



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9045 - Pikes Peak BOCES

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

(Using FY 2018-2019 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	6,311,563	0	0	2,275,480	4,036,083	0	4,036,083	0
Support Serv-Students	2100-2199	2,369,091	0	0	228,919	2,140,172	0	2,140,172	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,153,570	0	0	66,800	1,086,770	0	1,086,770	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	1,912	0	0	0	0	1,912	1,912	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	100,420	0	0	0	0	100,420	0	100,420
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	220,679	0	0	0	220,679	0	220,679	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	391,257	0	0	34,908	0	356,349	0	356,349
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	99,579	0	0	0	0	99,579	99,579	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	346,574	0	1,950	0	0	344,624	344,624	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,127	0	0	0	2,127	0	2,127	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	492,831	0	0	-50,000	0	542,831	0	542,831
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	50,763	0	0	0	0	50,763	50,763	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	465,330	0	465,330	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>12,005,696</b>	<b>0</b>	<b>467,280</b>	<b>2,556,107</b>	<b>7,485,831</b>	<b>1,496,478</b>	<b>7,982,709</b>	<b>999,600</b>



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	7,759,876	7,982,709
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,090,126	999,600
Carry Forward: From FY 2016-2017 Data	2,217,957	2,379,373
Total Indirect Costs	3,308,083 (A)	3,378,973 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	7,982,709	
Actual Indirect Costs:		
Admin. Charges	999,600	
Carry Forward: From FY 2016-2017 Data	2,217,957	
Total Indirect Costs	3,217,557	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,982,709	838,184	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,217,557	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,379,373	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.60 %	21.08 %
Direct Costs (34 CFR 75.567)	7,454,762 (B)	7,485,831 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,404,130	1,496,478
Carry Forward: From FY 2016-2017 Data	-22,615	81,498
Total Indirect Costs	1,381,515 (A)	1,577,976 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	7,485,831	
Actual Indirect Costs:		
Admin. Charges	1,496,478	
Carry Forward: From FY 2016-2017 Data	-22,615	
Total Indirect Costs	1,473,863	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.60 X 7,485,831	1,392,365 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,473,863 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	81,498	

\* 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.