



Colorado

Department of Personnel & Administration

Office of the State Controller

John W. Hickenlooper
Governor

Kathy Nesbitt
Executive Director

Robert Jaros
State Controller

TO: All Department Controllers and Fiscal Officers

FROM: Robert Jaros, State Controller

DATE: November 26, 2013

SUBJECT: 2015 Statewide Indirect Cost Allocation Plan Agreement with the
Federal Government

The Office of the State Controller and the federal Department of Health and Human Services (DHHS), Division of Cost Allocation (DCA) have completed negotiations on the 2015 Statewide Cost Allocation Plan (SWCAP) based on actual cost as of June 30, 2011. Attached is the 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 2012-13 costs used to prepare the ICRP for federal indirect recovery purposes in the Fiscal Year 2014-15. 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 for fiscal year 2015.

Please retain a copy of this agreement in your department's or institutions permanent file. This agreement is also available on our website at <http://coloradoc2.prod.acquia-sites.com/osc/reports>

If you have any questions regarding the attached SWCAP allocation amount for your 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.

Cc: Field Accounting Services Team
Reporting and Analysis Section

Office of the State Controller
633 17th St., Suite 1500
Denver, CO 80202
O: 303-866-6200 | F: 303-866-4138
www.colorado.gov/dpa



DEPARTMENT OF HEALTH AND 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
PHONE: (415) 437-7820
FAX: (415) 437-7823
E-MAIL: dcaanf@psc.hhs.gov

November 25, 2013

Mr. Robert Jaros, State Controller
Department of Personnel and Administration
Office of the State Controller
1525 Sherman Street, Suite 500
Denver, CO 80203

Dear Mr. Jaros:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending June 30, 2013, is enclosed. 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 EMAIL OR FAX, retaining a 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 indirect costs under grants and contracts awarded by the Federal government. We have received your proposal based on actual costs for fiscal year ending June 30, 2012. This proposal is currently under review.

Sincerely,

Arif Zarim
Director
Division of Cost Allocation

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL OR FAX

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Colorado
Denver, CO 80203

DATE: November 25, 2013
FILING REF.: The preced-
ing agreement was dated:
06/27/12 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, 2013 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

Other Employee Benefits: Unemployment Insurance, Colorado State Employees
Assistance Program

STATE/LOCALITY: State of Colorado

AGREEMENT DATE: November 25, 2013

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)



(SIGNATURE)

(NAME)

Colorado State Controller

(TITLE)

November 26, 2013

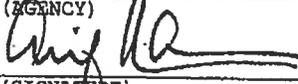
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

November 25, 2013

(DATE)

HHS Representative Stanley Huynh

Telephone (415) 437-7820

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2013

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	\$242,214	\$1,055,839	\$70,457	\$17,003	\$0	\$231	\$7,779	\$3,663	\$0
Collections	24,476	0	0	0	272,093	0	0	0	0
Admin Court	88,049	102,478	0	1,318	0	865	1,564	736	0
OIT-General Administration	0	18,478	15,025	1,349	10,327	35	762	359	798
Communication Services	0	766	4	3,055	(136)	81	1,775	836	1,836
Computer Center	0	12,066	67	46,957	(2,230)	1,257	27,948	13,156	28,703
Comm -Network	0	1,845	10	7,279	(338)	194	4,270	2,011	4,414
Employee Benefit	22,105	0	0	0	0	0	181,179	0	0
Risk Management	18,707	0	0	0	0	0	86,395	0	0
CSEAP	17,260	154,997	0	485	0	0	550	259	0
AQD Training	1,992	0	0	0	0	0	16,321	0	0
Agriculture	0	23,259	6,718	43,680	1,801	3,243	19,439	5,394	14,922
Corrections	0	139,110	61,215	181,843	(165,222)	9,807	443,766	129,172	45,493
Education	0	22,110	20,519	223,833	53,343	14,577	11,619	4,319	69,232
Governor	0	0	3,476	11,330	3,338	25,617	4,989	0	1,532
Economic Development	0	36	0	17,538	11,420	90	18,163	40	1,232
Energy Conserv	0	0	0	12,438	18,725	4	10,156	0	1,316
ESA-Homeland Security	0	0	494	10,123	0	0	609	0	400
Health and Environ	0	41,241	4,257	219,648	(17,197)	30,050	95,058	25,177	77,523
CCHE	0	18,149	3,476	38,339	2,700	(495)	0	0	33,197
Historical Soc	0	466	61,479	38,222	(20)	18,107	507	239	0
CollegeAssist	0	18	0	19,903	3,307	8,054	143	20	0
CU-Regents	0	2,099	0	11,289	(44,820)	310	6,542	2,289	0
CU-Boulder	0	45,070	19,139	52,950	(364,145)	10,063	130,366	49,140	0
CU-Colo Spgs	0	5,652	9,375	5,168	(27,605)	232	19,676	5,592	0
CU-UCDHSC	0	23,366	35,903	56,464	(453,279)	12,009	77,349	25,476	0
CSU-Systems	0	0	0	10,970	0	436	0	0	0
Colo State Univ	0	38,389	18,577	32,581	(205,326)	4,171	125,139	41,856	0
CSU Global	0	18	0	33,996	1,129	0	41	20	0
CSU-Pueblo	0	2,811	2,079	4,020	(24,557)	2,067	8,801	3,065	0
CCCS	0	1,233	4,829	33,178	10,818	1,259	2,991	975	0
Arapahoe Comm Coll	0	930	1,365	1,643	(6,137)	2,393	2,157	1,015	0
Comm Col Aurora	0	1,113	580	1,195	4,868	218	7,777	1,214	0
Comm Col Denver	0	584	0	1,738	(694)	0	1,658	637	0
Frnt Rg Comm Col	0	3,724	8,550	4,352	(20,553)	830	10,611	4,060	0
Lamar Comm Col	0	273	3,938	378	584	0	1,245	298	0
Morgan Comm Col	0	184	1,823	472	7,412	0	881	199	0
Otero Jr College	0	610	2,147	859	(1,389)	9	888	418	0
Pikes Peak Col	0	3,947	4,486	2,809	(6,159)	4,904	12,309	4,140	0
Pueblo Comm Col	0	1,716	4,478	1,872	(19,458)	49	11,005	1,871	0
Red Rocks Col	0	1,113	1,765	1,731	(3,221)	1,927	2,579	1,214	0
Trinidad St Col	0	502	1,000	796	(1,165)	520	1,294	537	0
N.E. Jr. College	0	531	5,159	684	(4,000)	0	846	398	0
N.W. Comm College	0	566	6,099	734	(1,636)	0	590	279	0
Univ of No. Colo	0	9,783	5,384	9,951	(33,447)	2,890	32,134	10,668	0
Colo Sch of Mines	0	6,974	12,069	15,957	(40,289)	210	27,617	7,603	0

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2013

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
Auraria HE Ctr	0	5,423	13,594	13,355	(20,081)	40	13,345	5,274	0
Occupation Sch	0	18	0	259	0	643	41	20	0
CollegInvest	0	0	989	7,554	3,101	31	0	0	0
Ft Lewis College	0	2,718	18,100	6,595	(8,673)	1,599	17,509	2,686	0
Metro St University	0	4,965	494	18,465	(6,629)	1,521	14,099	5,413	0
West St University	0	1,614	49,003	8,119	(15,258)	866	3,971	1,293	0
Adams St University	0	2,082	9,951	8,333	(5,813)	75	6,042	2,269	0
Mesa St University	0	2,401	10,071	10,076	(11,585)	1,936	7,333	2,229	0
Colo Dept Transp	0	72,548	3,971	202,929	(139,846)	9,892	161,756	59,311	8,299
Human Services	0	53,155	33,507	255,802	(101,393)	5,491	205,935	37,716	130,290
Mental Hlth Admn	0	512	0	7,357	0	8,202	1,184	557	0
Pueblo Mntl Hsp	0	18,692	0	23,699	0	74	43,296	20,380	0
Ft Logan Mtl Hsp	0	4,654	494	7,791	0	0	10,782	5,076	0
Grand Jct Reg Ctr	0	6,006	0	8,062	0	4	13,909	6,548	0
Ridge Region Ctr	0	6,864	0	8,276	0	0	15,897	7,483	0
Pueblo Reg Ctr	0	3,322	0	3,755	0	0	7,696	3,622	0
Youth Services	0	17,633	0	23,524	0	9,654	40,843	19,226	0
Judicial	0	18,149	2,982	150,020	2,639	345,091	0	0	7,105
Labor & Emplmnt	0	38,302	10,895	145,481	4,817	26,556	117,434	21,973	7,151
Law/Attorney Gen	0	21,179	2,982	31,020	2,653	4,134	8,341	3,304	6,517
Legislature	0	18,276	2,982	15,036	3,420	20,121	448	139	0
Local Affairs	0	20,485	3,971	103,775	7,614	1,344	22,838	2,547	30,503
Military Affairs	0	20,659	19,227	44,195	(6,652)	5,269	8,409	2,448	10,363
Naturl Resources	0	44,326	13,861	217,385	(63,208)	41,429	94,871	28,540	46,001
Public Safety	0	46,260	7,226	120,593	(13,331)	15,301	91,247	30,651	33,682
Reg Agencies	0	28,006	6,444	55,950	(1,882)	26,321	31,997	10,748	7,095
Revenue	0	40,018	17,722	84,799	(9,031)	5,596	72,809	23,843	41,835
Hlth Care & Fin	0	23,863	5,454	276,632	(52)	16,680	31,575	6,230	158,573
Sec of State	0	20,231	2,982	11,257	2,536	46,704	6,653	2,269	2,073
Non St Agencies	0	0	0	0	0	301,276	0	0	4,591
Sub Total	\$ 414,803	\$ 2,284,407	\$ 632,844	\$ 3,050,224	\$ (1,417,812)	\$ 1,052,064	\$ 2,467,748	\$ 660,140	\$ 774,676
Direct Billed	\$ -	\$ -	\$ -	\$ -	\$ 1,995,135	\$ 32,930	\$ -	\$ -	\$ -
Unallocated	\$ -	\$ 170,441	\$ -	\$ 44,629	\$ -	\$ 143,782	\$ -	\$ -	\$ 854,755
Total	\$ 414,803	\$ 2,454,848	\$ 632,844	\$ 3,094,853	\$ 577,323	\$ 1,228,776	\$ 2,467,748	\$ 660,140	\$ 1,629,431

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2013

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Fixed Costs
Central Services	\$20,326	\$916,845	\$51,015	\$0	\$111	\$2,385,483	\$380,961	\$2,766,444
Collections	0	0	0	0	0	296,569	10,475	307,044
Admin Court	911	0	0	1,105	0	197,026	33,007	230,033
OIT-General Administration	280	0	0	0	220	47,633	30,725	78,358
Communication Services	423	0	0	0	0	8,640	(6,745)	1,895
Computer Center	6,563	0	0	0	0	134,487	99,043	233,530
Comm -Network	1,007	0	4,437	0	0	25,129	11,311	36,440
Employee Benefit	0	0	0	0	0	203,284	43,854	247,138
Risk Management	0	0	0	0	0	105,102	(9,903)	95,199
CSEAP	167	0	0	0	0	173,718	(95,408)	78,310
AQD Training	48	0	0	0	0	18,361	9,244	27,605
Agriculture	40,158	20,195	27,059	12,984	0	218,852	(77,123)	141,729
Corrections	46,603	310,512	32,816	924,637	0	2,159,752	(305,628)	1,854,124
Education	116,505	0	18,474	0	154,609	709,140	1,931	711,071
Governor	8,684	0	180,950	0	62,668	302,584	(54,937)	247,647
Economic Development	13,572	0	0	0	0	62,091	(8,861)	53,230
Energy Conserv	8,350	0	0	0	71,303	122,292	(13,496)	108,796
ESA-Homeland Security	1,696	0	0	0	0	13,322	(1,222)	12,100
Health and Environ	152,449	0	9,710	10,775	4,091	652,782	84,778	737,560
CCHE	8,532	0	0	0	0	103,898	(4,223)	99,675
Historical Soc	18,853	30,786	0	0	0	168,639	49,905	218,544
CollegeAssist	26,143	0	0	0	0	57,588	(25,585)	32,003
CU-Regents	59	0	0	0	0	(22,232)	(113,604)	(135,836)
CU-Boulder	806	0	0	0	9,346	(47,265)	(65,903)	(113,168)
CU-Colo Spgs	540	65,400	0	0	361	84,391	20,270	104,661
CU-UCDHSC	466	0	0	0	9,084	(213,162)	34,218	(178,944)
CSU-Systems	1,743	0	0	0	0	13,149	(34,580)	(21,431)
Colo State Univ	66,585	0	6,263	7,735	5,043	141,013	(75,243)	65,770
CSU Global	2,444	0	0	0	0	37,648	30,233	67,881
CSU-Pueblo	1,189	0	0	0	162	(363)	(8,439)	(8,802)
CCCS	51,990	39,793	0	0	129	147,195	(587)	146,608
Arapahoe Comm Coll	10,853	0	0	0	90	14,309	(24,772)	(10,463)
Comm Col Aurora	8,586	0	0	0	76	25,627	726	26,353
Comm Col Denver	18,746	0	0	0	105	22,774	(16,995)	5,779
Frnt Rg Comm Col	35,139	0	0	0	184	46,897	(44,245)	2,652
Lamar Comm Col	4,771	0	0	552	27	12,066	(4,397)	7,669
Morgan Comm Col	4,585	0	0	0	40	15,596	(7,721)	7,875
Otero Jr College	5,713	28,585	0	0	41	37,881	(1,093)	36,788
Pikes Peak Col	14,917	18,812	0	0	149	60,314	(29,614)	30,700
Pueblo Comm Col	15,186	0	0	0	98	16,817	(10,672)	6,145
Red Rocks Col	9,754	0	0	0	100	16,962	(21,061)	(4,099)
Trinidad St Col	8,002	1,171	0	0	47	12,704	(17,858)	(5,154)
N.E. Jr. College	7,202	20,959	0	0	46	31,825	(3,955)	27,870
N.W. Comm College	6,470	38,834	0	0	27	51,963	(27,306)	24,657
Univ of No. Colo	12,719	0	0	9,945	638	60,665	(51,709)	8,956
Colo Sch of Mines	21,486	0	0	0	225	51,852	(29,227)	22,625

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2013

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Fixed Costs
Auraria HE Ctr	6,530	72,989	0	13,261	0	123,730	(54,984)	68,746
Occupation Sch	2,769	0	0	0	0	3,750	(90)	3,660
CollegeInvest	7,354	0	0	0	0	19,029	(7,326)	11,703
Ft Lewis College	6,168	31,818	0	3,868	232	82,620	1,416	84,036
Metro St University	19,248	0	0	0	0	57,576	3,616	61,192
West St University	11,504	53,310	0	0	111	114,533	37,861	152,394
Adams St University	5,751	0	0	3,039	109	31,838	782	32,620
Mesa St University	7,258	44,579	0	0	185	74,483	(26,659)	47,824
Colo Dept Transp	244,179	0	46,572	721,586	45,275	1,436,472	(173,768)	1,262,704
Human Services	266,790	51,685	85,122	96,414	16,450	1,136,964	(153,263)	983,701
Mental Hlth Admn	13,327	0	0	0	0	31,139	4,888	36,027
Pueblo Mntl Hsp	10,616	0	0	0	0	116,757	(51,211)	65,546
Ft Logan Mtl Hsp	7,120	0	0	0	0	35,917	(30,364)	5,553
Grand Jct Reg Ctr	5,143	0	0	0	0	39,672	(34,057)	5,615
Ridge Region Ctr	3,084	0	0	0	0	41,604	(35,496)	6,108
Pueblo Reg Ctr	2,046	0	0	0	0	20,441	(11,885)	8,556
Youth Services	11,879	0	0	0	0	122,759	(66,559)	56,200
Judicial	185,917	0	0	8,841	265	721,009	(60,693)	660,316
Labor & Emplmnt	101,434	0	8,059	276	210,428	692,806	(1,281)	691,525
Law/Attorney Gen	15,995	0	556,990	7,735	0	660,850	(17,077)	643,773
Legislature	8,967	0	1,083,838	0	0	1,153,227	(1,062)	1,152,165
Local Affairs	96,247	0	62,098	17,404	10,506	379,332	70,805	450,137
Military Affairs	12,621	33,054	26,250	17,128	194	193,165	(3,241)	189,924
Naturl Resources	729,308	0	92,651	493,120	126	1,738,410	4,884	1,743,294
Public Safety	59,050	0	302,135	473,506	2,338	1,168,658	(25,076)	1,143,582
Reg Agencies	134,182	0	5,414	0	65	304,340	(32,460)	271,880
Revenue	156,253	0	372,883	42,544	0	849,271	(72,955)	776,316
Hlth Care & Fin	156,080	0	110,967	0	102,767	888,769	37,351	926,120
Sec of State	33,277	0	0	0	0	127,982	9,258	137,240
Non St Agencies	0	0	41,174	2,082,602	0	2,429,643	7,688	2,437,331
Sub Total	\$ 3,101,318	\$ 1,779,327	\$ 3,124,877	\$ 4,949,057	\$ 708,071	\$ 23,581,744	\$ (1,032,389)	\$ 22,549,355
Direct Billed	\$ -	\$ 174,725	\$ -	\$ -	\$ -	\$ 2,202,790	\$ -	\$ 2,202,790
Unallocated	\$ 2,102,698	\$ -	\$ 323,692	\$ -	\$ -	\$ 3,639,997	\$ (262,394)	\$ 3,377,603
Total	\$ 5,204,016	\$ 1,954,052	\$ 3,448,569	\$ 4,949,057	\$ 708,071	\$ 29,424,531	\$ (1,294,783)	\$ 28,129,748