



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	87,740,949	0	393,579	629,386	86,717,984	-	86,717,984	-	-	
Support Serv-Students	2100-2199	5,910,112	0	6,285	0	5,903,827	-	5,903,827	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	6,462,498	0	29,622	38,100	6,394,777	-	6,394,777	-	-	
Educational Library Services	2220	1,148,792	23	3,395	0	1,145,374	-	1,145,374	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,456,645	0	8,350	0	-	1,448,295	1,448,295	-	-	
Support Serv-School Admin	2400-2499	9,671,446	0	5,907	7,000	9,658,539	-	9,658,539	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	1,985,752	0	2,687	-45,100	-	2,028,165	-	2,028,165	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	11,633,062	0	115,778	0	-	11,517,284	11,517,284	-	-	
Student Transportation Services	2700-2799	3,975,944	0	0	0	3,975,944	-	3,975,944	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	7,665,041	0	271,959	60,000	-	7,333,082	-	7,333,082	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	1,521	0	0	0	1,521	-	1,521	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	4,328,971	1,934,668	114,928	0	2,279,375	-	2,279,375	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	606,741	0	2,181	0	604,560	-	604,560	-	-	
Enterprise Non-Instructional	3220	3,573,641	0	11,745	0	3,561,897	-	3,561,897	-	-	
Community Services	3300	4,026	0	0	0	4,026	-	4,026	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	6,006,171	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	753,642	-	-	-	-	-	-	-	-	
Total All Programs		152,924,954				120,247,823	22,326,826	133,213,402	9,361,247		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.79 %	7.41 %
Direct Costs (34 CFR 75.567)	126,954,461 (B)	133,213,402 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,431,757	9,361,247
Carry Forward	187,676	503,733
Total Indirect Costs	8,619,433 (A)	9,864,980 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	133,213,402	
Actual Indirect Costs:		
Admin. Charges	9,361,247	
Carry Forward	187,676	
Total Indirect Costs	9,548,923	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.79 X 133,213,402	9,045,190 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	9,548,923 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	503,733	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.92 %	18.68 %
Direct Costs (34 CFR 75.567)	114,310,600 (B)	120,247,823 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,075,618	22,326,826
Carry Forward	554,890	130,828
Total Indirect Costs	21,630,508 (A)	22,457,653 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	120,247,823	
Actual Indirect Costs:		
Admin. Charges	22,326,826	
Carry Forward	554,890	
Total Indirect Costs	22,881,716	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.92 X 120,247,823	22,750,888 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	22,881,716 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	130,828	

* 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.