



**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. | | | |
|---|---|----------------------|---|--|--|-------------------|
| SECTION B - BUDGET SUMMARY NON-FEDERAL FUNDS | | | | | | |
| 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 |
| SECTION C – BUDGET NARRATIVE (see instructions) | | | | | | |

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% |
| 20102011 | 0470 | Boulder | St Vrain Valley RE-1J | 4.63% | 18.15% |
| 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% |

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Colorado Department of Education
Colorado School Districts/BOCES
FY 2011-2012 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2009-2010 Audited Data)

BOULDER ST VRAIN VALLEY RE 1J
District Code: 0470

| 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 |
| 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 |
| Other Uses (5000) | 114,043 | 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 |
| TOTAL ALL PROGRAMS | 225,888,397 | | | | | | | | 186,265,898 | 32,701,571 | 210,932,576 | 8,034,894 |

Notes:

1. Except as otherwise noted:

- | | |
|--|--|
| <p>(a) Programs in the following funds are incorporated</p> <p>General (10), Colorado Preschool Program (19)</p> <p>Government Designated-Purpose Grants (22)</p> <p>Pupil Activity Special Revenue (23)</p> <p>Transportation (25)</p> <p>Other Special Revenue (20: 26-29)</p> <p>Food Service (51)</p> <p>Other Enterprise (50)</p> <p>Other Internal Service (60)</p> <p>Expendable Trust (71)</p> <p>Private Purpose Trust (72)</p> <p>Agency (73)</p> <p>Pupil Activity Agency (74)</p> <p>Other Trust and Agency (70)</p> <p>Charter School Fund (11)</p> <p>Risk Related Sub Fund of General Fund (18)</p> <p>Full Day Kindergarten Mill Levy Override Fund (24)</p> <p>Risk-Related Fund (64)</p> | <p>(b) Programs in the following funds are ignored:</p> <p>Capital Reserve Special Revenue (21)</p> <p>Bond Redemption (31)</p> <p>Other Debt Service (30)</p> <p>Building (41)</p> <p>Special Building and Technology (42)</p> <p>Capital Reserve Capital Projects (43)</p> <p>GASB 34: Permanent Fund (79)</p> <p>Foundations (85)</p> |
|--|--|

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

Program: fdrbc.sqr File: fdrbc.lis

CDE, Public School Finance Unit

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 |
| 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 |
| 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 |
| 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 |
| Volunteer Services (2910) | 0 | 0 | 0 | 0 | | | | | 0 | | 0 | |
| Non-Instructional Services (3000-3099) | 0 | 0 | 0 | 0 | | | | | 0 | | 0 | |
| Food Services Operations (3100) | 8,207,825 | 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 |
| Other Uses (5000) | 191,252 | 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 |
| TOTAL ALL PROGRAMS | 229,783,033 | | | | | | | | 187,156,364 | 34,343,385 | 212,606,797 | 8,892,952 |

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) | (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) |
|---|---|

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

Program: fdrbc.sqr File: fdrbc.lis

CDE, Public School Finance Unit

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.

Colorado Department of Education
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 |
| 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 |
| 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 |
| 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 |
| 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 |
| Other Uses (5000) | 196,675 | 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 |
| TOTAL ALL PROGRAMS | 229,669,469 | | | | | | | | 183,492,507 | 38,257,179 | 210,281,504 | 11,468,182 |

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) | (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) |
|---|---|

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

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 | - | - | - | - | - | - | - |
| Total All Programs | | 235,547,082 | | | | 187,123,037 | 37,918,407 | 213,066,480 | 11,974,964 |



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) <u>APPLIED COSTS:</u> | | |
| (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) <u>ACTUAL COSTS:</u> | | |
| (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) <u>CARRY FORWARD COMPUTATION:</u> | | |
| 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) | 3,072,355 | |
| (For use in FY 2012-2013) | | |

NONRESTRICTED RATE - Not endorsed by CDE

| | FY 2012-2013 | FY 2014-2015 |
|--|-----------------|-----------------|
| a) <u>APPLIED COSTS:</u> | | |
| (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) <u>ACTUAL COSTS:</u> | | |
| (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) <u>CARRY FORWARD COMPUTATION:</u> | | |
| 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) | 3,580,629 | |
| (For use in FY 2012-2013) | | |

* 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.