



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs	Excluded and/or Unallowed 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	9,963,223	0	2,409	0	9,960,814	0	9,960,814	0
Support Serv-Students	2100-2199	844,142	0	0	0	844,142	0	844,142	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,821,464	0	9,399	739,910	1,072,155	0	1,072,155	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	124,948	0	0	122,079	2,869	0	2,869	0
Support Serv-General Admin w/o Grants	2300	30,356	0	0	22,642	0	7,714	7,714	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	349,437	0	0	0	0	349,437	0	349,437
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,470,591	0	1,849	0	1,468,742	0	1,468,742	0
Sup Serv-Business w/ Grants	2500	12,039	0	0	0	12,039	0	12,039	0
Sup Serv-Business w/o Grants	2500	447,546	0	0	0	0	447,546	0	447,546
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	81,366	0	0	0	81,366	0	81,366	0
Oper & Maint of Plant Serv w/o Grants	2600	1,911,295	0	2,841	0	0	1,908,454	1,908,454	0
Student Transportation Services	2700-2799	554,265	0	0	0	554,265	0	554,265	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	867,339	0	0	0	0	867,339	0	867,339
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	18,305	0	0	0	18,305	0	18,305	0
Food Services Operations	3100	1,013,814	405,859	0	33,606	574,349	0	574,349	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	128,059	0	0	0	128,059	0	128,059	0
Education for Adults	3400	7,221	0	173	0	7,048	0	7,048	0
Facil Acquisition & Construction Svcs	4000	22,692	0	22,692	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		19,716,102	405,859	39,363	966,237	14,724,153	3,580,490	16,640,321	1,664,322



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10.5

16,879,637

1,684,333

469,218

2,153,551 (A)

FY 2018-2019

10.50

16,640,321

1,664,322

386,306

2,050,628 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

16,640,321

1,664,322

469,218

2,133,540

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 16,640,321

1,747,234

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,133,540

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

386,306



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

FY 2016-2017
30.00 %

FY 2018-2019
24.44 %

Direct Costs (34 CFR 75.567)

14,501,720 (B)

14,724,153 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

4,062,250

3,580,490

Carry Forward: From FY 2014-2015 Data

855,232

18,476

Total Indirect Costs

4,917,482 (A)

3,598,966 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

14,724,153

Actual Indirect Costs:

Admin. Charges

3,580,490

Carry Forward: From FY 2014-2015 Data

855,232

Total Indirect Costs

4,435,722

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 14,724,153

4,417,246 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

4,435,722 (F)

Under or (Over) Recovery (E - F)

18,476

(For use in FY 2018-2019)

* 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.