



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150 - FREMONT RE-2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	7,392,392	0	69,332	8,329	7,314,731	0	7,314,731	0		
Support Serv-Students	2100-2199	446,047	0	0	0	446,047	0	446,047	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	215,967	0	0	0	215,967	0	215,967	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	399,497	0	0	0	0	399,497	399,497	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	49,960	0	0	0	0	49,960	0	49,960		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	825,926	0	0	0	825,926	0	825,926	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	138,068	0	0	0	0	138,068	0	138,068		
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	2,433,492	0	10,999	923	0	2,421,570	2,421,570	0		
Student Transportation Services	2700-2799	732,915	0	52,246	0	680,669	0	680,669	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	567,278	0	157,030	0	0	410,248	0	410,248		
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	534,942	293,740	0	0	241,202	0	241,202	0		
Enterprise Operations	3200	54,941	0	0	0	54,941	0	54,941	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	152,066	0	0	128,375	23,691	0	23,691	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	101,640	0	94,386	5,714	1,540	0	1,540	0		
Other Uses	5000	12,416	0	0	12,416	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>14,057,547</b>	<b>293,740</b>	<b>383,993</b>	<b>155,757</b>	<b>9,804,714</b>	<b>3,419,343</b>	<b>12,625,781</b>	<b>598,276</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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

3.21

6.49

11,485,309

12,625,781

341,579

598,276

27,661

220,649

369,240 (A)

818,925 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

12,625,781

Actual Indirect Costs:

Admin. Charges

598,276

Carry Forward: From FY 2013-2014 Data

27,661

Total Indirect Costs

625,937

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.21 X 12,625,781

405,288

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

625,937

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

220,649



**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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.15 %	30.00 %
Direct Costs (34 CFR 75.567)	9,320,111 (B)	9,804,714 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,506,777	3,419,343
Carry Forward: From FY 2013-2014 Data	116,546	775,862
Total Indirect Costs	2,623,323 (A)	4,195,205 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	9,804,714
Actual Indirect Costs:	
Admin. Charges	3,419,343
Carry Forward: From FY 2013-2014 Data	116,546
Total Indirect Costs	3,535,889

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

28.15 X 9,804,714

2,760,027 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,535,889 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

775,862

\* 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.