



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - BRUSH RE-2(J)

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	7,469,986	0	36,329	457,863	6,975,794	0	6,975,794	0		
Support Serv-Students	2100-2199	323,588	0	0	0	323,588	0	323,588	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	59,648	0	0	0	59,648	0	59,648	0		
Educational Library Services	2220	103,907	0	0	5,366	98,541	0	98,541	0		
Support Serv-General Admin w/ Grants	2300	100	0	0	0	100	0	100	0		
Support Serv-General Admin w/o Grants	2300	632,360	0	0	119,535	0	512,825	512,825	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	10,633	0	0	0	0	10,633	0	10,633		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	976,156	0	65,709	0	910,447	0	910,447	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	81,682	0	0	10,658	0	71,024	0	71,024		
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	1,607,925	0	170,091	0	0	1,437,834	1,437,834	0		
Student Transportation Services	2700-2799	680,531	0	209,957	0	470,574	0	470,574	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	667,889	0	64,696	0	0	603,193	0	603,193		
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	788,601	384,268	0	0	404,333	0	404,333	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	458,339	0	0	0	458,339	0	458,339	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	34,475	0	34,475	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	125,696	0	0	125,696	0	0	0	0		
<b>Total All Programs</b>		<b>14,021,516</b>	<b>384,268</b>	<b>581,257</b>	<b>719,118</b>	<b>9,701,364</b>	<b>2,635,509</b>	<b>11,652,023</b>	<b>684,850</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

-68.54

10,944,885

11,652,023

761,495

684,850

129,277

-8,670,620

890,772 (A)

-7,985,770 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

11,652,023

Actual Indirect Costs:

Admin. Charges

684,850

Carry Forward: From FY 2014-2015 Data

129,277

Total Indirect Costs

814,127

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 11,652,023

9,484,747

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

814,127

Under or (Over) Recovery (E - F)

-8,670,620

(For use in FY 2018-2019)



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.23 %	24.98 %
Direct Costs (34 CFR 75.567)	9,028,196 (B)	9,701,364 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,678,184	2,635,509
Carry Forward: From FY 2014-2015 Data	-400,050	-212,195
Total Indirect Costs	2,278,134 (A)	2,423,314 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	9,701,364
Actual Indirect Costs:	
Admin. Charges	2,635,509
Carry Forward: From FY 2014-2015 Data	-400,050
Total Indirect Costs	2,235,459

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.23 X 9,701,364

2,447,654 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,235,459 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-212,195

\* 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.