



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	90,050,776	0	442,752	134,212	89,473,812	-	89,473,812	-	-	
Support Serv-Students	2100-2199	6,723,611	0	4,816	0	6,718,796	-	6,718,796	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,735,388	0	35,098	47,623	7,652,666	-	7,652,666	-	-	
Educational Library Services	2220	1,201,847	23	889	0	1,200,935	-	1,200,935	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,665,688	0	0	0	-	1,665,688	1,665,688	-	-	
Support Serv-School Admin	2400-2499	9,755,894	0	31,275	2,000	9,722,620	-	9,722,620	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	2,082,123	0	1,831	-50,270	-	2,130,562	-	2,130,562	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	12,305,079	0	486,500	0	-	11,818,579	11,818,579	-	-	
Student Transportation Services	2700-2799	4,115,474	0	0	0	4,115,474	-	4,115,474	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	342,540	0	0	20,362	322,178	-	322,178	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	8,521,945	42	156,140	0	-	8,365,763	-	8,365,763	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	1,632	0	0	0	1,632	-	1,632	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	4,370,253	2,010,177	115,016	0	2,245,060	-	2,245,060	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	422,081	0	1,857	0	420,224	-	420,224	-	-	
Enterprise Non-Instructional	3220	4,004,803	0	11,601	0	3,993,202	-	3,993,202	-	-	
Community Services	3300	6,067	0	0	0	6,067	-	6,067	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	764,355	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	349,986	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>154,419,542</b>				<b>125,872,666</b>	<b>23,980,592</b>	<b>139,356,933</b>	<b>10,496,325</b>		



# Colorado Department of Education

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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.10 %	8.54 %
Direct Costs (34 CFR 75.567)	130,174,353 (B)	139,356,933 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,528,511	10,496,325
Carry Forward	-587,505	1,408,047
Total Indirect Costs	7,941,006 (A)	11,904,373 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	139,356,933	
Actual Indirect Costs:		
Admin. Charges	10,496,325	
Carry Forward	-587,505	
Total Indirect Costs	9,908,820	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.1 X 139,356,933	8,500,773 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	9,908,820 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,408,047	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.10 %	19.78 %
Direct Costs (34 CFR 75.567)	117,203,279 (B)	125,872,666 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,499,586	23,980,592
Carry Forward	-284,934	912,705
Total Indirect Costs	21,214,652 (A)	24,893,298 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	125,872,666	
Actual Indirect Costs:		
Admin. Charges	23,980,592	
Carry Forward	-284,934	
Total Indirect Costs	23,695,658	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.1 X        125,872,666	22,782,953 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	23,695,658 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	912,705	

\* 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.