



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9045 - PIKES PEAK BOCES

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

(Using FY2017-2018 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	6,086,350	0	0	2,178,001	3,908,349	0	3,908,349	0		
Support Serv-Students	2100-2199	2,227,381	0	0	229,887	1,997,494	0	1,997,494	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,141,478	0	0	62,149	1,079,329	0	1,079,329	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,514	0	0	0	0	1,514	1,514	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	122,491	0	0	0	0	122,491	0	122,491		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	245,961	0	0	0	245,961	0	245,961	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	313,699	0	0	41,352	0	272,347	0	272,347		
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	96,958	0	0	0	0	96,958	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	302,923	0	0	0	0	302,923	302,923	0		
Student Transportation Services	2700-2799	3,731	0	0	0	3,731	0	3,731	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,942	0	0	0	1,942	0	1,942	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	446,285	0	0	-59,149	0	505,434	0	505,434		
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	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>10,990,713</b>	<b>0</b>	<b>0</b>	<b>2,452,240</b>	<b>7,236,806</b>	<b>1,301,667</b>	<b>7,638,201</b>	<b>900,272</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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

10.5

7,974,666

1,021,769

3,749,197

4,770,966 (A)

FY 2019-2020

10.50

7,638,201

900,272

3,847,458

4,747,730 (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

7,638,201

900,272

3,749,197

4,649,469

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 7,638,201

802,011

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

4,649,469

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

3,847,458



**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
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.73 %	15.29 %

Direct Costs (34 CFR 75.567)

Direct Costs (34 CFR 75.567)	7,449,321 (B)	7,236,806 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

Admin. Charges (34 CFR 75.565)	1,547,114	1,301,667
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Carry Forward: From FY 2015-2016 Data

Carry Forward: From FY 2015-2016 Data	220,365	-195,262
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Total Indirect Costs

Total Indirect Costs	1,767,479 (A)	1,106,405 (A)
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b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Direct Costs	7,236,806
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Actual Indirect Costs:

Admin. Charges

Admin. Charges	1,301,667
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Carry Forward: From FY 2015-2016 Data

Carry Forward: From FY 2015-2016 Data	220,365
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Total Indirect Costs

Total Indirect Costs	1,522,032
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.73 X 7,236,806

23.73 X 7,236,806	1,717,294 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

Should Have Recovered Actual Indirect Costs for (From FY 2017-2018)	1,522,032 (F)
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Under or (Over) Recovery (E - F)

Under or (Over) Recovery (E - F)	-195,262
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(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.