



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0010 - MAPLETON 1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	41,542,382	0	60,358	0	41,482,024	-	41,482,024	-		
Support Serv-Students	2100-2199	2,766,068	0	0	0	2,766,068	-	2,766,068	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,883,790	0	0	9,868	2,873,922	-	2,873,922	-		
Educational Library Services	2220	72,821	0	0	0	72,821	-	72,821	-		
Support Serv-General Admin w/ Grants	2300	22,681	0	0	22,681	0	-	0	-		
Support Serv-General Admin w/o Grants	2300	1,410,476	0	0	0	-	1,410,476	1,410,476	-		
Support Serv-School Admin	2400-2499	4,662,244	0	0	50,167	4,612,076	-	4,612,076	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	2,222,060	0	0	0	-	2,222,060	-	2,222,060		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	5,235,303	0	0	0	-	5,235,303	5,235,303	-		
Student Transportation Services	2700-2799	1,930,010	0	33,586	0	1,896,424	-	1,896,424	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,129,424	0	0	-82,716	-	2,212,140	-	2,212,140		
Planning/Evaluation	2810-2814	14,156	0	0	0	14,156	-	14,156	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	436,422	0	0	0	-	436,422	-	436,422		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	6,978	0	0	0	6,978	-	6,978	-		
Food Services Operations	3100	2,578,674	1,009,737	38,803	0	1,530,134	-	1,530,134	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	885,154	0	0	0	885,154	-	885,154	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	40,111	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>68,838,754</b>				<b>56,139,757</b>	<b>11,516,402</b>	<b>62,785,537</b>	<b>4,870,623</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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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

4. Capital = objects 0700-0734,0736-0799

5. Other Expenses/Uses = objects

0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only

6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- 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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.90 %	8.73 %
Direct Costs (34 CFR 75.567)	58,075,176 (B)	62,785,537 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,888,284	4,870,623
Carry Forward	699,461	610,026
Total Indirect Costs	4,587,745 (A)	5,480,649 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	62,785,537	
Actual Indirect Costs:		
Admin. Charges	4,870,623	
Carry Forward	699,461	
Total Indirect Costs	5,570,084	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.9 X 62,785,537	4,960,057 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	5,570,084 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	610,026	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.89 %	19.57 %
Direct Costs (34 CFR 75.567)	51,115,361 (B)	56,139,757 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,848,099	11,516,402
Carry Forward	1,365,659	-529,727
Total Indirect Costs	12,213,758 (A)	10,986,675 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	56,139,757	
Actual Indirect Costs:		
Admin. Charges	11,516,402	
Carry Forward	1,365,659	
Total Indirect Costs	12,882,061	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.89 X 56,139,757	13,411,788 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	12,882,061 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-529,727	

\* 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.