



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9045 - Pikes Peak BOCES

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	6,898,629	0	0	2,319,396	4,579,233	0	4,579,233	0
Support Serv-Students	2100-2199	2,733,956	0	2,255	270,426	2,461,275	0	2,461,275	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,085,798	0	0	58,127	1,027,671	0	1,027,671	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	1,330	0	0	0	0	1,330	1,330	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	185,158	0	0	0	0	185,158	0	185,158
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	328,666	0	0	0	328,666	0	328,666	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	408,105	0	2,313	67,000	0	338,792	0	338,792
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	112,190	0	0	0	0	112,190	112,190	0
Oper & Maint of Plant Serv w/ Grants	2600	11,102	0	0	0	11,102	0	11,102	0
Oper & Maint of Plant Serv w/o Grants	2600	336,285	0	0	0	0	336,285	336,285	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,988	0	0	0	2,988	0	2,988	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	332,382	0	0	-77,922	0	410,304	0	410,304
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	114,057	0	0	0	0	114,057	114,057	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	1,991	0	0	1,991	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	273,580	0	0	273,580	0	0	0	0
Total All Programs		12,826,217	0	4,568	2,912,598	8,410,935	1,498,116	8,974,797	934,254



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	7,638,201	8,974,797
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,021,769	934,254
Carry Forward: From FY 2017-2018 Data	3,847,458	3,839,358
Total Indirect Costs	4,869,227 (A)	4,773,612 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	8,974,797	
Actual Indirect Costs:		
Admin. Charges	934,254	
Carry Forward: From FY 2017-2018 Data	3,847,458	
Total Indirect Costs	4,781,712	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,974,797	942,354	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	4,781,712	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	3,839,358	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.29 %	18.01 %
Direct Costs (34 CFR 75.567)	7,236,806 (B)	8,410,935 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,547,114	1,498,116
Carry Forward: From FY 2017-2018 Data	-195,262	16,822
Total Indirect Costs	1,351,852 (A)	1,514,938 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	8,410,935	
Actual Indirect Costs:		
Admin. Charges	1,498,116	
Carry Forward: From FY 2017-2018 Data	-195,262	
Total Indirect Costs	1,302,854	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.29 X 8,410,935	1,286,032 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,302,854 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	16,822	

* 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.