



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123 - Sheridan 2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	9,796,980	0	1,078	0	9,795,902	0	9,795,902	0		
Support Serv-Students	2100-2199	1,129,745	0	0	0	1,129,745	0	1,129,745	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,248,873	0	146	1,059,422	1,189,305	0	1,189,305	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	111,149	0	0	111,149	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	53,050	0	0	16,925	0	36,125	36,125	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	506,504	0	0	0	0	506,504	0	506,504		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,438,715	0	6	0	1,438,709	0	1,438,709	0		
Sup Serv-Business w/ Grants	2500	9,533	0	0	0	9,533	0	9,533	0		
Sup Serv-Business w/o Grants	2500	473,394	0	0	0	0	473,394	0	473,394		
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	68,508	0	0	0	68,508	0	68,508	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,664,044	0	178,004	0	0	2,486,040	2,486,040	0		
Student Transportation Services	2700-2799	506,028	0	0	0	506,028	0	506,028	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	1,304,149	0	276,886	0	0	1,027,263	0	1,027,263		
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	9,436	0	0	0	9,436	0	9,436	0		
Food Services Operations	3100	966,140	383,669	27,587	0	554,884	0	554,884	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	246,624	0	0	0	246,624	0	246,624	0		
Education for Adults	3400	2,552	0	0	0	2,552	0	2,552	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	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>21,535,424</b>	<b>383,669</b>	<b>483,707</b>	<b>1,187,496</b>	<b>14,951,226</b>	<b>4,529,326</b>	<b>17,473,391</b>	<b>2,007,161</b>		



# 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)
  - 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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	16,640,321	17,473,391
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,684,333	2,007,161
Carry Forward: From FY 2016-2017 Data	386,306	558,761
Total Indirect Costs	2,070,639 (A)	2,565,922 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	17,473,391	
Actual Indirect Costs:		
Admin. Charges	2,007,161	
Carry Forward: From FY 2016-2017 Data	386,306	
Total Indirect Costs	2,393,467	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 17,473,391	1,834,706	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,393,467	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	558,761	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.44 %	30.00 %
Direct Costs (34 CFR 75.567)	14,724,153 (B)	14,951,226 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,062,250	4,529,326
Carry Forward: From FY 2016-2017 Data	18,476	893,722
Total Indirect Costs	4,080,726 (A)	5,423,048 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	14,951,226	
Actual Indirect Costs:		
Admin. Charges	4,529,326	
Carry Forward: From FY 2016-2017 Data	18,476	
Total Indirect Costs	4,547,802	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.44 X 14,951,226	3,654,080 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,547,802 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	893,722	

\* 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.