



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0010 - MAPLETON 1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	44,687,164	0	413,485	0	44,273,679	-	44,273,679	-
Support Serv-Students	2100-2199	2,763,691	0	0	0	2,763,691	-	2,763,691	-
Support Serv-Inst Staff	2200-2219, 2221-2299	2,762,625	0	0	9,526	2,753,099	-	2,753,099	-
Educational Library Services	2220	106,938	0	0	0	106,938	-	106,938	-
Support Serv-General Admin w/ Grants	2300	16,660	0	0	16,660	0	-	0	-
Support Serv-General Admin w/o Grants	2300	1,838,993	0	54,583	0	-	1,784,410	1,784,410	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	944,643	0	0	0	-	944,643	-	944,643
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	4,808,069	0	0	57,930	4,750,139	-	4,750,139	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	2,294,129	0	0	0	-	2,294,129	-	2,294,129
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	5,061,296	0	0	0	-	5,061,296	5,061,296	-
Student Transportation Services	2700-2799	1,998,533	0	0	10,971	1,987,562	-	1,987,562	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,422,828	0	25,693	-74,591	-	2,471,726	-	2,471,726
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	5,218	0	0	0	5,218	-	5,218	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	439,544	0	0	0	-	439,544	-	439,544
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	127,773	0	0	0	127,773	-	127,773	-
Food Services Operations	3100	2,588,944	1,168,661	0	0	1,420,283	-	1,420,283	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	1,146,872	0	0	0	1,146,872	-	1,146,872	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>74,013,920</b>	<b>1,168,661</b>	<b>493,761</b>	<b>20,496</b>	<b>59,335,254</b>	<b>12,995,748</b>	<b>66,180,960</b>	<b>6,150,042</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)
- 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	9.59 %
Direct Costs (34 CFR 75.567)	572,311 (B)	66,180,960 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,147,759	6,150,042
Carry Forward	998,309	199,351
Total Indirect Costs	6,146,068 (A)	6,349,393 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	66,180,960	
Actual Indirect Costs:		
Admin. Charges	6,150,042	
Carry Forward	998,309	
Total Indirect Costs	7,148,351	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 66,180,960	6,949,001 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,148,351 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	199,351	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.41 %	21.37 %
Direct Costs (34 CFR 75.567)	51,082,789 (B)	59,335,254 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,296,083	12,995,748
Carry Forward	1,170,740	-317,247
Total Indirect Costs	12,466,823 (A)	12,678,501 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	59,335,254	
Actual Indirect Costs:		
Admin. Charges	12,995,748	
Carry Forward	1,170,740	
Total Indirect Costs	14,166,488	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.41 X 59,335,254	14,483,735 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	14,166,488 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-317,247	

\* 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.