



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	9,781,731	0	0	0	9,781,731	-	9,781,731	-		
Support Serv-Students	2100-2199	1,030,642	0	0	0	1,030,642	-	1,030,642	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,067,128	0	1,407	799,100	1,266,621	-	1,266,621	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	106,637	0	0	102,669	3,968	-	3,968	-		
Support Serv-General Admin w/o Grants	2300	373,842	0	0	800	-	373,042	373,042	-		
Support Serv-School Admin	2400-2499	1,380,686	0	0	0	1,380,686	-	1,380,686	-		
Support Serv-Business w/ Grants	2500	6,930	0	0	0	6,930	-	6,930	-		
Support Serv-Business w/o Grants	2500	411,786	0	0	0	-	411,786	-	411,786		
Oper & Maint of Plant Serv w/ Grants	2600	77,729	0	0	0	77,729	-	77,729	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,791,783	0	0	0	-	1,791,783	1,791,783	-		
Student Transportation Services	2700-2799	459,219	0	0	0	459,219	-	459,219	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	5,172	0	0	0	5,172	-	5,172	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	875,383	0	0	0	-	875,383	-	875,383		
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	13,050	0	0	0	13,050	-	13,050	-		
Food Services Operations	3100	985,868	391,307	24,347	0	570,214	-	570,214	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	71,910	0	0	0	71,910	-	71,910	-		
Education for Adults	3400	17,734	0	0	0	17,734	-	17,734	-		
Facil Acquisition & Construction Svcs	4000	87,889	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		19,545,117				14,685,605	3,451,994	16,850,430	1,287,170		



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)
- 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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.72 %	7.98 %
Direct Costs (34 CFR 75.567)	17,521,085 (B)	16,850,430 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,280,828	1,287,170
Carry Forward	71,563	57,879
Total Indirect Costs	1,352,391 (A)	1,345,049 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	16,850,430	
Actual Indirect Costs:		
Admin. Charges	1,287,170	
Carry Forward	71,563	
Total Indirect Costs	1,358,733	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.72 X 16,850,430	1,300,853 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,358,733 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	57,879	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.23 %	24.42 %
Direct Costs (34 CFR 75.567)	15,332,893 (B)	14,685,605 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,469,020	3,451,994
Carry Forward	93,138	133,666
Total Indirect Costs	3,562,158 (A)	3,585,661 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	14,685,605	
Actual Indirect Costs:		
Admin. Charges	3,451,994	
Carry Forward	93,138	
Total Indirect Costs	3,545,132	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.23 X 14,685,605	3,411,466 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,545,132 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	133,666	

* 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.