

State of Colorado



Bill Ritter, Jr.
Governor

Rich Gonzales
Executive Director

Jennifer Okes
Deputy Executive Director


Leslie M. Shenefelt
State Controller

DPA

Department of Personnel
& Administration

Office of the State Controller
633 17th Street, Suite 1500
Denver, Colorado 80202
Phone (303) 866-6200
Fax (303) 866-4233
www.colorado.gov/dpa

TO: All Department Controllers and Fiscal Officers

FROM: Leslie M. Shenefelt 
State Controller

DATE: February 21, 2008

SUBJECT: 2010 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, 2006 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 2008 costs that is used to establish the indirect cost rate used for federal indirect cost recovery purposes in fiscal year 2010. 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 2010. 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 2010, 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



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

DCA Western Field Office
90 7th Street, Suite 4-600
San Francisco, CA 94103

Leslie Shenefelt
Controller
State of Colorado
State Controller's Office
633 17th Street, Suite 1500
Denver, CO 80202-3609

FEB 13 2008

Dear Mr. Shenefelt:

A copy of the Negotiation Agreement approving the central services cost allocation plan is attached. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included as indirect costs in your departments and agencies that have Federal grants and/or contracts. Please have the Agreement signed by a duly authorized representative of your organization and return it to me BY FAX, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

A cost allocation plan proposal together with supporting information are required to substantiate your claim for costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for your fiscal year ending 06/30/07, is due in our office by 04/30/08.

Sincerely,

Wallace Chan
Director

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY FAX

Phone: (415) 437-7820 - Fax: (415) 437-7823 - E-mail: dcasf@psc.gov

RECEIVED

FEB 20 2008
OFFICE OF THE
STATE CONTROLLER

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Colorado
Denver, CO 80203

DATE: February 4, 2008
FILING REF.: The preced-
ing agreement was dated:
09/14/06 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, 2008 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 - Legal Services to State Agencies
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: February 4, 2008

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. Shonefelt
(SIGNATURE)

Leslie M. Shonefelt
(NAME)

State Controller
(TITLE)

Feb. 21, 2008
(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)

February 4, 2008
(DATE)

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

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2008

Grantee Departments	EDO - General Administration	Executive Director's Oper	Finance and Procurement	DOIT-General Administration	DOIT-TMU	DOIT-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Central Services*	208,134	858,906	71,142	0	166,143	141	12,096	3,774	0
Collections	19,014	0	171,304	0	0	0	0	0	0
Admin Court	75,443	184,836	2,003	0	2,815	504	2,384	751	0
Communication Services	83,114	0	0	349,084	0	0	0	0	0
Computer Center	99,528	0	0	298,156	0	0	0	0	0
Comm -Network	50,606	0	0	181,919	0	0	0	0	0
Employee Benefit	14,392	0	0	0	0	0	171,659	0	0
Risk Management	14,694	0	0	0	0	0	159,424	0	0
CSEAP	7,369	0	0	0	0	0	79,937	0	0
Deferred Comp	4,263	0	0	0	0	0	30,733	0	0
Agriculture	0	8,540	94,380	0	33,943	1,984	32,561	8,131	25,995
Corrections	0	12,356	201,822	0	271,654	6,019	377,609	116,517	3,401
Education	0	8,510	241,376	0	75,532	8,044	21,336	4,836	26,817
Governor	0	6,648	18,746	0	7,623	15,594	2,028	0	20,458
Economic Dvlpmn	0	0	9,791	0	5,955	1	2,038	42	0
Council on Arts	0	0	21,544	0	701	5	654	0	0
Energy Conserv	0	0	7,303	0	3,430	3	881	0	0
Health and Environ	0	7,009	169,511	0	163,790	17,364	82,986	24,955	39,857
CCHE*	0	6,649	15,189	0	2,390	1,698	1,216	63	73,974
Historical Soc	0	1,942	39,536	0	16,184	8,847	15,515	646	0
CollegeAssist	0	7	11,146	0	12,716	5,003	4,480	542	0
CU-Regents	0	0	5,949	0	133	65	0	0	0
CU-Boulder	0	1,633	(137,470)	0	8,329	6,176	201,774	69,193	0
CU-Colo Spgs	0	92	(23,177)	0	945	143	18,223	6,337	0
CU-UCDHSC*	0	2,044	(314,487)	0	7,955	7,371	140,536	47,782	0
CSU-Systems	0	0	4,698	0	377	267	0	0	0
Colorado State Univ	0	670	(102,694)	0	12,054	2,565	133,144	46,303	0
CSU-Pueblo	0	39	2,806	0	980	1,282	8,246	2,711	0
CCCS*	0	249	25,056	0	6,067	759	4,663	1,543	0
Arapahoe Comm Coll	0	1,293	19,458	0	11,647	1,489	4,610	1,564	0
Comm Col Aurora	0	15	14,337	0	8,169	139	2,995	1,022	0
Comm Col Denver	0	16	15,598	0	16,192	0	3,230	1,084	0
Frnt Rg Comm Col	0	62	19,503	0	21,725	529	13,988	4,337	0
Lamar Comm Col	0	446	15,492	0	3,733	0	1,258	438	0
Morgan Comm Col	0	5	14,170	0	3,822	0	960	333	0
Otero Jr College	0	7	5,858	0	4,329	0	3,905	542	0
Pikes Peak Col	0	469	18,110	0	14,326	3,031	15,307	5,087	0
Pueblo Comm Col	0	466	8,185	0	11,782	30	6,920	2,022	0
Red Rocks Col	0	28	27,012	0	12,347	1,196	6,687	1,980	0
Trinidad St Col	0	319	17,945	0	6,788	322	2,491	709	0
N.E. Jr. College	0	2,139	18,296	0	5,306	(9)	2,939	1,022	0
N.W. Comm College	0	1,403	11,153	0	3,866	0	1,258	438	0
Univ of No. Colo	0	162	18,235	0	1,807	1,781	36,731	11,216	0
Colo Sch of Mines	0	79	(1,882)	0	1,053	137	29,721	5,503	0
Auraria HE Ctr	0	79	32,355	0	6,493	25	17,019	5,503	0
Occupation Sch	0	0	703	0	1,600	16	59	21	0

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2008

Grantee Departments	EDO - General Administration	Executive Director's Oper	Finance and Procurement	DOIT-General Administration	DOIT-TMU	DOIT-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
CollegeInvest	0	0	9,567	0	897	20	0	0	0
Ft Lewis College	0	1,576	17,809	0	608	1,012	10,093	3,273	0
Metro St College	0	68	8,390	0	1,071	942	16,086	4,691	0
Western State College*	0	22	4,015	0	425	546	5,049	1,480	0
Adams St College	0	724	5,735	0	550	58	15,644	2,418	0
Mesa St College	0	37	13,917	0	577	1,208	7,486	2,543	0
Colo Dept Transp	0	7,568	24,941	0	244,804	5,507	203,406	63,648	15,238
Human Services*	0	14,534	299,318	0	289,549	3,282	170,744	43,550	120,572
Mental Hlth Admn	0	9	23,887	0	6,013	5,034	2,138	626	0
Pueblo Mntl Hsp	0	283	15,813	0	46,534	43	62,823	19,555	0
Ft Logan Mtl Hsp	0	107	9,176	0	21,691	0	24,577	7,442	0
Grand Jct Reg Ctr	0	124	7,876	0	24,911	3	28,838	8,589	0
Ridge Region Ctr	0	109	8,359	0	20,806	0	25,157	7,527	0
Pueblo Reg Ctr	0	46	4,584	0	8,012	0	10,990	3,210	0
Youth Services	0	273	32,873	0	48,353	5,925	60,209	18,888	0
Judicial	0	6,648	115,201	0	276,826	214,947	327	0	5,810
Labor & Empimnt	0	6,976	76,032	0	160,126	15,127	73,703	22,703	24,371
Law/Attorney Gen	0	6,694	35,497	0	25,575	3,978	13,410	3,190	4,281
Legislature	0	6,649	16,386	0	30,384	11,537	7,958	125	3,401
Local Affairs	0	6,703	64,504	0	72,638	1,499	15,726	3,816	26,986
Military Affairs	0	6,948	63,261	0	12,688	3,265	7,431	2,210	7,692
Natural Resources	0	7,175	240,873	0	588,870	25,763	121,774	36,463	20,944
Public Safety	0	7,025	77,644	0	93,006	9,872	111,468	26,102	33,676
Reg Agencies	0	6,803	200,821	0	71,850	16,325	36,314	10,715	28,418
Revenue	0	7,073	75,170	0	124,986	3,425	100,731	29,395	11,428
Hlth Care & Fin	0	6,714	221,852	0	220,657	10,191	28,933	4,586	61,026
Sec of State	0	6,677	22,417	0	22,285	25,561	7,928	2,022	3,401
Non St Agencies	0	0	0	0	0	181,262	0	0	0
Unallic WAA TRST	0	0	0	0	0	0	0	0	0
Unallic WAA UP	0	0	0	0	0	0	0	0	0
Unallic WAA PBLC	0	0	0	0	0	0	0	0	0
Unallic AAA LEG	0	111,343	0	0	0	0	0	0	0
Unallic ACA VEND	0	0	64,228	0	0	0	0	0	0
Unallic ECA SWBU	0	0	0	0	0	0	0	0	0
Unallic ECA SWPR	0	0	0	0	0	0	0	0	295,804
Unallic ECA REV	0	0	0	0	0	0	0	0	265,308
Unallic AMA PBLC	0	0	0	0	0	0	0	0	237,245
Unallic AEA VCNT	0	0	0	0	0	98,507	0	0	0
Unallic EGA S&T	0	0	0	0	0	0	0	0	0
SubTotal	576,557	1,326,026	2,550,148	829,159	3,349,393	737,360	2,823,144	705,714	1,356,103
Direct Billed	0	0	1,738,306	0	0	13,344	0	0	0
Unallocated	0	0	0	0	0	0	0	0	0
Total	576,557	1,326,026	4,288,454	829,159	3,349,393	750,704	2,823,144	705,714	1,356,103

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2008

Grantee Departments	Innovation & Technology	Cyber Security Office	State Treasury	Central CM	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Cost
Central Services*	0	(22,254)	15,387	80,514	68,819	0	1,462,802	13,038	1,475,840
Collections	0	0	0	0	0	0	190,318	(18,252)	172,066
Admin Court	0	(5,000)	774	0	5,083	0	269,593	71,720	341,313
Communication Services	0	0	0	0	0	0	432,198	(1,122)	431,076
Computer Center	0	0	0	0	70,025	0	467,709	(185,403)	282,306
Comm -Network	0	0	0	0	4,492	0	237,017	(42,043)	194,974
Employee Benefit	0	0	0	0	0	0	186,051	83,151	269,202
Risk Management	0	0	0	0	0	0	174,118	36,679	210,797
CSEAP	0	0	0	0	0	0	87,306	25,510	112,816
Deferred Comp	0	0	0	0	0	0	34,996	9,982	44,978
Agriculture	27,521	68,140	20,825	46,665	27,396	11,707	407,788	14,145	421,933
Corrections	27,521	300,474	41,627	105,595	38,416	602,523	2,105,534	(38,020)	2,067,514
Education	27,521	57,620	74,916	47,113	34,655	0	628,276	32,502	660,778
Governor	27,521	39,849	8,076	0	48,008	0	194,551	(59,893)	134,658
Economic Dvlpmn	0	127	6,279	0	0	0	24,233	2,291	26,524
Council on Arts	0	0	816	0	0	0	23,720	20,385	44,105
Energy Conserv	0	0	3,380	0	0	0	14,997	(10,318)	4,679
Health and Environ	54,173	97,519	95,480	0	9,831	1,495	763,970	(83,559)	680,411
CCHE*	27,521	44,630	4,103	0	0	0	177,433	32,455	209,888
Historical Soc	0	843	18,562	50,806	0	0	152,881	(13,197)	139,684
CollegeAssist	0	0	45,223	0	0	0	79,117	(30,915)	48,202
CU-Regents	0	0	108	0	0	0	6,255	(4,489)	1,766
CU-Boulder	0	0	634	16,635	0	0	166,904	(56)	166,848
CU-Colo Spgs	0	0	92	0	0	996	3,651	(10,771)	(7,120)
CU-UCDHSC*	0	0	2,767	35,560	0	0	(70,472)	(268,633)	(339,105)
CSU-Systems	0	0	56,047	0	0	0	61,389	(40,561)	20,828
Colo State Univ	0	0	3,069	0	6,824	5,480	107,415	2,980	110,395
CSU-Pueblo	0	0	1,564	0	0	0	17,628	(24,807)	(7,179)
CCCS*	0	0	28,313	5,969	0	0	72,619	(47,110)	25,509
Arapahoe Comm Coll	0	0	20,840	33,386	0	0	94,287	(57,515)	36,772
Comm Col Aurora	0	0	14,172	0	0	0	40,849	(34,174)	6,675
Comm Col Denver	0	0	29,306	0	48,031	0	113,457	(72,021)	41,436
Frnt Rg Comm Col	0	0	37,828	0	0	0	97,972	(129,495)	(31,523)
Lamar Comm Col	0	0	6,428	11,575	0	499	39,869	(3,015)	36,854
Morgan Comm Col	0	0	6,734	0	0	0	26,024	(17,762)	8,262
Otero Jr College	0	0	7,477	0	0	0	22,118	(24,657)	(2,539)
Pikes Peak Col	0	0	25,305	10,410	0	1,993	94,038	(80,506)	13,532
Pueblo Comm Col	0	0	20,575	11,468	0	0	61,448	(60,869)	579
Red Rocks Col	0	0	20,731	0	0	0	69,981	(37,602)	32,379
Trinidad St Col	0	0	11,834	8,128	0	0	48,536	(35,201)	13,335
N.E. Jr. College	0	0	9,015	55,825	0	0	94,533	(36,758)	57,775
N.W. Comm College	0	0	6,761	36,716	0	0	61,595	(32,948)	28,647
Univ of No. Colo	0	0	12,251	0	0	6,725	88,908	(24,425)	64,483
Colo Sch of Mines	0	0	4,429	0	0	0	39,040	(2,305)	36,735
Auraria HE Ctr	0	0	11,298	0	0	8,219	80,991	(49,042)	31,949
Occupation Sch	0	0	3,526	0	0	0	5,925	2,979	8,904

STATE OF COLORADO
CENTRAL SERVICES COST ALLOCATION
FOR FISCAL YEAR ENDING JUNE 30, 2008

Grantee Departments	Innovation & Technology	Cyber Security Office	State Treasury	Central CM	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Cost
CollegeInvest	0	0	3,308	0	0	0	13,792	(5,074)	8,718
Ft Lewis College	0	0	4,288	40,173	0	0	78,832	(10,019)	68,813
Metro St College	0	0	6,717	0	0	0	37,965	(8,420)	29,545
Western State College*	0	0	2,188	0	0	0	13,725	(38,498)	(24,773)
Adams St College	0	0	1,702	18,116	0	2,491	47,438	(39,141)	8,297
Mesa St College	0	0	4,212	0	0	0	29,980	(11,189)	18,791
Colo Dept Transp	43,205	138,969	219,221	0	48,698	477,487	1,492,692	(172,819)	1,319,873
Human Services*	88,978	77,576	194,987	190,908	115,977	0	1,609,975	(146,003)	1,463,972
Mental Hlth Admn	0	1,911	9,204	0	0	15,443	64,265	3,208	67,473
Pueblo Mntl Hsp	0	59,737	8,368	0	0	0	213,156	7,113	220,269
Ft Logan Mtl Hsp	0	22,736	7,128	0	0	0	92,857	8,067	100,924
Grand Jct Reg Ctr	0	26,238	4,787	0	0	0	101,366	9,009	110,375
Ridge Region Ctr	0	22,990	2,993	0	0	0	87,941	6,151	94,092
Pueblo Reg Ctr	0	9,808	1,755	0	0	0	38,405	4,570	42,975
Youth Services	0	57,699	11,985	0	0	0	236,205	20,778	256,983
Judicial	52,858	44,537	130,223	0	0	2,989	850,166	47,398	897,564
Labor & Emplmnt	52,658	73,424	97,545	0	8,160	0	610,825	(156,465)	454,360
Law/Attorney Gen	27,521	54,281	9,762	0	573,302	4,484	761,975	(50,879)	711,096
Legislature	27,521	44,919	6,548	0	280,595	0	436,023	1,292	437,315
Local Affairs	27,521	51,964	84,788	0	64,319	7,473	427,937	4,037	431,974
Military Affairs	27,521	35,800	9,725	7,041	30,730	9,465	223,777	(12,941)	210,836
Natural Resources	36,973	68,808	513,463	0	93,807	310,852	2,065,765	(331,405)	1,734,360
Public Safety	42,265	50,596	41,354	0	246,223	358,924	1,098,155	(21,864)	1,076,291
Reg Agencies	27,521	76,483	115,838	0	399	0	591,487	69,916	661,403
Revenue	27,521	34,334	134,025	0	1,088,314	33,376	1,669,778	(209,972)	1,459,806
Hlth Care & Fin	55,685	57,819	121,922	0	112,351	0	901,736	(134,355)	767,381
Sec of State	37,913	50,715	18,239	0	0	0	197,158	14,164	211,322
Non St Agencies	0	0	0	0	47,608	1,222,522	1,451,392	(37,951)	1,413,441
Unallc WAA TRST	0	0	97,049	0	0	0	97,049	(287,025)	(189,976)
Unallc WAA UP	0	0	1,967,387	0	0	0	1,967,387	946,619	2,914,006
Unallc WAA PBLC	0	0	340,432	0	0	0	340,432	35,230	375,662
Unallc AAA LEG	0	0	0	0	0	0	111,343	10,080	121,423
Unallc ACA VEND	0	0	0	0	0	0	64,228	(17,539)	46,689
Unallc ECA SWBU	0	0	0	0	0	0	295,804	54,445	350,249
Unallc ECA SWPR	0	0	0	0	0	0	265,308	6,867	272,175
Unallc ECA REV	0	0	0	0	0	0	237,245	53,907	291,152
Unallc AMA PBLC	0	0	0	0	0	0	98,507	(19,553)	78,954
Unallc AEA VCNT	0	0	0	0	0	0	31,715	0	31,715
Unallc EGA S&T	12,372	0	0	0	0	0	12,372	(6,816)	5,556
SubTotal	779,611	1,643,292	4,847,695	812,603	3,103,778	3,085,143	28,525,726	(1,644,704)	26,881,022
Direct Billed	0	754,583	0	0	0	0	2,506,233	0	2,506,233
Unallocated	0	0	0	0	0	0	0	0	0
Total	779,611	2,397,875	4,847,695	812,603	3,103,778	3,085,143	31,031,959	(1,644,704)	29,387,255