



COLORADO
Office of the State Controller
Department of Personnel
& Administration

1525 Sherman St.
Denver, CO 80203

TO: All Department Controllers and Fiscal Officers

FROM: Robert Jaros, State Controller

DATE: November 20, 2015

SUBJECT: 2017 Statewide Cost Allocation Plan Agreement with the Federal Government

The Office of the State Controller and the federal Department of Health and Human Services (DHHS), Cost Allocation Services (CAS) have completed negotiations on the 2017 Statewide Cost Allocation Plan (SWCAP) based on actual cost as of June 30, 2013. See attached signed copy of the negotiated agreement with the federal government for the SWCAP and a summary of the allocations to state departments (Exhibit A).

The allocation for your department or institution included in this agreement should be included in your department's federal indirect cost rate proposal (ICRP), Cost Allocation Plan (CAP) or Facilities and Administrative (F&A) rate based on the Fiscal Year 2014-15 costs used to prepare the ICRP for federal indirect recovery in the Fiscal Year 2016-17. 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.

The signed agreement should be submitted to your cognizant federal agency as part of the submission requirements related to the ICRP, CAP, F&A rate or application for federal grants for your department or institution.

Please retain a copy of this agreement in your department's or institutions permanent file. This agreement is also available on our website at <https://www.colorado.gov/osc>

If you have any questions regarding the attached SWCAP allocation amount for your cabinet/department, the ICRP or F&A rate proposal's preparation and submission requirements, rate setting for the services provided or the appropriate application of federal regulations, please contact Bhavna Punatar at 303-866-4344 or via e-mail: Bhavna.Punatar@state.co.us.



COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Colorado
Denver, CO 80203

DATE: November 16, 2015
FILING REF.: The
preceding agreement
was dated:
09/30/14 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, 2015 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.

Department of Personnel & Administration

Division of Central Services: Fleet Management, Capitol Complex,
Reprographics, Mail Services

Division of Human Resources:

Risk Management Unit: Property & Liability Insurance, State Employee
Workers' Compensation

Group Benefits Unit: Dental, Health, Life, Short and Long-Term Disability
Insurance Programs, and Benefits Administration

Human Resources Training

Division of Administrative Courts

Capitol Parking

Governor's Office of Information Technology: Office of Information
Technology Administration, Computing Services, Network Services,
Communication Services

Office of the Attorney General

Office of the State Auditor

Department of Public Safety: Aircraft

Public Employees Retirement Association: Employee Retirement

STATE/LOCALITY: State of Colorado

AGREEMENT DATE: November 16, 2015

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)
Robert Jaros
(SIGNATURE)
ROBERT JAROS
(NAME)
STATE CONTROLLER
(TITLE)
11-20-15
(DATE)

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

Arif M. Karim -S
(SIGNATURE)
Arif Karim
(NAME)
Director, Cost Allocation Services
(TITLE)
November 16, 2015
(DATE)
HHS Representative Stanley Huynh
Telephone (415) 437-7820

Digitally signed by Arif M. Karim -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, cn=Arif
M. Karim -S, 0.9.2342.19200300.100.1.1=2000212895
Date: 2015.11.19 10:17:04 -0600

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2015

Grantee Departments	EDO - General Administration	Executive Director's Operation	State Architect	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Central Services*	\$ 237,366	\$ 596,132	\$ 34,781	\$ 34,705	\$ 1,960	\$ 222	\$ 6,807	\$ 3,752	\$ 905
Collections	24,312	0	0	0	200,285	0	0	0	0
Admin Court	87,870	38,435	1	1,784	19	833	1,280	798	8
OIT-General Administration	0	10,717	3,391	16,856	(16,697)	138	6,325	1,358	6,801
Communication Services	0	290	1	3,893	2,183	77	1,209	754	4,055
Computer Center	0	4,263	21	57,007	31,125	1,126	18,974	11,124	53,500
Comm -Network	0	635	3	8,476	4,642	167	2,945	1,660	23,671
Employee Benefit	0	0	0	0	0	0	138,219	0	0
Risk Management	0	0	0	0	0	0	147,476	0	0
CSEAP	17,353	84,395	0	9	0	0	0	0	0
AQD Training	0	0	0	0	0	0	40,393	0	0
Agriculture	0	12,696	8,486	44,551	521	3,122	16,018	6,101	44,760
Corrections	0	56,705	61,271	195,577	(250,328)	9,446	378,306	129,160	130,538
Education	0	13,110	7,972	209,023	9,894	13,886	8,464	3,924	52,009
Governor	0	179	3,706	26,960	9,606	24,705	26,947	0	10,400
Economic Development*	0	282	511	30,696	(2,707)	1	46,069	43	15,967
Energy Conserv	0	104	3	38,016	7,267	4	49,107	0	12,377
Health and Environ	0	22,673	5,630	183,409	22,406	20,472	72,236	27,897	81,114
CCHE	0	10,143	3,704	15,543	1,919	1,448	0	0	29,139
Historical Soc	0	1,137	8,474	52,348	(18,082)	17,432	13,752	130	78
CollegeAssist	0	316	9	17,557	3,663	7,753	34	21	54
CU-Regents	0	190	503	10,740	2	298	1,091	582	1
CU-Boulder	0	15,223	34,184	48,911	6	9,688	108,632	47,666	3
CU-Colo Spgs	0	1,544	17,953	5,436	4	224	11,024	4,808	2
CU-UCDHSC*	0	7,491	43,487	57,422	8	11,561	50,567	23,413	4
CSU-Systems	0	34	1	7,280	13	420	0	0	6
Colo State Univ	0	13,985	49,608	32,065	14	4,016	103,371	43,721	6
CSU Global	0	69	2	1,713	26	0	0	0	12
CSU-Pueblo	0	1,026	6,354	3,692	(3,725)	1,990	5,241	3,170	2
CCCS	0	1,220	8,675	40,258	(17,002)	1,213	4,636	948	39
Arapahoe Comm Coll	0	825	7,053	2,244	(15,525)	2,315	4,251	927	25
Comm Col Aurora	0	515	702	1,772	(5,770)	210	3,110	1,251	20
Comm Col Denver	0	384	4,026	2,424	(7,665)	0	3,292	777	24
Frnt Rg Comm Col	0	1,723	10,022	5,565	(51,431)	799	11,139	4,118	72
Lamar Comm Col	0	174	2,717	771	(3,328)	0	800	301	14
Morgan Comm Col	0	141	1,980	780	(4,318)	0	976	216	12
Otero Jr College	0	240	1,331	1,457	(23,399)	10	2,580	453	17
Pikes Peak Col	0	4,414	20,016	3,737	(42,423)	4,721	11,304	4,635	37
Pueblo Comm Col	0	1,495	13,268	2,639	(37,963)	47	4,726	1,789	29
Red Rocks Col	0	539	1,292	2,442	(26,851)	1,855	2,093	1,208	27
Trinidad St Col	0	303	2,214	1,299	(14,255)	500	3,015	625	18
N.E. Jr. College	0	424	3,042	1,324	(10,927)	0	1,355	453	21

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2015

Grantee Departments	EDO - General Administration	Executive Director's Operation	State Architect	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
N.W. Comm College	0	239	5,552	1,128	(9,360)	0	1,322	431	18
Univ of No. Colo	0	3,527	9,261	12,765	4	2,783	27,057	11,016	2
Colo Sch of Mines	0	4,629	25,725	12,335	6	202	20,559	6,769	3
Auraria HE Ctr	0	2,554	24,417	5,247	(65,435)	38	11,928	5,713	6
Occupation Sch	0	50	1	599	16	619	34	21	7
CollegelInvest	0	25	504	3,504	3,006	30	0	0	4
Ft Lewis College	0	834	7,210	9,274	(71,367)	1,567	5,882	2,587	1
Metro St University	0	1,875	2,011	12,359	4	1,458	10,755	5,843	2
West St University	0	768	9,044	11,211	(35,356)	827	4,701	1,358	1
Adams St University	0	1,710	9,938	11,550	(42,004)	66	5,377	2,566	1
Mesa St University	0	600	7,004	13,236	3	1,857	6,406	1,854	2
Colo Dept Transp	0	31,644	5,968	221,067	(303,007)	9,553	169,257	64,526	25,449
Human Services	0	29,138	49,212	260,067	(125,376)	5,297	156,199	39,626	204,459
Mental Hlth Admn	0	670	8	8,561	102	7,897	2,636	1,251	48
Pueblo Mntl Hsp	0	7,445	14	28,970	181	67	57,890	21,839	83
Ft Logan Mtl Hsp	0	1,941	6	9,140	76	0	13,793	5,454	35
Grand Jct Reg Ctr	0	2,312	8	8,744	104	4	12,915	6,381	48
Ridge Region Ctr	0	2,720	4	9,954	56	0	27,594	8,063	26
Pueblo Reg Ctr	0	1,359	2	4,702	25	0	11,860	4,053	11
Youth Services	0	6,814	14	26,208	173	9,295	46,300	19,920	80
Judicial	0	15,358	3,358	170,724	(4,699)	330,731	1,382	0	2,226
Labor & Emplmnt	0	20,108	16,845	109,903	47,955	25,546	72,984	24,038	10,998
Law/Attorney Gen	0	11,669	3,212	32,393	(108)	3,768	10,100	3,665	1,379
Legislature	0	10,690	3,206	23,373	2,628	20,353	4,931	1,208	47
Local Affairs	0	14,140	3,796	116,742	3,356	1,548	9,237	2,954	41,327
Military Affairs	0	11,223	12,684	50,074	(10,743)	5,217	6,807	2,695	21,064
Naturl Resources	0	36,736	12,765	290,203	(114,391)	37,068	73,642	30,807	32,308
Public Safety	0	22,338	27,574	168,637	(27,239)	14,259	115,407	33,006	58,738
Reg Agencies	0	15,614	4,259	59,806	5,992	25,486	28,849	11,641	47,891
Revenue	0	19,903	9,298	98,702	8,999	5,387	63,725	25,741	4,016
Hlth Care & Fin	0	20,204	3,938	306,267	5,820	16,058	23,262	7,222	164,626
Sec of State	0	10,984	3,204	23,853	1,513	47,069	9,175	2,372	33
Non St Agencies	0	0	0	0	(1,517,693)	299,343	0	0	0
Total	\$ 366,901	\$ 1,213,992	\$ 626,436	\$ 3,291,679	\$ (2,503,592)	\$ 1,014,092	\$ 2,319,730	\$ 682,403	\$ 1,080,706

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2015

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Adjustments	Fixed Costs
Central Services*	\$ 26,249	\$ 136,980	\$ 76,656	\$ -	\$ 1,156,515	\$ (474,630)	\$ -	\$ 681,885
Collections	0	0	0	0	224,597	(71,972)	0	\$ 152,625
Admin Court	790	0	3,590	0	135,408	(64,103)	0	\$ 71,305
OIT-General Administration	1,114	8,122	0	0	38,125	(17,410)	0	\$ 20,715
Communication Services	623	0	0	0	13,085	4,445	0	\$ 17,530
Computer Center	9,144	0	42,804	0	229,088	51,797	0	\$ 280,885
Comm -Network	1,362	0	2,273	0	45,834	22,869	0	\$ 68,703
Employee Benefit	0	0	0	0	138,219	(65,065)	0	\$ 73,154
Risk Management	0	0	0	0	147,476	42,374	0	\$ 189,850
CSEAP	0	0	0	0	101,757	(71,961)	0	\$ 29,796
AQD Training	0	0	0	0	40,393	22,032	0	\$ 62,425
Agriculture	45,016	0	27,396	9,839	218,506	22,657	0	\$ 241,163
Corrections	41,182	104,894	8,357	1,245,443	2,110,551	(139,930)	0	\$ 1,970,621
Education	138,834	0	11,374	0	468,490	(78,941)	0	\$ 389,549
Governor	6,599	0	181,615	0	290,717	50,136	0	\$ 340,853
Economic Development*	17,208	0	0	0	108,070	45,979	0	\$ 154,049
Energy Conserv	5,618	0	0	0	112,496	61,507	0	\$ 174,003
Health and Environ	171,814	0	9,831	14,366	631,848	(20,555)	0	\$ 611,293
CCHE	11,177	0	0	0	73,073	(30,825)	0	\$ 42,248
Historical Soc	21,006	33,203	0	0	129,478	(41,578)	0	\$ 87,900
CollegeAssist	32,179	0	0	0	61,586	3,998	0	\$ 65,584
CU-Regents	55	0	0	0	13,462	35,694	0	\$ 49,156
CU-Boulder	432	0	0	0	264,745	321,356	(409,978)	\$ 176,123
CU-Colo Spgs	225	0	0	0	41,220	22,590	(13,864)	\$ 49,946
CU-UCDHSC*	396	0	0	0	194,349	416,595	(574,755)	\$ 36,189
CSU-Systems	1,818	0	0	0	9,572	(3,577)	0	\$ 5,995
Colo State Univ	86,129	0	3,730	0	336,645	210,943	(242,517)	\$ 305,071
CSU Global	3,237	0	0	0	5,059	(32,589)	(2,544)	\$ (30,074)
CSU-Pueblo	948	0	0	0	18,698	19,223	(27,833)	\$ 10,088
CCCS	64,763	35,606	0	0	140,356	(2,523)	0	\$ 137,833
Arapahoe Comm Coll	10,077	19,715	0	0	31,907	(2,027)	0	\$ 29,880
Comm Col Aurora	7,160	0	0	0	8,970	(16,581)	0	\$ (7,611)
Comm Col Denver	8,873	0	0	0	12,135	(10,534)	0	\$ 1,601
Frnt Rg Comm Col	30,433	0	0	0	12,440	(34,273)	0	\$ (21,833)
Lamar Comm Col	4,728	0	0	393	6,570	(5,310)	0	\$ 1,260
Morgan Comm Col	4,627	0	0	0	4,414	(11,142)	0	\$ (6,728)
Otero Jr College	6,626	0	0	0	(10,685)	(19,940)	0	\$ (30,625)
Pikes Peak Col	13,898	139,179	0	0	159,518	(21,014)	0	\$ 138,504
Pueblo Comm Col	11,827	38,959	0	0	36,816	(18,862)	0	\$ 17,954
Red Rocks Col	10,212	0	0	2,952	(4,231)	(24,045)	0	\$ (28,276)
Trinidad St Col	7,316	0	0	0	1,035	(10,451)	0	\$ (9,416)
N.E. Jr. College	7,169	8,150	0	0	11,011	(7,959)	0	\$ 3,052

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2015

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Adjustments	Fixed Costs
N.W. Comm College	5,874	0	0	0	5,204	(7,898)	0	\$ (2,694)
Univ of No. Colo	14,449	0	0	7,871	88,735	30,782	(38,456)	\$ 81,061
Colo Sch of Mines	24,458	125,585	0	0	220,271	43,059	(41,464)	\$ 221,866
Auraria HE Ctr	5,561	35,631	0	7,675	33,335	(47,451)	0	\$ (14,116)
Occupation Sch	3,955	0	0	0	5,302	1,552	0	\$ 6,854
CollegInvest	10,775	0	0	0	17,848	(1,181)	0	\$ 16,667
Ft Lewis College	6,166	0	0	6,100	(31,746)	(84,548)	0	\$ (116,294)
Metro St University	15,102	0	0	0	49,409	(8,167)	(9,578)	\$ 31,664
West St University	6,477	16,629	0	0	15,660	(62,081)	0	\$ (46,421)
Adams St University	3,918	45,245	0	4,133	42,500	(35,568)	0	\$ 6,932
Mesa St University	6,134	0	0	0	37,096	7,377	(17,637)	\$ 26,836
Colo Dept Transp	274,649	0	33,210	660,011	1,192,327	(123,933)	0	\$ 1,068,394
Human Services	209,372	55,523	86,184	121,612	1,091,313	(59,299)	0	\$ 1,032,014
Mental Hlth Admn	12,977	0	0	0	34,150	3,011	0	\$ 37,161
Pueblo Mntl Hsp	12,966	0	0	0	129,455	12,698	0	\$ 142,153
Ft Logan Mtl Hsp	7,421	0	0	0	37,866	1,949	0	\$ 39,815
Grand Jct Reg Ctr	5,092	0	0	0	35,608	(4,064)	0	\$ 31,544
Ridge Region Ctr	3,631	0	0	0	52,048	10,444	0	\$ 62,492
Pueblo Reg Ctr	2,464	0	0	0	24,476	4,035	0	\$ 28,511
Youth Services	11,215	0	0	0	120,019	(2,740)	0	\$ 117,279
Judicial	194,015	0	0	11,216	724,311	1,192	0	\$ 725,503
Labor & Emplmnt	103,326	0	9,600	0	441,303	(42,340)	0	\$ 398,963
Law/Attorney Gen	21,544	0	48,098	5,510	141,230	(8,503)	0	\$ 132,727
Legislature	9,567	0	1,087,958	0	1,163,961	6,614	0	\$ 1,170,575
Local Affairs	155,941	0	54,118	0	403,159	59,717	0	\$ 462,876
Military Affairs	13,799	0	7,142	12,988	132,950	(3,719)	0	\$ 129,231
Naturl Resources	815,823	0	89,852	736,954	2,041,767	62,448	0	\$ 2,104,215
Public Safety	71,269	0	213,433	516,360	1,213,782	79,988	0	\$ 1,293,770
Reg Agencies	150,178	0	1,892	0	351,608	50,855	0	\$ 402,463
Revenue	108,029	0	402,350	41,325	787,475	(90,044)	0	\$ 697,431
Hlth Care & Fin	163,063	0	112,351	0	822,811	35,425	0	\$ 858,236
Sec of State	16,461	0	0	0	114,664	(13,318)	0	\$ 101,346
Non St Agencies	0	0	25,126	1,401,299	208,075	(1,524,217)	0	\$ (1,316,142)
Total	\$ 3,276,535	\$ 803,421	\$ 2,538,940	\$ 4,806,047	\$ 19,517,290	\$ (1,651,527)	\$ (1,378,626)	\$ 16,487,137