Jacobs

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Northern Colorado Water Conservancy District

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Acronyms and Abbreviations

C-BT	Colorado-Big Thompson
ft^2	Square Foot
FY	Fiscal Year
NCWCD	Northern Colorado Water Conservancy District
NISP	Northern Integrated Supply Project
PVP	Pleasant Valley Pipeline
SWSP	Southern Water Supply Project
WG	Windy Gap
WGFP	Windy Gap Firming Project

1. Introduction

The Northern Colorado Water Conservancy District (NCWCD or District) contracted with Jacobs Engineering Group Inc. (Jacobs) in March 2019 to prepare this indirect cost study. Working closely with the District, Jacobs identified and quantified indirect costs applicable to District enterprise funds. The evaluation was intended to establish adequate documentation of indirect costs, an allocation basis, and general principles of cost allocation for future application.

1.1 Purpose and Goals

The purpose of the study was to analyze and support modifications to methods, practices and policies used to allocate labor, overhead, facility and fleet costs to the District enterprises. Generally, the District has not sought to recover costs associated with indirect labor, overhead, or facilities from its enterprises in the past.[1]

The goals of the study were to (1) develop a fair and equitable basis of indirect cost allocation to the Bureau of Reclamation, the District activity enterprises, the Municipal Subdistrict, and other services, and (2) review the appropriateness of existing indirect costs already charged to enterprise funds such as fleet usage chargebacks.

1.2 Background

The District is a public agency established in 1937 to build the Colorado-Big Thompson Project in conjunction with the federal government. Since that time, the District's functions have expanded significantly, adding the Windy Gap Municipal Subdistrict (Windy Gap or Subdistrict) and five separate enterprises to provide water (and hydroelectric power) to cities, towns, rural water districts, irrigation companies, and industries throughout eight counties in the region. The District employs 140 full-time employees who may work on any one or all of the District, Subdistrict, or enterprise activities.

The District Fund currently allocates direct labor costs via specific charge numbers within the timekeeping system. The District maintains timekeeping, materials, and capital improvements spending records under one of the six enterprise funds, listed on Figure 1-1.

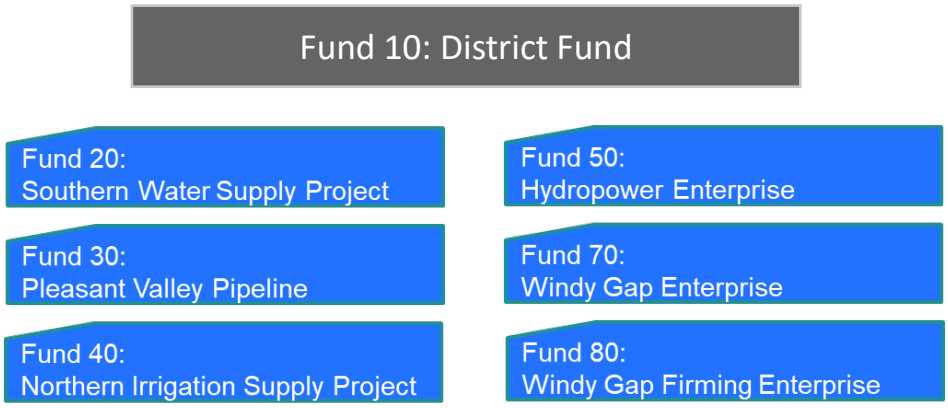

Figure 1-1. List of District and Enterprise Funds

[1] Some exceptions to past practices include revenue the District collects from enterprises for fleet usage, and specific charges to the Windy Gap Municipal Subdistrict.

Labor, materials, and capital expenses that benefit a specific enterprise are charged directly to that enterprise (Funds 20 through 80). However, a portion of District costs (charged to Fund 10), which benefit some or all enterprises, are not currently allocated to enterprises as indirect costs. Historically, this practice has been acceptable due to the unique role of the District as a leader in managing sustainable water resources across northern Colorado. But as the District has grown in size and complexity, it requires additional management, technology, environmental, and other resources to fulfill its broad mandate. As a result, the structure, mechanisms, and policies by which indirect costs are recovered needed reevaluation to accommodate the District's growth and organizational evolution.

1.3 Approach and Assumptions

This indirect cost study and cost allocation plan was prepared to be consistent with the Office of Management and Budget Circular A-87.[2] Expenditure data were obtained directly from the District's financial enterprise resource planning (ERP) system. The following general assumptions were applied to the cost allocation assessment:

- Costs charged as direct costs are, by definition, excluded from indirect costs. For example, labor, materials, or services charged to C-BT operating expenses are not allocated to indirect expenses.
- Costs charged to training, conferences, or training-related travel are excluded from indirect costs. The District practice is to provide fully trained employees to deliver services (to both the District and the enterprises) across the organization.

In preparing this report, Jacobs relied, in whole or in part, on data and information provided by the District, which has not been independently verified by Jacobs and which Jacobs has assumed to be accurate, complete, reliable, and current. Therefore, while Jacobs used its best efforts in preparing the report and analysis, it does not warranty or guarantee the results and conclusions that are dependent or based upon data, information, or statements supplied by the District.

1.4 Current Policy and Practices[3]

Currently, Northern Water aggregates certain labor costs and allocates them to the District and the Subdistrict (Windy Gap Water Activity Enterprise) on the basis of proportionate share of direct labor value. No indirect labor costs are currently allocated to the WGFP, SWSP, NISP, PVP, or Hydro enterprises.

Staff make efforts to manually allocate their time when their work is performed on behalf of more than one Enterprise. In some instances, fixed rules apply. For many years, a "rule of thumb" has allocated certain administrative costs 80% to Northern Water and 20% to the Municipal Subdistrict. Another "rule of thumb" has called on control center operators to charge a fixed proportion of their time to the Hydro and SWSP enterprises regardless of whether flow changes were made or whether the facilities were in operation during their shifts.

For other types of operational meetings or project work, employees use their best judgment to estimate what proportion of their time was spent to the benefit of which Enterprise(s). These ad hoc allocation judgments are likely inconsistent from day to day and from employee to employee.

Beginning in Fiscal Year 2022, employees will have clear guidelines about how to charge their time. As a general rule, employees will no longer split their time on an ad hoc or manual basis unless specifically

[2] Jacobs applied best practices and methods consistent with White House Office of Management and Budget A-87 and Title 2 of the Code of Federal Regulations Part 200; however, this study is not intended to meet the audit requirements for federal awards.

[3] Section text prepared by Karen Rademacher, Director of Administration

directed by Division Directors. Employees will be directed and trained to allocate and record their time properly based on work completed.

2. Methods

NCWCD is expected to account for indirect costs as a portion of its total expenditures in accordance with accounting best practices. Allowable indirect costs are those that are necessary and reasonable, allocable, follow applicable federal, state, and local laws, and are consistently applied.

2.1 Period of Analysis

Enterprise expenditures were evaluated on both a single-year and 3-year average basis to determine indirect cost allocation ratios. Typically, industry practice is to determine this ratio using a 3-year or 5-year basis to account for fluctuations in enterprise activities. However, the District has experienced significant growth and a spike in resource usage in the last couple of years. It has also undergone restructuring of the labor accounting conventions and procured and implemented a new ERP system. For these reasons, a 5-year average was not evaluated. A 3-year average was evaluated to determine impacts that the restructuring may have on the calculation of the indirect and direct costs when compared with a single year. In the future, the District may revaluate averaging or single-year approaches when determining allocation ratios.

2.2 Allocation Basis

2.2.1 Direct Labor Value

Employees charge time spent working on an enterprise project or task directly to that fund via a charge number in their timesheet. Those hours and dollars are recorded within the accounting system to a summary task level and further into specific activities (named in the ERP system as a posting level). The allocation basis was determined using the percentage of labor value (in dollars) charged to each enterprise fund as a whole. The proportion of these rolled up enterprise fund charges to the overall direct labor costs creates the basis (expressed as a percentage of direct charges to a given enterprise to the total direct labor charges) for which indirect charges may be allocated.

Other methods of allocation that were considered but deemed less applicable than the direct labor value basis included direct labor hours, water use, and an assessment of assets used by each enterprise fund. While the direct labor value method was selected as the most applicable, the direct labor hours method, described below, could also be considered for future calculations of the allocation basis.

2.2.2 Direct Labor Hours

The use of the District's direct labor hours or direct labor value was nearly equivalent as an allocation basis. Either method could, in the future, be applied toward the indirect labor allocation base. It was determined that tracking direct labor hours may, in some circumstances, skew the indirect allocation toward districts that incur more hours with lower paid staff and therefore may not accurately reflect the cost impact to the District. At the time of this study, this was not found to significantly influence the allocations to each enterprise fund. But to ensure the accurate accounting of costs in the case of potential changes in labor type the direct labor hours method was not used. As mentioned above, future iterations of this study should include reevaluating the most appropriate allocation basis.

2.2.3 Water Use

Although the district is responsible for the distribution of water, the quantity of water used does not accurately reflect the workload for each enterprise. For example, enterprises comprised primarily of

pipeline-related work will have different water use needs than hydropower-related work within the District. Basing allocations on water usage willnot accurately capture the proportion of labor, materials, or services dedicated to each enterprise.

2.2.4 Assets

Assets owned by each enterprise fund vary widely in function and age. Older and more complex assets may have higher labor requirements than newer or less mechanical assets. It is unlikely that the distribution of asset value by each enterprise fund accurately reflects the labor, materials, or services costs incurred by the enterprises. Therefore, assets were not used as a basis of indirect cost allocation.

3. Cost Allocation Basis

Using District-provided pivot tables from the ERP system, a Microsoft Excel-based model was developed to allocate costs. An example of posting level cost data for Programs Communication is provided in Figure 3-1 below.

TRAN AMOUNT					
Row Labels	ACTIVITY DESCRIPTION	Labor	Materials	Services
Programs Communication				
101367238106260	Prog CR Records CORA Requests	5,103	-	-
101367238106317	Prog CR Records Database Sys	41,983	179	19,296
101367238106521	Prog CR Records Gen Records	118,221	3,640	9,398
101367238106710	Prog CR Records Mail	5,393	-	-
101367238106884	Prog CR Records Prof Activity	1,011	-	434
101367238106960	Prog CR Records Resrch Greeley	1,844	-	-
101367238106961	Prog CR Records Research Other	1,949	-	79
101367238106992	Prog CR Records Imaging	22,344	-	14,970
101367238126056	Prog CR Comm Annual Report	8,823	538	2,260
101367238126068	Prog CR Comm Assoc-WECO	542	-	8,407
101367238126071	Prog CR Comm Assoc-CRWUA	8,678	51	2,602
101367238126074	Prog CR Comm Assoc-CWC	19,595	33	5,656
101367238126077	Prog CR Comm Assoc-Four States	31,543	31	2,791
101367238126083	Prog Comm Assoc-PHA	9,450	-	1,919
101367238126084	Prog Comm Assoc-PoudreRiver	1,890	-	707
101367238126086	Prog Comm Assoc-So PL Forum	11,404	2	410
101367238126200	Prog Comm Colo Farm Show	10,709	171	1,339

Figure 3-1. Example Posting Level Cost Data

The model averages the cost data linked to common posting level identifiers (activity codes) over 3 years to produce total cost and total labor averages. These averages were then compared with singleyear cost data to determine the most representative allocation basis.

3.1 Direct Cost Allocation s

The model identifies charges by fund via the first two digits of the activity code (as shown in Figure 3-1 example – for Fund 10). Each activity isassociated with an enterprise fund via the respective activity code. The activities were categorized as direct or indirect via the method described below. If the activity was identified as a direct charge, the dollars associated with the activity are added to the enterprise's total direct charges. Total costs, labor costs, and direct labor costs are provided in Table 3-1.

Table 3-1. Total District Activity Cost and Labor Cost s

Description	FY2019
Total Activity Cost ($)	92,096,000
Total Labor Cost ($)	25,373,000
Total Direct Labor Cost ($)	13,552,000

Because labor expenditures fluctuate year-to-year based on the project workload within each enterprise, it is important to establish an indirect cost allocation method ology today that can be revisited on a regular basis in the future . One approach – the ratio of the direct labor costs in each enterprise compared to total

direct labor charges – creates an allocation basis by which indirect costs may be allocated to the enterprises. The direct labor ratios for each enterprise are provided below.

Table 3-2. Direct Labor Ratios (FY2019)

Total Direct LaborCost	$13,552,000							
Allocations:	**District**	**SWSP**	**PVP**	**NISP**	**Hydro**	**WG**	**WGF**	**Total**
Direct Labor Per Fund($)	10,656,000	1,018,000	45,000	857,000	125,000	343,000	508,000	13,552,000
Percent Direct Labor (Direct Labor Ratios)	78.6%	7.5%	0.3%	6.3%	0.9%	2.5%	3.7%	100%

Using the FY2019 labor costs, direct charges comprise 78.6% of the District (Fund 10) direct labor value and the enterprises the remaining 21.4%.[4] These direct labor ratios are the basis for subsequent indirect cost allocation across all indirect cost categories (labor, materials, services, etc.).

3.2 Indirect Cost Activities

Indirect cost activities were manually identified by the study team using posting level identifiers that were matched to the model calculation worksheet. The costs were identified using a simple check mark and can be edited in future iterations of the model. When costs are checked as indirect, all dollars associated with the activity were added to the indirect cost total including labor, capital expenditures, expensed assets, materials, services, total debt service, and vehicle equipment where applicable.

Additionally, the user can manually exclude indirect cost activities from individual enterprises (i.e., indirect cost exclusions). If the user does not want specific indirect costs assigned to an enterprise, the activities can be excluded by subtracting the associated dollar amount from the overall indirect cost bucket and multiplied by the direct labor allocation basis. The formula representing this computation is provided below.

$$\begin{aligned} &Costs\ Allocated\ to\ an\ Enterprise \\ &\quad = (Total\ Indirect\ Cost - Excluded\ Activities) \\ &\quad * \%\ of\ Direct\ Labor\ Performed\ by\ Enterprise \end{aligned}$$

It is important to note that while the activities are marked by posting level identifiers, the original intent of this indirect cost study was not to examine and evaluate every individual activity for direct or indirect cost allocation. Rather, each program of activities as a whole, or largely as a whole, was initially identified as a direct or indirect cost and allocated.

However, as the study progressed, the study group performed more rigorous case-by-case examination of individual line items and specific activities were considered for inclusion or exclusion from their program or from individual enterprises. Exclusions are noted in the following Section of this report. For consistency, a similar practice should be followed in future reviews of the indirect costs.

[4] Note that the 1-year, 3-year, and 5-year average calculations of the direct labor charged to each fund, the District (Fund 10) consistently captured nearly 80 percent of the direct labor charges. As a result, the FY2019 ratios were deemed most representative of current operations.

4. Indirect Cost Allocations

The following programs were identified as serving the enterprises, and therefore have an indirect cost component. Indirect costs were allocated to the enterprises based on the method described above. The appropriate cost allocation was validated through a series of individual interviews and video conference group reviews with senior management staff. Certain activities were identified for exclusion from the indirect cost allocation to one or more enterprises.

4.1 General Indirect Costs

The general indirect costs programs and activities described below were included in the indirect cost allocations. For a full listing of the activities that are included in the indirect cost allocation, see Appendix A.

4.1.1 IT

The District's IT program includes general support services which impact the headquarters and off-site assets. These services impact every enterprise and are integral to their day-to-day functioning. Activities may be charged directly to individual enterprises, but several general IT functions which serve all or most enterprises are charged to Fund 10. The following services were included in the indirect cost calculation:

- GIS
- Servers
- Software
- Computers
- SCADA Infrastructure
- Cybersecurity efforts (may be allocated separately per IT instruction)

4.1.2 Administration and Human Resources

Administration services are necessary to support the enterprises and are integral to their day-to-day functioning. Example activities below were included in the indirect cost calculation and were allocated to the enterprises:

- Administration Support
- Administration Contracts
- Administration Gen Communications
- Administration Reception
- Admin Work Support
- Administration Contracts
- Administration Insurance

In FY2019 Human Resources (HR) was transition its cost accounting from administrative accounts to separately-coded human resources accounts. Due to the transition in cost accounting and time charging, there were no HR activities included in the model's indirect cost allocation. However, this is a program that should be revisited in future versions of the study.

4.1.3 Safety

The safety program is a new addition to the services the District provides. Under the safety program, safety audits of projects and sites are charged directly to the enterprise which receives the benefit. Additional

direct charges occur for safety training for specific needs of each enterprise. Generally, the District does not seek to recoup training costs from the enterprises, as the District policy is to provide safety-trained resources to the enterprise funds without indirect cost recovery.

4.1.4 Financial Services

The items below are allocated to the enterprises:

- Audit Costs
- Accounting Services
- ERP Software
- Accounts Payable
- Purchase Card Processing
- Payroll
- Purchasing
- Budget

Note that certain items within Financial Services are not allocated to Windy Gap, as the Municipal Subdistrict is separately charged for its financial system and audit in accordance with the 2014 Contract for the Introduction, Storage, Conveyance, Exchange Substitution and Delivery of Water for Municipal Subdistrict, Northern Colorado Water Conservancy District, Colorado-Big Thompson Project, Colorado.

4.1.5 Communications

The communications program has a broad reach throughout most enterprise activities. The program provides both internal and external services. For external use, the Communications program develops materials and press releases for projects, manages social media and website materials, coordinates Northern Water events or tours, and maintains partnerships with outside organizations which benefit the activities of the District and most enterprises. Internally, the Communications program develops employee newsletters and supports the Finance and HR departments. The program has significant impact on all of the enterprises, and the allocation of the program activities will include all enterprises with the exception of the Hydro enterprise (which is excluded).

4.1.6 Records

This item involves the long-term administration of documents, and all items within the records system should be allocated as indirect costs to the enterprises. This does not include the maintenance of records during project kickoff or during construction. Items related to kickoff and construction are directly charged to the appropriate enterprise.

4.1.7 Data Management

The data management program is a new internal service department largely involved with the maintenance and analysis of sampling data from field services and streamflow gauges. The data is largely used for environmental monitoring purposes. Major functions of the program include management of sampling data, automated data quality control, development of data management policies, and migration of the data from the existing system into a new, updated system which will merge water quality and weather data. The work done by the Data Management program supports both the Water Quality and the Accounting programs and is rarely directly charged to enterprises. Due to the nature of the program, the pipeline and the hydropower generation enterprises are not impacted by the work. Specifically, the programs which receive the most benefit from the water quality sampling data management are the NISP, WG, WGF, and C-BT related projects, as they use the data for scheduling, accounting, and permitting

purposes. These enterprises, therefore, have been included in the allocation ofthe Data Management program indirect cost allocation.

4.1.8 Senior Management

The senior management team serves the needs of the District and all enterprises. Where their time is not directly charged, the following activities are included in the indirect cost allocation:

- General activities, not including insurance or water congress costs

4.1.9 Water Efficiency

The water efficiency program was established in 2017 in concert with work groups and program participants to maximize the water use within communities. The major functions of this program include:

- Complimentary consultations with HOAs, businesses, and municipalities to look at water use and identify opportunities for improvement
- Audits of water use with assistance in establishing water efficiency best practices in landscaping, land planning, common area water use, etc.
- Training for contractors and municipalities such as irrigation classes and seminars
- A public conservation fair which brings in approximately 440 people and improves brand recognition for the District
- Maintenance and tours of the Conservation Garden at the headquarters site
- Water efficiency website management
- Weather station network (23 stations) management
- Audit grant program administration
- Campus renovation effort support

The program currently works with several municipalities directly as well as many HOAs throughout District customer areas. However, the water efficiency program does not currently provide services to the Hydropower generation efforts, and the enterprise has therefore been removed from the allocation of these funds. Additionally, while other enterprises may receive benefits in the long run of the program, projects are currently under construction and/or do not benefit from the program in its current state. Because this study is based on previous activities performed by the enterprises and District, water efficiency is not included in the indirect cost allocations until this study is performed again in the future.

4.1.10 Water Scheduling

The water scheduling program is primarily an internal service responsible for taking web orders and communicating orders to operations staff, for which their time is direct billed. Additionally, the program is responsible for data extraction and analysis and running reports to meet state, federal, and local requirements. The software management activity will be included as an indirect cost, as it most benefits multiple enterprises. The work is concentrated to the Windy Gap and C-BT enterprises, with minor or coincidental interactions with the SWSP and PVP enterprises. End of year reports are also generated for the Hydropower and PVP enterprises, but this time is directly charged to those enterprises. The operations and maintenance time related to water scheduling is currently direct charged to C-BT and WG. Due to the nature and focus of the work being completed, the indirect charges not charged to a specific enterprise will be allocated between the C-BT and WG enterprises (other enterprises were excluded).

In the future, control center operators may be able to bill water schedule time at a pre-determined ratio. In the future, NISP will require a significant amount of time (up to 1 FTE).

4.1.11 Project Management

This item involves the management of general District projects, and all items within the general project management line item should be allocated as indirect costs. Note that capital improvements is a discontinued cost center/department.

4.1.12 Real Estate

Real estate activities were included in indirect cost allocations with the exception of the Hydro enterprise (which is excluded). Note that facilities related costs were separately evaluated.

4.1.13 Emergency Security

Items within this line item impact all enterprise funds and should be included as indirect costs. NISP and WGF security costs are excluded because there are no facilities for security yet.

4.1.14 Windy Gap

Northern Water charges Windy Gap every year directly for the expenses incurred as a result of the carriage contract. As such, exclusions for WG and WGF have been applied to avoid double-charging.

4.1.15 General Time

Time charges to general activities and coded accordingly (codes start with 9) were included as indirect costs, with no exclusions for individual enterprises. Activities within these line items impact all enterprise funds and should be included as indirect costs. These include such categories as board meetings, receptionist, as well as jury duty, holiday, and sick time, among others.

4.2 Adjustments

Several activity codes were deactivated due to inconsistent time charging and/or to reflect recent changes in the ERP system. Labor and other costs associated with these codes was transferred back to the equivalent Fund 10 District activity code and allocated according to the indirect cost allocation basis. Adjustments are summarized in Appendix A, Table A-2.

4.3 Summary

The percent of direct labor per fund (direct labor ratios) establish the indirect cost allocation ratios as a starting point for cost allocation. These allocation ratios were applied across all general indirect costs. Where exceptions were noted, such as the financial services already directly charged to the Windy Gap Municipal Subdistrict, the associated indirect cost was removed from the total indirect cost. In the Windy Gap example, the $1,392,039 of indirect costs associated with Financial Services and other non-applicable activities was removed from the total indirect cost of $5,318,300.

Table 4-1 represents the final ratios of indirect cost allocation after all exceptions have been applied and using a FY2019 cost basis.

Table 4-1. Indirect Cost by Enterprise Fund (FY2019)

Direct and Indirect Costs								
Total Direct Costs	78,459,000							
Total Indirect Costs	13,637,000							
Allocations:	**District**	**SWSP**	**PVP**	**NISP**	**Hydro**	**WG**	**WGF**	**Total**
Indirect Cost by Fund	10,863,100	983,300	43,900	815,300	120,600	338,000	472,700	13,637,000
Indirect Cost by Percent	79.7%	7.2%	0.3%	6.0%	0.9%	2.5%	3.5%	100%

These indirect costs by fund (i.e., enterprise) represent validated indirect cost allocations after fund-specific exclusions were applied, which as expected, changes the indirect cost ratios somewhat. For example, the District Fund (Fund 10) now accounts for 79.7 percent of indirect costs, as opposed to 78.6 percent prior to exclusions.

Using an activity code-by-activity code approach will allow the district to code activities in its ERP and compute indirect costs in real time. This will result in year-to-year changes in the indirect cost ratios as labor value changes based on employee time charges.

4.4 Building s/ Facilities

Building capital and operational costs are often allocated to enterprise funds based on the square footage dedicated to the respective enterprise, including dedicated offices and a portion of shared space. However, District office space cannot be allocated based on the square footage occupied by dedicated enterprise functions because the majority of employees typically work across multiple funds and/ or enterprises. Therefore, Jacobs allocated building and facilities costs using direct labor ratios. Two approaches were developed and compared for the determination of buildings and facilities costs: the annual depreciation approach, and the equivalent rent approach.

4.4.1 Depreciation Approach

Jacobs first applied simple straight-line depreciation to the District's Berthoud campus construction value. The straight-line method depreciates the original construction value by an equal percentage each year over a 20-year period (and is a proxy for the capital cost to the District and the enterprises).[5] The following table summarizes the annual depreciation amount for the District's main campus office buildings, and the annual O&M expense for those buildings – to arrive at a total annual cost for the District facilities.

[5] The District conducts a majority of its business at its main campus in Berthoud, CO. The Berthoud campus construction value includes the vast majority of the District's office space, as well as maintenance facilities and other non-office facilities. It also excludes modular office space and Farr and Windy Gap office space. For the purposes of this assessment, using the construction value approximation was assumed to be reasonable – with offsetting assumptions related to other facilities.

Table 4-2. Facilities Depreciation Cost Allocations

Original Facility Cost			$19,640,000					
Facilities Annual Depreciation (20-year)			$982,000					
Facilities Average Annual O&M Cost			$769,000					
Total Annual Cost			**$1,751,000**					
Allocations:	**District**	**SWSP**	**PVP**	**NISP**	**Hydro**	**WG**	**WGF**	**Total**
Percent Direct Labor	79.7%	7.2%	0.3%	6.0%	0.9%	2.5%	3.5%	100%
Facilities Cost by Fund	1,395,000	126,000	6,000	105,000	15,000	43,000	61,000	1,751,000

The annual straight-line 20-year depreciation of the main campus office buildings is $982,000 (or 1/20th of the original facility construction value) and the average annual O&M expense is $769,000 (from the District's ERP System), for a total annual cost of $1,751,000 related to the District's buildings. This total annual cost is then allocated proportionately to the enterprises according to the previously determined allocation basis (percent of direct labor).

The result is that the District and each enterprise is allocated an annual cost by fund as provided in Table 4-2 for the use of the facilities and buildings. Consistent with the application of this approach to other indirect costs, the District is allocated 79.7 percent of facilities-related costs, and the enterprises pick up the remaining portion according to the percent direct labor allocations.

4.4.2 Equivalent Rent Approach

An equivalent rent and market survey approach simply assumes that the amount of rent that would have to be paid as a substitute property serves as a proxy for the value of District's real estate. This value, or equivalent rent based on market surveys (including similar office space, parking, utilities, taxes, etc.) should be comparable to the annual expenses of owning a property (e.g. mortgage, O&M, taxes, etc.). Based on a Cushman & Wakefield survey of 12 office properties in northern Colorado along the I-25 corridor, similar office space currently leases for between $20 and $30 per square foot per year, including all utilities, building services and property expenses, and excluding taxes. The complete survey can be found in Appendix B. Table 4-3 lists the office space locations, area in square feet, and $24 equivalent rent value in square feet per year.

Table 4-3. Facilities Equivalent Rent Computations

Description (Office)	Location	Area (ft^2)	Equivalent Rent (@$24/$ft^2$/yr.)
Main Office Building A	Berthoud	47,514	$1,140,336
Multipurpose Building B	Berthoud	6,650	159,600
Modulars/Field Offices	Modulars	5,640	135,360
Remote Office Portion	Farr & Windy Gap	2,500	60,000

Total Office		62,304	$1,495,296
Description (Garage & Shop)	Location	Area (ft^2)	Equivalent Rent (@$12/$ft^2$/yr.)
Building B (Shops)	Berthoud	26,959	$323,508
Building C (20 Stall Garage)	Berthoud	5,694	68,328
Building D (Medium/Large)	Berthoud	5,486	65,832
Building E (General Storage)	Berthoud	6,943	83,316
Building F (Chemical Shed)	Berthoud	240	2,880
Building G (Pump House)	Berthoud	600	7,200
Total Garage & Shop		45,922	$551,064
Total Facilities			$2,046,360

Allocations:	District	SWSP	PVP	NISP	Hydro	WG	WGF	Total
Percent DirectLabor	79.7%	7.2%	0.3%	6.0%	0.9%	2.5%	3.5%	100%
Facilities Cost by Fund	$1,630,949	$147,338	$6,139	$122,782	$18,417	$51,159	$71,623	$2,046,360

The total annual cost in equivalent rent terms is $2,046,360, comprised of $1,495,296 for the District's office space and $551,064 for garage, shops, and storage. This amount is approximately $295,360 more per year than annual cost calculated using the annual depreciation approach. The total annual cost is then allocated proportionately to the enterprises according to the previously determined allocation basis (percent of direct labor).

4.4.3 Results

The result of the facilities analysis is that the District and enterprises are allocated an annual cost by fund as provided in Table 4-2 (Depreciation) or Table 4-3 (Equivalent Rent) for the use of the facilities and buildings. The District is allocated 79.7 percent of facilities-related costs, and the enterprises pick up the remaining amount in proportion to their direct labor ratios.

4.5 Fleet

The District maintains a fleet of 134 vehicles and pieces of equipment which serves all enterprises in both transportation of staff and construction activities. The District employs a chargeback system for the use of vehicles. Charges for vehicles is monitored either on an hourly or mileage basis depending on if the vehicle has an odometer. The purpose of the chargeback system is to account for both operations and maintenance costs associated with the fleet as well as the capital cost of replacing vehicles once the asset's useful life is expended. The current vehicle rates and charges were established in the early 1990s. The final part of the indirect cost study involves analyzing if the current chargeback rates are sufficient to meet all operational and capital needs of the fleet, independent of other District activities.

For the purpose of this analysis, the fleet is made up of six categories and a total of 14 equipment types (Table 4-4).

Table 4-4. Fleet Charges by Category

Category	Method of Rate Charging	Equipment Type
Heavy Equipment	Hourly	Backhoe crane
		Loader backhoe
		Loader crawler
		Road grader
Medium Equipment	Hourly	Tractor
Light Equipment	Hourly	Compressor
		Forklift
		Generator
		Man lift
		Skid steer
Trucks	Mile	Heavy
		Medium
		Light
		Pickup
Vehicles	Mile	Sedan
		SUV
Miscellaneous	None	Trailer
		Boat

When municipalities establish their own chargeback rate, the rate is typically based on the combined purchase cost and estimated maintenance costs for each vehicle, spread across the expected useful life in time or miles. For example, if a vehicle is expected to depreciate to a salvage value over the course of 10 years or 100,000 miles, a rate is established by dividing the purchase cost plus the total yearly maintenance of the vehicle by either 100,000 miles or the anticipated working hours over the 10 years of ownership.

District staff reviewed and considered existing rates from FEMA, AAA, and the National Truckers Association as potential bases for updating the rates. It was determined that the 2019 FEMA Schedule of Equipment Rates (provided in Appendix C) would be used in place of the existing rates when calculating potential fleet revenue. The FEMA rates are updated every two years and include the costs for ownership and operation of equipment, including depreciation, overhead, all maintenance, field repairs, fuel, lubricants, tires, OSHA equipment and other costs incidental to operation. These rates do not include costs associated with maintaining standby equipment which may be unique to the District's operations or construction activities.

4.5.1 Fleet Modernization

The District is currently modernizing its fleet management practice. The current practice involves purchasing vehicles and using them for an extended ownership period resulting in a lower resale value and minimal salvage value. The assets are replaced on an "as needed" basis, prompted by staff request for disposal or replacement of equipment and vehicles. Due to this practice, the remaining useful life is very low for the existing fleet. The impact of this practice is further described in the fleet results section below.

The District currently owns a fleet with a purchase cost of $4,424,707 and an average remaining useful life of 4.1 years. In order to replace the fleet in the average useful life listed for the fleet assets, the District would need to recover $1,075,619 per year in addition to the operating expenses. The total useful life for the assets listed is likely low due to the purchase of used vehicles compared to if the District shifted to a policy of purchasing new or nearly new assets. Additionally, the expected useful life for each asset is low compared to industry standard, again likely due to the policy of purchasing used vehicles and attempts to accurately reflect the condition of the vehicles.

Under the new practices, District staff will apply the following general guidelines:

- Purchase new passenger vehicles and replace every 5 years or 100,000 miles
- Purchase new heavy equipment and replace every 7 years

The fleet modernization effort will be ongoing over the next several years. Following the new practice will lead to not only a higher average useful life for assets, but also a higher cost recovery at time of vehicle or equipment replacement. For example, in 2021 the District expects the heavy equipment cost recovery rate to be 23 percent. The assets being sold are, on average, 20 years old. Heavy equipment typically sees high value retention and under the new practice it is reasonable to believe the cost recovery for heavy equipment could be as high as 50 percent.

The FEMA vehicle and equipment rates do not account for fleet modernization efforts and assume an already up-to-date passenger vehicle fleet in its rates. For the calculation of the fleet "readiness to serve" charge, described further below, it is not reasonable to place the burden of the passenger vehicle replacement practice shift on the enterprises. If the District endeavors to update its passenger vehicles and trucks beyond that which is covered by FEMA rates, the District may reasonably expect to absorb the impact in capital spending.

A portion of the equipment is held in "standby" for the District and its enterprises. Cases exist where equipment is critical to construction or operations but is specific to the District's needs and/or difficult to obtain, justifying the purchase of equipment which will not be used regularly enough to expect full cost recovery through chargeback rates. Standby costs are not included in FEMA rates. The readiness to serve fee calculation below, therefore, includes the remaining 50 percent of heavy equipment that is not expected to be recovered through resale.

4.5.2 Fleet Model

A separate model was developed to model the sufficiency of fleet rates to meet operational and capital expenditures. Data provided by District staff includes:

- Three years of operational expenses
- Three years of charge back offsets
- An asset list which included the original purchase cost and expected salvage value of vehicles
- Expected and actual recovery from vehicle or equipment sales

The chargeback offsets represent revenue to the District for the use of the fleet by the enterprises. The offsets were provided by vehicle equipment type, as well as a total hourly or mileage use for each vehicle type. The specific data for each of the 134 vehicles or pieces of equipment was not available.

The average rate for each vehicle type was multiplied by the hours or miles of use in order to replicate the actual chargebacks. FEMA rates were then substituted for the existing rates, and the change in revenue was compared to determine if a gap would exist between potential total cost recovery, including vehicle sales, and costs of operation and capital investment under the existing fleet. It should be noted that if FEMA rates are used within the chargeback system, it is not possible to break out the portion of the rates which are attributed to O&M, capital expenditures, depreciation, etc. The rates are published publicly but FEMA staff have advised that their methodology for calculating rates is not public.

Where a gap existed, a "readiness to serve" fee was developed to close the gap between costs and cost recovery for equipment held on standby for the District and its enterprises. The readiness to serve fee does not include the vehicle, truck, or miscellaneous categories. These categories were excluded because their replacement values should be included as regular use vehicles in the FEMA Equipment Rates. The readiness to serve fee was calculated by subtracting the anticipated sale value of the heavy, medium, and light equipment categories from the replacement cost of the equipment. This remaining cost which was not recovered via sales was allocated to the enterprises by multiplying the cost by the actual proportion of use over three years by each enterprise.

$$Readiness\ to\ Serve\ Fee = (Equipment\ Replacement\ Cost - Sale\ Value) * \%\ Fleet\ Use\ by\ Enterprise$$

4.5.3 Results

In general, the chargeback offsets are sufficient to cover the associated operating expenses. The high-level chargeback and operating values are shown in Table 4-5. Table 4-6 breaks down the percentage of use by each enterprise fund.

Table 4-5. Fleet Operating Expenses and Charge Backs

	2017	2018	2019	Average
Operating Expenses	654,846	648,659	576,210	626,572
Charge Back Offsets	-604,549	-621,463	-634,360	-620,124

Table 4-6. Fleet Usage by Enterprise Fund

Fund	District	SWSP	PVP	NISP	Hydro	WG	WGF	Total
Use Chargebacks by Fund	477,206	83,051	5,251	14,772	5,155	24,157	10,531	620,123
Percent total Usage	77.0%	13.4%	0.8%	2.4%	0.8%	3.9%	1.7%	100%

While the existing rates are sufficient to recover the operating expenses of the fleet, the rates employed under the chargeback system do not adequately cover the capital investment required to periodically replace fleet assets. Shifting to the FEMA rates, the District could expect to receive additional revenue in chargebacks which would partially cover the fleet capital expenditures of the District.

In order to recover the remaining capital cost for fleet asset replacement, the District could consider an "availability fee" in addition to the mileage/ hour usage fees. The fees would be assessed using the three-year average percent of total usage, such as the percentages shown below. The fee would then typically be applied as a fixed charge to the enterprise funds.

Future asset management practices, which are currently being developed, will help to establish a replacement schedule based on risk to the District as compared to capital and O&M expenditures. Until that time, the District has established an initial replacement schedule in order to modernize the fleet and plans to shift its policy to operate an overall newer fleet and sell prior to depreciation of the assets. As the internal policy shift takes place, the District will not seek to recover the full cost of fleet modernization from the enterprises. Currently, the District is able to recover approximately 26 percent of the cost of heavy equipment and 0 percent of vehicles. It is expected that after modernization has completed that the District can expect to recover 50 percent of the replacement cost for vehicles and heavy equipment. The anticipated costs to be recovered shown below after the modernization of the fleet and after adopting the FEMA Schedule of Equipment Rates are used to calculate the "readiness fee" based on remaining costs to be recovered from standby fleet.

Table 4-7. Fleet Modernization Costs

		During Modernization Effort	After Modernization
Average Replacement Cost	Vehicles	-$650,000	-$300,000
	Heavy Equipment	-$570,000	-$500,000

Expected Recovery from Sale of Assets	$148,200	$400,000
Remaining Capital Cost	-$1,071,800	-$400,000
Operational Costs	-$620,124	-$620,124
Cost Recovered under FEMA Rates	$730,000	$730,000
Total Costs to be Recovered	**-$962,000**	**-$290,000**

The Total Costs to be Recovered after the modernization effort has taken place is then distributed across the enterprises based on their fleet use.

Table 4-8. Fleet Readiness Charge

Total Additional Readiness Charge Needed			$290,000				
Allocations:	**District**	**SWSP**	**PVP**	**NISP**	**Hydro**	**WG**	**WGF**
Percentage of total Usage	79.7%	7.2%	0.3%	6.0%	0.9%	2.5%	3.5%
Additional Fleet Cost by Fund	$231,011	$20,911	$934	$17,339	$2,564	$7,188	$10,053

The District has not yet determined whether to recover readiness charges from the subdistrict and/or the enterprises.

5. Indirect Cost Recovery Options

5.1 Labor Rate Markup

Generally, indirect cost labor rate structures follow a single-rate, two-rate (for example, fringe and overhead/ indirect rates), or three-rate (for example, fringe, overhead/ indirect, and General and Administrative expense rates) system. A labor rate markup is best suited to organizations with unpredictable or highly variable costs and funding sources. Use of a billing rate markup is consistent with indirect cost recovery and accounting best practice.

The District evaluated using a labor rate mark up for indirect cost recovery. Since cost assignment was individualized for each enterprise, labor rate markups would vary between the enterprises and the Municipal Subdistrict (i.e., each enterprise would have its own labor rate). This approach was deemed less advantageous than charging actual indirect costs.

5.2 Charging Actual Indirect Costs

The preferred and more transparent approach is to determine actual indirect costs each year by coding activities in the ERP system. Thus, actual indirect costs will be computed in accordance with the District's established accounting practices rather than estimating a percentage markup on direct costs.

5.3 Cost Recovery Back Tests

Cost recovery was back tested in FY2017, FY2018, and FY2019 to determine if indirect cost rates would accurately recover indirect costs had they been applied in those years. Back testing also evaluated whether significant changes in the direct cost ratios were observed on an annual basis versus a 3-year average approach. Since the District intends to charge indirect costs using fiscal year actuals, rather than an indirect cost labor rate markup, back testing indicated that cost recovery would be equal to actual costs in those years. A 3-year average approach was not further evaluated.

6. Conclusions and Recommendations

The District has experienced significant growth over the past 3 years, as shown by the increased activity costs and labor costs shown below. The increased costs can be attributed to several large expansion and improvement projects that were designed and/or constructed in 2019. The District believes this pace of growth will continue, as will the associated labor and indirect costs.

6.1 General Indirect Costs

There are costs associated with essential business activities that are not recovered under current practices where each enterprise receives benefits from programs developed and managed by the District. Based on the analysis conducted in this study, it is reasonable for the District to develop a policy to recover indirect costs associated with its activities. If a policy is developed to recover costs, it should follow fair and equitable cost allocation practices such as those described within this report. Policy updates should also include regular updates of the allocation percentages as the District grows and activities shift between enterprises depending on projects being completed. It is suggested that this update should occur at least every 3 to 5 years, and more often as warranted by significant changes in District activities.

Generally, indirect cost rate structures follow a single-rate, two-rate (for example, fringe and overhead/indirect rates), or three-rate (for example, fringe, overhead/indirect, and General and Administrative expense rates) system. The District staff have opted to charge the enterprises actual indirect costs (in arrears) as part of their yearly budgeting process. By including indirect costs in the budgeting process, staff can revisit the ratios on a regular basis, thereby ensuring the allocation ratios remain aligned to the activities of the enterprise funds.

6.2 Facilities

Costs for facilities are generally charged to enterprises as equivalent rent for use of the facilities. Because it is not possible to allocate rent via an occupied area metric, the methodology for allocating rent to enterprises should be based on the method of allocation for other indirect costs. Two approaches were developed and compared for the determination of buildings and facilities costs: the annual depreciation approach, and the equivalent rent approach. Both approaches had similar results and would be appropriate for indirect cost recovery.

6.3 Fleet

The District should consider updating its rates to the current FEMA schedule of equipment rates. By adopting the FEMA rates, the District can adequately cover their operational expenses while also recovering a portion of their capital expenditures. FEMA rates are developed and accepted at a federal level and should therefore align with the Bureau of Reclamation methodology for calculating acceptable fleet usage rates. These rates are also updated every two years, allowing the District to easily update their rates accordingly. A challenge to implementation will be aligning FEMA hourly rates to the District's mileage-based rates. The District may consider calculating comparable mileage-based rates to align with the FEMA rates, as appropriate.

The District maintains a fleet of heavy equipment which remains on standby part or most of the year. The FEMA rates specifically exclude standby equipment depreciation, O&M, and other expenses in their rate schedule. Because the standby equipment includes equipment that may be hard to obtain on short notice and serves specific needs of the District and its enterprises, it may be reasonable to assess an additional

fee to the enterprises for access to standby equipment in the future. However, the District may choose not to assess an additional standby fee at this time.

Appendix A
Indirect Cost Activity Identifiers

Indirect Cost Activity Identifiers

Activities listed within this appendix have been included in the modeled indirect costs (including Tables A-1 and A-2). Activities with a checksymbol (X) in the table are then removed (excluded) from the indirect cost allocation for the associated enterprise.

Table A-1. Indirect Cost Activity Identifiers

Activity ID	Activity Description	Excluded from Enterprise					
		SWSP	PVP	NISP	Hydro	WG	WGF
101364837206041	Prog Administration AdmSupport						
101364837206245	Prog Administration Contracts						
101364837206524	Prog Administration Gen Comm						
101364837206929	Prog Administration Reception						
101364837227246	Prog Admin Break Work Support						
101365037106245	Prog Contracts Admin						
101365037106611	Prog Contracts Insurance						
101365037146104	Prog Adm Ben ICMA RC trans						
101365037146542	Prog Adm Ben Mgmt Gen Support						
101365037157242	Programs Adm Wellness Programs						
101365037166134	Prog Inclusions Bound/GIS	X	X	X	X		X
101365037166596	Prog Inclusions Letters	X	X	X	X		X
101365037166755	Prog Inclusions NEPA	X	X	X	X		X
101365037166878	Prog Inclusions Petitions	X	X	X	X		X
101365037166992	Prog Inclusions Scanning	X	X	X	X		X
101365037206041	Prog Adm Word Proc AdmSupport						
101365037206245	Prog Adm Word Proc Contracts						
101365037206929	Prog Adm Word Proc Reception						
101365037227246	Programs Admin Break Work Sup						
101365237366473	Prog Sr Mgt Gen Field Trips						
101365237366521	Prog Sr Mgt Gen Admin Duties						
101365237366716	Prog SrMgt Gen Management						
101365338406520	Prog Gen Engineering General						
101365438406520	Prog Proj Mgt General						
101365838406520	Prog Civil Eng General						
101366037786317	Prog WQ DataManagement	X	X		X		

Activity ID	Activity Description	Excluded from Enterprise					
		SWSP	PVP	NISP	Hydro	WG	WGF
101366538406520	Prog Environ Data Mgmt General				X		
101366838406520	Prog Real Estate General				X		
101367138106260	Prog Records CORA Requests						
101367138106317	Prog Records Database Sys						
101367138106521	Prog Records Gen Records						
101367138106710	Prog Records Mail						
101367138106884	Prog Records Prof Activity						
101367138106960	Prog Records Research Greeley						
101367138106961	Prog Records Research Other						
101367138106992	Prog Records Imaging						
101367238106260	Prog CR Records CORA Requests						
101367238106317	Prog CR Records Database Sys						
101367238106521	Prog CR Records Gen Records						
101367238106710	Prog CR Records Mail						
101367238106884	Prog CRRecords Prof Activity						
101367238106960	Prog CR Records Resrch Greeley						
101367238106961	Prog CR Records Research Other						
101367238106992	Prog CR Records Imaging						
101367238126056	Prog CR Comm Annual Report						
101367238126731	Prog Comm Minutes						
101367238127241	Prog Comm Web Site				X		
101367338406520	Prog Wtr Scheduling General	X	X	X	X		X
101367338407032	Prog Wtr Sched Software Maint	X	X	X	X		X
101367438136190	Prog IT Policy Adm Change Mgmt						
101367438136555	Prog IT Policy Adm Governance						
101367438146323	Prog IT Programming Database						
101367438147019	Prog IT Programming Office 365						
101367438166032	Prog IT Sup Ser AD Active Dir						
101367438166088	Prog IT Sup Ser AudioVisual						
101367438166317	Prog IT Sup Ser Data Managemnt						
101367438166344	Prog IT Sup Ser Dis Recovery						

Activity ID	Activity Description	Excluded from Enterprise					
		SWSP	PVP	NISP	Hydro	WG	WGF
101367438166398	Prog IT Sup Ser Electronc Mail						
101367438166584	Prog IT Sup Ser Workstn Prntrs						
101367438166758	Prog IT Sup Ser Network						
101367438166836	Prog IT Sup Ser Phones						
101367438166998	Prog IT Sup Ser Security						
101367438167031	Prog IT Sup Ser Software Compl						
101367438167033	Prog IT Sup Ser Software MS EA						
101367438167121	Prog IT Sup Ser Track IT						
101367438167190	Prog IT Sup Ser Virtual'n Proj						
101367438186317	Prog IT GIS Data Mgmt,Acqusitn						
101367438186356	Prog IT GIS District Boundary						
101367438187034	Prog IT GIS Software Upgrades						
101367438406520	Prog Info Tech General						
101367538116520	Prog CG Cybersec Gov General						
101367538136555	Prog CG Policy Adm Governance						
101367538156234	Prog CG Security Compliance						
101367538156974	Prog CG Security EE Awareness						
101367538176758	Prog CG Infrastruc Network						
101367638406520	Prog Emerg/Security General			X			X
101367638426374	Prog Emerg/Sec Comm DTR Radios			X			X
101367838406520	Prog Ins Cont/ElecEng General			X			X
101368038206023	Prog Fin Acctg Accts Payable						
101368038206029	Prog Fin Acctg Activity Mgmt						
101368038206065	Prog Fin Acctg Asset Mgmt						
101368038206089	Prog Fin Acctg Audit					X	X
101368038206536	Prog Fin Acctg General Ledger						
101368038206659	Prog Fin Acctg End User Train						
101368038206671	Prog Fin Acctg ERP Infor Sys						
101368038206749	Prog Fin Acctg Month End Close						
101368038206908	Prog Fin Acctg Purchase Card						
101368038206953	Prog Fin Acctg Reporting						

Activity ID	Activity Description	Excluded from Enterprise					
		SWSP	PVP	NISP	Hydro	WG	WGF
101368038226233	Prog Fin Purch Competitv Proc						
101368038226242	Prog Fin Purch Contracts						
101368038226635	Prog Fin Purch Inventory Mgmt						
101368038226665	Prog Fin Purch End User Train						
101368038226677	Prog Fin Purch Sup Chain Main						
101368038226881	Prog Fin Purch Procuremnt Proc						
101368038227043	Prog Fin Purch Sourcing						
101368038246026	Prog Fin Treas Accts Rec						
101368038246179	Prog Fin Treas Cash Management						
101368038246329	Prog Fin Treas Debt Management						
101368038246479	Prog Fin Treas Fixed Inc Mgmt						
101368038247088	Prog Fin Treas Accounting						
101368038266167	Prog Fin Bud Capital Budget					X	X
101368038266782	Prog Fin Bud OperatingBudget					X	X
101368038286662	Prog Fin PR End User Training						
101368038286674	Prog Fin PR ERP Infor Sys						
101368038286827	Prog Fin PR Payment Processing						
101368038286953	Prog Fin PR Tax/Oth Reporting						
701077819256825	WGSupportSerParticipntMatters						
701077819316740	WG Support Ser WR OperModeling						X
701365637396526	MS Prog WR General WR Gen Eng						
701365637426526	MS Prog WR Strm FlwFrcstGenEng						
701365637427149	MS Prog WR Strm Flw FrcstUSGS						
701365637506740	MS Prog WR Sys ModRivrwr Model						
701365637516526	MS Prog WR WG Proj Ops GenEng						
701365637586526	MS Prog WR Wat Rts Gen GenEng						
701365637716746	MS Prog WR Wat Opps1 Monitor						
701368038206089	MS Prog Fin AcctgAudit						
9797925	Gen Time Alloc-Adm Dept Gen						
9797926	Gen Time Alloc-Board Meetings						
9797930	Gen Time Alloc-Dept Mgmt						

Activity ID	Activity Description	Excluded from Enterprise					
		SWSP	PVP	NISP	Hydro	WG	WGF
9797935	Gen Time Alloc-Receptionsist						
9797937	Gen Time Alloc-Staff Mtg						
9798929	Gen Time NonAlloc-Jury Duty						
9798938	Gen Time Non Alloc-WeathrClose						
9798941	Gen Time Non Alloc-AnnualLeave						
9798942	Gen Time Non Alloc-CompTmUsed						
9798943	Gen Time Non Alloc-EPA						
9798944	Gen Time Non Alloc-Holiday						
9798945	Gen Time Non Alloc-Sick						
9798946	Gen Time Non Alloc-WorkersComp						

Table A-2. Indirect Cost Activity Code Adjustments

Activity Code	New Activity Code	New Activity Description		New Indirect Cost
701077819246041	101364837206041	Prog Administration AdmSupport		X
701077819247067	101364837206041	Prog Administration AdmSupport		X
701077819247193	101367338406520	Prog Wtr Scheduling General		X
701077819247208	101367338406520	Prog Wtr Scheduling General		X
701077819316729	101364837206041	Prog Administration AdmSupport		X
701365037166134	101365037166134	Prog Inclusion Bound/GIS		X
701365037166596	101365037166596	Prog Inclusions Letters		X
701365037166878	101365037166878	Prog Inclusion Petitions		X
701365037166992	101365037166992	Prog InclusionScanning		X
701365638507124	101364837206041	Prog Administration AdmSupport		X
701367238126454	101367238126454	Prog Comm External Comm		X
701367238126520	101367238126520	Prog Comm General		X
701367238126731	101367238126731	Prog Comm Minutes		X
701368038206023	101368038206023	Prog Fin Acctg Accts Payable		X
701368038206029	101368038206029	Prog Fin Acctg Activity Mgmt		X
701368038206536	101368038206536	Prog Fin Acctg General Ledger		X
701368038206648	101368038206953	Prog Fin Acctg Reporting		X
701368038206749	101368038206749	Prog Fin Acctg Month End Close		X
701368038206953	101368038206953	Prog Fin Acctg Reporting		X
701368038246026	101368038246026	Prog Fin Treas Accts Rec		X
701368038246179	101368038246179	Prog Fin Treas Cash Management		X
701368038246479	101368038246479	Prog Fin Treas Fixed Inc Mgmt		X
701368038247088	101368038247088	Prog Fin Treas Accounting		X
701368038266167	101368038266167	Prog Fin Bud Capital Budget		X
701368038266782	101368038266782	Prog Fin Bud Operating Budget		X

Appendix B
Commercial Office Space Survey

Appendix C
FEMA Schedule of Equipment Rates