



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100 - ALAMOSA RE-11J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	12,534,072	0	158,792	104,927	12,270,353	0	12,270,353	0
Support Serv-Students	2100-2199	816,898	0	0	0	816,898	0	816,898	0
Support Serv-Inst Staff	2200-2219, 2221-2299	329,070	0	0	64,330	264,740	0	264,740	0
Educational Library Services	2220	217,818	0	3,161	11,884	202,773	0	202,773	0
Support Serv-General Admin w/ Grants	2300	101,832	0	0	0	101,832	0	101,832	0
Support Serv-General Admin w/o Grants	2300	154,582	0	0	0	0	154,582	154,582	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	307,715	0	939	0	0	306,776	0	306,776
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,137,745	0	13,533	0	1,124,212	0	1,124,212	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	283,310	0	0	24	0	283,286	0	283,286
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	1,926,108	0	2,045	0	0	1,924,063	1,924,063	0
Student Transportation Services	2700-2799	522,430	0	11,035	0	511,395	0	511,395	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	53,789	0	0	53,789	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	905,737	0	145,317	0	0	760,420	0	760,420
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	1,250,633	664,494	9,426	0	576,713	0	576,713	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	652	0	652	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
Total All Programs		20,542,391	664,494	344,900	234,954	15,868,916	3,429,127	17,947,561	1,350,482



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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)
- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

9.37

7.81

16,510,258

17,947,561

1,165,694

1,350,482

381,915

50,711

1,547,609 (A)

1,401,193 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

17,947,561

Actual Indirect Costs:

Admin. Charges

1,350,482

Carry Forward: From FY 2014-2015 Data

381,915

Total Indirect Costs

1,732,397

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.37 X 17,947,561

1,681,686

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,732,397

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

50,711



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.39 %	21.89 %
Direct Costs (34 CFR 75.567)	14,568,862 (B)	15,868,916 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,107,089	3,429,127
Carry Forward: From FY 2014-2015 Data	9,340	44,106
Total Indirect Costs	3,116,429 (A)	3,473,233 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	15,868,916
Actual Indirect Costs:	
Admin. Charges	3,429,127
Carry Forward: From FY 2014-2015 Data	9,340
Total Indirect Costs	3,438,467

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.39 X 15,868,916

3,394,361 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,438,467 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

44,106

* 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.