



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	95,595,447	0	567,682	887,756	94,140,009	0	94,140,009	0
Support Serv-Students	2100-2199	8,453,651	0	4,871	0	8,448,780	0	8,448,780	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,762,758	0	71,405	47,952	8,643,401	0	8,643,401	0
Educational Library Services	2220	1,420,424	0	14,609	142,297	1,263,518	0	1,263,518	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,556,727	0	0	0	0	1,556,727	1,556,727	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,433,682	0	87,170	354,237	9,992,275	0	9,992,275	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,188,095	0	0	-50,252	0	2,238,347	0	2,238,347
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	0	0	0	0	0	0	0	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	12,362,194	0	67,321	0	0	12,294,873	12,294,873	0
Student Transportation Services	2700-2799	4,303,866	0	67,869	0	4,235,997	0	4,235,997	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	9,224,986	0	1,485,078	0	0	7,739,908	0	7,739,908
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	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	5,314	0	0	0	5314	0	5314	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	3,902,387	1,657,299	57,525	0	2,187,563	0	2,187,563	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	500,256	0	0	0	500,256	0	500,256	0
Enterprise Non-Instructional	3220	4,367,489	0	135,828	0	4,231,661	0	4,231,661	0
Community Services	3300	84,599	0	0	0	84,599	0	84,599	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	115,000	0	115,000	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	176,673	0	0	692,010	-515337	0	-515337	0
Total All Programs		163,453,548	1,657,299	2,674,358	2,074,000	133,218,036	23,829,855	147,069,636	9,978,255



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.54	5.99
Direct Costs (34 CFR 75.567)	139,356,933	147,069,636
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,496,325	9,978,255
Carry Forward: From FY 2013-2014 Data	1,408,047	-1,173,445
Total Indirect Costs	11,904,372 (A)	8,804,810 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	147,069,636
Actual Indirect Costs:	
Admin. Charges	9,978,255
Carry Forward: From FY 2013-2014 Data	1,408,047
Total Indirect Costs	11,386,302

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.54 X 147,069,636

12,559,747

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

11,386,302

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-1,173,445



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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19.78 %

16.68 %

Direct Costs (34 CFR 75.567)

125,872,666 (B)

133,218,036 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

23,980,592

23,829,855

Carry Forward: From FY 2013-2014 Data

912,705

-1,607,968

Total Indirect Costs

24,893,297 (A)

22,221,887 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

133,218,036

Actual Indirect Costs:

Admin. Charges

23,829,855

Carry Forward: From FY 2013-2014 Data

912,705

Total Indirect Costs

24,742,560

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.78 X 133,218,036

26,350,528 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

24,742,560 (F)

Under or (Over) Recovery (E - F)

-1,607,968

(For use in FY 2017-2018)

* 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.