

State of Colorado



Bill Owens
Governor

Jeffrey M. Wells
Executive Director

Paul Farley
Deputy Executive Director


Leslie M. Shenefelt
State Controller

DPA

Department of Personnel
& Administration

Division of Finance and Procurement
State Controller's Office
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Denver, Colorado 80202
Phone (303) 866-6200
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TO: All Department Controllers and Fiscal Officers

FROM: Leslie M. Shenefelt 
State Controller

DATE: January 8, 2007

SUBJECT: 2009 Statewide Indirect Cost Allocation Plan Agreement With The Federal Government

Attached is the signed copy of the negotiated agreement with the federal government for the statewide federal indirect cost allocation plan which was prepared based upon June 30, 2005 costs and a summary of the allocations to state departments which are included in the agreement.

The allocation for your department or institution included in this agreement is to be included in your department's federal indirect cost rate proposal that is based upon your fiscal year 2007 costs that is used to establish the indirect cost rate used for federal indirect cost recovery purposes in fiscal year 2009. The allocated amount, which represents an allocation agreed to by both the State of Colorado and the federal government, should not be changed or adjusted.

This agreement should be submitted to your cognizant federal agency as part of the submission requirements related to the indirect cost rate proposal for your department or institution for fiscal year 2009. It may also be required as an attachment to applications for federal grants.

Please retain a copy of this agreement in your department's or institution's permanent file. This agreement is also available on our website at <http://www.colorado.gov/dpa/dfp/sco/reports.htm>

If you have any questions regarding the attached statewide allocation amount to be used in your indirect cost rate proposal for the fiscal year 2009, the indirect cost proposal preparation and submission requirements, or the appropriate application of federal regulations, please contact Bhavna Punatar at 303-866-4344 or via e-mail: Bhavna.Punatar@state.co.us.

CC: Field Accounting Services Team
Reporting and Analysis Section

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Colorado
Denver, CO 80203

DATE: September 14, 2006
FILING REF.: The preced-
ing agreement was dated:
02/13/06 G11013

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2007 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Computing Services
2. Employee Retirement (Public Employees Retirement Association)
3. Mail processing and delivery (Central Services ISF)
4. Copying, printing and graphics design (Central Services ISF)
5. Microfilming (Central Services ISF)
6. Fleet Management (ISF)
7. Property and liability insurance (Risk Management ISF)
8. State employee workers compensation insurance (Risk Management ISF)
9. Unemployment Insurance
10. Department of Public Safety Aircraft (ISF)
11. Communication Network Services
12. Attorney General
13. State Auditor
14. Capitol Parking
15. Administrative Hearing
16. Dental, health, life, long term disability and short term disability insurance & insurance program administration (State Employees and Officials Insurance Fund)
17. Capitol Buildings (ISF)
18. Human Resources Training
19. Colorado State Employees Assistance Program
20. Communications Services

STATE/LOCALITY: State of Colorado

AGREEMENT DATE: September 14, 2006

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Colorado
(STATE/LOCALITY)

Leslie M. Shenefelt
(SIGNATURE)

Leslie M. Shenefelt
(NAME)

State Controller
(TITLE)

9/28/06
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Wallace Chan
(SIGNATURE)

Wallace Chan
(NAME)

Director, Division of Cost Allocation
(TITLE)

September 14, 2006
(DATE)

HHS Representative Kitty L. Unti
Telephone (415) 437-7820

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2007

Grantee Departments	EDO - General Administration	Executive Director's Oper	Finance and Procurement	DOIT-General Administration	DOIT-Technology Mgmt Unit	DOIT-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting	Innovation & Technology
Central Services*	\$185,066	\$833,199	\$52,239	\$0	\$107,790	\$27	\$11,195	\$3,177	\$0	\$0
Collections	16,117	0	208,289	0	0	0	0	0	0	0
Admin Hearing	67,549	154,822	3,264	0	2,511	366	2,249	686	0	0
Communication Services	68,086	0	0	340,500	0	0	0	0	0	0
Computer Center	90,807	0	0	503,534	0	0	0	0	0	0
Comm -Network	43,576	0	0	219,360	0	0	0	0	0	0
Employee Benefit	8,864	0	0	0	0	0	139,741	0	0	0
Risk Management	10,490	0	0	0	0	0	161,466	0	0	0
CSEAP	6,593	0	0	0	0	0	104,348	0	0	0
Deferred Comp	2,620	0	0	0	0	0	41,711	0	0	0
Agriculture	0	12,337	117,037	0	64,151	1,415	22,808	5,938	18,684	35,111
Corrections	0	28,053	193,653	0	267,274	4,319	385,970	101,871	36,894	35,111
Education	0	14,179	264,614	0	64,925	5,788	26,776	4,368	37,724	35,111
Governor	0	11,589	18,032	0	10,818	11,288	3,781	0	34,110	60,359
Economic Dvlpmn	0	5	7,257	0	4,828	(324)	2,815	36	0	0
Energy Conserv	0	0	11,848	0	2,929	2	1,297	0	0	0
Health and Environ	0	14,271	184,587	0	175,526	12,496	77,392	21,260	34,735	49,400
CCHE	0	11,596	3,829	0	36,739	1,056	2,514	54	39,567	35,111
Council on Arts	0	0	24,525	0	524	4	859	0	0	0
Historical Soc	0	80	47,157	0	13,804	2,826	15,545	632	0	0
Student Loan	0	68	9,857	0	11,026	3,537	8,082	541	0	0
CU-Regents	0	0	4,249	0	128	138	0	0	0	0
CU-Boulder	0	8,551	(177,869)	0	8,732	4,137	185,863	58,978	0	0
CU-Colo Spgs	0	691	(26,362)	0	965	103	16,378	5,487	0	0
CU-Denver	0	1,130	(29,051)	0	2,300	57	29,011	8,971	0	0
CU-Hlth Sci Cnt	0	4,094	(294,284)	0	5,226	5,297	102,759	32,489	0	0
State Brd of Ag	0	0	6,431	0	306	194	0	0	0	0
Colo State Univ	0	5,051	(173,225)	0	11,733	1,856	119,656	40,088	0	0
CSU-Pueblo	0	2,014	10,110	0	994	921	7,900	2,202	0	0
CCCS	0	1,551	18,926	0	5,662	542	5,453	1,824	0	0
Arapahoe Comm Coll	0	1,902	30,718	0	11,759	1,072	5,882	1,498	0	0
Comm Col Aurora	0	111	18,133	0	7,895	97	2,841	884	0	0
Comm Col Denver	0	111	18,808	0	15,088	0	3,345	884	0	0
Frnt Rg Comm Col	0	496	43,504	0	19,342	343	20,697	3,935	0	0
Lamar Comm Col	0	48	5,268	0	4,158	0	1,131	379	0	0
Morgan Comm Col	0	300	20,794	0	3,897	0	1,929	325	0	0
Otero Jr College	0	81	4,575	0	4,326	0	1,555	487	0	0
Pikes Peak Col	0	687	25,679	0	13,529	2,186	17,928	4,386	0	0
Pueblo Comm Col	0	239	11,427	0	11,256	13	7,002	1,895	0	0
Red Rocks Col	0	218	22,144	0	11,205	859	5,776	1,733	0	0
Trinidad St Col	0	1,707	21,158	0	6,744	214	2,195	668	0	0
Lowery HEAT Ctr	0	0	11,592	0	13	0	0	0	0	0
N.E. Jr. College	0	876	27,332	0	5,725	0	3,251	921	0	0
N.W. Comm College	0	55	13,532	0	4,187	0	2,016	433	0	0
Univ of No. Colo	0	1,221	21,578	0	2,931	1,289	35,404	9,693	0	0

**STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2007**

Grantee Departments	EDO - General Administration	Executive Director's Oper	Finance and Procurement	DOIT-General Administration	DOIT-Technology Mgmt Unit	DOIT-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting	Innovation & Technology
Colo Sch of Mines	0	1,129	(3,825)	0	3,465	92	37,109	4,837	0	0
Auraria HE Ctr	0	580	29,821	0	5,899	18	17,988	4,603	0	0
Occupation Sch	0	2	478	0	774	8	54	18	0	0
CollegeInvest	0	0	6,846	0	572	14	0	0	0	0
Ft Lewis College	0	898	17,033	0	774	724	11,064	2,762	0	0
Metro St College	0	509	8,925	0	1,221	674	18,421	4,043	0	0
Western State College*	0	159	5,714	0	436	382	5,199	1,263	0	0
Adams St College	0	1,398	13,750	0	754	29	17,845	2,148	0	0
Mesa St College	0	296	8,349	0	643	848	8,313	2,346	0	0
Colo Dept Transp	0	19,749	33,033	0	234,408	4,044	206,261	57,253	26,166	40,678
Human Services	0	19,449	293,981	0	250,616	2,389	184,049	37,001	179,846	113,408
Mental Hlth Admn	0	0	20,394	0	4,588	3,658	1,297	0	0	0
Pueblo Mntl Hsp	0	2,170	20,294	0	47,588	31	61,038	17,219	0	0
Ft Logan Mtl Hsp	0	814	10,831	0	20,672	0	25,148	6,462	0	0
Grand Jct Reg Ctr	0	901	9,598	0	23,356	0	26,810	7,148	0	0
Ridge Region Ctr	0	869	9,962	0	19,954	0	30,655	6,895	0	0
Pueblo Reg Ctr	0	346	5,152	0	8,016	0	9,700	2,744	0	0
Youth Services	0	2,083	33,579	0	46,746	4,305	62,144	16,533	0	0
Judicial	0	11,589	129,425	0	245,622	154,368	0	0	3,084	35,111
Labor & Empirmt	0	14,214	90,200	0	165,136	11,403	84,529	20,829	17,515	78,474
Law/Attorney Gen	0	11,901	53,939	0	37,017	3,757	13,829	2,473	1,894	35,111
Legislature	0	11,605	17,747	0	34,011	8,302	19,318	126	5,286	35,111
Local Affairs	0	11,983	83,510	0	59,990	1,089	16,638	3,123	10,260	35,111
Military Affairs	0	11,901	46,555	0	11,138	2,254	13,612	1,949	13,354	35,111
Natural Resources	0	15,606	261,070	0	534,254	17,718	118,174	31,875	15,127	55,492
Public Safety	0	15,260	85,866	0	117,129	7,173	118,379	22,887	23,688	35,111
Reg Agencies	0	12,733	190,365	0	57,923	11,819	38,640	9,079	24,878	35,111
Revenue	0	14,785	109,832	0	161,701	2,478	111,596	25,359	27,247	38,716
Hlth Care & Fin	0	12,035	231,360	0	185,580	7,446	34,194	3,538	52,465	51,169
Sec of State	0	11,842	13,617	0	12,759	21,330	8,368	2,003	2,771	55,492
Non St Agencies	0	0	(156)	0	0	131,592	0	0	0	0
Unallic WAA TRST	0	0	0	0	0	0	0	0	0	0
Unallic WAA UP	0	0	0	0	0	0	0	0	0	0
Unallic WAA PBLC	0	0	0	0	0	0	0	0	0	0
Unallic AAA LEG	0	75,377	0	0	0	0	0	0	0	0
Unallic ACA VEND	0	0	68,970	0	0	0	0	0	0	0
Unallic ECA SWBU	0	0	0	0	0	0	0	0	204,678	0
Unallic ECA SWPR	0	0	0	0	0	0	0	0	226,992	0
Unallic ECA REV	0	0	0	0	0	0	0	0	228,365	0
Unallic AMA PBLC	0	0	0	0	0	108,016	0	0	0	0
Unallic AEA VCNT	0	0	0	0	0	0	0	0	0	0
Unallic EGA S&T	0	0	0	0	0	0	0	0	0	22,852
Total	\$499,771	\$1,393,594	\$2,687,571	\$1,063,395	\$1,213,683	\$568,079	\$2,887,897	\$614,058	\$1,265,388	\$952,359

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2007

Exhibit A
Page 3 of 4

Grantee Departments	State Treasury	Central CM	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Costs
Central Services*	\$17,020	\$206,299	\$56,420	\$0	\$1,472,435	(\$299,614)	\$1,172,821
Collections	0	0	0	0	224,406	36,200	260,606
Admin Hearing	946	0	4,268	0	236,680	2,591	239,271
Communication Services	0	0	0	0	408,587	66,185	474,771
Computer Center	0	0	70,025	0	664,367	14,441	678,807
Comm -Network	0	0	2,268	0	265,205	(62,589)	202,616
Employee Benefit	0	0	0	0	148,605	17,676	166,281
Risk Management	0	0	0	0	171,956	33,281	205,237
CSEAP	0	0	0	0	110,941	51,354	162,295
Deferred Comp	0	0	0	0	44,331	(3)	44,328
Agriculture	29,805	0	27,396	5,738	340,420	68,371	408,791
Corrections	43,929	128,742	38,416	413,825	1,678,057	(121,075)	1,556,981
Education	84,497	72,374	138,408	0	748,763	41,953	790,716
Governor	10,063	0	33,079	0	193,120	25,715	218,835
Economic Dvlpmn	6,204	0	0	0	20,821	819	21,639
Energy Conserv	4,162	0	0	0	20,238	(5,840)	14,399
Health and Environ	90,508	0	9,831	1,043	671,070	(195,432)	475,639
CCHE	4,434	0	0	0	134,900	44,547	179,447
Council on Arts	754	0	0	0	26,666	11,621	38,287
Historical Soc	21,600	0	0	0	101,644	(8,125)	93,520
Student Loan	40,300	0	0	0	73,412	(19,743)	53,670
CU-Regents	163	0	0	0	4,678	(6,490)	(1,812)
CU-Boulder	561	35,254	0	0	125,206	(124,226)	981
CU-Colo Spgs	119	0	0	696	(1,923)	(28,923)	(30,846)
CU-Denver	154	0	0	0	12,573	(32,911)	(20,339)
CU-Hlth Sci Cnt	203	0	0	5,042	(139,175)	(189,781)	(328,956)
State Brd of Ag	51,515	0	0	0	58,446	1,142	59,589
Colo State Univ	2,887	0	6,824	3,825	18,796	(204,115)	(185,320)
CSU-Pueblo	831	61,616	0	0	86,587	(22,936)	63,652
CCCS	28,414	47,766	47,334	0	157,271	155,112	312,383
Arapahoe Comm Coll	23,248	60,788	0	0	136,867	(42,584)	94,283
Comm Col Aurora	14,294	0	0	0	44,256	(29,722)	14,535
Comm Col Denver	30,865	0	0	0	69,102	(56,396)	12,707
Fmt Rg Comm Col	36,537	0	0	0	124,855	(109,463)	15,393
Lamar Comm Col	7,273	0	0	0	18,258	(17,837)	420
Morgan Comm Col	6,894	9,200	0	0	43,340	(17,315)	26,024
Otero Jr College	7,472	0	0	0	18,476	(34,392)	(15,915)
Pikes Peak Col	26,830	4,752	0	0	95,977	(82,610)	13,366
Pueblo Comm Col	21,307	0	0	0	53,138	(56,168)	(3,031)
Red Rocks Col	19,022	0	0	0	60,957	(50,871)	10,086
Trinidad St Col	12,458	57,581	0	0	102,724	(41,483)	61,241
Lowery HEAT Ctr	0	0	0	0	11,605	(17,431)	(5,826)
N.E. Jr. College	10,087	26,978	0	0	75,171	(17,337)	57,834
N.W. Comm College	7,882	0	0	0	28,105	(22,252)	5,852
Univ of No. Colo	14,291	0	0	4,695	92,101	(47,471)	44,630

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2007

Grantee Departments	State Treasury	Central CM	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Costs
Colo Sch of Mines	4,707	18,448	0	0	65,961	(1,011)	64,950
Auraria HE Ctr	12,931	0	0	6,260	78,098	(92,071)	(13,973)
Occupation Sch	2,838	0	0	0	4,172	1,312	5,484
Collegeinvest	4,329	0	0	0	11,762	(3,443)	8,319
Ft Lewis College	4,580	23,069	0	0	61,003	(6,990)	54,013
Metro St College	6,346	0	0	0	40,140	(13,296)	26,844
Western State College*	2,383	0	0	0	15,537	(28,062)	(12,526)
Adams St College	2,069	39,993	0	1,739	79,723	(11,415)	68,308
Mesa St College	4,071	0	0	0	24,866	(24,902)	(36)
Colo Dept Transp	214,230	33,549	48,698	307,934	1,226,004	(180,479)	1,045,525
Human Services	186,890	113,455	279,749	10,780	1,671,713	(90,812)	1,580,901
Mental Hlth Admn	7,542	0	0	0	37,478	(3,336)	34,142
Pueblo Mntl Hsp	8,372	0	0	0	156,712	2,366	159,079
Ft Logan Mtl Hsp	7,943	0	0	0	71,870	(181)	71,688
Grand Jct Reg Ctr	4,556	0	0	0	72,369	3,444	75,813
Ridge Region Ctr	2,638	0	0	0	70,972	(207)	70,766
Pueblo Reg Ctr	1,925	0	0	0	27,883	4,005	31,888
Youth Services	11,955	0	0	0	177,346	8,528	185,874
Judicial	123,500	0	0	2,087	704,765	(101,321)	603,444
Labor & Emplrnt	100,712	0	8,088	0	591,099	(231,020)	360,080
Law/Attorney Gen	9,401	0	522,087	2,434	693,843	(5,972)	687,871
Legislature	6,733	0	349,560	0	487,800	24,517	512,316
Local Affairs	77,891	0	69,635	0	369,230	14,038	383,267
Military Affairs	9,472	2,350	30,729	6,781	185,205	(70,350)	114,855
Natural Resources	512,728	0	93,807	185,873	1,841,724	(142,010)	1,699,714
Public Safety	40,671	27,938	228,514	232,124	954,818	(87,138)	867,681
Reg Agencies	110,140	0	399	0	491,087	111,466	602,553
Revenue	186,067	0	415,189	20,865	1,113,834	(73,825)	1,040,010
Hlth Care & Fin	105,414	0	112,351	0	795,552	(320,656)	474,897
Sec of State	21,317	0	0	0	149,499	(3,138)	146,360
Non St Agencies	0	0	41,798	1,858,734	2,031,968	(48,641)	1,983,328
Unallic WAA TRST	160,112	0	0	0	160,112	(244,687)	(84,575)
Unallic WAA UP	1,755,327	0	0	0	1,755,327	729,062	2,484,389
Unallic WAA PBLC	345,450	0	0	0	345,450	88,961	434,411
Unallic AAA LEG	0	0	0	0	75,377	(39,144)	36,232
Unallic ACA VEND	0	0	0	0	68,970	425	69,394
Unallic ECA SWBU	0	0	0	0	204,678	62,505	267,183
Unallic ECA SWPR	0	0	0	0	226,992	(179,135)	47,858
Unallic ECA REV	0	0	0	0	228,365	(11,118)	217,246
Unallic AMA PBLC	0	0	0	0	108,016	(15,715)	92,301
Unallic AEA VCNT	0	0	31,721	0	31,721	0	31,721
Unallic EGA S&T	0	0	0	0	22,952	(114,150)	(91,198)
Total	\$4,732,870	\$870,151	\$2,666,714	\$3,070,476	\$26,586,006	(\$2,487,726)	\$24,098,280