



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - LITTLETON 6

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	99,046,834	0	57,576	245,334	98,743,924	0	98,743,924	0
Support Serv-Students	2100-2199	8,926,190	0	5,528	0	8,920,662	0	8,920,662	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,485,252	0	0	33,078	10,452,174	0	10,452,174	0
Educational Library Services	2220	1,126,347	0	0	115,998	1,010,349	0	1,010,349	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,803,365	0	0	0	0	1,803,365	1,803,365	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	11,002,324	0	0	406,024	10,596,300	0	10,596,300	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,440,826	0	0	-49,478	0	2,490,304	0	2,490,304
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	89	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	13,282,279	0	55,575	0	0	13,226,704	13,226,704	0
Student Transportation Services	2700-2799	4,885,106	0	200,795	0	4,684,311	0	4,684,311	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	9,011,484	0	15,395	0	0	8,996,089	0	8,996,089
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	142	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	1,318	0	0	0	1318	0	1318	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	4,003,642	1,681,135	47,307	0	2,275,200	0	2,275,200	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	785,610	0	0	0	785,610	0	785,610	0
Enterprise Non-Instructional	3220	4,623,559	0	39,009	0	4,584,550	0	4,584,550	0
Community Services	3300	120,754	0	0	0	120,754	0	120,754	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	332,671	0	0	803,948	-471,277	0	-471,277	0
Total All Programs		171,877,561	1,681,135	421,185	1,554,904	141,703,875	26,516,462	156,733,944	11,486,393



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

5.99

7.92

147,069,636

156,733,944

9,978,255

11,486,393

-1,173,445

924,585

8,804,810 (A)

12,410,978 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

156,733,944

11,486,393

-1,173,445

10,312,948

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.99 X 156,733,944

9,388,363

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

10,312,948

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

924,585



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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16.68 %

19.61 %

Direct Costs (34 CFR 75.567)

133,218,036 (B)

141,703,875 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

23,829,855

26,516,462

Carry Forward: From FY 2015-2016 Data

-1,607,968

1,272,288

Total Indirect Costs

22,221,887 (A)

27,788,750 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

141,703,875

Actual Indirect Costs:

Admin. Charges

26,516,462

Carry Forward: From FY 2015-2016 Data

-1,607,968

Total Indirect Costs

24,908,494

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.68 X 141,703,875

23,636,206 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

24,908,494 (F)

Under or (Over) Recovery (E - F)

1,272,288

(For use in FY 2019-2020)

* 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.