	-	-	
Support Serv-Students	2100-2199	1,049,414	0	0	0	1,049,414	-	1,049,414	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,526,104	0	0	768,655	1,757,449	-	1,757,449	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	156,533	0	0	156,533	0	-	0	-	-	
Support Serv-General Admin w/o Grants	2300	391,913	0	20,346	0	-	371,567	371,567	-	-	
Support Serv-School Admin	2400-2499	1,208,104	0	20,729	0	1,187,374	-	1,187,374	-	-	
Support Serv-Business w/ Grants	2500	6,572	0	0	0	6,572	-	6,572	-	-	
Support Serv-Business w/o Grants	2500	457,938	0	0	0	-	457,938	-	457,938	-	
Oper & Maint of Plant Serv w/ Grants	2600	54,425	0	0	0	54,425	-	54,425	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,811,299	0	1,400	0	-	1,809,899	1,809,899	-	-	
Student Transportation Services	2700-2799	420,100	0	0	0	420,100	-	420,100	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	5,200	0	0	0	5,200	-	5,200	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	829,238	0	0	0	-	829,238	-	829,238	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	8,393	0	0	0	8,393	-	8,393	-	-	
Food Services Operations	3100	893,280	355,106	22,927	0	515,247	-	515,247	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	143,183	0	0	0	143,183	-	143,183	-	-	
Education for Adults	3400	10,938	0	0	0	10,938	-	10,938	-	-	
Facil Acquisition & Construction Svcs	4000	32,751	-	-	-	-	-	-	-	-	
Other Uses	5000	74,541	-	-	-	-	-	-	-	-	
Debt Service	5100	8,000	-	-	-	-	-	-	-	-	
Total All Programs		20,758,655				15,656,763	3,468,642	17,838,228	1,287,176		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.03 %	7.58 %
Direct Costs (34 CFR 75.567)	17,536,546 (B)	17,838,228 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,203,808	1,287,176
Carry Forward	-147,169	64,362
Total Indirect Costs	1,056,639 (A)	1,351,537 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	17,838,228	
Actual Indirect Costs:		
Admin. Charges	1,287,176	
Carry Forward	-147,169	
Total Indirect Costs	1,140,007	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.03 X 17,838,228	1,075,645 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,140,007 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	64,362	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.40 %	22.67 %
Direct Costs (34 CFR 75.567)	15,405,557 (B)	15,656,763 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,334,796	3,468,642
Carry Forward	-37,572	80,522
Total Indirect Costs	3,297,224 (A)	3,549,164 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	15,656,763	
Actual Indirect Costs:		
Admin. Charges	3,468,642	
Carry Forward	-37,572	
Total Indirect Costs	3,431,070	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.4 X 15,656,763	3,350,547 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,431,070 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	80,522	

* 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.