



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - BRUSH RE-2(J)

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	7,236,119	0	0	699,464	6,536,655	-	6,536,655	-	-	
Support Serv-Students	2100-2199	622,990	0	0	0	622,990	-	622,990	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	123,219	0	0	0	123,219	-	123,219	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	13,679	0	0	0	13,679	-	13,679	-	-	
Support Serv-General Admin w/o Grants	2300	867,239	0	0	0	-	867,239	867,239	-	-	
Support Serv-School Admin	2400-2499	611,591	0	0	0	611,591	-	611,591	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	195,487	0	0	498	-	194,989	-	194,989	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,509,216	0	22,783	0	-	1,486,432	1,486,432	-	-	
Student Transportation Services	2700-2799	546,377	0	31,369	0	515,008	-	515,008	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	233,559	0	172,551	0	61,008	-	61,008	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	496,374	0	40,000	0	-	456,375	-	456,375	-	
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	722,573	336,533	2,585	0	383,455	-	383,455	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	31,344	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	94,341	-	-	-	-	-	-	-	-	
Total All Programs		13,304,106				8,867,604	3,005,034	11,221,275	651,363		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.62 %	6.79 %
Direct Costs (34 CFR 75.567)	10,906,761 (B)	11,221,275 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	526,328	651,363
Carry Forward	-22,001	110,939
Total Indirect Costs	504,327 (A)	762,302 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	11,221,275	
Actual Indirect Costs:		
Admin. Charges	651,363	
Carry Forward	-22,001	
Total Indirect Costs	629,362	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.62 X 11,221,275	518,423 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	629,362 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	110,939	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.33 %	30.00 %
Direct Costs (34 CFR 75.567)	9,350,598 (B)	8,867,604 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,082,491	3,005,034
Carry Forward	-87,591	1,025,984
Total Indirect Costs	1,994,900 (A)	4,031,018 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	8,867,604	
Actual Indirect Costs:		
Admin. Charges	3,005,034	
Carry Forward	-87,591	
Total Indirect Costs	2,917,443	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.33 X 8,867,604	1,891,460 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,917,443 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,025,984	

* 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.