



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	9,939,666	0	97,414	0	9,842,252	0	9,842,252	0
Support Serv-Students	2100-2199	960,389	0	0	0	960,389	0	960,389	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,906,103	0	0	872,633	1,033,470	0	1,033,470	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	159,328	0	0	109,379	49,949	0	49,949	0
Support Serv-General Admin w/o Grants	2300	275,159	0	0	21,859	0	253,300	253,300	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	72,741	0	0	0	0	72,741	0	72,741
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,361,808	0	0	0	1,361,808	0	1,361,808	0
Sup Serv-Business w/ Grants	2500	9,062	0	0	0	9,062	0	9,062	0
Sup Serv-Business w/o Grants	2500	407,963	0	0	0	0	407,963	0	407,963
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	97,962	0	0	0	97,962	0	97,962	0
Oper & Maint of Plant Serv w/o Grants	2600	2,334,377	0	546,381	0	0	1,787,996	1,787,996	0
Student Transportation Services	2700-2799	497,979	0	0	0	497,979	0	497,979	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,010,523	0	0	0	0	1,010,523	0	1,010,523
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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	9,781	0	0	0	9,781	0	9,781	0
Food Services Operations	3100	925,087	419,501	0	0	505,586	0	505,586	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	109,730	0	0	0	109,730	0	109,730	0
Education for Adults	3400	4,739	0	219	0	4,520	0	4,520	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	48,000	0	0	48,000	0	0	0	0
Total All Programs		20,130,397	419,501	644,014	1,051,871	14,482,488	3,532,523	16,523,784	1,491,227



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

7.98

10.42

16,850,430

16,523,784

1,287,170

1,491,227

57,879

230,508

1,345,049 (A)

1,721,735 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

16,523,784

1,491,227

57,879

1,549,106

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.98 X 16,523,784

1,318,598

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,549,106

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

230,508



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.42 %	25.29 %
Direct Costs (34 CFR 75.567)	14,685,605 (B)	14,482,488 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,451,994	3,532,523
Carry Forward: From FY 2013-2014 Data	133,666	129,565
Total Indirect Costs	3,585,660 (A)	3,662,088 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	14,482,488
Actual Indirect Costs:	
Admin. Charges	3,532,523
Carry Forward: From FY 2013-2014 Data	133,666
Total Indirect Costs	3,666,189

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.42 X 14,482,488

3,536,624 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,666,189 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

129,565

* 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.