

State of Colorado



John W. Hickenlooper
Governor

Kathy Nesbitt
Executive Director

Jennifer Okes
Deputy Executive Director

David J. McDermott
State Controller

DPA

Department of Personnel
& Administration

Office of the State Controller
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TO: All Department Controllers and Fiscal Officers

FROM: David J. McDermott, State Controller

DATE: June 1, 2011

SUBJECT: 2013 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 2013 Statewide Cost Allocation Plan (SWCAP) based on actual cost as of June 30, 2009. 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 rate based on the Fiscal Year 2010-11 costs used to prepare the ICRP for federal indirect recovery purposes in the Fiscal Year 2012-13. 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 2013.

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://www.colorado.gov/dpa/dfp/sco/reports.htm>

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

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Colorado
Denver, CO 80203

DATE: May 4, 2011
FILING REF.: The preced-
ing agreement was dated:
11/18/09 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, 2011 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 Court
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
21. Office of Information Technology Administration (ISF)

STATE/LOCALITY: State of Colorado

AGREEMENT DATE: May 4, 2011

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)
David J. McDenmott
(SIGNATURE)
David J. McDenmott
(NAME)
Colorado State Controller
(TITLE)
6-1-11
(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)
May 4, 2011
(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, 2011

Grantee Departments	EDO - General Administration	Executive Director's Operation	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Central Services	\$171,669	\$818,653	\$10,222	(\$85)	\$245	\$13,995	\$3,764	\$0
Collections	17,244	0	0	268,850	0	0	0	0
Admin Court	60,215	95,378	1,377	0	924	3,120	808	0
OIT-General Administration	0	4,507	2,699	3,684	290	6,548	532	1,064
Communication Services	0	3,641	4,015	0	379	3,239	907	1,390
Computer Center	0	7,506	8,299	0	781	6,692	1,872	2,863
Comm -Network	0	2,135	2,366	0	222	1,901	532	816
Employee Benefit	13,834	0	0	0	0	145,596	0	0
Risk Management	9,976	0	0	0	0	105,029	0	0
CSEAP	9,859	0	0	0	0	103,785	0	0
AQD Training	792	0	0	0	0	8,325	0	0
Deferred Comp	0	0	0	0	0	0	0	0
Agriculture	0	35,888	58,123	10,142	3,461	21,625	5,596	50,718
Corrections	0	219,736	209,744	(16,885)	10,468	564,488	125,534	39,068
Education	0	26,937	233,975	52,456	14,570	18,300	4,493	85,390
Governor	0	14,362	34,473	6,256	27,245	2,166	0	22,244
Economic Dvlpmn	0	314	29,373	14,999	106	11,274	59	4,047
Energy Conserv	0	577	11,289	36,671	5	7,374	0	3,259
ESA-Homeland Security	0	545	8,639	0	0	1,383	0	2,708
Health and Environ	0	48,411	154,958	(16,596)	31,573	101,105	24,236	67,352
CCHE	0	14,269	28,664	4,944	2,997	0	0	51,907
Historical Soc	0	24,213	22,883	5,060	16,856	985	276	0
CollegeAssist	0	26	37,213	6,118	8,596	3,756	20	0
CU-Regents	0	5,974	27,531	37,415	331	15,965	4,098	0
CU-Boulder	0	85,177	42,307	(373,826)	10,740	194,225	49,615	0
CU-Colo Spgs	0	13,850	6,001	(53,666)	247	25,262	6,029	0
CU-UCDHSC	0	64,923	50,599	(522,498)	12,816	108,762	27,310	0
CSU-Systems	0	0	44,517	(1,745)	4,916	0	0	0
Colo State Univ	0	87,595	37,788	(195,901)	(65)	178,259	44,867	0
CSU Global	0	126	2,847	707	0	508	99	0
CSU-Pueblo	0	10,374	4,103	(24,185)	2,205	11,745	2,896	0
CCCS	0	8,596	61,792	3,398	1,492	5,880	1,103	0
Arapahoe Comm Coll	0	5,932	2,017	(3,615)	2,566	4,549	1,143	0
Comm Col Aurora	0	1,465	1,850	(102)	233	4,105	1,084	0
Comm Col Denver	0	1,162	2,087	4,297	0	2,492	611	0
Frnt Rg Comm Col	0	25,806	4,420	(13,032)	886	15,511	3,842	0
Lamar Comm Col	0	4,194	746	4,130	0	1,056	295	0
Morgan Comm Col	0	11,476	699	2,232	0	923	236	0
Otero Jr College	0	2,114	1,085	(3,744)	10	2,140	512	0
Pikes Peak Col	0	11,825	2,986	(1,562)	5,234	15,454	3,803	0
Pueblo Comm Col	0	3,714	2,166	(11,559)	52	7,781	1,636	0
Red Rocks Col	0	7,829	2,214	(2,385)	2,057	5,143	1,438	0
Trinidad St Col	0	7,578	1,171	6,192	555	2,345	591	0
N.E. Jr. College	0	5,192	1,061	(3,289)	0	1,986	512	0
N.W. Comm College	0	23,597	912	6,796	0	1,710	413	0
Univ of No. Colo	0	23,356	18,184	(8,923)	3,085	46,639	11,251	0

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2011

Grantee Departments	EDO - General Administration	Executive Director's Operation	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Colo Sch of Mines	0	25,701	31,911	(16,582)	224	28,327	7,015	0
Auraria HE Ctr	0	24,849	33,892	4,174	43	19,887	5,044	0
Occupation Sch	0	26	354	0	402	69	20	0
CollegInvest	0	0	22,639	1,605	33	0	0	0
Ft Lewis College	0	11,169	14,514	(4,400)	1,707	12,303	3,074	0
Metro St College	0	7,408	14,293	(90)	1,586	20,860	4,926	0
Western State College	0	15,011	13,095	(13,910)	887	5,118	1,281	0
Adams St College	0	6,752	13,673	(5,722)	43	8,733	2,227	0
Mesa St College	0	30,520	19,006	(10,176)	2,029	9,313	2,109	0
Colo Dept Transp	0	92,860	243,466	(90,644)	10,325	251,568	61,929	43,901
Human Services	0	107,761	311,702	(55,641)	5,867	204,830	44,826	195,604
Mental Hlth Admn	0	826	6,242	(1)	8,755	2,555	650	0
Pueblo Mntl Hsp	0	26,480	26,562	0	74	82,632	20,867	0
Ft Logan Mtl Hsp	0	9,277	12,542	0	0	29,379	7,310	0
Grand Jct Reg Ctr	0	10,978	11,467	0	5	37,493	8,650	0
Ridge Region Ctr	0	11,377	13,356	0	0	39,314	8,965	0
Pueblo Reg Ctr	0	4,927	4,998	0	0	15,963	3,881	0
Youth Services	0	25,280	44,263	0	10,304	77,552	19,921	0
Judicial	0	15,462	203,044	3,038	373,752	5,580	0	8,393
Labor & Emplmnt	0	50,584	156,368	12,132	27,039	87,000	21,931	25,618
Law/Attorney Gen	0	18,656	30,047	8,334	10,124	23,798	3,152	6,564
Legislature	0	16,541	16,512	2,251	21,511	4,692	1,182	845
Local Affairs	0	19,453	57,602	5,046	2,750	14,667	3,173	27,441
Military Affairs	0	24,674	45,311	142	5,512	9,225	2,365	21,961
Naturl Resources	0	64,651	239,216	(31,103)	44,733	122,250	29,931	49,994
Public Safety	0	57,313	119,586	(18,246)	17,066	108,769	27,093	49,384
Reg Agencies	0	35,078	62,949	1,155	28,704	43,087	11,231	27,597
Revenue	0	68,581	98,003	2,819	5,972	122,994	29,990	52,061
Hlth Care & Fin	0	21,370	275,011	12,844	17,802	24,027	5,596	151,157
Sec of State	0	17,244	16,986	2,357	48,222	9,156	2,345	4,860
Non St Agencies	0	0	0	(20,453)	318,632	0	0	0
Unallic WAA TRST	0	0	0	0	0	0	0	0
Unallic WAA UP	0	0	0	0	0	0	0	0
Unallic WAA PBLC	0	0	0	0	0	0	0	0
Unallic AAA LEG	0	143,076	0	0	0	0	0	0
Unallic ACA VEND	0	0	86,177	0	0	0	0	0
Unallic ECA SWBU	0	0	0	0	0	0	0	350,500
Unallic ECA SWPR	0	0	0	0	0	0	0	57,075
Unallic ECA REV	0	0	0	0	0	0	0	220,552
Unallic AMA PBLC	0	0	0	0	117,193	0	0	0
Unallic AEA VCNT	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$ 283,589	\$ 2,692,838	\$ 3,422,182	\$ (990,322)	\$ 1,247,374	\$ 3,204,267	\$ 672,697	\$ 1,626,333
Direct Billed	\$ -	\$ -	\$ 6,690	\$ 2,216,612	\$ 13,431	\$ -	\$ -	\$ -
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 283,589	\$ 2,692,838	\$ 3,428,872	\$ 1,226,290	\$ 1,260,805	\$ 3,204,267	\$ 672,697	\$ 1,626,333

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2011

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Costs
Central Services	\$18,087	\$1,255,005	\$50,471	\$0	\$2,342,026	(\$174,209)	\$2,167,817
Collections	0	0	0	0	286,094	2,624	288,718
Admin Court	1,092	0	5,083	562	168,559	(152,706)	15,853
OIT-General Administration	966	40,363	0	0	60,653	20,282	80,935
Communication Services	1,625	52,747	0	38,621	106,564	(53,968)	52,596
Computer Center	4,473	108,705	74,841	0	216,032	(50,711)	165,321
Comm -Network	954	30,960	4,524	0	44,410	(28,773)	15,637
Employee Benefit	0	0	0	0	159,430	(40,003)	119,427
Risk Management	0	0	0	0	115,005	(62,917)	52,088
CSEAP	0	0	0	0	113,644	16,555	130,199
AQD Training	0	0	0	0	9,117	4,781	13,898
Deferred Comp	0	0	0	0	0	(29,814)	(29,814)
Agriculture	50,184	0	27,396	8,624	271,757	36,346	308,103
Corrections	45,262	296,308	38,416	563,202	2,095,341	238,080	2,333,421
Education	98,005	0	19,604	0	553,730	63,657	617,387
Governor	7,157	0	162,678	0	276,581	5,207	281,788
Economic Dvlpmn	10,780	0	0	0	70,952	13,562	84,514
Energy Conserv	5,310	0	0	0	64,485	10,141	74,626
ESA-Homeland Security	1,269	0	0	0	14,544	3,194	17,738
Health and Environ	132,389	0	9,831	1,875	555,134	134,110	689,244
CCHE	5,340	0	0	0	108,121	34,911	143,032
Historical Soc	17,675	64,706	0	0	152,654	24,913	177,567
CollegeAssist	27,444	0	0	0	83,173	18,070	101,243
CU-Regents	58	0	0	0	91,372	(13,179)	78,193
CU-Boulder	1,054	0	0	0	9,292	(95,250)	(85,958)
CU-Colo Spgs	637	0	0	750	(890)	(10,999)	(11,889)
CU-UCDHSC	1,624	0	0	0	(256,464)	(131,338)	(387,802)
CSU-Systems	41	0	0	0	47,729	23,573	71,302
Colo State Univ	44,672	0	6,824	4,124	208,163	76,217	284,380
CSU Global	3,128	0	0	0	7,415	7,409	14,824
CSU-Pueblo	776	0	0	0	7,914	(19,426)	(11,512)
CCCS	25,599	55,000	0	0	162,860	37,529	200,389
Arapahoe Comm Coll	26,399	67,128	0	0	106,119	(2,650)	103,469
Comm Col Aurora	16,190	0	0	0	24,825	(2,332)	22,493
Comm Col Denver	29,015	0	48,726	0	88,390	(3,174)	85,216
Frnt Rg Comm Col	53,525	1,220	0	0	92,178	(6,462)	85,716
Lamar Comm Col	5,463	20,783	0	375	37,042	178	37,220
Morgan Comm Col	7,711	0	0	0	23,277	(35)	23,242
Otero Jr College	8,231	0	0	0	10,348	(7,645)	2,703
Pikes Peak Col	33,227	0	0	0	70,967	(7,574)	63,393
Pueblo Comm Col	23,601	8,969	0	0	36,360	(14,574)	21,786
Red Rocks Col	21,627	0	0	0	37,923	(10,541)	27,382
Trinidad St Col	10,912	102,192	0	0	131,536	(8,884)	122,652
N.E. Jr. College	9,313	27,000	0	0	41,775	(9,737)	32,038
N.W. Comm College	6,980	11,312	0	0	51,720	2,635	54,355
Univ of No. Colo	8,199	0	0	6,562	108,353	7,611	115,964

STATE OF COLORADO
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2011

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	Total Allocated	Roll Forward	Fixed Costs
Colo Sch of Mines	4,258	56,795	0	0	137,649	47,763	185,412
Auraria HE Ctr	4,575	178,772	0	8,062	279,298	21,192	300,490
Occupation Sch	2,969	0	0	0	3,840	(465)	3,375
Collegelvest	2,078	0	0	0	26,355	15,148	41,503
Ft Lewis College	6,919	7,800	0	2,625	55,711	1,764	57,475
Metro St College	4,977	0	0	0	53,960	13,920	67,880
Western State College	1,769	52,350	0	0	75,601	2,381	77,982
Adams St College	2,202	0	0	1,875	29,783	(9,241)	20,542
Mesa St College	3,577	130,523	0	0	186,901	16,411	203,312
Colo Dept Transp	183,402	0	48,698	444,149	1,289,654	189,621	1,479,275
Human Services	225,607	55,261	86,184	34,872	1,216,873	144,828	1,361,701
Mental Hlth Admn	7,224	0	0	0	26,251	(7,638)	18,613
Pueblo Mntl Hsp	11,353	0	0	0	167,968	33,621	201,589
Ft Logan Mtl Hsp	7,773	0	0	0	66,281	14,231	80,512
Grand Jct Reg Ctr	5,136	0	0	0	73,729	17,728	91,457
Ridge Region Ctr	4,088	0	0	0	77,100	11,996	89,096
Pueblo Reg Ctr	2,557	0	0	0	32,326	7,637	39,963
Youth Services	11,998	0	0	0	189,318	34,270	223,588
Judicial	163,327	9,515	0	3,000	785,111	299,900	1,085,011
Labor & Emplmnt	94,652	0	8,232	188	483,744	104,664	588,408
Law/Attorney Gen	12,527	0	570,114	5,249	688,565	21,088	709,653
Legislature	6,917	0	888,648	0	959,099	25,987	985,086
Local Affairs	88,387	0	64,319	9,000	291,838	18,789	310,627
Military Affairs	10,590	9,670	30,730	8,249	168,429	23,473	191,902
Naturl Resources	627,957	0	93,807	316,098	1,557,534	209,780	1,767,314
Public Safety	54,790	0	255,253	300,912	971,920	36,566	1,008,486
Reg Agencies	121,520	0	399	0	331,720	(104,483)	227,237
Revenue	126,379	0	1,110,431	26,248	1,643,478	109,413	1,752,891
Hlth Care & Fin	129,877	0	112,351	0	750,035	169,586	919,621
Sec of State	17,554	0	0	0	118,724	43,627	162,351
Non St Agencies	0	0	53,420	1,882,522	2,234,121	149,907	2,384,028
Unallic WAA TRST	381,605	0	0	0	381,605	144,173	525,778
Unallic WAA UP	1,888,966	0	0	0	1,888,966	(31,594)	1,857,372
Unallic WAA PBLC	299,853	0	0	0	299,853	72,708	372,561
Unallic AAA LEG	0	0	0	0	143,076	(162,937)	(19,861)
Unallic ACA VEND	0	0	0	0	86,177	(9,181)	76,996
Unallic ECA SWBU	0	0	0	0	350,500	(92,065)	258,435
Unallic ECA SWPR	0	0	0	0	57,075	(246,002)	(188,927)
Unallic ECA REV	0	0	0	0	220,552	10,149	230,701
Unallic AMA PBLC	0	0	0	0	117,193	24,721	141,914
Unallic AEA VCNT	\$0	\$0	\$225,689	\$0	\$225,689	\$0	\$225,689
Sub Total	\$ 5,283,357	\$ 2,643,084	\$ 3,996,669	\$ 3,667,744	\$ 27,749,812	\$ 1,218,120	\$ 28,967,932
Direct Billed	\$ -	\$ 171,786	\$ -	\$ -	\$ 2,408,519	\$ -	\$ 2,408,519
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,283,357	\$ 2,814,870	\$ 3,996,669	\$ 3,667,744	\$ 30,158,331	\$ 1,218,120	\$ 31,376,451