



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - BRUSH RE-2(J)

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
		Total Costs All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	7,096,760	0	0	601,444	6,495,316	-	6,495,316	-
Support Serv-Students	2100-2199	350,977	0	0	0	350,977	-	350,977	-
Support Serv-Inst Staff	2200-2219, 2221-2299	127,264	0	0	0	127,264	-	127,264	-
Educational Library Services	2220	126,686	0	0	6,987	119,699	-	119,699	-
Support Serv-General Admin w/ Grants	2300	943	0	0	0	943	-	943	-
Support Serv-General Admin w/o Grants	2300	528,729	0	0	27,908	-	500,821	500,821	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	4,477	0	0	0	-	4,477	-	4,477
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,026,000	0	11,799	0	1,014,201	-	1,014,201	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	131,386	0	0	0	-	131,386	-	131,386
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	5,396	0	0	0	5,396	-	5,396	-
Oper & Maint of Plant Serv w/o Grants	2600	1,572,144	0	156,275	0	-	1,415,868	1,415,868	-
Student Transportation Services	2700-2799	454,688	0	0	0	454,688	-	454,688	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	37,556	0	0	0	37,556	-	37,556	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	688,736	0	63,103	0	-	625,632	-	625,632
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	917,798	425,492	70,150	0	422,156	-	422,156	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
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		13,163,881	425,492	301,328	636,339	9,028,196	2,678,184	10,944,885	761,495



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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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.79 %	8.14 %
Direct Costs (34 CFR 75.567)	112,213 (B)	10,944,885 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	651,363	761,495
Carry Forward	110,939	129,277
Total Indirect Costs	762,302 (A)	890,772 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	10,944,885	
Actual Indirect Costs:		
Admin. Charges	761,495	
Carry Forward	110,939	
Total Indirect Costs	872,434	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.79 X 10,944,885	743,158 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	872,434 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	129,277	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	45.46 %	25.23 %
Direct Costs (34 CFR 75.567)	8,867,604 (B)	9,028,196 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,005,034	2,678,184
Carry Forward	1,025,984	-400,050
Total Indirect Costs	4,031,018 (A)	2,278,135 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	9,028,196	
Actual Indirect Costs:		
Admin. Charges	2,678,184	
Carry Forward	1,025,984	
Total Indirect Costs	3,704,168	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
45.46 X 9,028,196	4,104,218 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,704,168 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-400,050	

* 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.