



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100 - ALAMOSA RE-11J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	10,196,439	0	83,424	2,839	10,110,175	-	10,110,175	-	-	
Support Serv-Students	2100-2199	819,278	0	0	0	819,278	-	819,278	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	298,787	0	0	0	298,787	-	298,787	-	-	
Educational Library Services	2220	204,115	0	1,947	0	202,168	-	202,168	-	-	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	-	0	-	-	
Support Serv-General Admin w/o Grants	2300	422,104	0	650	0	-	421,454	421,454	-	-	
Support Serv-School Admin	2400-2499	1,005,448	0	6,251	0	999,198	-	999,198	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	241,015	0	0	0	-	241,015	-	241,015	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,738,643	0	12,451	0	-	1,726,192	1,726,192	-	-	
Student Transportation Services	2700-2799	574,485	0	53,757	0	520,728	-	520,728	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	49,479	0	0	49,479	0	-	0	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	561,937	0	8,400	0	-	553,536	-	553,536	-	
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	1,184,734	645,850	52,547	0	486,336	-	486,336	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		17,296,462				13,436,670	2,942,197	15,584,316	794,551		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.61 %	5.43 %
Direct Costs (34 CFR 75.567)	14,929,791 (B)	15,584,316 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	707,113	794,551
Carry Forward	131,177	51,448
Total Indirect Costs	838,290 (A)	845,998 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	15,584,316	
Actual Indirect Costs:		
Admin. Charges	794,551	
Carry Forward	131,177	
Total Indirect Costs	925,728	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.61 X 15,584,316	874,280 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	925,728 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	51,448	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.52 %	22.66 %
Direct Costs (34 CFR 75.567)	12,923,140 (B)	13,436,670 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,713,764	2,942,197
Carry Forward	455,033	102,558
Total Indirect Costs	3,168,797 (A)	3,044,755 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	13,436,670	
Actual Indirect Costs:		
Admin. Charges	2,942,197	
Carry Forward	455,033	
Total Indirect Costs	3,397,230	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.52 X 13,436,670	3,294,671 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,397,230 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	102,558	

* 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.