



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150 - Fremont RE-2

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

(Using FY 2019-2020 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	8,208,749	0	78,056	123,060	8,007,633	0	8,007,633	0
Support Serv-Students	2100-2199	641,909	0	0	0	641,909	0	641,909	0
Support Serv-Inst Staff	2200-2219, 2221-2299	278,934	0	0	0	278,934	0	278,934	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	52,475	0	0	0	0	52,475	52,475	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	502,629	0	0	1,511	0	501,118	0	501,118
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	963,214	0	0	0	963,214	0	963,214	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	171,875	0	0	0	0	171,875	0	171,875
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	158,063	0	0	0	158,063	0	158,063	0
Oper & Maint of Plant Serv w/o Grants	2600	1,577,869	0	0	19	0	1,577,850	1,577,850	0
Student Transportation Services	2700-2799	731,115	0	38,870	0	692,245	0	692,245	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	10,012	0	0	0	10,012	0	10,012	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	329,231	0	88,299	0	0	240,932	0	240,932
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	86,918	0	0	0	86,918	0	86,918	0
Other Sup Services w/o Grants	2900	19,269	0	0	0	0	19,269	0	19,269
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	685,012	352,384	0	0	332,628	0	332,628	0
Enterprise Operations	3200	0	0	0	0	0	0	0	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	140,264	0	0	118,250	22,014	0	22,014	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	9,666	0	9,666	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		14,567,204	352,384	214,891	242,840	11,193,570	2,563,519	12,823,895	933,194



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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)
- 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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.43	7.40
Direct Costs (34 CFR 75.567)	12,311,638	12,823,895
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	598,276	933,194
Carry Forward: From FY 2017-2018 Data	291,340	15,241
Total Indirect Costs	889,616 (A)	948,435 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	12,823,895	
Actual Indirect Costs:		
Admin. Charges	933,194	
Carry Forward: From FY 2017-2018 Data	291,340	
Total Indirect Costs	1,224,534	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.43 X 12,823,895	1,209,293	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,224,534	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	15,241	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	19.92 %
Direct Costs (34 CFR 75.567)	10,381,624 (B)	11,193,570 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,419,343	2,563,519
Carry Forward: From FY 2017-2018 Data	461,105	-333,447
Total Indirect Costs	3,880,448 (A)	2,230,072 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	11,193,570	
Actual Indirect Costs:		
Admin. Charges	2,563,519	
Carry Forward: From FY 2017-2018 Data	461,105	
Total Indirect Costs	3,024,624	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 11,193,570	3,358,071 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,024,624 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-333,447	

* 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.