



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - Littleton 6

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs		Excluded and/or Unallowed 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	107,544,147	0	89,631	238,313	107,216,203	0	107,216,203	0	
Support Serv-Students	2100-2199	9,780,553	0	13,607	0	9,766,946	0	9,766,946	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	11,229,314	0	9,975	34,103	11,185,236	0	11,185,236	0	
Educational Library Services	2220	1,056,544	0	0	87,980	968,564	0	968,564	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	2,005,213	0	0	0	0	2,005,213	2,005,213	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 like Superintendent	2304	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	12,189,603	0	32,046	498,123	11,659,434	0	11,659,434	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	2,580,584	0	0	-50,103	0	2,630,687	0	2,630,687	
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	14,199,329	0	207,119	0	0	13,992,210	13,992,210	0	
Student Transportation Services	2700-2799	6,160,875	0	13,607	0	6,147,268	0	6,147,268	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	9,857,225	0	171,630	0	0	9,685,595	0	9,685,595	
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	30,605	0	0	0	30605	0	30605	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	
Food Services Operations	3100	3,988,642	1,648,374	82,269	0	2,257,999	0	2,257,999	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	948,022	0	19,875	0	928,147	0	928,147	0	
Enterprise Non-Instructional	3220	4,868,921	0	9,502	0	4,859,419	0	4,859,419	0	
Community Services	3300	119,480	0	0	0	119,480	0	119,480	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	55,711	0	0	806,448	-750,737	0	-750,737	0	
Total All Programs		186,614,768	1,648,374	649,261	1,614,864	154,388,564	28,313,705	170,385,987	12,316,282	



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.96	7.70
Direct Costs (34 CFR 75.567)	149,984,796	170,385,987
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,069,718	12,316,282
Carry Forward: From FY 2016-2017 Data	-1,365,809	795,468
Total Indirect Costs	9,703,909 (A)	13,111,750 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	170,385,987	
Actual Indirect Costs:		
Admin. Charges	12,316,282	
Carry Forward: From FY 2016-2017 Data	-1,365,809	
Total Indirect Costs	10,950,473	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.96 X 170,385,987	10,155,005	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	10,950,473	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	795,468	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.32 %	18.63 %
Direct Costs (34 CFR 75.567)	135,677,597 (B)	154,388,564 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,523,984	28,313,705
Carry Forward: From FY 2016-2017 Data	-1,119,717	453,889
Total Indirect Costs	23,404,267 (A)	28,767,594 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	154,388,564	
Actual Indirect Costs:		
Admin. Charges	28,313,705	
Carry Forward: From FY 2016-2017 Data	-1,119,717	
Total Indirect Costs	27,193,988	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.32 X 154,388,564	26,740,099 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	27,193,988 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	453,889	

* 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.