



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - SHERIDAN 2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	9,448,924	0	190	0	9,448,734	0	9,448,734	0
Support Serv-Students	2100-2199	941,137	0	0	0	941,137	0	941,137	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,246,014	0	0	1,223,617	1,022,397	0	1,022,397	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	116,713	0	0	116,478	235	0	235	0
Support Serv-General Admin w/o Grants	2300	45,997	0	0	17,833	0	28,164	28,164	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	556,135	0	0	0	0	556,135	0	556,135
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,514,963	0	0	0	1,514,963	0	1,514,963	0
Sup Serv-Business w/ Grants	2500	9,043	0	0	0	9,043	0	9,043	0
Sup Serv-Business w/o Grants	2500	440,574	0	0	0	0	440,574	0	440,574
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	89	0
Oper & Maint of Plant Serv w/ Grants	2600	156,361	0	0	0	156,361	0	156,361	0
Oper & Maint of Plant Serv w/o Grants	2600	2,058,411	0	96,828	0	0	1,961,583	1,961,583	0
Student Transportation Services	2700-2799	556,870	0	0	0	556,870	0	556,870	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	543	0	0	0	543	0	543	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	863,676	0	0	0	0	863,676	0	863,676
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	142	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	15,000	0	0	0	15,000	0	15,000	0
Food Services Operations	3100	937,597	382,860	6,076	0	548,661	0	548,661	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	216,917	0	0	0	216,917	0	216,917	0
Education for Adults	3400	6,749	0	2,974	0	3,775	0	3,775	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	43,917	0	0	43,917	0	0	0	0
Total All Programs		20,175,541	382,860	106,068	1,401,845	14,434,636	3,850,132	16,424,383	1,860,385



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

10.42

10.50

16,523,784

16,424,383

1,491,227

1,860,385

230,508

379,472

1,721,735 (A)

2,239,857 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

16,424,383

1,860,385

230,508

2,090,893

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.42 X 16,424,383

1,711,421

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,090,893

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

379,472



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.29 %	28.95 %
Direct Costs (34 CFR 75.567)	14,482,488 (B)	14,434,636 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,532,523	3,850,132
Carry Forward: From FY 2015-2016 Data	129,565	329,178
Total Indirect Costs	3,662,088 (A)	4,179,310 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	14,434,636
Actual Indirect Costs:	
Admin. Charges	3,850,132
Carry Forward: From FY 2015-2016 Data	129,565
Total Indirect Costs	3,979,697

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.29 X 14,434,636

3,650,519 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,979,697 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

329,178

* 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.