



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2570 - SWINK 33

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	2,131,294	0	0	185,636	1,945,658	-	1,945,658	-	-	
Support Serv-Students	2100-2199	134,397	0	0	0	134,397	-	134,397	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	48,368	0	0	0	48,368	-	48,368	-	-	
Educational Library Services	2220	35,676	0	0	0	35,676	-	35,676	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	179,095	0	0	0	-	179,095	179,095	-	-	
Support Serv-School Admin	2400-2499	120,639	0	0	0	120,639	-	120,639	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	71,789	0	0	0	-	71,789	-	71,789	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	500,169	0	0	0	-	500,169	500,169	-	-	
Student Transportation Services	2700-2799	103,277	0	0	0	103,277	-	103,277	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	97	0	0	0	97	-	97	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	43,389	0	0	0	-	43,389	-	43,389	-	
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	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	183,797	102,965	2,613	0	78,219	-	78,219	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		3,551,987				2,466,331	794,442	3,145,595	115,178		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- 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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.20 %	3.77 %
Direct Costs (34 CFR 75.567)	3,109,098 (B)	3,145,595 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	110,385	115,178
Carry Forward	20,292	3,355
Total Indirect Costs	130,677 (A)	118,533 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,145,595	
Actual Indirect Costs:		
Admin. Charges	115,178	
Carry Forward	20,292	
Total Indirect Costs	135,470	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.2 X 3,145,595	132,115 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	135,470 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,355	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	40.14 %	29.42 %
Direct Costs (34 CFR 75.567)	2,387,605 (B)	2,466,331 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	831,877	794,442
Carry Forward	126,616	-68,927
Total Indirect Costs	958,493 (A)	725,515 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,466,331	
Actual Indirect Costs:		
Admin. Charges	794,442	
Carry Forward	126,616	
Total Indirect Costs	921,058	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
40.14 X 2,466,331	989,985 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	921,058 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-68,927	

* 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.