



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	9,719,278	0	0	0	9,719,278	-	9,719,278	-
Support Serv-Students	2100-2199	967,782	0	0	0	967,782	-	967,782	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,814,209	0	0	825,209	988,999	-	988,999	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	107,696	0	0	104,103	3,593	-	3,593	-
Support Serv-General Admin w/o Grants	2300	72,556	0	0	20,373	-	52,183	52,183	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	367,818	0	0	0	-	367,818	-	367,818
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,416,888	0	396	0	1,416,492	-	1,416,492	-
Support Serv-Business w/ Grants	2500	10,307	0	0	0	10,307	-	10,307	-
Support Serv-Business w/o Grants	2500	421,454	0	0	0	-	421,454	-	421,454
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	77,714	0	0	0	77,714	-	77,714	-
Oper & Maint of Plant Serv w/o Grants	2600	2,625,186	0	299,452	0	-	2,325,734	2,325,734	-
Student Transportation Services	2700-2799	472,950	0	0	0	472,950	-	472,950	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	895,060	0	0	0	-	895,060	-	895,060
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	24,753	0	0	0	24,753	-	24,753	-
Food Services Operations	3100	1,177,596	439,552	88,061	0	649,982	-	649,982	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	159,275	0	0	0	159,275	-	159,275	-
Education for Adults	3400	10,595	0	0	0	10,595	-	10,595	-
Facil Acquisition & Construction Svcs	4000	15,175	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	48,000	-	-	-	-	-	-	-
Total All Programs		20,404,292	439,552	387,909	949,686	14,501,720	4,062,250	16,879,637	1,684,333



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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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.58 %	10.50 %
Direct Costs (34 CFR 75.567)	178,382 (B)	16,879,637 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,287,176	1,684,333
Carry Forward	64,362	469,218
Total Indirect Costs	1,351,538 (A)	2,153,551 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	16,879,637	
Actual Indirect Costs:		
Admin. Charges	1,684,333	
Carry Forward	64,362	
Total Indirect Costs	1,748,695	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.58 X 16,879,637	1,279,477 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,748,695 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	469,218	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.67 %	30.00 %
Direct Costs (34 CFR 75.567)	15,656,763 (B)	14,501,720 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,468,642	4,062,250
Carry Forward	80,522	855,232
Total Indirect Costs	3,549,164 (A)	4,917,482 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	14,501,720	
Actual Indirect Costs:		
Admin. Charges	4,062,250	
Carry Forward	80,522	
Total Indirect Costs	4,142,772	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.67 X 14,501,720	3,287,540 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	4,142,772 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	855,232	

* 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.