



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010 - MAPLETON 1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	48,756,539	25,385	-3,000	0	48,734,154	0	48,734,154	0		
Support Serv-Students	2100-2199	3,028,896	0	0	0	3,028,896	0	3,028,896	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,274,228	0	0	13,959	3,260,269	0	3,260,269	0		
Educational Library Services	2220	70,883	0	0	0	70,883	0	70,883	0		
Support Serv-General Admin w/ Grants	2300	48,113	0	0	48,113	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,020,779	0	66,300	0	0	1,954,479	1,954,479	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	629,956	0	0	0	0	629,956	0	629,956		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,084,651	0	0	44,742	5,039,909	0	5,039,909	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	2,161,699	0	0	0	0	2,161,699	0	2,161,699		
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	200,744	0	0	0	0	200,744	0	200,744		
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	5,463,787	0	6,900	0	0	5,456,887	5,456,887	0		
Student Transportation Services	2700-2799	2,477,678	0	171,536	13,138	2,293,004	0	2,293,004	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	2,858,131	0	10,884	0	0	2,847,247	0	2,847,247		
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	527,705	0	0	0	0	527,705	0	527,705		
Planning/Evaluation	2810-2814	18,266	0	0	0	18,266	0	18,266	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	482,568	0	0	0	0	482,568	0	482,568		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	123,568	0	0	0	123,568	0	123,568	0		
Food Services Operations	3100	2,379,975	1,028,045	14,510	0	1,337,420	0	1,337,420	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	2,764,285	0	0	0	2,764,285	0	2,764,285	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	532	0	532	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		
Total All Programs		82,372,983	1,053,430	267,662	119,952	66,670,654	14,261,285	74,082,020	6,849,919		



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.59	9.17
Direct Costs (34 CFR 75.567)	66,180,960	74,082,020
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,150,042	6,849,919
Carry Forward: From FY 2014-2015 Data	199,351	-55,196
Total Indirect Costs	6,349,393 (A)	6,794,723 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	74,082,020
Actual Indirect Costs:	
Admin. Charges	6,849,919
Carry Forward: From FY 2014-2015 Data	199,351
Total Indirect Costs	7,049,270

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.59 X 74,082,020

7,104,466

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

7,049,270

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-55,196



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.37 %	20.94 %
Direct Costs (34 CFR 75.567)	59,335,254 (B)	66,670,654 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,995,748	14,261,285
Carry Forward: From FY 2014-2015 Data	-317,247	-303,481
Total Indirect Costs	12,678,501 (A)	13,957,804 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	66,670,654
Actual Indirect Costs:	
Admin. Charges	14,261,285
Carry Forward: From FY 2014-2015 Data	-317,247
Total Indirect Costs	13,944,038

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.37 X 66,670,654

14,247,519 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

13,944,038 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-303,481

* 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.