



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	93,082,517	0	360,962	826,260	91,895,295	-	91,895,295	-
Support Serv-Students	2100-2199	7,564,497	86	5,757	0	7,558,654	-	7,558,654	-
Support Serv-Inst Staff	2200-2219, 2221-2299	7,748,014	0	7,514	47,420	7,693,080	-	7,693,080	-
Educational Library Services	2220	1,472,618	0	5,074	130,592	1,336,951	-	1,336,951	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	1,476,984	0	0	0	-	1,476,984	1,476,984	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	10,106,901	0	9,627	340,222	9,757,051	-	9,757,051	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	2,057,964	0	3,340	-50,220	-	2,104,843	-	2,104,843
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	12,847,381	0	870,097	0	-	11,977,283	11,977,283	-
Student Transportation Services	2700-2799	4,063,272	0	0	0	4,063,272	-	4,063,272	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	2,435	0	0	0	2,435	-	2,435	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,236,363	0	271,488	0	-	8,964,874	-	8,964,874
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-
Volunteer Services	2910	1,536	0	0	0	1,536	-	1,536	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	3,894,043	1,713,586	0	0	2,180,457	-	2,180,457	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	434,408	0	0	0	434,408	-	434,408	-

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
Enterprise Non-Instructional	3220	4,481,204	0	66,458	0	4,414,746	-	4,414,746	-
Community Services	3300	78,572	0	0	0	78,572	-	78,572	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	100,000	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	221,061	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>158,869,768</b>	<b>1,713,672</b>	<b>1,600,319</b>	<b>1,294,274</b>	<b>129,416,458</b>	<b>24,523,984</b>	<b>142,870,725</b>	<b>11,069,718</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)
  - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.41 %	8.44 %
Direct Costs (34 CFR 75.567)	1,332,134 (B)	142,870,725 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,361,247	11,069,718
Carry Forward	503,733	986,730
Total Indirect Costs	9,864,980 (A)	12,056,447 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	142,870,725	
Actual Indirect Costs:		
Admin. Charges	11,069,718	
Carry Forward	503,733	
Total Indirect Costs	11,573,451	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.41 X 142,870,725	10,586,721 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	11,573,451 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	986,730	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.68 %	19.32 %
Direct Costs (34 CFR 75.567)	120,247,823 (B)	129,416,458 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,326,826	24,523,984
Carry Forward	130,828	479,818
Total Indirect Costs	22,457,654 (A)	25,003,802 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	129,416,458	
Actual Indirect Costs:		
Admin. Charges	24,523,984	
Carry Forward	130,828	
Total Indirect Costs	24,654,812	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.68 X 129,416,458	24,174,994 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	24,654,812 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	479,818	

\* 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.