



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0100 - Alamosa RE-11J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	13,337,465	0	130,502	109,636	13,097,327	0	13,097,327	0
Support Serv-Students	2100-2199	1,329,602	0	0	0	1,329,602	0	1,329,602	0
Support Serv-Inst Staff	2200-2219, 2221-2299	320,878	0	0	82,870	238,008	0	238,008	0
Educational Library Services	2220	238,219	0	2,892	13,085	222,242	0	222,242	0
Support Serv-General Admin w/ Grants	2300	61,352	0	0	0	61,352	0	61,352	0
Support Serv-General Admin w/o Grants	2300	206,264	0	0	0	0	206,264	206,264	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	289,526	0	845	0	0	288,681	0	288,681
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,221,111	0	15,136	0	1,205,975	0	1,205,975	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	288,759	0	0	0	0	288,759	0	288,759
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	1,952,385	0	3,900	0	0	1,948,485	1,948,485	0
Student Transportation Services	2700-2799	593,125	0	12,990	0	580,135	0	580,135	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	928,004	0	78,830	0	0	849,174	0	849,174
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	1,333,885	663,769	12,640	0	657,476	0	657,476	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	-96	0	-96	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>22,100,479</b>	<b>663,769</b>	<b>257,639</b>	<b>205,591</b>	<b>17,392,117</b>	<b>3,581,363</b>	<b>19,546,866</b>	<b>1,426,614</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)
  - 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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.81	7.05
Direct Costs (34 CFR 75.567)	17,947,561	19,546,866
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,165,694	1,426,614
Carry Forward: From FY 2016-2017 Data	50,711	-49,285
Total Indirect Costs	1,216,405 (A)	1,377,329 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	19,546,866	
Actual Indirect Costs:		
Admin. Charges	1,426,614	
Carry Forward: From FY 2016-2017 Data	50,711	
Total Indirect Costs	1,477,325	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.81 X 19,546,866	1,526,610	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,477,325	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-49,285	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.89 %	19.55 %
Direct Costs (34 CFR 75.567)	15,868,916 (B)	17,392,117 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,107,089	3,581,363
Carry Forward: From FY 2016-2017 Data	44,106	-181,665
Total Indirect Costs	3,151,195 (A)	3,399,698 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	17,392,117	
Actual Indirect Costs:		
Admin. Charges	3,581,363	
Carry Forward: From FY 2016-2017 Data	44,106	
Total Indirect Costs	3,625,469	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.89 X 17,392,117	3,807,134 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,625,469 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-181,665	

\* 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.