



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010 - MAPLETON 1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	49,530,512	32,180	0	8,580	49,489,752	0	49,489,752	0
Support Serv-Students	2100-2199	3,553,208	0	0	0	3,553,208	0	3,553,208	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,000,067	0	0	11,573	2,988,494	0	2,988,494	0
Educational Library Services	2220	73,082	0	0	0	73,082	0	73,082	0
Support Serv-General Admin w/ Grants	2300	48,226	0	0	48,226	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,018,846	0	83,919	0	0	1,934,927	1,934,927	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	832,788	0	0	0	0	832,788	0	832,788
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	220,901	0	0	0	220,901	0	220,901	0
Sup Serv-School Admin	2400-2499	5,300,168	0	0	55,546	5,244,622	0	5,244,622	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,323,174	0	0	0	0	2,323,174	0	2,323,174
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	202,956	0	0	0	0	202,956	89	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	5,675,638	0	22,829	0	0	5,652,809	5,652,809	0
Student Transportation Services	2700-2799	2,598,232	0	58,178	3,246	2,536,808	0	2,536,808	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	448	0	0	448	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,017,537	0	0	0	0	3,017,537	0	3,017,537
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	816,143	0	0	0	0	816,143	142	0
Planning/Evaluation	2810-2814	192	0	0	0	192	0	192	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	603,090	0	0	0	0	603,090	0	603,090
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	56,254	0	0	0	56,254	0	56,254	0
Food Services Operations	3100	2,809,685	1,081,213	0	256,789	1,471,683	0	1,471,683	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	827,705	0	0	0	827,705	0	827,705	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
Total All Programs		83,508,852	1,113,393	164,926	384,408	66,462,701	15,383,424	75,069,536	6,776,589



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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:

- 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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.8	9.69
Direct Costs (34 CFR 75.567)	70,268,419	75,069,536
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,852,737	6,776,589
Carry Forward: From FY 2015-2016 Data	328,330	498,800
Total Indirect Costs	6,181,067 (A)	7,275,389 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	75,069,536
Actual Indirect Costs:	
Admin. Charges	6,776,589
Carry Forward: From FY 2015-2016 Data	328,330
Total Indirect Costs	7,104,919

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.8 X 75,069,536

6,606,119

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

7,104,919

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

498,800



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
	22.45 %	24.80 %
	62,685,169 (B)	66,462,701 (B)
	13,435,987	15,383,424
	638,772	1,101,320
	14,074,759 (A)	16,484,744 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

66,462,701
15,383,424
638,772
16,022,196

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.45 X 66,462,701

14,920,876 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

16,022,196 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,101,320

* 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.