



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100 - Alamosa RE-11J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	13,039,524	0	152,682	112,779	12,774,063	0	12,774,063	0		
Support Serv-Students	2100-2199	2,029,001	0	11,611	0	2,017,390	0	2,017,390	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	176,726	0	0	72,373	104,353	0	104,353	0		
Educational Library Services	2220	250,955	0	3,494	14,051	233,410	0	233,410	0		
Support Serv-General Admin w/ Grants	2300	55,091	0	0	0	55,091	0	55,091	0		
Support Serv-General Admin w/o Grants	2300	110,175	0	0	0	0	110,175	110,175	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	335,365	0	0	0	0	335,365	0	335,365		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,242,251	0	9,994	0	1,232,257	0	1,232,257	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	298,245	0	0	0	0	298,245	0	298,245		
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	2,049,583	0	7,083	0	0	2,042,500	2,042,500	0		
Student Transportation Services	2700-2799	894,264	0	309,726	0	584,538	0	584,538	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	1,060,997	0	53,194	0	0	1,007,803	0	1,007,803		
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	1,923	0	0	0	1,923	0	1,923	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	1,328,025	598,688	28,497	0	700,840	0	700,840	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	-6	0	-6	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	98,932	0	0	98,932	0	0	0	0		
<b>Total All Programs</b>		<b>22,971,051</b>	<b>598,688</b>	<b>576,275</b>	<b>298,135</b>	<b>17,703,865</b>	<b>3,794,088</b>	<b>19,856,540</b>	<b>1,641,413</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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.64	9.28
Direct Costs (34 CFR 75.567)	18,599,983	19,856,540
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	988,851	1,641,413
Carry Forward: From FY 2017-2018 Data	276,128	201,936
Total Indirect Costs	1,264,979 (A)	1,843,349 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	19,856,540	
Actual Indirect Costs:		
Admin. Charges	1,641,413	
Carry Forward: From FY 2017-2018 Data	276,128	
Total Indirect Costs	1,917,541	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.64 X 19,856,540	1,715,605	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,917,541	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	201,936	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.37 %	21.00 %
Direct Costs (34 CFR 75.567)	16,361,114 (B)	17,703,865 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,255,200	3,794,088
Carry Forward: From FY 2017-2018 Data	90,498	-75,769
Total Indirect Costs	3,345,698 (A)	3,718,319 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	17,703,865	
Actual Indirect Costs:		
Admin. Charges	3,794,088	
Carry Forward: From FY 2017-2018 Data	90,498	
Total Indirect Costs	3,884,586	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.37 X 17,703,865	3,960,355 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,884,586 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-75,769	

\* 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.