



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100 - ALAMOSA RE-11J

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	11,330,006	0	151,229	1,200	11,177,578	-	11,177,578	-	
Support Serv-Students	2100-2199	788,184	0	0	0	788,184	-	788,184	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	314,386	0	0	63,415	250,971	-	250,971	-	
Educational Library Services	2220	189,102	0	223	12,503	176,377	-	176,377	-	
Support Serv-General Admin w/ Grants	2300	69,986	0	0	0	69,986	-	69,986	-	
Support Serv-General Admin w/o Grants	2300	180,432	0	25	0	-	180,407	180,407	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	300,663	0	0	0	-	300,663	-	300,663	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	1,042,453	0	9,396	0	1,033,057	-	1,033,057	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	263,506	0	8,536	0	-	254,970	-	254,970	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,767,928	0	6,939	0	-	1,760,989	1,760,989	-	
Student Transportation Services	2700-2799	544,664	0	15,019	0	529,644	-	529,644	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	37,843	0	0	37,843	0	-	0	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	621,482	0	11,421	0	-	610,061	-	610,061	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	1,387,212	784,840	59,306	0	543,066	-	543,066	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	322	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		18,838,169	784,840	262,093	114,961	14,568,862	3,107,089	16,510,258	1,165,694



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.93 %	9.37 %
Direct Costs (34 CFR 75.567)	154,309 (B)	16,510,258 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	719,946	1,165,694
Carry Forward	195,280	381,915
Total Indirect Costs	915,226 (A)	1,547,609 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	16,510,258	
Actual Indirect Costs:		
Admin. Charges	1,165,694	
Carry Forward	195,280	
Total Indirect Costs	1,360,974	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.93 X 16,510,258	979,058 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,360,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	381,915	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.37 %	21.39 %
Direct Costs (34 CFR 75.567)	13,350,345 (B)	14,568,862 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,800,491	3,107,089
Carry Forward	452,682	9,340
Total Indirect Costs	3,253,173 (A)	3,116,429 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	14,568,862	
Actual Indirect Costs:		
Admin. Charges	3,107,089	
Carry Forward	452,682	
Total Indirect Costs	3,559,771	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.37 X 14,568,862	3,550,432 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,559,771 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	9,340	

* 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.