



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140 - Littleton 6

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	106,013,853	0	169,641	362,558	105,481,654	0	105,481,654	0
Support Serv-Students	2100-2199	10,262,568	0	0	0	10,262,568	0	10,262,568	0
Support Serv-Inst Staff	2200-2219, 2221-2299	15,514,161	23	0	467,660	15,046,478	0	15,046,478	0
Educational Library Services	2220	819,106	0	0	69,928	749,178	0	749,178	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,084,636	0	0	0	0	2,084,636	2,084,636	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	12,452,160	0	47,773	520,996	11,883,391	0	11,883,391	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,714,984	0	0	-49,863	0	2,764,847	0	2,764,847
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	12,307	0	0	12,307	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	13,919,268	0	34,092	0	0	13,885,176	13,885,176	0
Student Transportation Services	2700-2799	6,385,033	0	0	0	6,385,033	0	6,385,033	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	9,756,503	0	530,370	0	0	9,226,133	0	9,226,133
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	114	0	0	0	114	0	114	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	3,701,796	1,513,490	0	0	2,188,306	0	2,188,306	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	4,372,498	0	0	0	4,372,498	0	4,372,498	0
Community Services	3300	0	0	0	0	0	0	0	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	14,096	0	0	803,372	-789,276	0	-789,276	0
Total All Programs		188,023,083	1,513,513	781,876	2,186,958	155,579,944	27,960,792	171,549,756	11,990,980



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.92	6.60
Direct Costs (34 CFR 75.567)	156,733,944	171,549,756
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,978,255	11,990,980
Carry Forward: From FY 2017-2018 Data	924,585	-671,176
Total Indirect Costs	10,902,840 (A)	11,319,804 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	171,549,756	
Actual Indirect Costs:		
Admin. Charges	11,990,980	
Carry Forward: From FY 2017-2018 Data	924,585	
Total Indirect Costs	12,915,565	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.92 X 171,549,756	13,586,741	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	12,915,565	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-671,176	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.61 %	17.15 %
Direct Costs (34 CFR 75.567)	141,703,875 (B)	155,579,944 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	23,829,855	27,960,792
Carry Forward: From FY 2017-2018 Data	1,272,288	-1,276,147
Total Indirect Costs	25,102,143 (A)	26,684,645 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	155,579,944	
Actual Indirect Costs:		
Admin. Charges	27,960,792	
Carry Forward: From FY 2017-2018 Data	1,272,288	
Total Indirect Costs	29,233,080	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.61 X 155,579,944	30,509,227 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	29,233,080 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,276,147	

* 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.