



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010 - Mapleton 1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	55,079,046	43,559	43,393	14,279	54,977,815	0	54,977,815	0
Support Serv-Students	2100-2199	4,566,942	0	0	6,918	4,560,024	0	4,560,024	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,774,299	0	22,800	8,628	3,742,871	0	3,742,871	0
Educational Library Services	2220	157,677	0	0	78,890	78,787	0	78,787	0
Support Serv-General Admin w/ Grants	2300	21,878	0	0	21,878	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,681,131	0	0	0	0	1,681,131	1,681,131	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	878,221	0	0	0	0	878,221	0	878,221
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	281,957	0	0	0	281,957	0	281,957	0
Sup Serv-School Admin	2400-2499	6,406,143	0	0	65,261	6,340,882	0	6,340,882	0
Sup Serv-Business w/ Grants	2500	5,783	0	0	5,783	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,748,114	0	0	7,336	0	2,740,778	0	2,740,778
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	211,465	0	0	0	0	211,465	211,465	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	6,281,965	0	5,096	0	0	6,276,869	6,276,869	0
Student Transportation Services	2700-2799	3,016,941	0	336,678	0	2,680,263	0	2,680,263	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	4,634,936	0	0	0	0	4,634,936	0	4,634,936
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	494,867	0	0	0	0	494,867	494,867	0
Planning/Evaluation	2810-2814	2,458	0	0	0	2,458	0	2,458	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	569,782	0	0	0	0	569,782	0	569,782
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,048	0	0	0	4,048	0	4,048	0
Food Services Operations	3100	2,991,675	1,091,031	238,205	67,534	1,594,905	0	1,594,905	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	231,428	0	0	0	231,428	0	231,428	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		94,040,756	1,134,590	646,172	276,507	74,495,438	17,488,049	83,159,770	8,823,717



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.17	10.50
Direct Costs (34 CFR 75.567)	74,082,020	83,159,770
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,150,042	8,823,717
Carry Forward: From FY 2016-2017 Data	-55,196	1,142,770
Total Indirect Costs	6,094,846 (A)	9,966,487 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	83,159,770	
Actual Indirect Costs:		
Admin. Charges	8,823,717	
Carry Forward: From FY 2016-2017 Data	-55,196	
Total Indirect Costs	8,768,521	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.17 X 83,159,770	7,625,751	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	8,768,521	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,142,770	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.94 %	25.60 %
Direct Costs (34 CFR 75.567)	66,670,654 (B)	74,495,438 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,995,748	17,488,049
Carry Forward: From FY 2016-2017 Data	-303,481	1,585,223
Total Indirect Costs	12,692,267 (A)	19,073,272 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	74,495,438	
Actual Indirect Costs:		
Admin. Charges	17,488,049	
Carry Forward: From FY 2016-2017 Data	-303,481	
Total Indirect Costs	17,184,568	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.94 X 74,495,438	15,599,345 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	17,184,568 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,585,223	

* 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.