



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150 - FREMONT RE-2

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	6,957,181	0	67,928	0	6,889,253	-	6,889,253	-		
Support Serv-Students	2100-2199	410,202	0	0	0	410,202	-	410,202	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	245,591	0	0	0	245,591	-	245,591	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	386,371	0	0	237	-	386,134	386,134	-		
Support Serv-School Admin	2400-2499	778,280	0	0	0	778,280	-	778,280	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	154,404	0	0	0	-	154,404	-	154,404		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,806,089	0	25,325	1,700	-	1,779,064	1,779,064	-		
Student Transportation Services	2700-2799	778,334	0	3,949	0	774,385	-	774,385	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	187,175	0	0	0	-	187,175	-	187,175		
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	502,889	271,727	29,157	0	202,005	-	202,005	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	125,592	0	0	105,196	20,396	-	20,396	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	224,524	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		12,556,631				9,320,111	2,506,777	11,485,309	341,579		



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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)	2.23 %	3.21 %
Direct Costs (34 CFR 75.567)	12,588,769 (B)	11,485,309 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	338,591	341,579
Carry Forward	-57,796	27,661
Total Indirect Costs	280,795 (A)	369,240 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	11,485,309	
Actual Indirect Costs:		
Admin. Charges	341,579	
Carry Forward	-57,796	
Total Indirect Costs	283,783	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.23 X 11,485,309	256,122 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	283,783 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	27,661	

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)	29.56 %	28.15 %
Direct Costs (34 CFR 75.567)	10,259,088 (B)	9,320,111 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,668,272	2,506,777
Carry Forward	364,794	116,546
Total Indirect Costs	3,033,066 (A)	2,623,324 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	9,320,111	
Actual Indirect Costs:		
Admin. Charges	2,506,777	
Carry Forward	364,794	
Total Indirect Costs	2,871,571	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.56 X 9,320,111	2,755,025 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,871,571 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	116,546	

* 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.