



Cost Allocation Plans

FOR FISCAL YEAR 2014

Agenda

Abacus Cost Services

What is a Cost Plan

How to Read a Cost Plan

This is the first in a series of training sessions we will do with Social Services, County Auditors, States Attorney and other personnel.

Who we are....

- Abacus is a company focused on County Cost Allocation Plans
- The individuals working with Abacus are experienced indirect cost allocation professionals
- We have our own indirect cost plan software that has been fully tested and is compliant for production of indirect cost plans

OMB A-87 → 2 C.F.R 200: Uniform Guidance

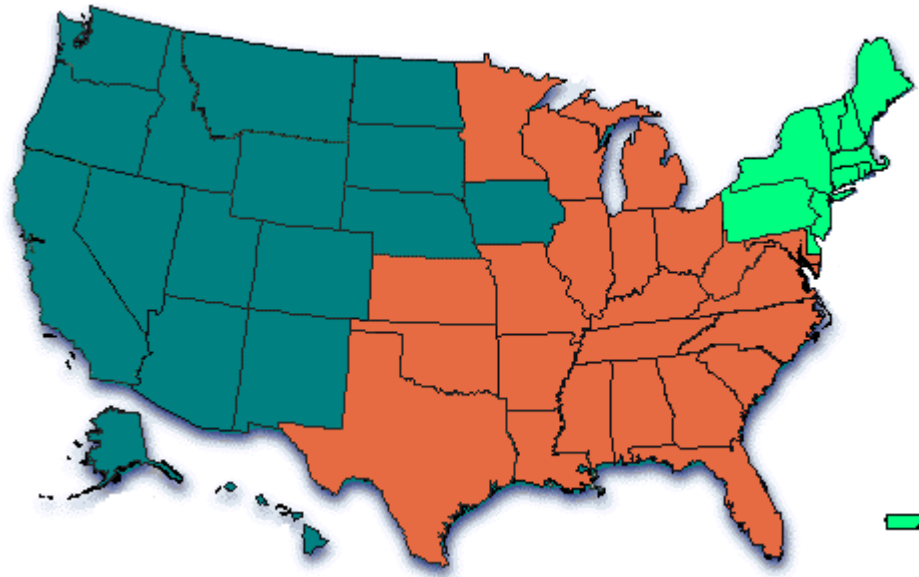
Effective December 26, 2014 Super Circular supersedes the following:

A-21, A-50, A-87, A-89, A-102, A-110, A-122, A-133

Final guidance covers all aspects of federal grants:

- Administrative rules
- Cost principles
- Single Audit requirements

Map of the geographical area covered by each field office for state & local governments.



In Summary

An indirect cost plan identifies the cost of providing services to other county departments.

1. Fiscal
2. Purchasing
3. Maintenance
4. Other Shared Services

Terms

Central Service Department: A General Fund department that serves other County Departments

Receiving Department: A Department that receives services from a central service department

As a Receiving Department

1. You are a consumer of the central services
2. You should be able to go through your “bill” or the central services cost plan and understand how the bill was calculated.
3. Today, we will show you how to read the plan, understand the numbers and to be better informed about the central services cost plan.

How to Read a Plan

How to read an Indirect Cost Plan?

1. Cover Page
2. Certificate
3. Summary Schedules
 - Schedule A
 - Schedule B
 - Schedule C
 - Schedule D

Detailed Schedules for each Central Service Department

- .1 Narrative
- .2 Incoming Costs
- .3 Detailed Financial
- .4.1 - .4.x A detailed allocation schedule for each activity
- .5 A Summary schedule of allocated costs for each central service department

Certificate

<https://rates.psc.gov/fms/dca/XSTATELOCALCAP.pdf>

**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal dated _____ to establish cost allocations or billings for the fiscal year ended _____ are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit

Signature

Name of Official

Title

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

Certification

TITLE 2 OF THE CFR, PART 200 CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

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Certificate Continued

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

Schedule A

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Cost Allocation Plan
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Schedule A Allocated Costs by Department
for the Year Ending 12/31/2014

Sample County, ND

Central Service Departments	Soc Srv Inc	Soc Srv Title			Dir Bill	Unalloc	Total
	Mnt	Soc Srv Svcs	IVD	SubTotal			
Buidling Use Allowance	37,647	78,974	18,824	135,444	0	0	135,444
Equipment Use Allow	11,077	26,454	19,161	56,691	0	0	56,691
County Administrator	578,736	415,967	289,368	1,284,072	0	1,768,589	3,052,661
Finance Department	<u>1,237,259</u>	2,298,212	842,429	4,377,901	400,000	0	4,777,901
County Sherriff	0	0	6,046,755	6,046,755	0	2,139,747	8,186,502
County Specific Expend	0	0	0	0	0	90,428	90,428
Total Allocated	1,864,720	2,819,606	7,216,537	11,900,863	400,000	3,998,764	16,299,627
Roll Forward	164,720	119,606	316,537	600,863	0	0	600,863
Costs with Roll Forward	2,029,440	2,939,212	7,533,074	12,501,727	400,000	3,998,764	16,900,490
Adjustments	400,000	500,000	0	900,000	0	0	900,000
Proposed Costs	2,429,440	3,439,212	7,533,074	13,401,727	400,000	3,998,764	17,800,490

.5 Schedule

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Schedule 4.4.3
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Cost Allocation Plan
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Schedule 4.5 Allocation Summary
for the Year Ending 12/31/2014
From Department: Finance Department

Sample County, ND

Receiving Department	Total	Dept		
		Accountng	Payroll	Banking
County Administrator	2,386,718	1,064,526	685,466	636,726
County Sherriff	2,851,622	900,372	1,334,322	616,928
Soc Srv Inc Mnt	1,237,259	428,564	714,815	93,880
Soc Srv Services	2,298,212	974,771	714,815	608,625
Soc Srv Title IVD	842,429	164,528	190,617	487,284
Subtotal	9,616,240	3,532,761	3,640,036	2,443,443
Direct Billed	400,000	400,000	0	0
Total	10,016,240	3,932,761	3,640,036	2,443,443

Banking Service

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Schedule 4.4.2

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Cost Allocation Plan
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Schedule 4.4.3 Detail Activity Allocations
for the Year Ending 12/31/2014
From Department: Finance Department

Sample County, ND

Banking Service

Receiving Department	Alloc		Gross Alloc	Direct Billed	Alloc Step 1	Alloc Step 2	Total Alloc
	Alloc Units	Percentage					
County Administrator	997.00	26.058546	636,726	0	636,726	0	636,726
County Sherriff	966.00	25.248301	616,928	0	616,928	0	616,928
Soc Srv Inc Mnt	147.00	3.842133	93,880	0	93,880	0	93,880
Soc Srv Services	953.00	24.908521	608,625	0	608,625	0	608,625
Soc Srv Title IVD	763.00	19.942499	487,284	0	487,284	0	487,284
Subtotal	3,826.00	100.000000	2,443,443	0	2,443,443	0	2,443,443
Total	3,826.00	100.000000	2,443,443	0	2,443,443	0	2,443,443

Allocation Base: Departmental Warrant Counts

Allocation Source: County Financial Records

Payroll Service

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Schedule 4.4.1

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Schedule 4.4.2 Detail Activity Allocations
for the Year Ending 12/31/2014
From Department: Finance Department

Sample County, ND

Payroll Service

Receiving Department	Alloc Units	Alloc		Direct Billed	Alloc Step 1	Alloc Step 2	Total Alloc
		Percentage	Gross Alloc				
County Administrator	15.00	19.480519	685,466	0	685,466	0	685,466
County Sherriff	28.00	36.363638	1,279,536	0	1,279,536	54,786	1,334,322
Soc Srv Inc Mnt	15.00	19.480519	685,466	0	685,466	29,349	714,815
Soc Srv Services	15.00	19.480519	685,466	0	685,466	29,349	714,815
Soc Srv Title IVD	4.00	5.194805	182,791	0	182,791	7,827	190,617
Subtotal	77.00	100.000000	3,518,725	0	3,518,725	121,311	3,640,036
Total	77.00	100.000000	3,518,725	0	3,518,725	121,311	3,640,036

Allocation Base: Departmental Personnal Counts - All

Allocation Source: County Coordinator

Departmental Accounting

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Cost Allocation Plan
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Schedule 4.4.1 Detail Activity Allocations
for the Year Ending 12/31/2014
From Department: Finance Department

Sample County, ND

Departmental Accounting

Receiving Department	Alloc		Gross Alloc	Direct Billed	Alloc Step 1	Alloc Step 2	Total Alloc
	Alloc Units	Percentage					
County Administrator	858.00	27.929688	1,064,526	0	1,064,526	0	1,064,526
County Sherriff	695.00	22.623698	862,291	0	862,291	38,081	900,372
Soc Srv Inc Mnt	408.00	13.281250	506,208	-100,000	406,208	22,355	428,564
Soc Srv Services	984.00	32.031249	1,220,855	-300,000	920,855	53,916	974,771
Soc Srv Title IVD	127.00	4.134115	157,570	0	157,570	6,959	164,528
Subtotal	3,072.00	100.000000	3,811,450	-400,000	3,411,450	121,311	3,532,761
Direct Billed	0.00	0.000000	0	400,000	400,000	0	400,000
Total	3,072.00	100.000000	3,811,450	0	3,811,450	121,311	3,932,761

Allocation Base: Departmental Accounting Transactions

Allocation Source: County Financial Records

The Abacus Cost Plan

The 2014 Indirect Cost Plans

- We've been asked to standardize plans to a greater degree
- We are looking at the 2013 plans
 - We want to call things the same
 - We want to standardize cost schedules
- We will provide more narratives
- We will have online training available for your County after your plan is complete to explain your plan and the numbers
- We are very customer focused. We will attend at least one Social Service Director's monthly meeting, the Commissioner's Annual Conference and this meeting.

What's Next

- You should have received or will shortly receive an introductory email from ABACUS.
- We are asking for the basic information needed for the plan
 - 2014 Financials
 - Payroll
 - Insurance
 - Salary & Wage Analysis Sheets (do you have them, do you need them?)
- Once we get the basic information back, we will be contacting each County for specific information needed.

Our Contact Information

- We are available to answer questions
 - abacuscostservices@gmail.com
 - # 701-204-6557



Thanks!

We look forward to working with you
this year and in the future.