



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150 - FREMONT RE-2

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	7,195,039	0	88,190	4,740	7,102,109	0	7,102,109	0		
Support Serv-Students	2100-2199	522,918	0	0	0	522,918	0	522,918	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	209,155	0	0	0	209,155	0	209,155	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	23,082	0	0	0	0	23,082	23,082	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	14,633	0	0	0	14,633	0	14,633	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	436,306	0	0	0	0	436,306	0	436,306		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	843,767	0	0	0	843,767	0	843,767	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	191,118	0	42,248	0	0	148,870	0	148,870		
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	1,884,741	0	2,350	0	0	1,882,391	1,882,391	0		
Student Transportation Services	2700-2799	767,226	0	72,580	0	694,646	0	694,646	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	413,021	0	60,971	0	0	352,050	0	352,050		
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	653,336	381,050	8,693	0	263,593	0	263,593	0		
Enterprise Operations	3200	56,305	0	0	0	56,305	0	56,305	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	161,532	0	0	139,625	21,907	0	21,907	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	57,275	0	45,694	11,581	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		13,429,454	381,050	320,726	155,946	9,729,033	2,842,699	11,634,506	937,226		



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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:

- 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
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	12,286,786	11,634,506
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	939,581	937,226
Carry Forward: From FY 2014-2015 Data	578,258	293,861
Total Indirect Costs	1,517,839 (A)	1,231,087 (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	11,634,506
Actual Indirect Costs:	
Admin. Charges	937,226
Carry Forward: From FY 2014-2015 Data	578,258
Total Indirect Costs	1,515,484

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 11,634,506

1,221,623

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,515,484

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

293,861



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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	9,790,900 (B)	9,729,033 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,435,467	2,842,699
Carry Forward: From FY 2014-2015 Data	801,758	725,747
Total Indirect Costs	4,237,225 (A)	3,568,446 (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	9,729,033
Actual Indirect Costs:	
Admin. Charges	2,842,699
Carry Forward: From FY 2014-2015 Data	801,758
Total Indirect Costs	3,644,457

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 9,729,033

2,918,710 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,644,457 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

725,747

* 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.