



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2570 - Swink 33

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

(Using FY 2018-2019 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	2,175,930	0	0	212,365	1,963,565	0	1,963,565	0
Support Serv-Students	2100-2199	200,594	0	0	59,641	140,953	0	140,953	0
Support Serv-Inst Staff	2200-2219, 2221-2299	108,153	0	0	0	108,153	0	108,153	0
Educational Library Services	2220	30,674	0	0	0	30,674	0	30,674	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	107,693	0	2,306	0	0	105,387	105,387	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	130,025	0	0	0	0	130,025	0	130,025
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	154,124	0	0	0	154,124	0	154,124	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	73,092	0	0	0	0	73,092	0	73,092
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	494,469	0	10,720	0	0	483,749	483,749	0
Student Transportation Services	2700-2799	112,758	0	20,685	0	92,073	0	92,073	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	82	0	0	0	82	0	82	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	27,708	0	0	0	0	27,708	0	27,708
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	0	0	0	0	0	0	0	0
Food Services Operations	3100	156,524	74,630	0	0	81,894	0	81,894	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	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
Total All Programs		3,771,826	74,630	33,711	272,006	2,571,518	819,961	3,160,654	230,825



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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:

- 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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	7.60
Direct Costs (34 CFR 75.567)	2,905,012	3,160,654
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	226,133	230,825
Carry Forward: From FY 2016-2017 Data	110,410	9,366
Total Indirect Costs	336,543 (A)	240,191 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,160,654	
Actual Indirect Costs:		
Admin. Charges	230,825	
Carry Forward: From FY 2016-2017 Data	110,410	
Total Indirect Costs	341,235	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,160,654	331,869	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	341,235	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	9,366	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,323,992 (B)	2,571,518 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	801,621	819,961
Carry Forward: From FY 2016-2017 Data	133,036	181,542
Total Indirect Costs	934,657 (A)	1,001,503 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	2,571,518	
Actual Indirect Costs:		
Admin. Charges	819,961	
Carry Forward: From FY 2016-2017 Data	133,036	
Total Indirect Costs	952,997	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,571,518	771,455 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	952,997 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	181,542	

* 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.