



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010 - MAPLETON 1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	46,360,081	28,225	142,156	0	46,189,700	0	46,189,700	0
Support Serv-Students	2100-2199	2,737,768	0	0	0	2,737,768	0	2,737,768	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,952,558	0	0	16,509	2,936,049	0	2,936,049	0
Educational Library Services	2220	96,086	0	0	0	96,086	0	96,086	0
Support Serv-General Admin w/ Grants	2300	28,419	0	0	28,419	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,348,063	0	54,756	0	0	2,293,307	2,293,307	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	304,498	0	0	0	0	304,498	0	304,498
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,934,684	0	0	47,400	4,887,284	0	4,887,284	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,148,648	0	0	0	0	2,148,648	0	2,148,648
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	203,449	0	0	0	0	203,449	0	203,449
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	5,296,959	0	7,016	0	0	5,289,943	5,289,943	0
Student Transportation Services	2700-2799	2,434,460	0	345,476	8,130	2,080,854	0	2,080,854	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	2,284,594	0	102,606	0	0	2,181,988	0	2,181,988
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	544,721	0	0	0	0	544,721	0	544,721
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	488,206	0	0	18,773	0	469,433	0	469,433
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	146,630	0	0	0	146,630	0	146,630	0
Food Services Operations	3100	2,653,750	1,056,548	192,428	0	1,404,774	0	1,404,774	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	2,206,024	0	0	0	2,206,024	0	2,206,024	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	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>78,169,598</b>	<b>1,084,773</b>	<b>844,438</b>	<b>119,231</b>	<b>62,685,169</b>	<b>13,435,987</b>	<b>70,268,419</b>	<b>5,852,737</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)
  - 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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.73	8.80
Direct Costs (34 CFR 75.567)	62,785,537	70,268,419
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,870,623	5,852,737
Carry Forward: From FY 2013-2014 Data	610,026	328,330
Total Indirect Costs	5,480,649 (A)	6,181,067 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	70,268,419
Actual Indirect Costs:	
Admin. Charges	5,852,737
Carry Forward: From FY 2013-2014 Data	610,026
Total Indirect Costs	6,462,763

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.73 X 70,268,419

6,134,433

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

6,462,763

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

328,330



**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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.57 %	22.45 %
Direct Costs (34 CFR 75.567)	56,139,757 (B)	62,685,169 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,516,402	13,435,987
Carry Forward: From FY 2013-2014 Data	-529,727	638,772
Total Indirect Costs	10,986,675 (A)	14,074,759 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	62,685,169
Actual Indirect Costs:	
Admin. Charges	13,435,987
Carry Forward: From FY 2013-2014 Data	-529,727
Total Indirect Costs	12,906,260

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.57 X 62,685,169

12,267,488 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

12,906,260 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

638,772

\* 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.