



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0100 - ALAMOSA RE-11J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	10,225,142	0	68,932	0	10,156,209	-	10,156,209	-		
Support Serv-Students	2100-2199	718,604	0	0	458	718,146	-	718,146	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	329,484	0	0	0	329,484	-	329,484	-		
Educational Library Services	2220	191,881	0	780	0	191,101	-	191,101	-		
Support Serv-General Admin w/ Grants	2300	52,332	0	0	0	52,332	-	52,332	-		
Support Serv-General Admin w/o Grants	2300	421,226	0	679	0	-	420,546	420,546	-		
Support Serv-School Admin	2400-2499	1,017,009	0	12,225	0	1,004,784	-	1,004,784	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	238,038	0	665	0	-	237,373	-	237,373		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,661,077	0	1,078	0	-	1,659,999	1,659,999	-		
Student Transportation Services	2700-2799	553,799	0	91,137	0	462,662	-	462,662	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	26,398	0	0	26,398	0	-	0	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	525,360	0	42,788	0	-	482,572	-	482,572		
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	1,059,967	564,133	60,208	0	435,626	-	435,626	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	278,820	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>17,299,138</b>				<b>13,350,345</b>	<b>2,800,491</b>	<b>15,430,891</b>	<b>719,946</b>		



# Colorado Department of Education

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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 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.65 %	5.93 %
Direct Costs (34 CFR 75.567)	15,821,602 (B)	15,430,891 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	535,373	719,946
Carry Forward	-115,747	195,280
Total Indirect Costs	419,626 (A)	915,226 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	15,430,891	
Actual Indirect Costs:		
Admin. Charges	719,946	
Carry Forward	-115,747	
Total Indirect Costs	604,199	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.65 X 15,430,891	408,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	604,199 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	195,280	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.58 %	24.37 %
Direct Costs (34 CFR 75.567)	13,915,363 (B)	13,350,345 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,441,611	2,800,491
Carry Forward	-134,322	452,682
Total Indirect Costs	2,307,289 (A)	3,253,173 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	13,350,345	
Actual Indirect Costs:		
Admin. Charges	2,800,491	
Carry Forward	-134,322	
Total Indirect Costs	2,666,169	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.58 X 13,350,345	2,213,487 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,666,169 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	452,682	

\* 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.