

**DOLORES COUNTY, COLORADO**

**CONSOLIDATED COST  
ALLOCATION PLAN AND  
INDIRECT COST RATE PROPOSAL**

**DECEMBER 31, 2019**

**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Rate Proposal  
Table of Contents

For the Year Ending December 31, 2019

Accountants' Letter	1
Consolidated Cost Allocation Plan and Indirect Cost Rate Proposal	
Certification of Indirect Costs	2
County Organization Chart	3
Scope of Plan	4-5
Summary of Central Services Allocations	
Computation of Indirect Cost Rate and	
Allocation to Department of Social Services	6
Description of Services and Summary of Allowable Costs	
County Commissioners	7-8
County Treasurer	9-10
Accounting Clerk	11-12
Auditing and Accounting	13-14
Building Usage and Maintenance	15-17

Majors and Haley, P.C.  
Certified Public Accountants

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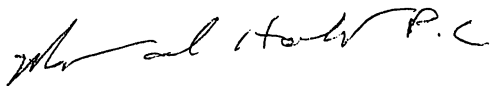
Chris L. Majors, CPA, MT

Lori Hasty Haley, CPA

Board of County Commissioners  
Dolores County, Colorado  
Dove Creek, Colorado 81324

We have prepared the accompanying Consolidated Cost Allocation Plan and Indirect Cost Rate Proposal for Dolores County, Colorado, for the year ended December 31, 2019. The plan and proposal were prepared in accordance with the policies and procedures contained in Title 2 U.S. Code of Federal Regulations Part 200. The financial data was extracted from our audit workpapers from which the County audit report for 2019 was also prepared.

In our opinion, the aforementioned plan and proposal fairly present the information contained therein, when considered in its entirety.



Majors and Haley, P.C.

July 29, 2020

**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Certification of Indirect Costs

For the Year Ending December 31, 2019

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal for the year ended December 31, 2019 to establish billing or final indirect cost rates for the proposal period January 1 to December 31, 2020 are allowable in accordance with the requirements of OMB Guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal awards 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 beneficial or causal relationship between the expenses incurred and the agreements 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 and the Colorado Department of Public Health and Environment will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

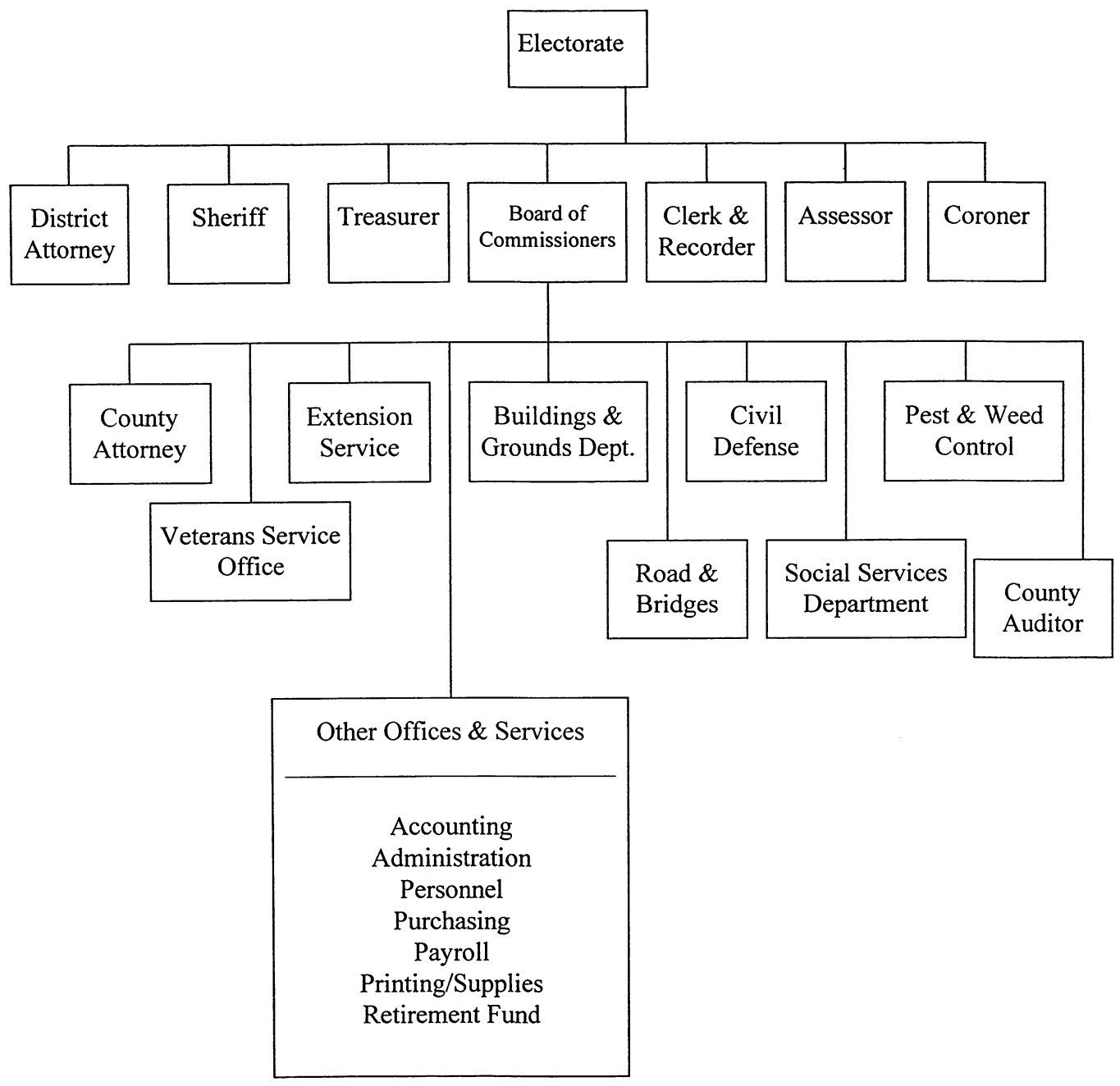
Steve Jander  
Signature

Board Chairman  
Title

08192020  
Date

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal

ORGANIZATION CHART



**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Scope of Plan

For the Year Ended December 31, 2019

The Dolores County, Colorado, Consolidated Cost Allocation Plan has been prepared in accordance with guidelines defined by the Office of Management and Budget Policy. These guidelines are described by Title 2 U.S. *Code of Federal Regulations*, Part 200 and the Guide for State and Local Agencies Establishing Cost Allocation Plans and Indirect Cost Rates and Contracts with the Department of Health and Human Services OASC 10.

The Plan allocated the actual December 31, 2019 costs of central services provided to other operating departments, including those responsible for accomplishing Federally assisted programs and grants. Central service functions whose costs have been distributed in this plan are:

- County Commissioners
- County Treasurer
- Accounting Clerk
- Auditing and Accounting
- Building Usage and Maintenance
- Equipment Usage

These functions are shown on the Dolores County, Colorado, organization chart page 3. A summary of the central service allocations is provided on page 6. The central service costs in this plan were allocated to the operating and benefiting departments on a basis of the department's salaries incurred during the year.

Individual sections are provided for each central service function. These sections include:

- A description of services, including those considered to be central services, as differentiated from those considered to be general government.
- The detailed expense classifications of the allowable costs for the central service area.

**DOLORRES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Scope of Plan

For the Year Ended December 31, 2019

The major tasks completed in establishing the Consolidated Cost Allocation Plan were:

- Identification of central service functions.
- Determination of allowable central service functions and costs.
- Detailing the salaries of all operating and benefiting departments.
- Computation of an average indirect cost rate.

All amounts have been rounded to the nearest dollar.

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Summary of Central Service Allocations  
 Computation of Indirect Cost Rate and  
 Allocation to Department of Social Services  
For the Year Ending December 31, 2019

Central Services	Costs	Page Reference
County Commissioners	\$ 135,033	8
County Treasurer	86,372	10
Accounting Clerk	6,274	12
Auditing and Accounting	23,950	14
Building Usage & Maintenance	15,145	17
 Total	 \$ 266,774	

County Salaries	Amounts Per Financial Statements	Adjustments	Net Amount
Commissioners	\$ 147,509		\$ 147,509
Commissioner's Office	111,969	\$ (83,977)	27,992
Transfer Station	13,113		13,113
Clerk and Recorder	107,721		107,721
Election	1,075		1,075
Treasurer	92,870	(46,435)	46,435
Assessor	147,490		147,490
GIS	34,103		34,103
Maintenance	44,352	(33,264)	11,088
District Attorney	49,500		49,500
Sheriff and Jail	409,903		409,903
Coroner	13,522		13,522
Emergency Management	37,698		37,698
Extension Service	81,989		81,989
DCTV	38,351		38,351
Veterans	12,480		12,480
Senior Nutrition	272,859		272,859
Road and Bridge	841,747		841,747
Public Health	102,251		102,251
Social Services	198,985		198,985
 Total	 \$ 2,759,487	\$ (163,676)	\$ 2,595,811

Computation of Indirect Cost Rate		
Total Central Services Cost	\$ 266,774	
Total Net Salaries	\$ 2,595,811	
Indirect Cost Rate		10.28%

Allocation to Department of Social Services		
Social Services Salaries		\$ 198,985

Amount Allocable to Social Services	\$ 20,456
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**DOLORRES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Central Services – County Commissioners

For the Year Ended December 31, 2019

County Commissioners are the chief administrative officers of the County. They have, in addition to the specified powers granted them by law, such implied powers as are necessary to carry out their function. Each County Commissioner devotes six or more hours per week in administering the affairs of the County. An analysis of the Board's agendas indicated that the majority of their functions were general government and are non-allowable.

However, the Secretary to the Commissioners performs functions considered to be accounting related and therefore allowable. They include preparing all federal and state payroll reports, administering the health insurance and retirement programs for the County's employees and serving as the Budget Officer for the County. Time studies were obtained to differentiate this time from the other functions considered to be a cost of general government.

Seventy-five percent of the Commissioner's Secretary time is spent in the allowable functions.

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Central Services - County Commissioners

For the Year Ending December 31, 2019

	Total Expenses	Non- Allowable	Allowable
Salaries - Commissioners	\$ 147,509	\$ (147,509)	\$ -
Salaries - Office	111,969	(27,992)	83,977
Fringe Benefits-Other	208,282	(208,282)	-
Office Supplies	12,190	(3,048)	9,142
Travel & Meetings	5,120	(1,280)	3,840
Telephone	10,662	(2,666)	7,996
Technical Support	15,369	(3,842)	11,527
Miscellaneous	24,735	(6,184)	18,551
Total	535,836	\$ (400,803)	\$ 135,033
 Reconciliation to Audit			
Included in Other Administration			
Office Supplies	(12,190)		
Telephone	(10,662)		
Travel and Meetings	(5,120)		
Technical Support	(15,369)		
Miscellaneous	(24,735)		
Capital outlay	1,775		
Total per Audit - General Fund	\$ 469,535		

**DOLORRES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Central Services – County Treasurer

For the Year Ended December 31, 2019

The County Treasurer performs all banking functions for all County funds, and has the responsibility for the custody of all funds, including those related to federal programs.

All monies received by the County are receipted and credited to the appropriate funds. Monies received include tax receipts, fees and miscellaneous receipts.

Disbursements from all county and agency funds are made through the Treasurer's Office. These disbursements are charged against the appropriate fund as they are processed by the Treasurer.

The cost of apportioning the tax revenues, processing the disbursements, recording miscellaneous receipts and preparing fund accounting reports were determined to be allowable costs under the plan. Time samples of the various functions performed by the Treasurer's Office personnel were taken, adjusted for seasonal variations, and used for the allocations of the allowable functions described above.

Fifty percent of the County Treasurer's time is spent in the allowable functions.

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Central Services - County Treasurer

For the Year Ending December 31, 2019

	Total Expenses	Non- Allowable	Allowable
Salaries	\$ 92,870	\$ (46,435)	\$ 46,435
Fringe Benefits	61,019	(30,510)	30,509
Office Supplies	2,254	(1,127)	1,127
Travel & Meetings	1,674	(837)	837
Computer and Software	14,459	(7,230)	7,229
Technical Support and Repairs	470	(235)	235
Total	172,746	\$ (86,374)	\$ 86,372
Reconciliation to Audit Capital Outlay	2,709		
Total per Audit - General Fund	\$ 175,455		

**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Central Services – Accounting Clerk

For the Year Ended December 31, 2019

The Accounting Clerk performs many administrative clerical duties that are considered to be central service functions. They include recording and processing all County warrants, including payroll, preparation of the vouchers for the Commissioners' review and approval and updating the equipment inventory for each office.

One hundred percent of the Accounting Clerk's time is spent in the accounting function.

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Central Services - Accounting Clerk

For the Year Ending December 31, 2019

	Total Expenses	Non- Allowable	Allowable
Office Supplies	\$ 3,313		\$ 3,313
Telephone	2,461		2,461
Postage	500		500
Total	6,274	\$ -	\$ 6,274
 Reconciliation to Audit			
Other Fees	3,333		
Insurance	90,245		
Utilities	32,878		
Audit and Legal	6,813		
Professional Services	81,785		
Advertising	2,166		
Treasurers Fees	54,415		
Miscellaneous	1,846		
Capital Outlay	100		
Tech Support	149		
 Total per Audit - Road and Bridge Fund	 \$ 280,004		

**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Central Services – Auditing and Accounting

For the Year Ended December 31, 2019

Dolores County, Colorado engages a certified public accounting firm to perform certain auditing and accounting related functions for the County. Services performed in 2019 include the examination of the County's financial statements and the preparation of the Cost Allocation Plan.

These costs were considered to be central services and deemed one hundred percent allowable.

**DOLORES COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Rate Proposal  
Central Services - Auditing and Accounting Services

For the Year Ending December 31, 2019

	<u>Total Expenses</u>	<u>Non- Allowable</u>	<u>Allowable</u>
Examination of Financial Statements	\$ 23,950		\$ 23,950
Total	<u>\$ 23,950</u>	<u>\$ -</u>	<u>\$ 23,950</u>



**DOLOROS COUNTY, COLORADO**  
Consolidated Cost Allocation Plan and  
Indirect Cost Proposal  
Central Services – Building Usage and Maintenance

For the Year Ended December 31, 2019

The building maintenance department performs all of the janitorial services and minor repairs to the building and grounds, pays for all of the operating and cleaning supplies, utilities, and outside repairs and improvements.

Seventy-five percent of the building maintenance functions are deemed allowable.

These costs, together with the annual use charge of the building, divided by the square footage of the courthouse arrives at a rental rate of \$16.62 per square foot. This cost per square foot is considered to be reasonable for rental space in the community.

The Dolores County Courthouse was paid entirely with Federal Funds, therefore, a use charge was not included. However, improvements have been made to the building using County monies and were deemed allowable and a use charge was included. The estimated building improvements were depreciated over a 50-year life using the straight-line method.

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Central Services - Building Usage and Maintenance

For the Year Ending December 31, 2019

	<u>Total Expenses</u>	<u>Non- Allowable</u>	<u>Allowable</u>
Salaries	\$ 44,352	\$ (11,088)	\$ 33,264
Fringe Benefits	7,478	(1,870)	5,608
Operating Supplies	7,810	(1,953)	5,857
Repairs and Maintenance	3,354	(839)	2,515
General Liability Insurance	66,622	(16,656)	49,966
Utilities	25,784	(6,446)	19,338
Miscellaneous	751	(188)	563
Total	156,151	\$ (39,040)	\$ 117,111
Reconciliation to Audit			
Capital Outlay	29,037		
Cahone Park Maintenance	1,850		
Included in Other Administration			
General Liability Insurance	(66,622)		
Total per Audit - General Fund	\$ 120,416		

**DOLORES COUNTY, COLORADO**  
 Consolidated Cost Allocation Plan and  
 Indirect Cost Rate Proposal  
 Central Services - Building Usage and Maintenance

For the Year Ending December 31, 2019

<u>Central Support Department</u>	<u>Building</u>	<u>Estimated Building Improvement Cost</u>	<u>Annual Charge</u>	<u>Allowable Building Maintenance Cost</u>	<u>Total Annual Building Charge</u>	<u>Total Square Feet Building</u>	<u>Cost Per Square Foot</u>	<u>Square Feet Per Department</u>	<u>Building Use Charge Department</u>	<u>Non- Allowable</u>	<u>Allowable</u>
County Commissioner's Secretary	Courthouse	\$ 94,153	\$ 1,883	\$ 117,111	\$ 118,994	7,158	\$ 16.62	481	\$ 7,994	\$ (1,999)	\$ 5,995
County Treasurer	Courthouse	\$ 94,153	\$ 1,883	\$ 117,111	\$ 118,994	7,158	\$ 16.62	525	8,726	(4,363)	4,363
Accounting Clerk	Courthouse	\$ 94,153	\$ 1,883	\$ 117,111	\$ 118,994	7,158	\$ 16.62	288	4,787	-	4,787
<b>Total</b>									<u>\$ 21,507</u>	<u>\$ (6,362)</u>	<u>\$ 15,145</u>