

Attachment 7 - Financial Management Systems Questionnaire and Cost Allocation Plan

The following information will be used to assess the applicant's financial capacity for managing the proposed grant. If the applicant is selected to receive funding, further information may be required during the contracting process or at any point during the grant term.

Organizational Data

Name of Organization: _____ Year Established: _____

Address: _____

Representative Name and Title: _____

Phone: _____ Email: _____

Employer Identification Number (EIN): _____ DUNS Number: _____

Organization Type:

Non-Profit

Public Agency

Tribal Organization

Mutual Water Company

Description of Service/Product: _____

Approx. Number of Employees: Full Time _____ Part Time _____

Financial Audit Data

Date of Last Financial Audit: _____

Fiscal Period Audited: _____

Audit Firm: _____

Report all audit findings. (1000 characters)

Financial Statement

Attach a current financial statement.

Attached

Accounting System Data

Does the accounting system provide for the recording of grant/contract costs according to categories of the proposed budget? YES NO

Does the accounting system identify the receipt and expenditure of funds separately for each grant or contract? YES NO

Does the accounting system provide for the recording of cost sharing/matching for each project, and ensure that documentation is available to support recorded cost sharing/matching? YES NO

Describe applicant's accounting system, including what books of accounts are maintained. (500 characters)

Timekeeping System Data

Are time distribution records maintained for each employee to account for his/her TOTAL effort (100%)? YES NO

Attach a sample timesheet and procedures for completing timesheets and for allocating salary and wage charges to State awards. Attached

Purchasing System

Are asset inventory records maintained? YES NO

What is the dollar threshold for capitalization of equipment? \$_____

Describe the applicant's depreciation policy. (500 characters)

Prepared by: _____
Signature: _____
Date: _____

Cost Allocation Plan

Please answer the questions below to describe the applicant's Cost Allocation Plan (CAP). The purpose of this CAP is to summarize, in writing, the methods and procedures that the applicant will use to allocate costs to various programs, grants, contracts and agreements. Direct costs are those that can be identified specifically with a particular final cost objective. Administrative costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Note: Eligible administrative costs must be directly related to the project and may not exceed five (5) percent of the project implementation cost. For additional information on calculating administrative costs, please refer to the Grant Guidelines, page 8.

The CAP should be tailored to fit the specific policies of the applicant. Although there are different methodologies available for allocating costs, the methodology used should result in a reasonable and equitable distribution of direct and administrative costs to all bond funding organizations and/or across all grants the applicant is administering. Applicants must have a system in place to equitably distribute costs. For a sample CAP, please refer to the example provided on the Delta Conservancy's website: <http://deltaconservancy.ca.gov/grant-program/>.

General Allocation of Costs

Describe the applicant's general approach to allocating costs to particular grants and contracts, including:

- *How allowable direct costs are charged directly to programs, grants, activity, etc.*
- *How allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.*
- *(continue on next page)*

- *How other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution. (3,000 characters)*

Specific Allocation of Costs

*Describe the procedures that will be used for allocating the specific expenses below.
Compensation for Personnel Services (including benefits). (750 characters)*

Travel Costs. (750 characters)

Professional Services Costs (such as consultants, accounting and auditing services). (750 characters)

Office Expenses and Supplies (including office supplies and postage). (750 characters)

Equipment. (750 characters)

Printing (including supplies, maintenance and repair). (750 characters)

Insurance. (750 characters)

Telephone/Communications. (750 characters)

Facilities Expenses. (750 characters)

Meetings and Events. (750 characters)