



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - BRUSH RE-2(J)

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 | 7,254,913 | 0 | 0 | 583,870 | 6,671,042 | - | 6,671,042 | - | - | |
| Support Serv-Students | 2100-2199 | 359,357 | 0 | 0 | 0 | 359,357 | - | 359,357 | - | - | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 31,360 | 0 | 0 | 0 | 31,360 | - | 31,360 | - | - | |
| Educational Library Services | 2220 | 126,541 | 0 | 0 | 0 | 126,541 | - | 126,541 | - | - | |
| Support Serv-General Admin w/ Grants | 2300 | 1,074 | 0 | 0 | 0 | 1,074 | - | 1,074 | - | - | |
| Support Serv-General Admin w/o Grants | 2300 | 904,480 | 0 | 0 | 0 | - | 904,480 | 904,480 | - | - | |
| Support Serv-School Admin | 2400-2499 | 894,865 | 0 | 0 | 0 | 894,865 | - | 894,865 | - | - | |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - | - | |
| Support Serv-Business w/o Grants | 2500 | 171,277 | 0 | 0 | 0 | - | 171,277 | - | 171,277 | - | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | - | - | - | - | - | - | - | - | - | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 1,651,401 | 0 | 140,587 | 0 | - | 1,510,814 | 1,510,814 | - | - | |
| Student Transportation Services | 2700-2799 | 590,387 | 0 | 84,278 | 0 | 506,109 | - | 506,109 | - | - | |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | 19,761 | 0 | 0 | 0 | 19,761 | - | 19,761 | - | - | |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 613,777 | 0 | 39,900 | 0 | - | 573,877 | - | 573,877 | - | |
| 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 | 739,215 | 351,631 | 2,585 | 0 | 384,999 | - | 384,999 | - | - | |
| 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 | 94,341 | - | - | - | - | - | - | - | - | |
| Total All Programs | | 13,452,749 | | | | 8,995,108 | 3,160,448 | 11,410,402 | 745,155 | | |



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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) | 6.57 % | 7.37 % |
| Direct Costs (34 CFR 75.567) | 10,267,685 (B) | 11,410,402 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 574,300 | 745,155 |
| Carry Forward | 99,861 | 95,352 |
| Total Indirect Costs | 674,161 (A) | 840,507 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2013-2014) | | |
| Actual Direct Costs | 11,410,402 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 745,155 | |
| Carry Forward | 99,861 | |
| Total Indirect Costs | 845,016 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 6.57 X 11,410,402 | 749,663 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 845,016 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | 95,352 | |

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) | 25.90 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 8,701,294 (B) | 8,995,108 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 2,140,691 | 3,160,448 |
| Carry Forward | 113,328 | 944,043 |
| Total Indirect Costs | 2,254,019 (A) | 4,104,492 (A) |
| b) ACTUAL COSTS: (From FY 2013-2014) | | |
| Actual Direct Costs | 8,995,108 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 3,160,448 | |
| Carry Forward | 113,328 | |
| Total Indirect Costs | 3,273,776 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 25.9 X 8,995,108 | 2,329,733 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 3,273,776 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | 944,043 | |

* 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.