

# 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  
633 17th Street, Suite 1500  
Denver, Colorado 80202  
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[www.colorado.gov/dpa](http://www.colorado.gov/dpa)

**TO:** All Department Controllers and Fiscal Officers

**FROM:** David J. McDermott, State Controller

**DATE:** July 16, 2012

**SUBJECT:** 2014 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 2014 Statewide Cost Allocation Plan (SWCAP) based on actual cost as of June 30, 2010. 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 2011-12 costs used to prepare the ICRP for federal indirect recovery purposes in the Fiscal Year 2013-14. 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 2014.

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](mailto:Bhavna.Punatar@state.co.us).

CC: Field Accounting Services Team  
Reporting and Analysis Section

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

RECEIVED  
6-27-12

State of Colorado  
Denver, CO 80203

DATE: June 27, 2012  
FILING REF.: The preced-  
ing agreement was dated:  
05/04/11 G11013

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SECTION I: ALLOCATED COSTS

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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, 2012 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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SECTION II: BILLED COSTS

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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: June 27, 2012

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. McDeermott  
 (SIGNATURE)  
 David J. McDeermott  
 (NAME)  
 Colorado State Controller  
 (TITLE)  
 July 17, 2012  
 (DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT  
 DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 (AGENCY)  
 Arif Karim  
 (SIGNATURE)  
 Arif Karim  
 (NAME)  
 Director, Division of Cost Allocation  
 (TITLE)  
 June 27, 2012  
 (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, 2012

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	\$162,961	\$720,257	\$83,125	\$13,343	\$0	\$218	\$9,584	\$3,881	\$0
Collections	16,719	0	0	0	233,049	0	0	0	0
Admin Court	59,842	96,894	0	1,228	0	824	2,010	815	0
OIT-General Administration	0	12,952	211	5,586	12,110	138	1,240	342	4,345
Communication Services	0	1,183	1,068	12,895	0	318	2,848	837	9,994
Computer Center	0	2,822	1,741	30,894	0	762	6,884	1,994	23,861
Comm -Network	0	1,003	994	10,905	0	270	2,398	708	8,474
Employee Benefit	12,629	0	0	0	0	0	123,922	0	0
Risk Management	9,949	0	0	0	0	0	105,574	0	0
CSEAP	12,087	103,142	0	0	0	0	0	0	0
AQD Training	2,196	0	0	0	0	0	2,356	0	0
Deferred Comp	0	0	0	0	0	0	0	0	0
Agriculture	0	19,937	19,721	51,345	36,929	3,086	18,404	5,963	28,203
Corrections	0	192,519	62,670	190,596	143,600	9,333	440,642	132,617	47,273
Education	0	19,296	6,366	225,725	52,663	13,328	14,163	4,891	52,249
Governor	0	0	3,195	6,854	4,794	24,333	1,772	0	0
Economic Development	0	27	0	17,440	12,696	1	3,337	21	0
Energy Conserv	0	0	0	13,906	52,842	4	4,638	0	0
ESA-Homeland Security	0	0	0	10,231	0	0	938	0	0
Health and Environ	0	48,656	7,982	184,168	15,465	26,072	95,402	27,026	113,429
CCHE	0	12,466	3,776	23,243	4,606	(754)	0	0	42,747
Historical Soc	0	666	27,784	37,268	(3,111)	17,229	690	279	0
CollegeAssist	0	27	0	23,590	4,707	7,664	208	21	0
CU-Regents	0	4,876	0	16,263	0	294	10,333	3,604	0
CU-Boulder	0	71,898	26,782	44,804	(252,773)	9,576	152,052	53,150	0
CU-Colo Spgs	0	8,704	4,025	4,647	(8,760)	221	21,179	6,435	0
CU-UCDHSC	0	39,185	39,625	48,068	(569,651)	11,428	88,444	28,891	0
CSU-Systems	0	0	0	9,942	0	414	0	0	0
Colo State Univ	0	64,005	29,375	53,206	(86,189)	3,968	142,295	47,316	0
CSU Global	0	58	0	4,142	2,560	0	574	42	0
CSU-Pueblo	0	4,498	2,469	4,324	(22,729)	1,966	10,168	3,325	0
CCCS	0	1,864	7,991	49,052	20,046	1,330	3,642	1,158	0
Arapahoe Comm Coll	0	1,567	13,207	11,971	10,666	2,287	2,859	1,158	0
Comm Col Aurora	0	1,421	685	1,645	12,766	207	5,664	1,050	0
Comm Col Denver	0	871	583	1,799	1,602	0	1,848	644	0
Frnt Rg Comm Col	0	5,646	5,961	4,614	8,469	790	11,813	4,097	0
Lamar Comm Col	0	377	855	489	3,334	0	1,212	279	0
Morgan Comm Col	0	260	932	690	17,189	0	1,180	193	0
Otero Jr College	0	695	1,946	845	6,133	9	1,271	515	0
Pikes Peak Col	0	5,951	14,447	3,237	15,430	4,666	13,647	4,311	0
Pueblo Comm Col	0	2,739	15,031	3,202	1,360	47	9,404	1,931	0
Red Rocks Col	0	1,943	13,080	2,512	5,972	1,834	3,548	1,438	0
Trinidad St Col	0	842	26,026	770	9,450	495	1,666	623	0
N.E. Jr. College	0	638	12,884	663	3,660	0	1,166	473	0
N.W. Comm College	0	588	3,010	1,404	14,439	0	849	342	0
Univ of No. Colo	0	16,326	22,119	14,989	(2,672)	2,750	37,272	11,818	0

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2012

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
Colo Sch of Mines	0	10,869	11,132	16,115	(858)	200	26,759	7,980	0
Auraria HE Ctr	0	8,292	16,439	18,980	53,921	38	15,859	5,684	0
Occupation Sch	0	27	0	376	0	612	53	21	0
CollegInvest	0	0	0	9,962	4,404	30	0	0	0
Ft Lewis College	0	4,555	3,888	11,939	2,796	1,522	15,923	3,367	0
Metro St College	0	7,806	1,167	25,117	(4,474)	1,414	16,465	5,770	0
Western State College	0	2,151	18,572	6,964	(1,775)	791	4,433	1,373	0
Adams St College	0	3,326	6,498	7,983	18,545	38	7,029	2,424	0
Mesa St College	0	3,178	7,933	8,757	(9,030)	1,810	7,993	2,338	0
Colo Dept Transp	0	100,815	3,776	235,089	(17,421)	9,442	187,700	65,313	19,258
Human Services	0	72,721	40,306	283,914	22,809	5,231	207,405	46,179	125,537
Mental Hlth Admn	0	1,014	0	3,689	0	7,805	1,852	751	0
Pueblo Mntl Hsp	0	28,610	0	28,129	0	67	52,214	21,149	0
Ft Logan Mtl Hsp	0	8,068	0	11,013	0	0	14,723	5,963	0
Grand Jct Reg Ctr	0	9,372	0	11,641	0	4	17,107	6,928	0
Rldge Region Ctr	0	11,489	0	11,845	0	0	20,971	8,495	0
Pueblo Reg Ctr	0	5,135	0	4,535	0	0	9,372	3,796	0
Youth Services	0	28,288	0	28,172	0	9,185	51,632	20,913	0
Judicial	0	12,579	5,067	175,503	7,712	335,388	0	0	8,832
Labor & Empimnt	0	48,851	13,104	121,985	29,025	25,014	118,654	26,896	15,958
Law/Attorney Gen	0	16,220	3,776	32,883	5,476	4,945	9,254	3,325	931
Legislature	0	14,206	3,193	18,110	4,968	19,199	3,308	1,286	6,518
Local Affairs	0	17,101	5,524	122,024	32,179	205	19,360	3,475	33,872
Military Affairs	0	16,150	9,506	35,398	16,548	4,986	9,467	2,723	21,655
Naturl Resources	0	54,208	16,018	237,983	(4,556)	39,931	100,837	31,767	44,561
Public Safety	0	51,950	13,814	132,232	9,466	15,292	90,351	29,213	50,861
Reg Agencies	0	28,032	12,520	72,472	11,178	25,260	36,433	11,582	15,096
Revenue	0	51,837	14,729	93,188	27,668	5,324	87,593	29,171	67,573
Hlth Care & Fin	0	21,170	3,776	250,162	20,860	15,872	28,823	6,435	102,958
Sec of State	0	15,761	3,193	14,629	4,250	43,848	7,605	2,445	931
Non St Agencies	0	0	0	0	(962,616)	284,760	0	0	11,429
Unalc WAA TRST	0	0	0	0	0	0	0	0	0
Unalc WAA UP	0	0	0	0	0	0	0	0	0
Unalc WAA PBLC	0	0	0	0	0	0	0	0	0
Unalc AAA LEG	0	151,885	0	0	0	0	0	0	0
Unalc ACA VEND	0	0	0	55,504	0	0	0	0	0
Unalc ECA SWBU	0	0	0	0	0	0	0	0	377,733
Unalc ECA SWPR	0	0	0	0	0	0	0	0	76,759
Unalc ECA REV	0	0	0	0	0	0	0	0	276,085
Unalc AMA PBLC	0	0	0	0	0	113,839	0	0	0
Unalc AEA VCNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SubTotal</b>	<b>\$ 276,383</b>	<b>\$ 2,272,465</b>	<b>\$ 673,597</b>	<b>\$ 3,228,788</b>	<b>\$ (968,273)</b>	<b>\$ 1,117,160</b>	<b>\$ 2,528,271</b>	<b>\$ 708,950</b>	<b>\$ 1,587,122</b>
<b>Direct Billed</b>	<b>\$ -</b>	<b>\$ 6,511</b>	<b>\$ -</b>	<b>\$ 5,045</b>	<b>\$ 3,165,140</b>	<b>\$ 22,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unallocated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 276,383</b>	<b>\$ 2,278,976</b>	<b>\$ 673,597</b>	<b>\$ 3,233,833</b>	<b>\$ 2,196,867</b>	<b>\$ 1,139,872</b>	<b>\$ 2,528,271</b>	<b>\$ 708,950</b>	<b>\$ 1,587,122</b>

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2012

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Fixed Costs
Central Services	\$20,884	\$1,790,405	\$49,955	\$0	\$0	\$2,854,613	\$14,432	\$2,869,045
Collections	0	0	0	0	0	249,768	665	250,433
Admin Court	759	0	0	699	0	163,071	7,929	171,000
OIT-General Administration	818	6,855	0	0	80	44,677	27,973	72,650
Communication Services	1,879	15,767	0	50,304	0	97,093	(29,266)	67,827
Computer Center	4,496	37,635	42,246	0	0	153,335	(1,441)	151,894
Comm -Network	1,590	13,367	4,478	0	0	44,187	(4,892)	39,295
Employee Benefit	0	0	0	0	0	136,551	(76,315)	60,236
Risk Management	0	0	0	0	0	115,523	(73,513)	42,010
CSEAP	0	0	0	0	0	115,229	(5,211)	110,018
AQD Training	0	0	0	0	0	4,552	0	4,552
Deferred Comp	0	0	0	0	0	0	(31,841)	(31,841)
Agriculture	40,504	0	27,116	11,178	17	262,403	(51,650)	210,753
Corrections	46,196	171,731	35,454	768,290	0	2,240,921	(176,305)	2,064,616
Education	136,998	65,813	19,403	0	161,582	772,477	(109,001)	663,476
Governor	9,267	0	179,360	0	178,732	408,307	(61,692)	346,615
Economic Development	14,127	0	0	0	588	48,237	(16,605)	31,632
Energy Conserv	8,172	0	0	0	57,384	136,946	9,121	146,067
ESA-Homeland Security	1,652	0	0	0	0	12,821	0	12,821
Health and Environ	147,819	0	9,731	9,083	2,540	687,373	165,090	852,463
CCHE	9,823	0	0	0	0	95,907	(46,114)	49,793
Historical Soc	19,874	87,745	0	0	0	188,424	27,039	215,463
CollegeAssist	28,817	0	0	0	0	65,034	(28,239)	36,795
CU-Regents	52	0	0	0	0	35,422	(103,306)	(67,884)
CU-Boulder	855	0	0	0	27,105	133,449	(185,037)	(51,588)
CU-Colo Spgs	668	0	0	931	5,130	43,180	25,188	68,368
CU-UCDHSC	2,181	31,446	0	0	27,887	(252,496)	(152,179)	(404,675)
CSU-Systems	1,540	0	0	0	0	11,896	(3,393)	8,503
Colo State Univ	64,872	0	6,515	10,014	30,807	366,184	(16,122)	350,062
CSU Global	7,021	0	0	0	0	14,397	5	14,402
CSU-Pueblo	1,080	0	0	0	3,329	8,430	(29,026)	(20,596)
CCCS	44,282	90,513	0	0	2,985	222,863	17,295	240,158
Arapahoe Comm Coll	32,153	0	0	0	2,110	77,978	718	78,696
Comm Col Aurora	27,141	0	0	0	1,792	52,371	(1,710)	50,661
Comm Col Denver	51,913	0	0	0	2,433	61,693	(5,137)	56,556
Frnt Rg Comm Col	81,915	32,087	0	0	4,251	159,643	(33,968)	125,675
Lamar Comm Col	6,903	0	0	466	636	14,551	(11,881)	2,670
Morgan Comm Col	8,469	0	0	0	924	29,837	(6,053)	23,784
Otero Jr College	10,436	0	0	0	961	22,811	(8,972)	13,839
Pikes Peak Col	48,414	36,838	0	0	3,428	150,369	(5,597)	144,772
Pueblo Comm Col	35,065	39,000	0	0	2,170	109,949	(3,977)	105,972
Red Rocks Col	27,724	0	0	0	2,311	60,362	(18,523)	41,839
Trinidad St Col	13,151	0	0	0	1,077	54,100	(7,108)	46,992
N.E. Jr. College	11,585	0	0	0	1,079	32,148	(6,955)	25,193
N.W. Comm College	9,201	37,586	0	0	646	68,065	(19,799)	48,266
Univ of No. Colo	13,288	103,170	0	8,384	8,935	236,379	(25,406)	210,973

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2012

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Fixed Costs
Colo Sch of Mines	14,351	22,640	0	0	4,761	113,949	(18,838)	95,111
Auraria HE Ctr	6,796	183,107	0	11,178	0	320,294	(49,462)	270,832
Occupation Sch	2,924	0	0	0	0	4,013	(560)	3,453
Collegeinvest	5,197	0	0	0	0	19,593	(12,133)	7,460
Ft Lewis College	8,942	0	0	3,260	2,951	59,143	(5,166)	53,977
Metro St College	13,355	0	0	0	9,485	76,105	9,207	85,312
Western State College	3,343	89,890	0	0	2,370	128,112	(13,149)	114,963
Adams St College	7,450	14,296	0	2,329	2,760	72,678	(13,448)	59,230
Mesa St College	7,373	4,704	0	0	4,483	39,539	(36,737)	2,802
Colo Dept Transp	247,556	0	47,436	587,570	72,951	1,559,485	(96,054)	1,463,431
Human Services	248,771	23,613	85,303	55,427	12,716	1,229,932	(192,032)	1,037,900
Mental Hlth Admn	6,289	0	0	0	0	21,400	(4,022)	17,378
Pueblo Mntl Hsp	10,038	0	0	0	0	140,207	(4,432)	135,775
Ft Logan Mtl Hsp	8,121	0	0	0	0	47,888	(11,965)	35,923
Grand Jct Reg Ctr	5,380	0	0	0	0	50,432	(9,419)	41,013
Ridge Region Ctr	3,480	0	0	0	0	56,280	(6,300)	49,980
Pueblo Reg Ctr	2,294	0	0	0	0	25,132	(2,287)	22,845
Youth Services	11,494	0	0	0	0	149,684	(35,100)	114,584
Judicial	182,983	34,369	0	6,754	169	769,356	217,003	986,359
Labor & Emplmnt	99,988	0	8,148	233	523,858	1,031,714	73,247	1,104,961
Law/Attorney Gen	14,177	0	620,782	6,521	0	718,290	(9,097)	709,193
Legislature	8,524	0	1,074,488	0	0	1,153,800	24,875	1,178,675
Local Affairs	110,242	0	62,946	14,439	13,130	434,497	94,475	528,972
Military Affairs	11,841	0	28,360	12,808	2	169,444	(25,131)	144,313
Natural Resources	711,871	0	92,848	406,851	71	1,732,390	(106,864)	1,625,526
Public Safety	58,690	0	277,812	394,741	2,819	1,127,241	(5,943)	1,121,298
Reg Agencies	124,847	0	5,426	0	11	342,857	(29,743)	313,114
Revenue	162,370	0	737,607	34,933	0	1,311,993	(6,911)	1,305,082
Hlth Care & Fin	152,964	0	111,203	0	156,402	870,625	(133,589)	737,036
Sec of State	20,463	0	0	0	0	113,125	39,858	152,983
Non St Agencies	0	0	48,863	2,065,851	0	1,448,287	(987,579)	460,708
Unallic WAA TRST	198,376	0	0	0	0	198,376	(404,674)	(206,298)
Unallic WAA UP	1,994,438	0	0	0	0	1,994,438	(143,475)	1,850,963
Unallic WAA PBLC	413,469	0	0	0	0	413,469	109,958	523,427
Unallic AAA LEG	0	0	0	0	0	151,885	64,467	216,352
Unallic ACA VEND	0	0	0	0	0	55,504	(24,701)	30,803
Unallic ECA SWBU	0	0	0	0	0	377,733	14,765	392,498
Unallic ECA SWPR	0	0	0	0	0	76,759	(198,395)	(121,636)
Unallic ECA REV	0	0	0	0	0	276,085	(49,751)	226,334
Unallic AMA PBLC	0	0	0	0	0	113,839	4,222	118,061
Unallic AEA VCNT	\$0	\$0	\$322,053	\$0	\$0	\$322,053	\$0	\$322,053
SubTotal	\$ 5,871,981	\$ 2,932,577	\$ 3,897,533	\$ 4,462,244	\$ 1,339,858	\$ 29,928,656	\$ (3,045,659)	\$ 26,882,997
Direct Billed	\$ -	\$ 649,460	\$ -	\$ -	\$ -	\$ 3,848,868	\$ -	\$ 3,848,868
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,871,981	\$ 2,932,577	\$ 3,897,533	\$ 4,462,244	\$ 1,339,858	\$ 33,777,524	\$ (3,045,659)	\$ 30,731,865