



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395 - Brush RE-2(J)

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

| Programs   | Code                 | Total Costs           |                |                |                              | Excluded and/or Unallowed Costs |                  | Used by Unrestricted Rate |                  | Used by Restricted Rate |  |
|--|----------------------|-----------------------|----------------|----------------|------------------------------|---------------------------------|------------------|---------------------------|------------------|-------------------------|--|
|  |                      | Applicable Costs<br>A | Food<br>B      | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 9,302,656             | 0              | 502            | 391,730                      | 8,910,424                       | 0                | 8,910,424                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 592,526               | 0              | 0              | 0                            | 592,526                         | 0                | 592,526                   | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 211,953               | 0              | 0              | 0                            | 211,953                         | 0                | 211,953                   | 0                |                         |  |
| Educational Library Services                             | 2220                 | 114,756               | 0              | 0              | 1,492                        | 113,264                         | 0                | 113,264                   | 0                |                         |  |
| Support Serv-General Admin w/ Grants                     | 2300                 | 2,554                 | 0              | 0              | 0                            | 2,554                           | 0                | 2,554                     | 0                |                         |  |
| Support Serv-General Admin w/o Grants                    | 2300                 | 971,116               | 0              | 0              | 53,219                       | 0                               | 917,897          | 917,897                   | 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                 | 20,492                | 0              | 0              | 0                            | 0                               | 20,492           | 0                         | 20,492           |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 1,133,152             | 0              | 351            | 0                            | 1,132,801                       | 0                | 1,132,801                 | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 147,261               | 0              | 0              | 18,209                       | 0                               | 129,052          | 0                         | 129,052          |                         |  |
| 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                 | 1,989,067             | 0              | 11,836         | 0                            | 0                               | 1,977,231        | 1,977,231                 | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 1,132,413             | 0              | 62,664         | 0                            | 1,069,749                       | 0                | 1,069,749                 | 0                |                         |  |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 34,215                | 0              | 0              | 0                            | 34,215                          | 0                | 34,215                    | 0                |                         |  |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 1,257,850             | 0              | 0              | 0                            | 0                               | 1,257,850        | 0                         | 1,257,850        |                         |  |
| 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                 | 939,877               | 445,472        | 5,521          | 0                            | 488,884                         | 0                | 488,884                   | 0                |                         |  |
| Enterprise Operations                                    | 3200                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Enterprise Instructional                                 | 3210                 | 126,553               | 0              | 5,314          | 0                            | 121,239                         | 0                | 121,239                   | 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                 | 1,420,906             | 0              | 317,782        | 0                            | 1,103,124                       | 0                | 1,103,124                 | 0                |                         |  |
| Other Uses   | 5000                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Debt Service   | 5100                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| <b>Total All Programs</b>                                |                      | <b>19,397,347</b>     | <b>445,472</b> | <b>403,970</b> | <b>464,650</b>               | <b>13,780,733</b>               | <b>4,302,522</b> | <b>16,675,861</b>         | <b>1,407,394</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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020 | FY 2021-2022  |
|--|--------------|---------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 7.55         | 10.01         |
| Direct Costs (34 CFR 75.567)   | 13,081,950   | 16,675,861    |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 646,165      | 1,407,394     |
| Carry Forward: From FY 2017-2018 Data                                  | 113,897      | 262,263       |
| Total Indirect Costs   | 760,062 (A)  | 1,669,657 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2019-2020)                  |              |               |
| Actual Direct Costs  | 16,675,861   |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 1,407,394    |               |
| Carry Forward: From FY 2017-2018 Data                                  | 113,897      |               |
| Total Indirect Costs   | 1,521,291    |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 7.55 X 16,675,861  | 1,259,028    |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 1,521,291    |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | 262,263      |               |

UNRESTRICTED RATE

|  | FY 2019-2020   | FY 2021-2022   |
|--|----------------|----------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %        | 30.00 %        |
| Direct Costs (34 CFR 75.567)   | 10,994,341 (B) | 13,780,733 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 2,545,009      | 4,302,522      |
| Carry Forward: From FY 2017-2018 Data                                  | 437,523        | 605,825        |
| Total Indirect Costs   | 2,982,532 (A)  | 4,908,347 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2019-2020)                  |                |                |
| Actual Direct Costs  | 13,780,733     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 4,302,522      |                |
| Carry Forward: From FY 2017-2018 Data                                  | 437,523        |                |
| Total Indirect Costs   | 4,740,045      |                |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 30.00 X 13,780,733   | 4,134,220 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2019-2020) | 4,740,045 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2021-2022)          | 605,825        |                |

\* 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.