



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - Brush RE-2(J)

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	8,917,203	0	8,556	445,414	8,463,233	0	8,463,233	0
Support Serv-Students	2100-2199	507,363	0	0	0	507,363	0	507,363	0
Support Serv-Inst Staff	2200-2219, 2221-2299	116,136	0	0	0	116,136	0	116,136	0
Educational Library Services	2220	146,138	0	0	6,135	140,003	0	140,003	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	889,355	0	0	102,529	0	786,826	786,826	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	16,170	0	0	0	0	16,170	0	16,170
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,137,696	0	5,533	0	1,132,163	0	1,132,163	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	74,523	0	0	12,583	0	61,940	0	61,940
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	1,595,018	0	0	0	0	1,595,018	1,595,018	0
Student Transportation Services	2700-2799	657,446	0	187,282	0	470,164	0	470,164	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	916,779	0	0	0	0	916,779	0	916,779
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	743,801	336,805	0	0	406,996	0	406,996	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	747,062	0	0	0	747,062	0	747,062	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		16,464,690	336,805	201,371	566,661	11,983,120	3,376,733	14,364,964	994,889



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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)	-68.54	10.50
Direct Costs (34 CFR 75.567)	11,652,023	14,364,964
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	761,495	994,889
Carry Forward: From FY 2016-2017 Data	-8,670,620	2,170,015
Total Indirect Costs	-7,909,125 (A)	3,164,904 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	14,364,964	
Actual Indirect Costs:		
Admin. Charges	994,889	
Carry Forward: From FY 2016-2017 Data	-8,670,620	
Total Indirect Costs	-7,675,731	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-68.54 X 14,364,964	-9,845,746	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	-7,675,731	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,170,015	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.98 %	29.61 %
Direct Costs (34 CFR 75.567)	9,701,364 (B)	11,983,120 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,678,184	3,376,733
Carry Forward: From FY 2016-2017 Data	-212,195	171,155
Total Indirect Costs	2,465,989 (A)	3,547,888 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	11,983,120	
Actual Indirect Costs:		
Admin. Charges	3,376,733	
Carry Forward: From FY 2016-2017 Data	-212,195	
Total Indirect Costs	3,164,538	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.98 X 11,983,120	2,993,383 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,164,538 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	171,155	

* 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.