



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010 - Mapleton 1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	59,357,965	0	0	0	59,357,965	0	59,357,965	0
Support Serv-Students	2100-2199	4,549,194	0	0	18,128	4,531,066	0	4,531,066	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,355,607	0	0	6,129	4,349,478	0	4,349,478	0
Educational Library Services	2220	69,083	0	0	0	69,083	0	69,083	0
Support Serv-General Admin w/ Grants	2300	27,871	0	0	24,946	2,925	0	2,925	0
Support Serv-General Admin w/o Grants	2300	2,158,385	0	0	0	0	2,158,385	2,158,385	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	943,876	0	0	0	0	943,876	0	943,876
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	501,001	0	0	0	501,001	0	501,001	0
Sup Serv-School Admin	2400-2499	6,449,762	0	0	58,833	6,390,929	0	6,390,929	0
Sup Serv-Business w/ Grants	2500	5,699	0	0	0	5,699	0	5,699	0
Sup Serv-Business w/o Grants	2500	2,629,705	0	0	488	0	2,629,217	0	2,629,217
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	245,467	0	0	0	0	245,467	245,467	0
Oper & Maint of Plant Serv w/ Grants	2600	102,669	0	0	0	102,669	0	102,669	0
Oper & Maint of Plant Serv w/o Grants	2600	7,369,850	0	0	76,513	0	7,293,337	7,293,337	0
Student Transportation Services	2700-2799	2,686,237	0	0	0	2,686,237	0	2,686,237	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,849	0	0	0	5,849	0	5,849	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,499,531	0	0	0	0	4,499,531	0	4,499,531
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	555,835	0	0	0	0	555,835	555,835	0
Planning/Evaluation	2810-2814	42,410	0	0	0	42,410	0	42,410	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	538,520	0	0	0	0	538,520	0	538,520
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,414	0	0	0	4,414	0	4,414	0
Food Services Operations	3100	2,946,325	1,001,182	141,571	175,420	1,628,152	0	1,628,152	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	347,145	0	0	0	347,145	0	347,145	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	359,837	0	251,077	0	108,760	0	108,760	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		100,752,237	1,001,182	392,648	360,457	80,133,782	18,864,168	90,386,806	8,611,144



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.69	9.92
Direct Costs (34 CFR 75.567)	75,069,536	90,386,806
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,852,737	8,611,144
Carry Forward: From FY 2017-2018 Data	498,800	351,462
Total Indirect Costs	6,351,537 (A)	8,962,606 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	90,386,806	
Actual Indirect Costs:		
Admin. Charges	8,611,144	
Carry Forward: From FY 2017-2018 Data	498,800	
Total Indirect Costs	9,109,944	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.69 X 90,386,806	8,758,482	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	9,109,944	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	351,462	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.80 %	23.66 %
Direct Costs (34 CFR 75.567)	66,462,701 (B)	80,133,782 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,435,987	18,864,168
Carry Forward: From FY 2017-2018 Data	1,101,320	92,310
Total Indirect Costs	14,537,307 (A)	18,956,478 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	80,133,782	
Actual Indirect Costs:		
Admin. Charges	18,864,168	
Carry Forward: From FY 2017-2018 Data	1,101,320	
Total Indirect Costs	19,965,488	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.80 X 80,133,782	19,873,178 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	19,965,488 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	92,310	

* 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.