



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	97,349,450	0	427,192	952,550	95,969,708	0	95,969,708	0
Support Serv-Students	2100-2199	8,723,198	0	3,926	0	8,719,272	0	8,719,272	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,321,989	187	61,770	34,473	8,225,559	0	8,225,559	0
Educational Library Services	2220	1,315,266	0	1,477	126,270	1,187,519	0	1,187,519	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,670,491	0	0	0	0	1,670,491	1,670,491	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	10,776,946	134	67,307	378,164	10,331,341	0	10,331,341	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,135,778	0	0	-50,784	0	2,186,562	0	2,186,562
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	12,753,329	0	116,621	0	0	12,636,708	12,636,708	0
Student Transportation Services	2700-2799	4,249,815	0	1,250	0	4,248,565	0	4,248,565	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	8,800,797	0	671,181	10,000	0	8,119,616	0	8,119,616
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	1,956	0	0	0	1,956	0	1,956	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	3,905,150	1,629,377	26,291	0	2,249,482	0	2,249,482	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	678,025	0	0	0	678,025	0	678,025	0
Enterprise Non-Instructional	3220	4,470,864	0	22,894	0	4,447,970	0	4,447,970	0
Community Services	3300	89,921	0	0	0	89,921	0	89,921	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	334,514	0	0	806,235	-471,721	0	-471,721	0
Total All Programs		165,577,489	1,629,698	1,399,909	2,256,908	135,677,597	24,613,377	149,984,796	10,306,178



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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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.44	5.96
Direct Costs (34 CFR 75.567)	142,870,725	149,984,796
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,069,718	10,306,178
Carry Forward: From FY 2014-2015 Data	986,730	-1,365,809
Total Indirect Costs	12,056,448 (A)	8,940,369 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	149,984,796
Actual Indirect Costs:	
Admin. Charges	10,306,178
Carry Forward: From FY 2014-2015 Data	986,730
Total Indirect Costs	11,292,908

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.44 X 149,984,796

12,658,717

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

11,292,908

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-1,365,809



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.32 %	17.32 %
Direct Costs (34 CFR 75.567)	129,416,458 (B)	135,677,597 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,523,984	24,613,377
Carry Forward: From FY 2014-2015 Data	479,818	-1,119,717
Total Indirect Costs	25,003,802 (A)	23,493,660 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	135,677,597
Actual Indirect Costs:	
Admin. Charges	24,613,377
Carry Forward: From FY 2014-2015 Data	479,818
Total Indirect Costs	25,093,195

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.32 X 135,677,597

26,212,912 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

25,093,195 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-1,119,717

* 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.