

# FREMONT COUNTY, COLORADO

## HEALTH DEPARTMENT INDIRECT COST RATE PROPOSAL

Based on Actual Expenditures & Data  
From the Fiscal Year Ended  
December 31, 2023



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# **Section 1**

## **Introduction**

## **Introduction**

The enclosed Indirect Cost Rate Proposal identifies the costs of indirect services provided to the Fremont County, Colorado, Health Department based on actual expenditures for fiscal year 2023. MGT Consulting Group (MGT) prepared these documents at the request of the county. The indirect rate is used to claim indirect costs as charges against awards (grants) and other outside funding sources.

These documents are prepared in compliance with 2 CFR Part 200. County personnel provided the expenditure data to MGT consultants. MGT consultants then prepared the rate utilizing the simplified method to establish a single indirect cost rate for the Health Department.

## **Section 2**

# **Certification**

# Certificate of Indirect Costs

## Fremont County, Colorado

### Health Department

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal based on actual costs for FY 2023 (January 1, 2023 through December 31, 2023) to establish billing or fixed indirect costs rates for FY 2025 (January 1, 2025 through December 31, 2025) are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: **FREMONT COUNTY, COLORADO**

Signature:



Name of Official:

Shawn C. Sutton

Title:

Budget & Finance officer

Date of Execution:

6/19/2024

**Section 3**  
**Indirect Cost Rate Proposal**

**Fremont County, Colorado  
Health Department  
Fiscal Year 2023**

**Indirect Cost Rate Proposal**

DESCRIPTION OF COST	Total Costs		Unallowable /	Allowable	Allowable
			Direct Services	Indirect	Direct
<b>A) Personnel Analysis:</b>					
Salary and Wages	\$	595,206		\$ 33,325	\$ 561,881
Distribution %:		100.00%		5.60%	94.40%
Overtime	\$	467			\$ 467
Benefits	22.23%	\$ 170,280		\$ 9,534	\$ 160,746
Subtotal:	\$	<b>765,952</b>		<b>\$ 42,858</b>	<b>\$ 723,094</b>
<b>B) Other Operating Expenses:</b>					
OFFICE SUPPLIES		311		311	-
MEDICAL SUPPLIES		3,265			3,265
IMMUNIZATIONS-OTHER		14,560			14,560
OTHER OPERATING SUPPLIES		314		314	-
VITAL STATISTICS-OPERATIONS		25,985			25,985
GAS, OIL, FUEL, GREASE		329		329	
MEMBERSHIPS,REGISTRATION FEE		2,222		2,222	
TELEPHONE & COMMUNICATIONS		841		841	
ARPA		1,943	1,943		
CDC INFRASTRUCTURE GRANT EXP		3,424	3,424		
COMMUNITY IMPAIRED DRIVING GRANT		198	198		
MEDICAL OFFICER		4,500			4,500
OTHER PROFESSIONAL SERVICES		2,603		2,603	
MAINTENANCE CONTRACTS-EQUIP		1,946		1,946	
PHYSICALS & BACKGROUND CHECKS		4		4	
PHEP GRANT		700	700		-
STEPP GRANT		10,852	10,852		-
IMMUNIZATION PROGRAM		40,677	40,677		-
MEDICAL RESERVE CORPS		719			719
UNBUDGETED GRANTS		68,100	68,100		-
OFFICE OF PLANNING/PTRSHIPS		18,245			18,245
OOPP EXPENSE		30,253	30,253		
S BLOCK GRANT		103,211	103,211		
ELC COVID GRANT EXPENSES		42,813	42,813		
Subtotal:		378,013	302,170	8,570	67,273
<b>Total Departmental Expenditures:</b>	<b>\$</b>	<b>1,143,966</b>	<b>\$ 302,170</b>	<b>\$ 51,428</b>	<b>\$ 790,367</b>
<b>C) Cost Allocation Plan Allocations:</b>					
FY23 2 CFR Part 200 CAP	\$	211,936		211,936	
<b>Total Indirect Costs:</b>	<b>\$</b>	<b>211,936</b>		<b>\$ 211,936</b>	
<b>D) Total Costs</b>	<b>\$</b>	<b>1,355,902</b>	<b>\$ 302,170</b>	<b>\$ 263,364</b>	<b>\$ 790,367</b>
<b>Total Indirect Costs:</b>		<b>263,364</b>			
<b>Total Direct Sal &amp; Benefits</b>		<b>723,094</b>	<b>Calculated Indirect Cost Rate:</b>		<b>36.42%</b>



**Fremont County, Colorado  
Health Department  
Fiscal Year 2023**

**Personnel Services Analysis**

Position Title	# of FTE	Annual Wages	Indirect vs. Direct Activities			
			Indirect Salaries		Direct Salaries	
			%	\$	%	\$
Communicable Disease/EPR Coordinator	1.00	\$ 72,829		\$ -	100.00%	\$ 72,829
Env Health Officer	1.00	\$ 62,464		\$ -	100.00%	\$ 62,464
Office Assistant	0.73	\$ 23,712	100.00%	\$ 23,712		\$ -
Office Assistant/CTC	0.19	\$ 5,275		\$ -	100.00%	\$ 5,275
Office Asst/Vital Stats Clerk	0.96	\$ 43,364		\$ -	100.00%	\$ 43,364
Office Manager	0.08	\$ 3,755	100.00%	\$ 3,755		\$ -
Project Coordinator	1.00	\$ 46,703		\$ -	100.00%	\$ 46,703
Public Health Director	0.46	\$ 43,306		\$ -	100.00%	\$ 43,306
Public Health Educator	1.00	\$ 57,489		\$ -	100.00%	\$ 57,489
Registered Nurse	2.00	\$ 127,847		\$ -	100.00%	\$ 127,847
Supervisory Registered Nurse	1.00	\$ 53,331		\$ -	100.00%	\$ 53,331
Tobacco Cessation Specialist	1.00	\$ 49,273		\$ -	100.00%	\$ 49,273
Office Administrator	0.73	\$ 36,391	100.00%	\$ 36,391		\$ -
Adjust to GL (pro-rated)		\$ (30,533)	100.00%	\$ (30,533)		\$ -
<b>Total:</b>	<b>11.15</b>	<b>\$ 595,206</b>	<b>5.60%</b>	<b>\$ 33,325</b>	<b>94.40%</b>	<b>\$ 561,881</b>

**Fremont County, Colorado  
Health Department  
Fiscal Year 2023**

**Full Cost Hourly Rates - Direct Staff**

Position	FTE	Direct Salary	Hourly			
			Salary	Benefits	Overhead	Total
Communicable Disease/EPR Coordinator	1.00	\$ 72,829	\$ 40.46	\$ 8.99	\$ 18.01	\$ 67.47
Env Health Officer	1.00	\$ 62,464	\$ 34.70	\$ 7.71	\$ 15.45	\$ 57.87
Office Assistant/CTC	0.19	\$ 5,275	\$ 15.24	\$ 3.39	\$ 6.78	\$ 25.41
Office Asst/Vital Stats Clerk	0.96	\$ 43,364	\$ 25.05	\$ 5.57	\$ 11.15	\$ 41.78
Project Coordinator	1.00	\$ 46,703	\$ 25.95	\$ 5.77	\$ 11.55	\$ 43.27
Public Health Director	0.46	\$ 43,306	\$ 52.13	\$ 11.59	\$ 23.21	\$ 86.92
Public Health Educator	1.00	\$ 57,489	\$ 31.94	\$ 7.10	\$ 14.22	\$ 53.26
Registered Nurse	2.00	\$ 127,847	\$ 35.51	\$ 7.89	\$ 15.81	\$ 59.22
Supervisory Registered Nurse	1.00	\$ 53,331	\$ 29.63	\$ 6.59	\$ 13.19	\$ 49.41
Tobacco Cessation Specialist	1.00	\$ 49,273	\$ 27.37	\$ 6.09	\$ 12.19	\$ 45.65
Average Rate			\$ 31.80	\$ 7.07	\$ 14.16	\$ 53.02

*These hourly rates were calculated to include staff salary and benefits, proportionate service and supply costs, internal departmental administration, and countywide overhead costs.*

*Hourly salary rate is calculated by dividing annual salary by 1,800 productive hours.*

*Hourly benefit rate of 22.23% is applied to hourly salary rate.*

*Hourly overhead rate of 36.42% is applied to hourly salary plus benefits.*

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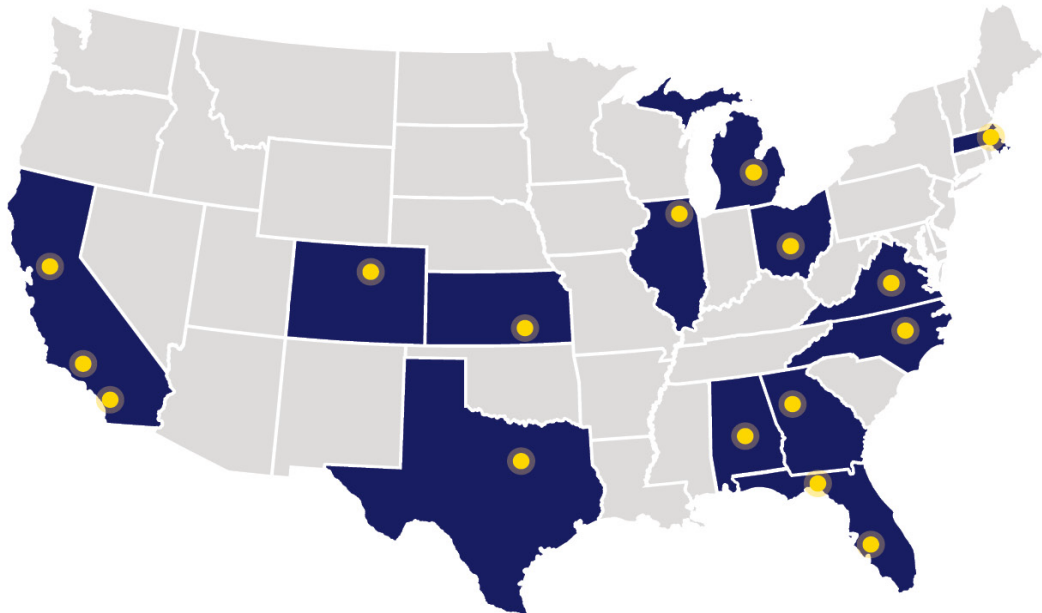
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