



Grays Harbor Council of Governments

2022

Cost Allocation Plan

Grays Harbor Council of Governments

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TABLE OF CONTENTS

Cost Allocation Plan Proposal Certification	1
Introduction	2
Allocation Method	2
Indirect Cost Rate	
Table 1: 2021 Income & Expenses	3
Table 2: 2021 Indirect Salaries & Benefits	4
Table 3: Reconciliation of 2021 Indirect Cost Recovery	4
Table 4: Estimated 2022 Indirect Salaries & Benefits	5
Table 5: 2022 Estimated Indirect, Excluded & Direct Costs	5
Table 6: 2021 Indirect Cost Rate Calculation	5
Fringe Benefit Rate	
Table 7: Reconciliation of 2021 Fringe Benefit Recovery	6
Table 8: Estimated 2022 Fringe Benefit Costs	7
Table 9: 2022 Fringe Benefit Rate Calculation	7

GRAYS HARBOR COUNCIL OF GOVERNMENTS

COST ALLOCATION PLAN PROPOSAL

CERTIFICATION

January 1, 2022 – December 31, 2022

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 dated January 1, 2022 to establish billing or final indirect costs rates for January 1, 2022 through December 31, 2022 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

(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 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 Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Grays Harbor Council of Governments

APPROVED AND ADOPTED this 20th day of January 2022.

ATTEST: _____

Vicki Cummings, Executive Director

Ben Winkelman, Chairman

INTRODUCTION

The Grays Harbor Council of Governments 2022 staffing levels, indirect costs and benefits are starting with a 2022 fixed rates.

The 2022 fixed rates are:

Indirect Costs	101.09%
Fringe Benefits	57.48%

ALLOCATION METHOD

The Grays Harbor Council of Governments uses the fixed rate to allocate indirect costs and fringe benefits. During the budgeting process rates are established by estimating indirect cost as a percentage of direct labor costs and fringe benefits as a percentage of direct, excluded and indirect labor costs. The rates are used to allocate indirect and fringe benefit costs each month regardless of actual costs incurred. After the close of the calendar year, the indirect and fringe costs recovered will be compared to the actual costs to determine the amount to carry forward as an adjustment to the following year's rates.

Table 1: 2021 Income and Expenses

Grays Harbor Council of Governments		
Actual 2021 Income & Expenditures		
INCOME		
Member Dues	\$	244,985
Local		-
State		-
Federal		303,411
Miscellaneous		-
TOTAL INCOME	\$	548,396
EXPENSES		
Communication Services	\$	3,806
Consultants & Contracted Svcs		188,589
Insurance - Property & Liability		7,630
Office Equipment & Software		3,120
Payroll - Salaries & Wages		135,354
Payroll - Benefits & Taxes		47,302
Rent		13,270
Repair & Maintenance		-
Supplies		1,581
Travel		-
Miscellaneous		1,239
TOTAL EXPENSES	\$	401,890

Table 2: 2021 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Administration	\$ 36,546	\$ 21,653	\$ 58,199
Totals	\$ 36,546	\$ 21,653	\$ 58,199

Table 3: Reconciliation of 2021 Indirect Cost Recovery

2021 Actual Expenses	Total Expenses	Indirect	Excluded	Direct
Wages (excluding paid leave)	\$113,439	\$ 36,546	\$ -	\$ 76,893
Benefits (including paid leave)	69,217	21,653	-	47,564
Subtotal	\$ 182,656	\$ 58,199	\$ -	\$ 124,457
Communication Services	3,806	3,806	-	-
Consultants & Contracted Svcs	188,589	1,238	-	187,351
Insurance - Property & Liability	7,630	7,630	-	-
Office Equipment & Software	3,120	3,120	-	-
Rent	13,270	13,270	-	-
Repair & Maintenance		-	-	-
Supplies	1,581	1,581	-	-
Travel	-	-	-	-
Miscellaneous	1,239	1,239	-	-
Subtotal	\$ 219,234	\$ 31,883	\$ -	\$ 187,351
Totals	\$401,890	\$ 90,082	\$ -	\$ 311,808
		\$90,082		Actual year 2021 indirect costs
		-		+/- 2020 indirect cost carry-forward
		\$ 90,082		Indirect eligible for recovery in 2021
		103,768		Indirect cost recovered in 2021
		\$ (13,686)		Under/(over) recovery in 2021 (carried forward into 2022 rate)

Table 4: Estimated 2022 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Administration	\$ 56,646	\$ 25,675	\$ 82,321
Totals	\$ 56,646	\$ 25,675	\$ 82,321

Table 5: 2022 Estimated Indirect, Excluded & Direct Costs

2022 Proposed Expenses	Total Expenses	Indirect	Excluded	Direct
Wages	\$ 181,307	\$ 56,646	\$ -	\$ 124,661
Benefits	102,207	25,675	-	76,532
Subtotals	\$ 283,514	\$ 82,321	\$ -	\$ 201,193
Communication Services	3,900	3,900	-	-
Consultant & Contracted Svcs	223,000	10,000	-	213,000
Insurance - Property & Liability	8,300	8,300	-	-
Office Equipment & Softwear	3,100	3,100	-	-
Rent	13,500	13,500	-	-
Repair & Maintenance	-	-	-	-
Supplies	3,100	3,100	-	-
Travel	500	500	-	-
Miscellaneous	1,300	1,300	-	-
Subtotals	\$ 256,700	\$ 43,700	\$ -	\$ 213,000
Totals	\$ 540,214	\$ 126,021	\$ -	\$ 414,193

Table 6: 2022 Indirect Cost Rate Calculation

CY 2022 Budgeted Indirect Cost	\$ 126,021		
CY 2021 Indirect carry-forward	-		
	\$ 126,021		
CY 2022 Budgeted Direct Salaries	\$ 124,661		
Total Indirect Cost	126,021		
Total Direct Salaries	124,661	=	101.09%

Table 7: Reconciliation of 2021 Fringe Benefit Recovery

2021 Actual Benefit Expenses	Total	
Holiday Leave	\$ 8,974	
Sick Leave	5,387	
Vacation Leave	7,554	
Subtotal	\$ 21,915	
Dental	1,343	
Employee Assistance	42	
Disability	141	
Health Insurance	18,470	
Life Insurance	190	
Medicare Tax	2,040	
Retirement Contributions	15,938	
Social Security	8,290	
Unemployment Tax	224	
Vision	186	
Workers Compensation Insurance	438	
Subtotal	\$ 47,302	
Totals	\$ 69,217	Actual 2021 Fringe Benefit costs incurred
	-	+/- 2020 fringe benefit carry-forward
	\$ 69,217	Fringe benefits eligible for recovery in 2021
	67,213	Fringe benefits recovered in 2021
	\$ 2,004	Under/(over) recovered for 2021 (carried forward into 2022 rate)

Table 8: Estimated 2022 Fringe Benefit Costs

Benefit	Budget Amount
Holiday Leave	\$ 10,924
Sick Leave	6,846
Vacation Leave	10,722
Subtotal	\$ 28,492
Dental	2,103
Employee Assistance	63
Disability	211
Health Insurance	28,684
Life Insurance	284
Medicare Tax	3,175
Retirement Contributions	24,037
Social Security	13,913
Unemployment Tax	273
Vision	279
Workers Compensation Insurance	691
Subtotal	\$ 73,715
Total Estimated Fringe Benefits	\$ 102,207

Table 9: 2022 Fringe Benefit Rate Calculation

CY 2022 Budgeted Fringe Benefits	\$ 102,207		
CY 2021 Fringe Benefit carry-forward	2,004		
CY 2022 Recoverable Fringe Benefits estimate	\$ 104,211		
CY 2022 Budgeted Direct Salaries	\$ 124,661		
CY 2022 Budgeted Indirect Salaries	56,646		
CY 2022 Budgeted Excluded Salaries	-		
Total Salaries & Wages (excluding paid leave)	\$ 181,307		
	Total Fringe Benefits	104,211	
		-----	=
	Total Salaries (excluding paid leave)	181,307	57.48%