



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100 - ALAMOSA RE-11J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	11,888,682	0	118,097	68,329	11,702,256	0	11,702,256	0		
Support Serv-Students	2100-2199	816,342	0	0	0	816,342	0	816,342	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	391,049	0	0	64,307	326,742	0	326,742	0		
Educational Library Services	2220	199,535	0	1,948	14,326	183,261	0	183,261	0		
Support Serv-General Admin w/ Grants	2300	67,727	0	0	0	67,727	0	67,727	0		
Support Serv-General Admin w/o Grants	2300	426,205	0	2,581	0	0	423,624	423,624	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	60,743	0	0	0	0	60,743	0	60,743		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,100,290	0	17,245	0	1,083,045	0	1,083,045	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	263,721	0	2,884	0	0	260,837	0	260,837		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,857,445	0	14,720	0	0	1,842,725	1,842,725	0		
Student Transportation Services	2700-2799	515,096	0	883	0	514,213	0	514,213	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	46,059	0	0	46,059	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	694,611	0	27,340	0	0	667,271	0	667,271		
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	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
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	1,294,329	713,616	0	0	580,713	0	580,713	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	538	0	538	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		
<b>Total All Programs</b>		<b>19,622,372</b>	<b>713,616</b>	<b>186,236</b>	<b>193,021</b>	<b>15,274,299</b>	<b>3,255,200</b>	<b>17,540,648</b>	<b>988,851</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

5.43

6.14

15,584,316

17,540,648

794,551

988,851

51,448

87,842

845,999 (A)

1,076,693 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

17,540,648

988,851

51,448

1,040,299

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.43 X 17,540,648

952,457

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,040,299

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

87,842



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.66 %	20.63 %
Direct Costs (34 CFR 75.567)	13,436,670 (B)	15,274,299 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,942,197	3,255,200
Carry Forward: From FY 2013-2014 Data	102,558	-103,398
Total Indirect Costs	3,044,755 (A)	3,151,802 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	15,274,299
Actual Indirect Costs:	
Admin. Charges	3,255,200
Carry Forward: From FY 2013-2014 Data	102,558
Total Indirect Costs	3,357,758

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.66 X 15,274,299

3,461,156 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,357,758 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-103,398

\* 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.