



**U.S. DEPARTMENT OF EDUCATION  
BUDGET INFORMATION  
NON-CONSTRUCTION PROGRAMS**

OMB Control Number: 1894-0008  
Expiration Date: 06/30/2017

Name of Institution/Organization

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

**SECTION A - BUDGET SUMMARY  
U.S. DEPARTMENT OF EDUCATION FUNDS**

Budget Categories	Total Project Funds Budgeted (Approved)	Total Project Actual				Remaining Unspent
1. Personnel	821,275	702,214				119,061
2. Fringe Benefits	527,293	409,350				117,943
3. Travel	112,940	73,682				39,258
4. Equipment	0	0				0
5. Supplies	657,055	782,247				(125,192)
6. Contractual	404,200	399,976				4,224
7. Construction	0	0				0
8. Other	0	0				0
9. Total Direct Costs (lines 1-8)	2,522,763	2,367,740				155,295
10. Indirect Costs*	107,117	135,888				(28,771)
11. Training Stipends	979,000	1,105,524				(126,524)
12. Total Costs (lines 9-11)	3,608,880	3,608,880				0

**\*Indirect Cost Information (To Be Completed by Your Business Office):**

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

(1) Do you have an Indirect Cost Rate Agreement approved by the Federal government?  Yes  No

(2) If yes, please provide the following information:

Period Covered by the Indirect Cost Rate Agreement: From: 10 / 1 / 2010 To: 9 / 30 / 2015 (mm/dd/yyyy)

Approving Federal agency: Colo Dept. of ED Other (please specify): \_\_\_\_\_ The Indirect Cost Rate is Rate Varied Across Yrs %

(3) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that:

Is included in your approved Indirect Cost Rate Agreement? or  Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is Rate Varied Across Years of Grant %

Name of Institution/Organization		Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.				
<b>SECTION B - BUDGET SUMMARY NON-FEDERAL FUNDS</b>						
Budget Categories	Total Project Funds Budgeted (Approved)	Total Project Actual				Remaining Unspent
1. Personnel	0	0				0
2. Fringe Benefits	0	0				0
3. Travel	0	0				0
4. Equipment	0	52,000				52,000
5. Supplies	70,000	607,200				537,200
6. Contractual	1,025,000	830,240				(194,760)
7. Construction	0	0				0
8. Other	0	0				0
9. Total Direct Costs (Lines 1-8)	1,095,000	1,489,440				394,440
10. Indirect Costs	0	0				0
11. Training Stipends	0	0				0
12. Total Costs (Lines 9-11)	1,095,000	1,489,440				394,440
<b>SECTION C – BUDGET NARRATIVE (see instructions)</b>						

# Instructions for ED 524

## General Instructions

This form is used to apply to individual U.S. Department of Education (ED) discretionary grant programs. Unless directed otherwise, provide the same budget information for each year of the multi-year funding request. Pay attention to applicable program specific instructions, if attached. You may access the Education Department General Administrative Regulations, 34 CFR 74 – 86 and 97-99, on ED’s website at:

<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

**You must consult with your Business Office prior to submitting this form.**

## Section A - Budget Summary

### U.S. Department of Education Funds

All applicants must complete Section A and provide a break-down by the applicable budget categories shown in lines 1-11.

Lines 1-11, columns (a)-(e): For each project year for which funding is requested, show the total amount requested for each applicable budget category.

Lines 1-11, column (f): Show the multi-year total for each budget category. If funding is requested for only one project year, leave this column blank.

Line 12, columns (a)-(e): Show the total budget request for each project year for which funding is requested.

Line 12, column (f): Show the total amount requested for all project years. If funding is requested for only one year, leave this space blank.

**Indirect Cost Information:** If you are requesting reimbursement for indirect costs on line 10, this information is to be completed by your Business Office. (1): Indicate whether or not your organization has an Indirect Cost Rate Agreement that was approved by the Federal government.

If you checked “no,” ED generally will authorize grantees to use a temporary rate of 10 percent of budgeted salaries and wages subject to the following limitations:

(a) The grantee must submit an indirect cost proposal to its cognizant agency within 90 days after ED issues a grant award notification; and

(b) If after the 90-day period, the grantee has not submitted an indirect cost proposal to its cognizant agency, the grantee may not charge its grant for indirect costs until it has negotiated an indirect cost rate agreement with its cognizant agency.

(2): If you checked “yes” in (1), indicate in (2) the beginning and ending dates covered by the Indirect Cost Rate Agreement. In addition, indicate whether ED, another Federal agency (Other) or State agency issued the approved agreement. If you check “Other,” specify the name of the Federal or other agency that issued the approved agreement.

(3): If you are applying for a grant under a Restricted Rate Program (34 CFR 75.563 or 76.563), indicate whether you are using a restricted indirect cost rate that is included on your approved Indirect

Cost Rate Agreement or whether you are using a restricted indirect cost rate that complies with 34 CFR 76.564(c)(2). Note: State or Local government agencies may not use the provision for a restricted indirect cost rate specified in 34 CFR 76.564(c)(2). Check only one response. Leave blank, if this item is not applicable.

## Section B - Budget Summary

### Non-Federal Funds

If you are required to provide or volunteer to provide cost-sharing or matching funds or other non-Federal resources to the project, these should be shown for each applicable budget category on lines 1-11 of Section B.

Lines 1-11, columns (a)-(e): For each project year, for which matching funds or other contributions are provided, show the total contribution for each applicable budget category.

Lines 1-11, column (f): Show the multi-year total for each budget category. If non-Federal contributions are provided for only one year, leave this column blank.

Line 12, columns (a)-(e): Show the total matching or other contribution for each project year.

Line 12, column (f): Show the total amount to be contributed for all years of the multi-year project. If non-Federal contributions are provided for only one year, leave this space blank.

## Section C - Budget Narrative [Attach separate sheet(s)]

Pay attention to applicable program specific instructions, if attached.

1. Provide an itemized budget breakdown, and justification by project year, for each budget category listed in Sections A and B. For grant projects that will be divided into two or more separately budgeted major activities or sub-projects, show for each budget category of a project year the breakdown of the specific expenses attributable to each sub-project or activity.
2. For non-Federal funds or resources listed in Section B that are used to meet a cost-sharing or matching requirement or provided as a voluntary cost-sharing or matching commitment, you must include:
  - a. The specific costs or contributions by budget category;
  - b. The source of the costs or contributions; and
  - c. In the case of third-party in-kind contributions, a description of how the value was determined for the donated or contributed goods or services.

[Please review ED’s general cost sharing and matching regulations, which include specific limitations, in 34 CFR 74.23, applicable to non-governmental entities, and 80.24, applicable to governments, and the applicable Office of Management and Budget (OMB) cost principles for your entity type regarding donations, capital assets, depreciation and use allowances. OMB

cost principle circulars are available on OMB’s website at:

<http://www.whitehouse.gov/omb/circulars/index.html>

3. If applicable to this program, provide the rate and base on which fringe benefits are calculated.
4. If you are requesting reimbursement for indirect costs on line 10, this information is to be completed by your Business Office. Specify the estimated amount of the base to which the indirect cost rate is applied and the total indirect expense. Depending on the grant program to which you are applying and/or your approved Indirect Cost Rate Agreement, some direct cost budget categories in your grant application budget may not be included in the base and multiplied by your indirect cost rate. For example, you must multiply the indirect cost rates of “Training grants” (34 CFR 75.562) and grants under programs with “Supplement not Supplant” requirements (“Restricted Rate” programs) by a “modified total direct cost” (MTDC) base (34 CFR 75.563 or 76.563). Please indicate which costs are included and which costs are excluded from the base to which the indirect cost rate is applied.

When calculating indirect costs (line 10) for "Training grants" or grants under "Restricted Rate" programs, you must refer to the information and examples on ED’s website at:

<http://www.ed.gov/fund/grant/apply/appforms/appforms.html>.

You may also contact (202) 377-3838 for additional information regarding calculating indirect cost rates or general indirect cost rate information.

5. Provide other explanations or comments you deem necessary.

## **Paperwork Burden Statement**

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is **1894-0008**. The time required to complete this information collection is estimated to vary from 13 to 22 hours per response, with an average of 17.5 hours per response, including the time to review instructions, search existing data sources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Education, Washington, D.C. 20202-4537. If you have comments or concerns regarding the status of your individual submission of this form, write directly to (insert program office), U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, D.C. 20202.

Federal Funds (Original) Projected - i3 Grant - Year 1 - 5						
	Projected Year 1	Projected Year 2	Projected Year 3	Projected Year 4	Projected Year 5	Projected Grand Total
Personnel	157,160	165,800	164,360	167,435	166,520	821,275
Fringe	101,896	108,061	106,097	106,371	104,868	527,293
Travel	22,588	22,588	22,588	22,588	22,588	112,940
Equipment	0	0	0	0	0	0
Supplies	174,885	178,185	178,185	111,650	14,150	657,055
Contractual	108,840	73,840	73,840	73,840	73,840	404,200
Construction	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Direct Costs	565,369	548,474	545,070	481,884	381,966	2,522,763
Indirect Costs	25,536	23,133	22,974	20,050	15,424	107,117
Stipends	186,400	207,250	201,650	193,250	190,450	979,000
Total Costs	777,305	778,857	769,694	695,184	587,840	3,608,880

Non-Federal Funds (Original) Projected - i3 Grant - Year 1 - 5						
	Projected Year 1	Projected Year 2	Projected Year 3	Projected Year 4	Projected Year 5	Projected Grand Total
Personnel	0	0	0	0	0	0
Fringe	0	0	0	0	0	0
Travel	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Supplies	70,000	0	0	0	0	70,000
Contractual	245,000	195,000	195,000	195,000	195,000	1,025,000
Construction	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Direct Costs	315,000	195,000	195,000	195,000	195,000	1,095,000
Indirect Costs	0	0	0	0	0	0
Stipends	0	0	0	0	0	0
Total Costs	315,000	195,000	195,000	195,000	195,000	1,095,000

Federal Funds							Difference
Actual - i3 Grant - Year 1 - 5							
Actual Year 1	Actual Year 2	Actual Year 3	Actual Year 4	Actual Year 5	Actual Grand Total		
Personnel	101,917	155,624	169,156	124,674	150,843	702,214	119,061
Fringe	68,636	87,106	82,528	65,825	105,255	409,350	117,943
Travel	16,565	18,555	10,880	10,462	17,220	73,682	39,258
Equipment		0	0	0	0	0	0
Supplies	163,973	179,834	150,727	112,724	174,989	782,247	(125,192)
Contractual	83,877	76,874	81,950	78,414	78,861	399,976	4,224
Construction		0	0	0	0	0	0
Other		0	0	0	0	0	0
Total Direct Costs	434,968	517,993	495,241	392,098	527,168	2,367,468	155,295
Indirect Costs	23,361	25,018	24,006	27,806	35,697	135,888	(28,771)
Stipends	257,529	250,004	180,054	113,062	304,875	1,105,524	(126,524)
Total Costs	715,858	793,015	699,301	532,966	867,740	3,608,880	0

Non-Federal Funds							Difference
Actual - i3 Grant - Year 1 - 5							
Actual Year 1	Actual Year 2	Actual Year 3	Actual Year 4	Actual Year 5	Actual Grand Total		
Personnel						0	0
Fringe						0	0
Travel						0	0
Equipment	52,000					52,000	52,000
Supplies	607,200					607,200	537,200
Contractual	230,200	147,760	149,260	150,760	152,260	830,240	(194,760)
Construction						0	0
Other						0	0
Total Direct Costs	889,400	147,760	149,260	150,760	152,260	1,489,440	394,440
Indirect Costs						0	0
Stipends						0	0
Total Costs	889,400	147,760	149,260	150,760	152,260	1,489,440	394,440

**SECTION C – BUDGET NARRATIVE** (see instructions)

**Explanation of Budget:**

The final actual budget for St. Vrain's i3 grant was \$3,608,880. All funds were expended in year five, with some adjustments based on need during this final year of the grant initiative. The following is an explanation of each budget category with some overestimation and some underestimation of costs particularly due to the infusion of RTTT-D funds specifically in the summer programming of Years 3, 4, and 5. Budget adjustments for the initiative are as follows:

- 1. Personnel** – Actual = \$702,214; Budgeted = \$821,275; Underspent = \$119,061  
Lower than expected as the cost for the STEM coach, family liaisons, and coordinator for STEM augmented summer program were lower than expected for all five years. We also had a period of time when the STEM coach position was unfilled in Years 4 and 5, thus impacting overall cost of personnel for the five years. Change in staff was a challenge in the STEM coach and summer program positions as these staff members were promoted in the system because they gained useful experience in the identified positions.
- 2. Fringe** – Actual = \$409,350; Budgeted = \$527,293; Underspent = \$117,943  
Lower than expected fringe benefits overall because of smaller increases in medical/dental benefits as well as lower personnel costs than anticipated for the five-year grant period. Fringe rate increases annually were less than anticipated as well.
- 3. Travel** – Actual = \$73,682; Budgeted = \$112,940; Underspent = \$39,258  
Lower overall than expected as transportation costs for the augmented summer programming were lower because we were able to share costs with RTTT-D.
- 4. Supplies** - Actual = \$782,247; Budgeted = \$657,055; Overspent = \$125,192  
Increased in Year 3, 4, and 5. Costs for computers for the STEM Academy program were higher than anticipated. The number of STEM Academy students with larger numbers of students entering the STEM Academy programming increased in Year 4 and 5 which impacted laptop costs for the planned one to one initiative for Skyline STEM students. The acceleration of STEM programming at the feeder elementary and middle schools resulted in a need to update STEM programming and curriculum at Skyline In Years 4 and 5. The alignment plan required that STEM teacher leaders at Skyline to change the summer program focus in Year 5 as well as change coursework at Skyline High school during the regular school year. These curricular changes (to include additional robotics options) required that we purchase additional robotics kits as well as additional supplies for core curriculum during the STEM school year. We also added additional supplies to the summer elementary and middle school programs in Year 4 and 5. The increased rigor and changing expectations of common core in the last three years required more challenging programming and opportunities for summer students and the increase in supply spending supported those changes.
- 5. Contractual** – Actual = \$399,976; Budgeted = \$404,200; Underspent = \$4224  
The cost for iReady is slightly lower than the cost for Galileo for all i3 students thus the slightly lower amount for this category. This change in assessment in Year 4 and 5 has proven to be a strong change and addition to the assessment plan for monitoring progress in reading and math.

**6. Match Total** – Actual = \$1,489,440; Budgeted = \$1,095,000; Overspent = \$394,994

The matching contribution was more than anticipated for the life of the grant initiative. The total match of 20% was met in Year one with additional match support less during each of the following four years, but well over the total anticipated amount.

**7. Indirect costs** – Actual = \$135,888; Budgeted = \$107,117; Overspent = \$28,771

Overall for the five-year indirect costs were higher than anticipated over the five-year grant period. Note that the indirect cost rate was increased from 4.39% to 7.06% in year 5 based on Colorado Department of Education parameters. This substantial increase is reflected and the agreement was sent to the USDE project manager.

**8. Stipends** – Actual = \$1,105,524; Budgeted = \$979,000; Overspent = \$126,524

Overall the cost of staff stipends was higher than anticipated. The reason for overspending in the area of stipends was the increase in numbers of students who accessed all summer programming. The numbers of students increased and thus the numbers of teachers and para-educators increased as well causing stipend costs to increase substantially. Families and students were very enthusiastic about the Literacy and STEM content connection and this resulted in higher interest in summer programming. Our plan kept class size down to better provide a personalized learning environment for our students and this required additional staff to meet this plan commitment.

for Use in FY2010-2011	District Code	County	District Name	Restricted Rate	Unrestricted Rate
20102011	0010	Adams	Mapleton Public Schools	6.12%	20.02%
20102011	0020	Adams	Adams 12 Five Star Schools	5.56%	16.70%
20102011	0030	Adams	Adams County 14	4.46%	16.94%
20102011	0040	Adams	Brighton 27J	3.73%	21.49%
20102011	0050	Adams	Bennett 29J	8.08%	26.83%
20102011	0060	Adams	Strasburg 31J	3.04%	31.93%
20102011	0070	Adams	Westminster 50	8.42%	23.87%
20102011	0100	Alamosa	Alamosa RE 11J	5.77%	22.26%
20102011	0110	Alamosa	Sangre De Cristo RE-22J	2.42%	26.31%
20102011	0120	Arapahoe	Englewood 1	5.52%	19.09%
20102011	0123	Arapahoe	Sheridan 2	9.30%	23.05%
20102011	0130	Arapahoe	Cherry Creek 5	4.69%	14.69%
20102011	0140	Arapahoe	Littleton 6	7.74%	19.03%
20102011	0170	Arapahoe	Deer Trail 26J	10.50%	46.67%
20102011	0180	Arapahoe	Adams-Arapahoe 28 J	6.62%	20.82%
20102011	0190	Arapahoe	Byers 32J	6.83%	25.30%
20102011	0220	Archuleta	Archuleta County 50 JT	8.17%	22.56%
20102011	0230	Baca	Walsh RE-1	2.97%	34.53%
20102011	0240	Baca	Pritchett Re-3	10.50%	46.58%
20102011	0250	Baca	Springfield RE-4	5.01%	31.99%
20102011	0260	Baca	Vilas School District RE-5	10.50%	40.43%
20102011	0270	Baca	Campo RE-6	-0.08%	32.16%
20102011	0290	Bent	Las Animas RE-1	2.44%	14.07%
20102011	0310	Bent	McClave RE-2	3.17%	30.31%
<b>20102011</b>	<b>0470</b>	<b>Boulder</b>	<b>St Vrain Valley RE-1J</b>	<b>4.63%</b>	<b>18.15%</b>
20102011	0480	Boulder	Boulder Valley RE 2	7.14%	18.94%
20102011	0490	Chaffee	Buena Vista R-31	3.86%	23.64%
20102011	0500	Chaffee	Salida R 32 (J)	5.99%	33.52%
20102011	0510	Cheyenne	Kit Carson R-1	-0.11%	36.87%
20102011	0520	Cheyenne	Cheyenne RE-5	0.86%	34.63%
20102011	0540	Clear Creek	Clear Creek RE-1	6.84%	24.77%
20102011	0550	Conejos	North Conejos RE-1J	4.80%	23.31%
20102011	0560	Conejos	Sanford 6J	2.09%	29.96%
20102011	0580	Conejos	South Conejos RE-10	4.39%	28.63%
20102011	0640	Costilla	Centennial R-1	3.11%	25.14%
20102011	0740	Costilla	Sierra Grande R-30	1.90%	26.48%
20102011	0770	Crowley	Crowley County RE-1-J	10.50%	42.46%
20102011	0860	Custer	Custer County C-1	2.49%	29.27%
20102011	0870	Delta	Delta County 50 (J)	2.64%	16.50%
20102011	0880	Denver	Denver County 1	6.12%	13.70%
20102011	0890	Dolores	Dolores RE NO 2	6.37%	34.23%
20102011	0900	Douglas	Douglas County RE-1	8.16%	17.98%
20102011	0910	Eagle	Eagle County RE-50	5.03%	16.49%
20102011	0920	Elbert	Elizabeth C-1	10.50%	39.54%
20102011	0930	Elbert	Kiowa C-2	4.77%	19.77%
20102011	0940	Elbert	Big Sandy 100J	0.11%	17.59%



20102011	0950	Elbert	Elbert 200	3.19%	27.47%
20102011	0960	Elbert	Agate 300	4.58%	38.43%
20102011	0970	El Paso	Calhan RJ1	5.22%	30.37%
20102011	0980	El Paso	Harrison 2	5.89%	17.97%
20102011	0990	El Paso	Widefield 3	6.23%	22.41%
20102011	1000	El Paso	Fountain 8	6.61%	20.36%
20102011	1010	El Paso	Colorado Springs 11	10.50%	27.27%
20102011	1020	El Paso	Cheyenne Mountain 12	3.36%	24.64%
20102011	1030	El Paso	Manitou Springs 14	3.51%	15.44%
20102011	1040	El Paso	Academy 20	7.21%	20.66%
20102011	1050	El Paso	Ellicott SD #22	4.06%	25.13%
20102011	1060	El Paso	Peyton 23 JT	10.50%	30.64%
20102011	1070	El Paso	Hanover 28	2.16%	35.73%
20102011	1080	El Paso	Lewis Palmer 38	5.48%	25.57%
20102011	1110	El Paso	Falcon 49	6.53%	23.72%
20102011	1120	El Paso	Edison 54 JT	8.99%	29.06%
20102011	1130	El Paso	Miami-Yoder 60	6.35%	40.83%
20102011	1140	Fremont	Canon City RE-1	-3.20%	11.54%
20102011	1150	Fremont	Fremont RE-2 School District	4.58%	26.42%
20102011	1160	Fremont	Cotopaxi RE-3	5.16%	16.88%
20102011	1180	Garfield	Roaring Fork RE-1 (Parachute)	4.81%	19.01%
20102011	1195	Garfield	Garfield RE-2 (Rifle)	5.76%	22.45%
20102011	1220	Garfield	Garfield 16	5.88%	26.64%
20102011	1330	Gilpin	Gilpin County Re-1	5.30%	41.09%
20102011	1340	Grand	West Grand School 1-JT	5.74%	71.16%
20102011	1350	Grand	East Grand No 2	2.94%	20.66%
20102011	1360	Gunnison	Gunnison Watershed RE-1J	3.50%	16.03%
20102011	1380	Hinsdale	Hinsdale County RE-1	4.13%	37.91%
20102011	1390	Huerfano	Huerfano RE-1	9.27%	29.87%
20102011	1400	Huerfano	La Veta RE-2	3.95%	24.86%
20102011	1410	Jackson	North Park R-1	9.22%	29.64%
20102011	1420	Jefferson	Jefferson R-1	4.63%	17.75%
20102011	1430	Kiowa	Eads RE-1	4.90%	21.47%
20102011	1440	Kiowa	Plainview RE-2	10.50%	37.85%
20102011	1450	Kit Carson	Arriba-Flagler C-20	5.98%	33.63%
20102011	1460	Kit Carson	Hi Plains R-23	7.13%	34.24%
20102011	1480	Kit Carson	Stratton R-4	0.08%	27.65%
20102011	1490	Kit Carson	Bethune R-5	8.51%	45.69%
20102011	1500	Kit Carson	Burlington RE-6J	1.57%	17.22%
20102011	1510	Lake	Lake County R-1	0.18%	19.46%
20102011	1520	La Plata	Durango 9-R	7.84%	24.51%
20102011	1530	La Plata	Bayfield	9.17%	29.64%
20102011	1540	La Plata	Ignacio 11 JT	10.50%	20.32%
20102011	1550	Larimer	Poudre R-1	6.06%	19.49%
20102011	1560	Larimer	Thompson R-2J	5.58%	16.90%
20102011	1570	Larimer	Park (Estes Park) R-3	7.10%	21.98%
20102011	1580	Las Animas	Trinidad 1	4.80%	19.94%
20102011	1590	Las Animas	Primero Reorganized RE-2	3.70%	36.08%

20102011	1600	Las Animas	Hoehne Reorganized 3	10.50%	40.35%
20102011	1620	Las Animas	Aguilar Reorganized 6	9.34%	72.43%
20102011	1750	Las Animas	Branson Reorganized 82	10.50%	34.49%
20102011	1760	Las Animas	Kim Reorganized 88	1.73%	47.83%
20102011	1780	Lincoln	Genoa-Hugo C-113	4.56%	26.06%
20102011	1790	Lincoln	Limon RE 4J	7.75%	23.95%
20102011	1810	Lincoln	Karval RE-23	0.09%	15.75%
20102011	1828	Logan	Valley RE-1	2.35%	22.03%
20102011	1850	Logan	Frenchman RE-3	7.44%	32.79%
20102011	1860	Logan	Buffalo RE-4J	4.04%	21.66%
20102011	1870	Logan	Plateau RE-5	3.67%	29.80%
20102011	1980	Mesa	De Beque 49JT	3.15%	32.23%
20102011	1990	Mesa	Plateau Valley 50	5.91%	22.23%
20102011	2000	Mesa	Mesa County Valley 51	5.45%	20.25%
20102011	2010	Mineral	Creede Consolidated 1	5.22%	35.22%
20102011	2020	Moffat	Moffat County RE-NO 1	4.31%	21.42%
20102011	2035	Montezuma	Montezuma-Cortez RE-1	6.26%	20.49%
20102011	2055	Montezuma	Dolores RE-4A	7.67%	29.00%
20102011	2070	Montezuma	Mancos RE-6	7.44%	38.80%
20102011	2180	Montrose	Montrose RE-1J	10.50%	27.27%
20102011	2190	Montrose	West End RE-2	4.86%	36.23%
20102011	2395	Morgan	Brush RE-2 (J)	4.38%	22.90%
20102011	2405	Morgan	Fort Morgan RE-3	10.50%	31.02%
20102011	2505	Morgan	Weldon Valley School RE 20J	2.31%	23.18%
20102011	2515	Morgan	Wiggins RE-50 (J)	6.17%	31.24%
20102011	2520	Otero	East Otero R-1	4.84%	31.10%
20102011	2530	Otero	Rocky Ford R-2	3.56%	25.04%
20102011	2535	Otero	Manzanola 3J	1.81%	12.65%
20102011	2540	Otero	Fowler R 4J	4.44%	22.43%
20102011	2560	Otero	Cheraw 31	1.33%	35.07%
20102011	2570	Otero	Swink 33	2.53%	26.01%
20102011	2580	Ouray	Ouray School District R-1	2.32%	16.64%
20102011	2590	Ouray	Ridgway R-2	4.42%	22.38%
20102011	2600	Park	Platte Canyon 1	6.53%	19.17%
20102011	2610	Park	Park County RE-2	5.57%	34.36%
20102011	2620	Phillips	Holyoke RE-1J	2.87%	21.91%
20102011	2630	Phillips	Haxtun RE-2J	3.93%	37.33%
20102011	2640	Pitkin	Aspen 1	3.13%	21.85%
20102011	2650	Prowers	Granada RE-1	2.29%	21.79%
20102011	2660	Prowers	Lamar RE-2	0.71%	13.51%
20102011	2670	Prowers	Holly RE-3	4.64%	24.38%
20102011	2680	Prowers	Wiley Re-13 JT	10.50%	29.86%
20102011	2690	Pueblo	Pueblo City 60	5.64%	23.34%
20102011	2700	Pueblo	Pueblo No. 70	8.93%	27.64%
20102011	2710	Rio Blanco	Meeker RE1	3.85%	19.39%
20102011	2720	Rio Blanco	Rangely Re-4	4.71%	32.94%
20102011	2730	Rio Grande	Del Norte C-7	3.17%	27.01%
20102011	2740	Rio Grande	Monte Vista C-8	3.57%	23.10%

20102011	2750	Rio Grande	Sargent RE-33J	5.23%	28.34%
20102011	2760	Routt	Hayden RE-1	2.91%	17.89%
20102011	2770	Routt	Steamboat Springs RE-2	2.88%	17.71%
20102011	2780	Routt	South Routt	1.82%	25.40%
20102011	2790	Saguache	Mountain Valley RE-1	4.67%	29.57%
20102011	2800	Saguache	Moffat 2	10.50%	33.06%
20102011	2810	Saguache	Center 26 JT	2.91%	27.21%
20102011	2820	San Juan	Silverton 1	8.98%	75.72%
20102011	2830	San Miguel	Telluride R-1	7.02%	21.80%
20102011	2840	San Miguel	Norwood R-2J	8.36%	27.08%
20102011	2862	Sedgwick	Julesburg RE 1	0.35%	2.21%
20102011	2865	Sedgwick	Platte Valley Re-3	0.80%	32.91%
20102011	3000	Summit	Summit RE-1	10.50%	48.99%
20102011	3010	Teller	Cripple Creek Victor Re-1	3.07%	18.19%
20102011	3020	Teller	Woodland Park Re-2	5.22%	18.60%
20102011	3030	Washington	Akron R-1	5.00%	28.29%
20102011	3040	Washington	Arickaree R-2	7.19%	39.83%
20102011	3050	Washington	Otis R-3	4.13%	56.62%
20102011	3060	Washington	Lone Star 101	9.54%	42.79%
20102011	3070	Washington	Woodlin R-104	7.89%	43.32%
20102011	3080	Weld	Weld RE-1	3.98%	19.69%
20102011	3085	Weld	Eaton RE-2	4.22%	20.39%
20102011	3090	Weld	Keenesburg RE3-J	6.19%	26.21%
20102011	3100	Weld	Windsor RE-4	9.33%	29.05%
20102011	3110	Weld	Johnstown-Milliken Re-5J	3.80%	26.56%
20102011	3120	Weld	Greeley R-6	6.18%	18.96%
20102011	3130	Weld	Platte Valley RE-7	5.64%	27.40%
20102011	3140	Weld	Fort Lupton RE-8	7.23%	23.80%
20102011	3145	Weld	Ault-Highland RE-9	4.50%	24.27%
20102011	3146	Weld	Briggsdale RE10	1.58%	50.43%
20102011	3147	Weld	Prairie RE-11J	10.11%	32.01%
20102011	3148	Weld	Pawnee SD RE-12	1.98%	41.78%
20102011	3200	Yuma	Yuma 1	3.32%	24.40%
20102011	3210	Yuma	Wray RD-2	4.42%	25.75%
20102011	3220	Yuma	Idalia RJ-3	2.98%	30.60%
20102011	3230	Yuma	Liberty J-4	4.86%	30.98%
20102011	8001	CSI	Charter School Institute	1.62%	16.61%
20102011	9025	BOCES	East Central BOCES	4.22%	11.89%
20102011	9030	BOCES	Mountain BOCES	6.39%	8.90%
20102011	9035	BOCES	Centennial BOCES	10.50%	53.00%
20102011	9040	BOCES	Northeast BOCES	10.50%	11.87%
20102011	9045	BOCES	Pikes Peak BOCES	10.50%	24.22%
20102011	9050	BOCES	San Juan BOCES	9.49%	6.87%
20102011	9080	BOCES	Southwest BOCES	2.57%	5.05%
20102011	9050	BOCES	San Juan BOCES	6.03%	5.96%
20102011	9055	BOCES	San Luis Valley BOCES	4.14%	4.92%
20102011	9060	BOCES	South Central BOCES	10.50%	19.44%
20102011	9075	BOCES	Southeastern BOCES	10.50%	36.93%

20102011	9095	BOCES	Northwest Colorado BOCES	5.48%	10.45%
20102011	9120	BOCES	Adams County BOCES	0.00%	0.00%
20102011	9125	BOCES	Rio Blanco BOCES RE-1 & RE-4	2.95%	5.20%
20102011	9130	BOCES	Expeditionary BOCES	6.62%	9.12%
20102011	9135	BOCES	Grand Valley BOCES	10.50%	72.89%
20102011	9140	BOCES	Mt Evans BOCES	-0.54%	-0.71%
20102011	9145	BOCES	Uncompahgre BOCES	-0.03%	-0.14%
20102011	9150	BOCES	Santa Fe Trail BOCES	2.05%	7.89%
20102011	9160	BOCES	Front Range BOCES	10.50%	99.99%
20102011	9165	BOCES	Ute Pass BOCES	0.00%	0.00%

Colorado Department of Education  
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(Using FY 2009-2010 Audited Data)

Programs	Total Costs				Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
	All Costs (A)	Food (B)	Capital (C)	Other Exp (D)	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs		
Instruction (0010-2099)	134,201,516	0	588,951	41,303	133,571,262		133,571,262					
Support Serv-Students (2100-2199)	12,794,809	0	0	0	12,794,809		12,794,809					
Support Serv-Inst Staff(2200-2219,2221-2299)	9,535,929	0	30,346	0	9,505,583		9,505,583					
Educational Library Services (2220)	296,004	0	0	0	296,004		296,004					
Support Serv-General Admin w/ Grants (2300)	7,843	0	0	0	7,843		7,843					
Support Serv-General Admin w/o Grants (2300)	2,433,945	0	0	1,225		2,432,720		2,432,720				
Support Serv-School Admin (2400-2499)	17,181,177	0	15,953	12,032	17,153,192		17,153,192					
Support Serv-Business w/ Grants (2500)	0	0	0	0	0		0					
Support Serv-Business w/o Grants (2500)	2,212,444	0	8,442	100		2,203,902			2,203,902			
Oper & Maint of Plant Serv w/ Grants (2600)	391,521	0	55,985	0	335,536		335,536					
Oper & Maint of Plant Serv w/o Grants (2600)	22,330,322	0	95,948	417		22,233,957		22,233,957				
Student Transportation Services (2700-2799)	4,933,794	0	0	0	4,933,794		4,933,794					
Sup Serv Cent w/ Grant(2800-2809,2815-2899)	99,723	0	0	0	99,723		99,723					
Sup Serv Cent w/o Grant(2800-2809,2815-2899)	5,903,666	0	206,190	-1,017		5,698,492			5,698,492			
Planning/Evaluation (2810-2814)	413,115	0	0	0	413,115		413,115					
Other Support Services w/ Grants (2900)	276,948	0	0	276,717	231		231					
Other Support Services w/o Grants (2900)	132,499	0	0	0		132,499			132,499			
Volunteer Services (2910)	0	0	0	0	0		0					
Non-Instructional Services (3000-3099)	0	0	0	0	0		0					
Food Services Operations (3100)	8,793,989	4,309,618	175,184	130,723	4,178,464		4,178,464					
Enterprise Operations (3200)	441,671	0	0	11,320	430,351		430,351					
Enterprise Instructional (3210)	1,700,640	0	0	105,935	1,594,705		1,594,705					
Enterprise Non-Instructional (3220)	117,500	0	0	0	117,500		117,500					
Community Services (3300)	593,963	0	0	17,686	576,277		576,277					
Education for Adults (3400)	257,510	0	0	0	257,510		257,510					
Facil Acquisition & Construction Svcs (4000)	616,506	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Other Uses (5000)	114,043	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Debt Service (5100)	107,320	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
<b>TOTAL ALL PROGRAMS</b>	<b>225,888,397</b>				<b>186,265,898</b>	<b>32,701,571</b>	<b>210,932,576</b>	<b>8,034,894</b>				

Notes:

- Except as otherwise noted:
  - Programs in the following funds are incorporated:
    - General (10), Colorado Preschool Program (19)
    - Government Designated-Purpose Grants (22)
    - Pupil Activity Special Revenue (23)
    - Transportation (25)
    - Other Special Revenue (20: 26-29)
    - Food Service (51)
    - Other Enterprise (50)
    - Other Internal Service (60)
    - 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)
    - Risk-Related Fund (64)
  - Programs in the following funds are ignored:
    - Capital Reserve Special Revenue (21)
    - Bond Redemption (31)
    - Other Debt Service (30)
    - Building (41)
    - Special Building and Technology (42)
    - Capital Reserve Capital Projects (43)
    - GASB 34: Permanent Fund (79)
    - Foundations (85)
- All Costs = all objects
- Food = objects 0630, 0633
- Capital = objects 0700-0734,0736-0799
- Other Expenses/Uses = objects 0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with Program 2220 only

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2011-2012 Fixed With Carry Forward Indirect Cost Rate Calculations  
**RESTRICTED RATE**

	----- FY 2009-2010 -----	----- FY 2011-2012 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A / B)	2.45%	4.83%
Direct Costs (34 CFR 75.567)	167,143,980 (B)	210,932,576 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	4,808,744	8,034,894
Carry Forward	-715,756	2,151,290
-----		-----
Total Indirect Costs	4,092,988 (A)	10,186,183 (A)
	=====	=====
(b) ACTUAL COSTS:		
(From FY 2009-2010)		
-----		
Actual Direct Costs	210,932,576	
Actual Indirect Costs:	=====	
Admin. Charges	8,034,894	
Carry Forward	-715,756	
-----		
Total Indirect Costs	7,319,138	
	=====	
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
2.4 % x 210,932,5	5,167,848 (E)	
Should Have Recovered Actual Indirect Costs for FY 2009-2010	7,319,138 (F)	
-----		
Under or (Over) Recovery for use in FY 2011-2012 (F - E)	2,151,290	
	=====	

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2011-2012 Fixed With Carry Forward Indirect Cost Rate Calculations  
**NONRESTRICTED RATE - Not endorsed by CDE**

	----- FY 2009-2010 -----	----- FY 2011-2012 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 99.99%) (A / B)	12.22%	21.25%
Direct Costs (34 CFR 75.567)	151,970,138 (B)	186,265,898 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	21,626,824	32,701,571
Carry Forward	-3,059,985	6,879,893
-----		
Total Indirect Costs	18,566,839 (A)	39,581,464 (A)
	=====	=====
(b) ACTUAL COSTS:		
(From FY 2009-2010)		
-----		
Actual Direct Costs	186,265,898	
Actual Indirect Costs:	=====	
Admin. Charges	32,701,571	
Carry Forward	-3,059,985	
-----		
Total Indirect Costs	29,641,586	
	=====	
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
12.2 % x 186,265,8	22,761,693 (E)	
Should Have Recovered Actual Indirect Costs for FY 2009-2010	29,641,586 (F)	
-----		
Under or (Over) Recovery for use in FY 2011-2012 (F - E)	6,879,893	
	=====	

\* 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.

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2012-2013 Fixed With Carry Forward Indirect Cost Rate Calculations  
(Using FY 2010-2011 Audited Data)

Programs	Total Costs				Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
	All Costs (A)	Food (B)	Capital (C)	Other Exp (D)	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs		
Instruction (0010-2099)	135,157,590	0	152,770	17,658	134,987,163				134,987,163			
Support Serv-Students (2100-2199)	12,660,624	0	7,050	148	12,653,426				12,653,426			
Support Serv-Inst Staff(2200-2219,2221-2299)	8,859,073	0	6,379	65	8,852,629				8,852,629			
Educational Library Services (2220)	280,194	0	0	0	280,194				280,194			
Support Serv-General Admin w/ Grants (2300)	6,547	0	0	0	6,547				6,547			
Support Serv-General Admin w/o Grants (2300)	2,624,661	0	0	910		2,623,750		2,623,750				
Support Serv-School Admin (2400-2499)	16,975,161	0	16	8,279	16,966,867				16,966,867			
Support Serv-Business w/ Grants (2500)	11,788	0	0	0	11,788				11,788			
Support Serv-Business w/o Grants (2500)	2,238,768	0	18,995	0		2,219,773		2,219,773		2,219,773		
Oper & Maint of Plant Serv w/ Grants (2600)	395,404	0	0	0	395,404				395,404			
Oper & Maint of Plant Serv w/o Grants (2600)	22,973,121	0	146,439	0		22,826,683		22,826,683				
Student Transportation Services (2700-2799)	5,328,618	0	0	0	5,328,618				5,328,618			
Sup Serv Cent w/ Grant(2800-2809,2815-2899)	127,494	0	0	0	127,494				127,494			
Sup Serv Cent w/o Grant(2800-2809,2815-2899)	6,914,098	0	1,209,830	0		5,704,268		5,704,268		5,704,268		
Planning/Evaluation (2810-2814)	388,037	0	0	0	388,037				388,037			
Other Support Services w/ Grants (2900)	372,947	0	0	372,947	0			0				
Other Support Services w/o Grants (2900)	968,910	0	0	0		968,910		968,910		968,910		
Volunteer Services (2910)	0	0	0	0	0			0		0		
Non-Instructional Services (3000-3099)	0	0	0	0	0			0		0		
Food Services Operations (3100)	8,207,825	3,674,548	205,004	102,748	4,225,525			4,225,525				
Enterprise Operations (3200)	382,793	0	0	9,871	372,922			372,922				
Enterprise Instructional (3210)	1,763,096	0	0	123,811	1,639,285			1,639,285				
Enterprise Non-Instructional (3220)	103,807	0	0	0	103,807			103,807				
Community Services (3300)	646,618	0	0	20,813	625,805			625,805				
Education for Adults (3400)	190,855	0	0	0	190,855			190,855				
Facil Acquisition & Construction Svcs (4000)	1,966,306	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Other Uses (5000)	191,252	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Debt Service (5100)	47,447	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
<b>TOTAL ALL PROGRAMS</b>	<b>229,783,033</b>				<b>187,156,364</b>	<b>34,343,385</b>	<b>212,606,797</b>	<b>8,892,952</b>				

- Notes:
- Except as otherwise noted:
    - Programs in the following funds are incorporated:
      - General (10), Colorado Preschool Program (19)
      - Government Designated-Purpose Grants (22)
      - Pupil Activity Special Revenue (23)
      - Transportation (25)
      - Other Special Revenue (20: 26-29)
      - Food Service (51)
      - Other Enterprise (50)
      - Other Internal Service (60)
      - 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)
      - Risk-Related Fund (64)
    - Programs in the following funds are ignored:
      - Capital Reserve Special Revenue (21)
      - Other Debt Service (30)
      - Bond Redemption (31)
      - Non-Voter Approved Debt (39)
      - Building (41)
      - Special Building and Technology (42)
      - Capital Reserve Capital Projects (43)
      - GASB 34: Permanent Fund (79)
      - Foundations (85)
  - All Costs = all objects
  - Food = objects 0630, 0633
  - Capital = objects 0700-0734,0736-0799
  - Other Expenses/Uses = objects 0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with Program 2220 only



Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2012-2013 Fixed With Carry Forward Indirect Cost Rate Calculations  
**RESTRICTED RATE**

	----- FY 2010-2011 -----	----- FY 2012-2013 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A / B)	4.63%	4.39%
Direct Costs (34 CFR 75.567)	177,613,590 (B)	212,606,797 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	6,820,150	8,892,952
Carry Forward	1,401,753	451,010
-----		
Total Indirect Costs	8,221,903 (A)	9,343,961 (A)
	=====	=====
(b) ACTUAL COSTS:		
(From FY 2010-2011)		
-----		
Actual Direct Costs	212,606,797	
Actual Indirect Costs:	=====	
Admin. Charges	8,892,952	
Carry Forward	1,401,753	
-----		
Total Indirect Costs	10,294,705	
	=====	
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
4.6 % x 212,606,7	9,843,695 (E)	
Should Have Recovered Actual Indirect Costs for FY 2010-2011	10,294,705 (F)	
-----		
Under or (Over) Recovery for use in FY 2012-2013 (F - E)	451,010	
	=====	

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2012-2013 Fixed With Carry Forward Indirect Cost Rate Calculations  
**NONRESTRICTED RATE - Not endorsed by CDE**

	----- FY 2010-2011 -----	----- FY 2012-2013 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 99.99%) (A / B)	18.15%	19.29%
Direct Costs (34 CFR 75.567)	157,269,770 (B)	187,156,364 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	27,163,970	34,343,385
Carry Forward	1,383,751	1,758,256
-----		
Total Indirect Costs	28,547,721 (A)	36,101,640 (A)
-----		
(b) ACTUAL COSTS:		
(From FY 2010-2011)		
-----		
Actual Direct Costs	187,156,364	
Actual Indirect Costs:	=====	
Admin. Charges	34,343,385	
Carry Forward	1,383,751	
-----		
Total Indirect Costs	35,727,136	
-----		
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
18.1 % x 187,156,3	33,968,880 (E)	
Should Have Recovered Actual Indirect Costs for FY 2010-2011	35,727,136 (F)	
-----		
Under or (Over) Recovery for use in FY 2012-2013 (F - E)	1,758,256	
	=====	

\* 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.

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Colorado School Districts/BOCES  
FY 2013-2014 Fixed With Carry Forward Indirect Cost Rate Calculations  
(Using FY 2011-2012 Audited Data)

Programs	Total Costs				Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
	All Costs (A)	Food (B)	Capital (C)	Other Exp (D)	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs		
Instruction (0010-2099)	131,936,847	0	134,879	15,327	131,786,641		131,786,641					
Support Serv-Students (2100-2199)	12,428,066	0	0	834	12,427,232		12,427,232					
Support Serv-Inst Staff(2200-2219,2221-2299)	7,848,696	0	24,428	301	7,823,967		7,823,967					
Educational Library Services (2220)	325,595	0	0	0	325,595		325,595					
Support Serv-General Admin w/ Grants (2300)	1,694	0	0	0	1,694		1,694					
Support Serv-General Admin w/o Grants (2300)	2,645,275	0	0	602		2,644,673	2,644,673					
Support Serv-School Admin (2400-2499)	17,268,014	0	0	5,465	17,262,550		17,262,550					
Support Serv-Business w/ Grants (2500)	116,879	0	0	0	116,879		116,879					
Support Serv-Business w/o Grants (2500)	2,381,655	0	32,579	0		2,349,076	2,349,076		2,349,076			
Oper & Maint of Plant Serv w/ Grants (2600)	330,921	0	0	0	330,921		330,921					
Oper & Maint of Plant Serv w/o Grants (2600)	24,233,561	0	89,237	0		24,144,324	24,144,324					
Student Transportation Services (2700-2799)	5,365,536	0	0	0	5,365,536		5,365,536					
Sup Serv Cent w/ Grant(2800-2809,2815-2899)	146,727	0	0	0	146,727		146,727					
Sup Serv Cent w/o Grant(2800-2809,2815-2899)	7,297,643	0	545,338	0		6,752,306	6,752,306		6,752,306			
Planning/Evaluation (2810-2814)	372,718	0	0	0	372,718		372,718					
Other Support Services w/ Grants (2900)	404,028	0	0	404,028	0		0					
Other Support Services w/o Grants (2900)	2,366,800	0	0	0		2,366,800	2,366,800		2,366,800			
Volunteer Services (2910)	0	0	0	0	0		0					
Non-Instructional Services (3000-3099)	0	0	0	0	0		0					
Food Services Operations (3100)	8,338,943	3,800,935	175,503	109,200	4,253,305		4,253,305					
Enterprise Operations (3200)	402,862	0	0	6,710	396,153		396,153					
Enterprise Instructional (3210)	1,982,971	0	0	131,524	1,851,448		1,851,448					
Enterprise Non-Instructional (3220)	77,884	0	0	0	77,884		77,884					
Community Services (3300)	796,000	0	0	22,515	773,485		773,485					
Education for Adults (3400)	179,772	0	0	0	179,772		179,772					
Facil Acquisition & Construction Svcs (4000)	2,221,406	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Other Uses (5000)	196,675	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Debt Service (5100)	2,300	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
<b>TOTAL ALL PROGRAMS</b>	<b>229,669,469</b>				<b>183,492,507</b>	<b>38,257,179</b>	<b>210,281,504</b>	<b>11,468,182</b>				

- Notes:
- Except as otherwise noted:
    - Programs in the following funds are incorporated:
      - General (10), Colorado Preschool Program (19)
      - Government Designated-Purpose Grants (22)
      - Pupil Activity Special Revenue (23)
      - Transportation (25)
      - Other Special Revenue (20: 26-29)
      - Food Service (51)
      - Other Enterprise (50)
      - Other Internal Service (60)
      - 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)
      - Risk-Related Fund (64)
    - Programs in the following funds are ignored:
      - Capital Reserve Special Revenue (21)
      - Other Debt Service (30)
      - Bond Redemption (31)
      - Non-Voter Approved Debt (39)
      - Building (41)
      - Special Building and Technology (42)
      - Capital Reserve Capital Projects (43)
      - GASB 34: Permanent Fund (79)
      - Foundations (85)
  - All Costs = all objects
  - Food = objects 0630, 0633
  - Capital = objects 0700-0734,0736-0799
  - Other Expenses/Uses = objects 0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with Program 2220 only
  - Grants = 4000 - 9999

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2013-2014 Fixed With Carry Forward Indirect Cost Rate Calculations  
**RESTRICTED RATE**

	----- FY 2011-2012 -----	----- FY 2013-2014 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A / B)	4.83%	7.10%
Direct Costs (34 CFR 75.567)	210,932,576 (B)	210,281,504 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	8,034,894	11,468,182
Carry Forward	2,151,290	3,462,875
	-----	-----
Total Indirect Costs	10,186,184 (A)	14,931,057 (A)
	=====	=====
(b) ACTUAL COSTS:		
(From FY 2011-2012)		
-----		
Actual Direct Costs	210,281,504	
Actual Indirect Costs:	=====	
Admin. Charges	11,468,182	
Carry Forward	2,151,290	
	-----	
Total Indirect Costs	13,619,472	
	=====	
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
4.8 % x 210,281,5	10,156,597 (E)	
Should Have Recovered Actual Indirect Costs for FY 2011-2012	13,619,472 (F)	
	-----	
Under or (Over) Recovery for use in FY 2013-2014 (F - E)	3,462,875	
	=====	

Colorado Department of Education  
Colorado School Districts/BOCES  
FY 2013-2014 Fixed With Carry Forward Indirect Cost Rate Calculations  
**NONRESTRICTED RATE - Not endorsed by CDE**

	----- FY 2011-2012 -----	----- FY 2013-2014 -----
(a) APPLIED COSTS:		
(From 2 years prior)		
-----		
Fixed Rate Per Negotiation Agreement (Max 99.99%) (A / B)	21.25%	24.20%
Direct Costs (34 CFR 75.567)	186,265,898 (B)	183,492,507 (B)
Indirect Costs:	=====	=====
Admin. Charges (34 CFR 75.565)	32,701,571	38,257,179
Carry Forward	6,879,893	6,144,914
	-----	-----
Total Indirect Costs	39,581,464 (A)	44,402,093 (A)
	=====	=====
(b) ACTUAL COSTS:		
(From FY 2011-2012)		
-----		
Actual Direct Costs	183,492,507	
Actual Indirect Costs:	=====	
Admin. Charges	38,257,179	
Carry Forward	6,879,893	
	-----	
Total Indirect Costs	45,137,072	
	=====	
(c) CARRY FORWARD COMPUTATION:		
-----		
Recovered:		
Fixed Rate x Actual Direct Costs		
21.2 % x 183,492,5	38,992,158 (E)	
Should Have Recovered Actual Indirect Costs for FY 2011-2012	45,137,072 (F)	
	-----	
Under or (Over) Recovery for use in FY 2013-2014 (F - E)	6,144,914	
	=====	

\* 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.



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	133,361,378	0	189,024	231,094	132,941,260	-	132,941,260	-	-	
Support Serv-Students	2100-2199	12,499,964	0	0	1,257	12,498,707	-	12,498,707	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	8,612,249	0	0	0	8,612,249	-	8,612,249	-	-	
Educational Library Services	2220	348,252	0	0	0	348,252	-	348,252	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	3,124,657	0	0	6,342	-	3,118,315	3,118,315	-	-	
Support Serv-School Admin	2400-2499	18,181,517	0	21,792	6,827	18,152,898	-	18,152,898	-	-	
Support Serv-Business w/ Grants	2500	196,099	0	0	0	196,099	-	196,099	-	-	
Support Serv-Business w/o Grants	2500	3,253,346	0	497,372	0	-	2,755,974	-	2,755,974	-	
Oper & Maint of Plant Serv w/ Grants	2600	27,140	0	0	0	27,140	-	27,140	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	23,522,611	0	697,483	0	-	22,825,128	22,825,128	-	-	
Student Transportation Services	2700-2799	5,457,921	0	90,900	0	5,367,021	-	5,367,021	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	114,363	0	0	0	114,363	-	114,363	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,421,569	0	563,394	0	-	8,858,174	-	8,858,174	-	
Planning/Evaluation	2810-2814	391,091	0	0	0	391,091	-	391,091	-	-	
Other Support Services w/ Grants	2900	383,221	0	0	383,221	0	-	0	-	-	
Other Support Services w/o Grants	2900	329,489	0	0	-31,326	-	360,815	-	360,815	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	8,550,602	4,023,617	187,593	100,000	4,239,393	-	4,239,393	-	-	
Enterprise Operations	3200	407,848	0	0	12,628	395,220	-	395,220	-	-	
Enterprise Instructional	3210	2,415,103	0	0	194,170	2,220,933	-	2,220,933	-	-	
Enterprise Non-Instructional	3220	74,801	0	0	0	74,801	-	74,801	-	-	
Community Services	3300	1,562,967	0	61,466	11,656	1,489,846	-	1,489,846	-	-	
Education for Adults	3400	53,765	0	0	0	53,765	-	53,765	-	-	
Facil Acquisition & Construction Svcs	4000	572,332	-	-	-	-	-	-	-	-	
Other Uses	5000	191,114	-	-	-	-	-	-	-	-	
Debt Service	5100	2,493,684	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>235,547,082</b>				<b>187,123,037</b>	<b>37,918,407</b>	<b>213,066,480</b>	<b>11,974,964</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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.39 %	7.06 %
Direct Costs (34 CFR 75.567)	212,606,797 (B)	213,066,480 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,892,952	11,974,964
Carry Forward	451,010	3,072,355
Total Indirect Costs	9,343,962 (A)	15,047,319 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	213,066,480	
Actual Indirect Costs:		
Admin. Charges	11,974,964	
Carry Forward	451,010	
Total Indirect Costs	12,425,974	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.39 X 213,066,480	9,353,618 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	12,425,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,072,355	



NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.29 %	22.18 %
Direct Costs (34 CFR 75.567)	187,156,364 (B)	187,123,037 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	34,343,385	37,918,407
Carry Forward	1,758,256	3,580,629
Total Indirect Costs	36,101,641 (A)	41,499,036 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	187,123,037	
Actual Indirect Costs:		
Admin. Charges	37,918,407	
Carry Forward	1,758,256	
Total Indirect Costs	39,676,663	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.29 X 187,123,037	36,096,034 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	39,676,663 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,580,629	

\* 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.