**Attachment C: Joint Cost Allocation Plan**

Grantee Name: Minnesota Services, Inc

Please review the detailed instructions for completing this form at: <http://mn.gov/deed/job-seekers/disabilities/partners/grantees/index.jsp>.

The plan must identify, accumulate, and distribute allowable direct and indirect costs to each funding source. The plan must also identify the allocation methods used for the distribution on the basis of relative benefits received.

|  |
| --- |
| Minnesota Services Inc. |
| **JOINT COST ALLOCATION PLAN FOR 2019** |
|  | FEDERAL | MN STATE | SPEV | VRS | MN VRS | HHS | HHD | DDRSSE | FEE FOR | OUTLET | OTHER | TOTAL |
|   | GRANT | GRANT | GRANT | GRANT | GRANT | GRANT | GRANT |   | SERVICE | PROGRAM |   |   |
| **REVENUE** | 523,672 | 975,127 | 6,845 | 36,237 | 27,380 | 76,229 | 11,192 | 22,840 | 249,690 | 171,216 | 12,920 | 2,113,347 |
|   |   |   |   |   |   |   |   |   |   |   |   |   |
| **EXPENSES** |   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |   |
| DIRECT SALARIES |   |   |   |   |   |   |   |   |   |   |   |   |
| Executive Director - John Smith | 56,240 | 109,962 | 681 | 3,556 | 2,491 | 7,374 |   | 1,200 | 3,924 | 23,542 | 1,244 | 210,214 |
| Specialist - Jane Smith | 89,916 |   |   |   | 1,620 | 4,426 |   |   | 30,320 |   |   | 126,282 |
| Program Coord. - Henry Smith | 31,572 | 69,119 | 418 | 2,352 | 1,873 | 3,391 |   |   | 2,319 |   |   | 111,043 |
| Counselor - Tammy Smith |   | 50,272 | 2,264 |   | 902 | 7,947 |   |   |   |   |   | 61,385 |
|  Job Coach - Beth Smith |   | 53,784 |   |   | 3,944 | 7,476 |   |   | 3,924 |   |   | 69,128 |
|  Counselor - Abbie Smith | 62,284 |   |   |   | 578 | 5,247 |   | 8,614 | 27,430 |   |   | 104,153 |
| Placement - Thomas Smith | 29,380 | 46,513 |   |   | 1,462 | 2,637 |   |   | 19,262 |   |   | 99,254 |
|  Placement - Ben Smith |   | 61,032 |   |   | 789 | 1,674 |   |   | 27,894 |   |   | 91,389 |
|  Counselor - Karen Smith |   | 2,767 |   | 14,954 | 298 | 1,785 |   |   |   |   |   | 19,804 |
|  Job Coach - Ted Jones |   | 55,997 |   |   | 735 | 620 |   |   |   |   |   | 57,352 |
|  Advocate - Sara Benson | 16,152 | 5,654 |   |   |   | 621 |   |   |   |   |   | 22,427 |
| Comm. Liaison - Richard Smith |   | 24,724 |   |   |   | 239 |   |   |   |   |   | 24,963 |
| Counselor - Susan Smith |   | 4,086 | 491 |   |   | 208 |   |   |   |   |   | 4,785 |
| Admin. Assistant - Laura Smith | 21,112 | 41,958 | 256 | 1,490 | 424 | 2,834 |   | 200 | 945 | 713 | 20 | 69,953 |
| Financial Manager - Kevin Baxon | 32,908 | 69,919 | 399 | 2,081 | 1,706 | 3,892 |   | 600 | 1,427 | 1,427 | 30 | 114,388 |
| Total | 339,564 | 595,787 | 4,509 | 24,433 | 16,822 | 50,371 |   | 10,614 | 117,443 | 25,682 | 1,294 | 1,186,520 |
| INDIRECT SALARIES |   |   |   |   |   |   |   |   |   |   |   |   |
| Recept/Secretary - Gail Knows | 8,324 | 49,361 | 100 | 520 | 371 | 1,431 |   | 312 | 2,693 | 2,254 | 277 | 65,644 |
| Total | 347,888 | 645,149 | 4,609 | 24,953 | 17,193 | 51,802 |   | 10,926 | 120,137 | 27,937 | 1,571 | 1,252,164 |
| FRINGE BENEFITS | 73,932 | 137,755 | 979 | 5,295 | 3,657 | 11,204 |   | 2,332 | 25,636 | 8,664 | 337 | 269,791 |
| TRAVEL |   |   |   |   |   |   |   |   |   |   |   |   |
|  Staff |  |  |  |  |  |  |  |  |  |  |  |  |
|  Board | 880 | 1,782 |   |   |   |   |   |   |   |   |   | 2,662 |
| INSURANCE | 3,672 | 6,260 | 67 | 345 | 200 | 629 |   | 160 | 392 | 8,561 | 50 | 20,335 |
| CONTRACTED SERV | 3,916 | 10,938 | 59 | 313 | 600 | 4,275 | 3,447 | 160 | 1,388 | 14,981 | 104 | 40,182 |
| COMMUNICATIONS | 10,460 | 12,960 | 130 | 685 | 500 | 601 |   | 348 | 3,028 | 2,522 | 227 | 31,461 |
| RENT | 29,088 | 46,027 | 417 | 2,202 | 1,200 | 2,311 |   | 1,000 | 8,329 | 2,818 | 550 | 93,942 |
| SUPPLIES |   |   |   |   |   |   |   |   |   |   |   |   |
|  Office Supplies | 3,620 | 14,778 | 76 | 400 | 510 | 541 | 7,744 | 90 | 713 | 713 | 90 | 29,275 |
|  Equipment | 4,160 | 8,414 |   |   |   | 2,684 |   |   | 1,070 | 713 |   | 17,042 |
|  Instructional Supplies | 820 | 11,178 | 133 |   |   | 45 |   |   |   |   |   | 12,176 |
|  Ramp Program |   |   |   |   |   |   |   |   |   |   |   | 0 |
| UTILITIES - SHOP |   |   |   |   |   |   |   |   |   |   | 700 | 700 |
| PROPERTY TAXES-SHOP |   |   |   |   |   |   |   |   |   |   | 950 | 950 |
| VEHICLE REG. FEES |   |   |   |   |   |   |   |   |   | 428 |   | 428 |
| OTHER |   |   |   |   |   |   |   |   |   |   |   |   |
|  Staff Development | 2,760 | 11,726 |   |   |   | 590 |   | 500 | 1,248 |   |   | 16,824 |
|  Bank Charges |   |   |   |   |   |   |   |   |   |   | 255 | 255 |
|  Association Fees |   |   |   |   |   |   |   |   |   |   | 1,800 | 1,800 |
|  Social Rec. Group |   |   |   |   |   |   |   |   |   |   | 1,700 | 1,700 |
| Total | 523,672 | 975,127 | 6,845 | 36,237 | 27,380 | 76,229 | 11,192 | 18,636 | 207,243 | 146,704 | 11,589 | 2,040,853 |
| NET INCOME/LOSS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,204 | 42,447 | 24,512 | 1,331 | 72,495 |

**NARRATIVE:**

**Direct Salaries** are allocated according to the FTE percentages of staff working directly on a program.

**Indirect Salaries and Expenses** may be recovered by using an indirect cost rate.  Salaries that are generally considered indirect include but are not limited to general management, human resources, information technology, accounting, and clerical. Salaries for such staff may be directly charged to a cost objective if such salaries are integral and can be specifically identified with a project, are explicitly identified and have prior written approval in a budget, and are not also recovered as indirect costs. The indirect cost pool consists of the prior fiscal year’s indirect salaries plus the expenses needed to support such staff. This amount is adjusted for the successive fiscal year based on projected staff additions or deletions.  The total amount in the indirect cost pool is then divided into the total direct costs. The resulting rate is then applied to the projected direct costs for each grant/cost objective.

**Fringe Benefits** allocate the Fringe Benefits of each employee according to the percentage of salary time each employee is dedicating to each grant/program.

**Rent** is allocated to the programs based on the square footage used by that program. Common areas are allocated based on FTEs.

**Other Costs** the preference is to directly charge grants/programs form “Other Costs” however if there is an “Other” cost that should be allocated, it is done according the proportion of the agency’s total FTEs which are attributable to each grant/program.