



FREMONT COUNTY, COLORADO

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2023



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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Fremont County, Colorado (County) based on actual expenditures for fiscal year 2023. MGT Consulting Group (MGT) prepared these documents at the request of the County. The Cost Allocation Plan is used by the County to claim indirect costs as charges against awards (grants) and other funds.

These documents are prepared in compliance with 2 CFR Part 200. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Federal Approval of Cost Allocation Plan

The County Cost Allocation Plan does not require federal approval prior to use. 2 CFR Part 200 requires only 'major local governments' to submit cost allocation plans for approval. Major local government is defined in Appendix V to Part 200, Paragraph B.5 as a government receiving more than \$100 million in direct Federal awards annually. All other local governments must maintain the plan and related supporting documentation for audit. The County received less than \$100 million in direct federal funding per the Schedule of Expenditures of Federal Awards in the most recent Single Audit.

The relevant sections of 2 CFR Part 200 are included in the paragraphs that follow:

Appendix V to Part 200, Paragraph B.5. Major local government means local government that receives more than \$100 million in direct Federal awards subject to this Part.

Appendix V to Part 200, Paragraph D.2. Each major local government is also required to submit a plan to its cognizant agency for indirect costs annually.

Appendix V to Part 200, Paragraph D.3. All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this Part and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a local government only receives funds as a subrecipient, the pass-through entity will be responsible for monitoring the subrecipient's plan.

Federal Approval of Indirect Cost Rates

The County Indirect Cost Rates do not require federal approval prior to use. 2 CFR Part 200 requires government agencies or departments to submit indirect cost rates only if the department the rate is for receives more than \$35 million in direct federal funding annually. In the County, no one department received greater than \$35 million in direct federal funding per the Schedule of Expenditures of Federal Awards in the most recent Single Audit.

The relevant sections of 2 CFR Part 200 are included in the paragraphs that follow:

Appendix VII to Part 200, Paragraph D.1.b. A governmental department or agency unit that receives more than \$35 million in direct Federal funding must submit its indirect cost rate proposal to its cognizant agency for indirect costs. Other governmental department or agency must develop an indirect cost proposal in accordance with the requirements of this Part and maintain the proposal and related supporting documentation for audit. These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a non-Federal entity only receives funds as a subrecipient, the pass-through entity will be responsible for negotiating and/or monitoring the subrecipient's indirect costs.

Section 2

Certification

Certificate of Cost Allocation Plan and Indirect Cost Rate

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 based on FY 2023 (Jan 1 – Dec 31, 2023) to establish cost allocations or billings or final indirect cost rates for FY 2025 (Jan 1 – Dec 31, 2025) 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 and 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 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 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.

Government Unit: **FREMONT COUNTY, COLORADO**

Signature:



Name of Official:

Shawn C. Sutton

Title:

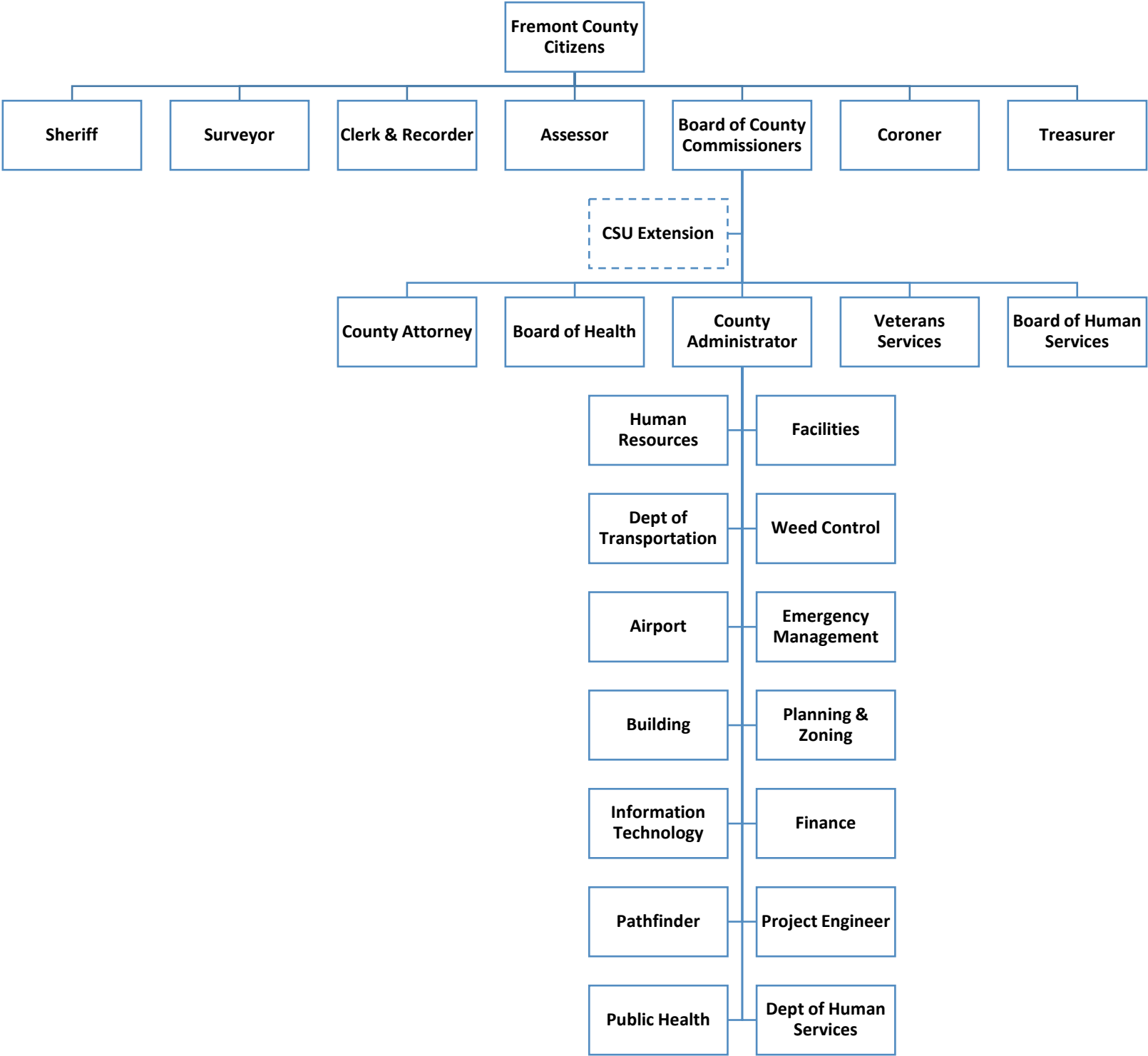
Budget & Finance Officer

Date of Execution:

6/19/2024

Section 3

Organization Chart



Section 4
Human Services Reimbursement

Fremont County

Proposed Cost Allocation Reimbursement for Human Services

Based on FY2023 2 CFR Part 200 Cost Allocation Plan

Indirect Costs Allocated to Human Services	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Building Depreciation	\$59,428	\$52,469	\$61,092
Equipment Depreciation	38,865	22,819	19,277
Admin Operations	81,023	127,258	161,186
County Commissioners	16,643	16,891	16,852
County Attorney	74,346	79,332	77,851
Treasurer	0	0	0
Maintenance	223,024	246,976	205,532
County Administration	190,388	233,536	258,016
Information Technology	31,218	24,677	61,066
Total	<u><u>\$714,935</u></u>	<u><u>\$803,958</u></u>	<u><u>\$860,871</u></u>

Calculation of County Reimbursement

(A) Total of Current Year Actual	\$714,935	\$803,958	\$860,871
(B) Total of Two Year Prior Actual	506,546	540,456	714,935
(C) Rollforward (A - B)	208,389	263,502	145,936
(D) Other Adjustments	<u>0</u>	<u>0</u>	<u>0</u>
(E) Current Year Fixed (A + C + D)	<u><u>\$923,324</u></u>	<u><u>\$1,067,459</u></u>	<u><u>\$1,006,807</u></u>
 30% for 100% of County	 \$276,997	 \$320,238	 \$302,042

Section 5
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The 2 CFR Part 200 Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County divisions and departments that benefit other County divisions and departments. Examples of indirect costs are accounting, purchasing, human resources and information technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the County divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the County divisions and departments that provide support to other divisions and departments.
- Distribute, or allocate, the allowable expenditures of the County divisions and departments that provide support to other County divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all County divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central

service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service division and department. The details schedule for each central service division and department is structured in the following format.

Narrative. Lists the division and department name, provides a brief description of the activities performed, it identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that division and department.

Incoming Costs (B). The support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C). The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 6
Central Services Cost Allocation Plan

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Summary Schedule

Department	Project Manager	Planning & Zoning	Building	Clerk & Recorder	Elections	Public Trustee	Assessor	Paid Internships	State Judicial	Coroner
1 Building Depreciation	\$339	\$7,542	\$6,662	\$16,690	\$3,984	\$0	\$7,529	\$0	\$0	\$452
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Admin Operations	1,900	49,495	9,454	71,404	0	452	58,989	16	84,059	4,205
4 County Commissioners	0	0	0	0	0	0	0	0	0	0
5 County Attorney	701	4,910	3,507	13,326	0	175	8,416	0	0	1,403
6 Treasurer	0	0	0	0	0	0	0	0	0	0
7 Maintenance	2,910	58,716	51,404	131,308	29,577	98	60,575	0	414,735	4,140
8 County Administration	2,830	16,014	11,414	42,939	0	526	28,544	124	17,708	7,288
9 Information Technology	0	15,797	5,924	26,163	17,278	0	17,442	0	0	4,114
Total Current Allocations	\$8,680	\$152,473	\$88,364	\$301,830	\$50,840	\$1,251	\$181,495	\$140	\$516,501	\$21,602

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Department	Emergency Management	COOP Extension	4H Fair	Veteran's Office	Health Env	Intergov Coop Grants	UAACOG	Misc	Transfers to Other Funds	02 Sheriff
1 Building Depreciation	\$10,478	\$0	\$0	\$1,742	\$0	\$0	\$0	\$0	\$0	\$10,938
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Admin Operations	3,853	3,933	8	2,209	0	115	113	231	139	326,723
4 County Commissioners	0	0	0	0	0	0	0	0	0	0
5 County Attorney	1,403	1,403	0	877	0	0	0	0	0	78,552
6 Treasurer	0	0	0	0	0	0	0	0	0	0
7 Maintenance	10,277	6,791	0	13,420	0	0	0	0	0	381,670
8 County Administration	5,292	5,132	67	2,225	0	913	893	1,826	1,102	313,164
9 Information Technology	24,024	10,531	0	1,975	0	0	0	0	0	176,571
Total Current Allocations	\$55,327	\$27,790	\$75	\$22,447	\$0	\$1,029	\$1,005	\$2,057	\$1,241	\$1,287,618

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Department	04 Transportation	05 Fair Board	06 Dept of Health	07 Livestock Sale	13 Waste Disposal Fund	15 County Lodging	16 Airport	19 Capital Expenditures	22 Pub Building	25 PILT
1 Building Depreciation	\$0	\$0	\$21,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Admin Operations	79,707	140	38,678	363	46	611	21,758	2,792	0	0
4 County Commissioners	0	0	0	0	0	0	0	0	0	0
5 County Attorney	23,846	0	10,520	0	0	0	2,104	0	0	0
6 Treasurer	0	0	0	0	0	0	0	0	0	0
7 Maintenance	13,275	0	79,842	0	0	0	1,171	0	0	0
8 County Administration	111,476	1,109	35,793	2,874	362	4,838	13,295	22,112	0	0
9 Information Technology	38,940	0	25,505	0	0	0	17,353	0	0	0
Total Current Allocations	\$267,244	\$1,249	\$211,936	\$3,237	\$408	\$5,449	\$55,682	\$24,904	\$0	\$0

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Summary Schedule

Department	28 Sales & Use Tax	30 Human Services	31 Conservation Trust	39 Marijuana Enforcement	41 Weed Fund	42 Restricted Use Funds	Other	Pathfinder	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$61,092	\$0	\$0	\$3,063	\$0	\$11,341	\$0	\$0	\$163,449
2 Equipment Depreciation	0	19,277	0	0	0	0	0	0	0	19,277
3 Admin Operations	119	161,186	126	8	4,005	720	3,070	28,069	0	958,696
4 County Commissioners	0	16,852	0	0	0	0	0	0	0	16,852
5 County Attorney	0	77,851	0	0	1,403	0	0	0	0	230,397
6 Treasurer	0	0	0	0	0	0	0	0	0	0
7 Maintenance	0	205,532	0	0	3,557	0	66,375	57,955	0	1,593,328
8 County Administration	942	258,016	998	63	4,911	5,702	0	2,416	0	922,905
9 Information Technology	0	61,066	0	0	3,785	0	8,557	48,097	0	503,122
Total Current Allocations	\$1,060	\$860,871	\$1,124	\$70	\$20,724	\$6,422	\$89,343	\$136,537	\$0	\$4,408,025

Building Depreciation Nature and Extent of Services

The Building Depreciation department was created to include annual depreciation for buildings and allowable interest. The Building Depreciation department includes the following two functions.

Direct charges offset allocated costs.

County Administration Building. Annual depreciation for the County Administration building is included in this function. Costs associated with this building are allocated based on the square footage of occupied space.

Human Services Building. Annual depreciation for the Human Services building plus allowable interest is included in this function. Costs associated with this building are allocated based on the square footage of building space.

Garden Park Building. Annual depreciation for the Garden Park building plus allowable interest is included in this function. Costs associated with this building are allocated based on the square footage of building space.

1901 E Main St. Building. Annual depreciation for the 1901 E. Main St. building plus allowable interest is included in this function. Costs associated with this building are allocated based on the square footage of building space.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Co Admin Building	Human Svcs Building	Garden Park Building	1901 E Main Building
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation	P	187,544	0	72,072	61,092	40,000	14,380
Interest	P	0	0	0	0	0	0
Subtotal - Services & Supplies		187,544	0	72,072	61,092	40,000	14,380
Department Cost Total		187,544	0	72,072	61,092	40,000	14,380
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		187,544	0	72,072	61,092	40,000	14,380
General Admin Distribution			0	0	0	0	0
Grand Total		\$187,544		\$72,072	\$61,092	\$40,000	\$14,380

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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Co Admin Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	843	2.94%	\$2,119	\$0	\$2,119	\$0	\$2,119
5 County Attorney	777	2.71%	1,953	0	1,953	0	1,953
6 Treasurer	2,304	8.04%	5,792	0	5,792	0	5,792
7 Maintenance	1,353	4.72%	3,401	0	3,401	0	3,401
8 County Administration	2,378	8.29%	5,978	0	5,978	0	5,978
9 Information Technology	1,930	6.73%	4,852	0	4,852	0	4,852
10 Project Manager	135	0.47%	339	0	339	0	339
11 Planning & Zoning	3,000	10.46%	7,542	0	7,542	0	7,542
12 Building	2,650	9.24%	6,662	0	6,662	0	6,662
13 Clerk & Recorder	6,639	23.16%	16,690	0	16,690	0	16,690
14 Elections	1,585	5.53%	3,984	0	3,984	0	3,984
16 Assessor	2,995	10.45%	7,529	0	7,529	0	7,529
19 Coroner	180	0.63%	452	0	452	0	452
23 Veteran's Office	693	2.42%	1,742	0	1,742	0	1,742
46 Other	1,208	4.21%	3,037	0	3,037	0	3,037
Subtotal	28,670	100.00%	72,072	0	72,072	0	72,072
Direct Bills					0		0
Total					\$72,072		\$72,072

Basis Units: Square Footage of Occupied Space
 Source:

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Human Svcs Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 30 Human Services	33,600	100.00%	\$61,092	\$0	\$61,092	\$0	\$61,092
Subtotal	33,600	100.00%	61,092	0	61,092	0	61,092
Direct Bills					0		0
Total					\$61,092		\$61,092

Basis Units: Square Footage of Occupied Space
 Source:

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Garden Park Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 02 Sheriff	2,828	27.34%	\$10,938	\$0	\$10,938	\$0	\$10,938
32 06 Dept of Health	5,584	53.99%	21,597	0	21,597	0	21,597
46 Other	1,930	18.66%	7,465	0	7,465	0	7,465
Subtotal	10,342	100.00%	40,000	0	40,000	0	40,000
Direct Bills					0		0
Total					\$40,000		\$40,000

Basis Units: Square Footage of Occupied Space
 Source:

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1901 E Main Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 Emergency Management	2,497	72.86%	\$10,478	\$0	\$10,478	\$0	\$10,478
44 41 Weed Fund	730	21.30%	3,063	0	3,063	0	3,063
46 Other	200	5.84%	839	0	839	0	839
Subtotal	3,427	100.00%	14,380	0	14,380	0	14,380
Direct Bills					0		0
Total					\$14,380		\$14,380

Basis Units: Square Footage of Occupied Space
 Source:

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Allocation Summary

Dept:1 Building Depreciation

Department	Co Admin Building	Human Svcs Building	Garden Park Building	1901 E Main	Total
4 County Commissioners	\$2,119	\$0	\$0	\$0	\$2,119
5 County Attorney	1,953	0	0	0	1,953
6 Treasurer	5,792	0	0	0	5,792
7 Maintenance	3,401	0	0	0	3,401
8 County Administration	5,978	0	0	0	5,978
9 Information Technology	4,852	0	0	0	4,852
10 Project Manager	339	0	0	0	339
11 Planning & Zoning	7,542	0	0	0	7,542
12 Building	6,662	0	0	0	6,662
13 Clerk & Recorder	16,690	0	0	0	16,690
14 Elections	3,984	0	0	0	3,984
16 Assessor	7,529	0	0	0	7,529
19 Coroner	452	0	0	0	452
20 Emergency Management	0	0	0	10,478	10,478
23 Veteran's Office	1,742	0	0	0	1,742
29 02 Sheriff	0	0	10,938	0	10,938
32 06 Dept of Health	0	0	21,597	0	21,597
41 30 Human Services	0	61,092	0	0	61,092
44 41 Weed Fund	0	0	0	3,063	3,063
46 Other	3,037	0	7,465	839	11,341
Total	\$72,072	\$61,092	\$40,000	\$14,380	\$187,544

Equipment Depreciation Nature and Extent of Services

The Equipment Depreciation department was created to include annual deprecation for equipment. The Equipment Depreciation department includes the following function.

Equipment Depreciation. Annual depreciation for general equipment is included in this function. The Equipment Depreciation department is allocated based on the value of equipment by department.

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equipment Depreciation	P	48,085	0	48,085
Subtotal - Services & Supplies		48,085	0	48,085
Department Cost Total		48,085	0	48,085
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		48,085	0	48,085
General Admin Distribution			0	0
Grand Total		\$48,085	\$48,085	

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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Fremont County, Colorado
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Equip Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Maintenance	2,687.25	5.59%	\$2,687	\$0	\$2,687	\$0	\$2,687
8 County Administration	15,275.74	31.77%	15,276	0	15,276	0	15,276
9 Information Technology	10,845.74	22.56%	10,846	0	10,846	0	10,846
41 30 Human Services	19,276.65	40.09%	19,277	0	19,277	0	19,277
Subtotal	48,085.38	100.00%	48,085	0	48,085	0	48,085
Direct Bills					0		0
Total					\$48,085		\$48,085

Basis Units: Actual depreciation by department
 Source:

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Depreciation	Total
7 Maintenance	\$2,687	\$2,687
8 County Administration	15,276	15,276
9 Information Technology	10,846	10,846
41 30 Human Services	19,277	19,277
Total	\$48,085	\$48,085

Administration Operations Nature and Extent of Services

The Administration Operations department is a centralized unit for unbudgeted and miscellaneous County expenditures. The Administration Operations department includes the following functions.

Postage. Costs associated with postage are allocated based on the number of positions except for Human Services.

County-Wide Expenses. Costs associated with expenditures that benefit all County departments such as the audit, EAP, the wellness program, and financial software are allocated based on expenditures by department adjusted for capital and extraordinary items.

Insurance - Vehicles. Costs associated with vehicle insurance are allocated based on the number of vehicles by department.

Insurance – Liability. Costs associated with liability insurance are allocated based on the number of positions by department.

Insurance – Property. Costs associated with property insurance are allocated based on the value of buildings.

Professional Services – GIS. Costs associated with GIS professional services are allocated equally to Assessor, Clerk, and Planning & Zoning.

Professional Services – CAP. Costs associated with the cost allocation plan are allocated on expenditures, excluding DHS who pays directly their portion of the CAP.

General Government. Unallowable expenditures are not allocated in this plan.

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A. Department Costs

Dept:3 Admin Operations

Description		Amount	General Admin	Postage	County-Wide Expenses	Insurance Vehicles	Insurance Liability	Insurance Property	Professional Services - GIS	Professional Services - CAP
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bonus Pay	D	358,200	0	0	0	0	0	0	0	0
Wellness Program	P	0	0	0	0	0	0	0	0	0
Audit	P	4,400	0	0	4,400	0	0	0	0	0
Capital Outlay over \$5k	D	0	0	0	0	0	0	0	0	0
Capital Outlay under \$5k	P	11,457	0	0	0	0	0	0	0	0
Employee Assistance Program	P	6,534	0	0	6,534	0	0	0	0	0
Employee Auto	P	0	0	0	0	0	0	0	0	0
Employee Rec	P	3,027	0	0	0	0	0	0	0	0
GAS, OIL, FUEL, GREASE	P	362	0	0	0	0	0	0	0	0
Ins Claims	P	0	0	0	0	0	0	0	0	0
Insurance	P	770,598	0	0	0	14,144	439,899	316,555	0	0
Maint Contracts	P	0	0	0	0	0	0	0	0	0
Meals	P	1,531	0	0	0	0	0	0	0	0
Memberships	P	110	0	0	0	0	0	0	0	0
Office Supplies	P	993	0	0	0	0	0	0	0	0
Other Professional Services	P	6,750	0	0	0	0	0	0	0	6,750
Postage	P	125,940	0	125,940	0	0	0	0	0	0
Publ Formal & Legal	P	18,671	0	0	0	0	0	0	0	0
Regional GIS	P	107,633	0	0	0	0	0	0	107,633	0
Repair Maint Vehicles	P	377	0	0	0	377	0	0	0	0
Settlement	D	0	0	0	0	0	0	0	0	0
Subscriptions	P	189	0	0	0	0	0	0	0	0
Supplies	P	18,897	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:3 Admin Operations

Description		Amount	General Admin	Postage	County-Wide Expenses	Insurance Vehicles	Insurance Liability	Insurance Property	Professional Services - GIS	Professional Services - CAP
Tax Redemptions	P	0	0	0	0	0	0	0	0	0
Training and Seminars	P	7,223	0	0	0	0	0	0	0	0
Treasurer Fees	D	8,568	0	0	0	0	0	0	0	0
Water Shares Assessment	P	2,757	0	0	0	0	0	0	0	0
Cyber Incident Exp	D	4,593	0	0	0	0	0	0	0	0
Unemployment COVID Hazard Pay	P	717	0	0	0	0	0	0	0	0
FICA Taxes COVID Hazard Pay	P	27,425	0	0	0	0	0	0	0	0
Retirement Expense COVID Hazard Pay	P	9,576	0	0	0	0	0	0	0	0
EMPLOYEE MISCELLANEOUS	P	35	0	0	0	0	0	0	0	0
PENROSE RECOVERY	D	82,291	0	0	0	0	0	0	0	0
TELEPHONE & COMMUNICATIONS	P	2,797	0	0	0	0	0	0	0	0
TYLER SOFTWARE LEASE	P	48,997	0	0	48,997	0	0	0	0	0
Subtotal - Services & Supplies		1,630,646	0	125,940	59,931	14,521	439,899	316,555	107,633	6,750
Department Cost Total		1,630,646	0	125,940	59,931	14,521	439,899	316,555	107,633	6,750
Adjustments to Cost										
Bonus Pay	D	(358,200)	0	0	0	0	0	0	0	0
Capital Outlay over \$5k	D	0	0	0	0	0	0	0	0	0
Settlement	D	0	0	0	0	0	0	0	0	0
Treasurer Fees	D	(8,568)	0	0	0	0	0	0	0	0
Cyber Incident Exp	D	(4,593)	0	0	0	0	0	0	0	0
PENROSE RECOVERY	D	(82,291)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(453,652)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,176,994	0	125,940	59,931	14,521	439,899	316,555	107,633	6,750
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$1,176,994		\$125,940	\$59,931	\$14,521	\$439,899	\$316,555	\$107,633	\$6,750

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A. Department Costs

Dept:3 Admin Operations

Description		Amount	Gen Govt
Personnel Costs			
Salaries	S	0	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Bonus Pay	D	358,200	0
Wellness Program	P	0	0
Audit	P	4,400	0
Capital Outlay over \$5k	D	0	0
Capital Outlay under \$5k	P	11,457	11,457
Employee Assistance Program	P	6,534	0
Employee Auto	P	0	0
Employee Rec	P	3,027	3,027
GAS, OIL, FUEL, GREASE	P	362	362
Ins Claims	P	0	0
Insurance	P	770,598	0
Maint Contracts	P	0	0
Meals	P	1,531	1,531
Memberships	P	110	110
Office Supplies	P	993	993
Other Professional Services	P	6,750	0
Postage	P	125,940	0
Publ Formal & Legal	P	18,671	18,671
Regional GIS	P	107,633	0
Repair Maint Vehicles	P	377	0
Settlement	D	0	0
Subscriptions	P	189	189
Supplies	P	18,897	18,897

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A. Department Costs

Dept:3 Admin Operations

Description	Amount	Gen Govt
Tax Redemptions P	0	0
Training and Seminars P	7,223	7,223
Treasurer Fees D	8,568	0
Water Shares Assessment P	2,757	2,757
Cyber Incident Exp D	4,593	0
Unemployment COVID Hazard Pay P	717	717
FICA Taxes COVID Hazard Pay P	27,425	27,425
Retirement Expense COVID Hazard Pay P	9,576	9,576
EMPLOYEE MISCELLANEOUS P	35	35
PENROSE RECOVERY D	82,291	0
TELEPHONE & COMMUNICATIONS P	2,797	2,797
TYLER SOFTWARE LEASE P	48,997	0
Subtotal - Services & Supplies	1,630,646	105,766
Department Cost Total	1,630,646	105,766
Adjustments to Cost		
Bonus Pay D	(358,200)	0
Capital Outlay over \$5k D	0	0
Settlement D	0	0
Treasurer Fees D	(8,568)	0
Cyber Incident Exp D	(4,593)	0
PENROSE RECOVERY D	(82,291)	0
Subtotal - Adjustments	(453,652)	0
Total Costs After Adjustments	1,176,994	105,766
General Admin Distribution		0
Grand Total	\$1,176,994	\$105,766
	not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 Admin Operations

Department	First Incoming	Second Incoming	Postage	County-Wide Expenses	Insurance Vehicles	Insurance Liability	Insurance Property	Professional Services - GIS	Professional Services - CAP	Gen Govt
3 County-Wide Expenses	\$0	\$2,405	\$257	\$122	\$30	\$899	\$647	\$220	\$14	\$216
3 Professional Services - CAP	0	337	36	17	4	126	91	31	2	30
Subtotal - Admin Operations	0	2,741	293	140	34	1,025	737	251	16	246
8 Finance	0	20,149	2,156	1,026	249	7,531	5,419	1,843	116	1,811
Subtotal - County Administration	0	20,149	2,156	1,026	249	7,531	5,419	1,843	116	1,811
Total Incoming	0	22,891	2,449	1,166	282	8,555	6,157	2,093	131	2,057
C. Total Allocated		\$1,199,885	\$128,389	\$61,097	\$14,803	\$448,454	\$322,711	\$109,727	\$6,881	\$107,823
			10.70%	5.09%	1.23%	37.37%	26.90%	9.14%	0.57%	8.99%

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Postage Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	1.16%	\$1,464	\$0	\$1,464	\$28	\$1,493
5 County Attorney	2.00	0.78%	976	0	976	19	995
6 Treasurer	4.00	1.55%	1,953	0	1,953	38	1,991
7 Maintenance	16.00	6.20%	7,810	0	7,810	152	7,962
8 County Administration	8.00	3.10%	3,905	0	3,905	76	3,981
9 Information Technology	7.50	2.91%	3,661	0	3,661	71	3,732
10 Project Manager	1.00	0.39%	488	0	488	9	498
11 Planning & Zoning	7.00	2.71%	3,417	0	3,417	66	3,483
12 Building	5.00	1.94%	2,441	0	2,441	47	2,488
13 Clerk & Recorder	19.00	7.36%	9,275	0	9,275	180	9,455
15 Public Trustee	0.25	0.10%	122	0	122	2	124
16 Assessor	12.00	4.65%	5,858	0	5,858	114	5,972
19 Coroner	2.00	0.78%	976	0	976	19	995
20 Emergency Management	2.00	0.78%	976	0	976	19	995
21 COOP Extension	2.00	0.78%	976	0	976	19	995
23 Veteran's Office	1.25	0.48%	610	0	610	12	622
29 02 Sheriff	112.00	43.41%	54,672	0	54,672	1,063	55,735
30 04 Transportation	34.00	13.18%	16,597	0	16,597	323	16,919
32 06 Dept of Health	15.00	5.81%	7,322	0	7,322	142	7,464
36 16 Airport	3.00	1.16%	1,464	0	1,464	28	1,493
44 41 Weed Fund	2.00	0.78%	976	0	976	19	995
Subtotal	258.00	100.00%	125,940	0	125,940	2,449	128,389
Direct Bills					0		0
Total					\$125,940		\$128,389

Basis Units: Number of Positions (Except DHS)

Source:

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County-Wide Expenses Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Admin Operations	1,630,646.07	4.01%	\$2,405	\$0	\$2,405	\$0	\$2,405
4 County Commissioners	337,123.88	0.83%	497	0	497	10	507
5 County Attorney	228,675.81	0.56%	337	0	337	7	344
6 Treasurer	256,259.34	0.63%	378	0	378	8	386
7 Maintenance	1,601,414.34	3.94%	2,361	0	2,361	48	2,409
8 County Administration	762,922.47	1.88%	1,125	0	1,125	23	1,148
9 Information Technology	537,217.19	1.32%	792	0	792	16	808
10 Project Manager	108,947.02	0.27%	161	0	161	3	164
11 Planning & Zoning	483,117.94	1.19%	712	0	712	14	727
12 Building	343,290.58	0.84%	506	0	506	10	516
13 Clerk & Recorder	1,272,440.35	3.13%	1,876	0	1,876	38	1,914
15 Public Trustee	13,845.28	0.03%	20	0	20	0	21
16 Assessor	908,492.22	2.24%	1,340	0	1,340	27	1,367
17 Paid Internships	9,140.70	0.02%	13	0	13	0	14
18 State Judicial	1,303,601.04	3.21%	1,922	0	1,922	39	1,961
19 Coroner	337,692.81	0.83%	498	0	498	10	508
20 Emergency Management	190,802.14	0.47%	281	0	281	6	287
21 COOP Extension	178,990.24	0.44%	264	0	264	5	269
22 4H Fair	4,908.01	0.01%	7	0	7	0	7
23 Veteran's Office	39,535.30	0.10%	58	0	58	1	59
25 Intergov Coop Grants	67,236.44	0.17%	99	0	99	2	101
26 UAACOG	65,710.00	0.16%	97	0	97	2	99
27 Misc	134,436.73	0.33%	198	0	198	4	202
28 Transfers to Other Funds	81,109.91	0.20%	120	0	120	2	122
29 02 Sheriff	11,921,296.20	29.33%	17,579	0	17,579	356	17,935
30 04 Transportation	4,826,885.24	11.88%	7,118	0	7,118	144	7,262
31 05 Fair Board	81,614.38	0.20%	120	0	120	2	123
32 06 Dept of Health	1,143,966.26	2.81%	1,687	0	1,687	34	1,721
33 07 Livestock Sale	211,595.45	0.52%	312	0	312	6	318
34 13 Waste Disposal Fund	26,660.35	0.07%	39	0	39	1	40
35 15 County Lodging	356,144.76	0.88%	525	0	525	11	536
36 16 Airport	680,521.31	1.67%	1,003	0	1,003	20	1,024
37 19 Capital Expenditures	1,627,824.24	4.01%	2,400	0	2,400	49	2,449
40 28 Sales & Use Tax	69,312.17	0.17%	102	0	102	2	104
41 30 Human Services	7,960,819.19	19.59%	11,739	0	11,739	238	11,977
42 31 Conservation Trust	73,466.02	0.18%	108	0	108	2	111
43 39 Marijuana Enforcement	4,607.09	0.01%	7	0	7	0	7
44 41 Weed Fund	162,765.19	0.40%	240	0	240	5	245
45 42 Restricted Use Funds	419,775.16	1.03%	619	0	619	13	632
47 Pathfinder	177,831.52	0.44%	262	0	262	5	268

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County-Wide Expenses Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	40,642,640.33	100.00%	59,931	0	59,931	1,166	61,097
Direct Bills					0		0
Total					\$59,931		\$61,097

Basis Units: Expenditures (adjusted for Capital and Extraordinary Items)

Source:

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Insurance Vehicles Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Maintenance	5	3.38%	\$491	\$0	\$491	\$10	\$500
8 County Administration	4	2.70%	392	0	392	8	400
9 Information Technology	2	1.35%	196	0	196	4	200
11 Planning & Zoning	1	0.68%	98	0	98	2	100
12 Building	3	2.03%	294	0	294	6	300
13 Clerk & Recorder	1	0.68%	98	0	98	2	100
16 Assessor	3	2.03%	294	0	294	6	300
19 Coroner	2	1.35%	196	0	196	4	200
20 Emergency Management	1	0.68%	98	0	98	2	100
21 COOP Extension	2	1.35%	196	0	196	4	200
29 02 Sheriff	75	50.68%	7,359	0	7,359	143	7,502
30 04 Transportation	36	24.32%	3,532	0	3,532	69	3,601
32 06 Dept of Health	1	0.68%	98	0	98	2	100
36 16 Airport	5	3.38%	491	0	491	10	500
41 30 Human Services	4	2.70%	392	0	392	8	400
44 41 Weed Fund	3	2.03%	294	0	294	6	300
Subtotal	148	100.00%	14,521	0	14,521	282	14,803
Direct Bills					0		0
Total					\$14,521		\$14,803

Basis Units: Number of Vehicles
 Source:

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Insurance Liability Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$3,576	\$0	\$3,576	\$70	\$3,646
5 County Attorney	2.00	0.54%	2,384	0	2,384	46	2,431
6 Treasurer	4.00	1.08%	4,769	0	4,769	93	4,861
7 Maintenance	16.00	4.34%	19,074	0	19,074	371	19,445
8 County Administration	8.00	2.17%	9,537	0	9,537	185	9,723
9 Information Technology	7.50	2.03%	8,941	0	8,941	174	9,115
10 Project Manager	1.00	0.27%	1,192	0	1,192	23	1,215
11 Planning & Zoning	7.00	1.90%	8,345	0	8,345	162	8,507
12 Building	5.00	1.36%	5,961	0	5,961	116	6,077
13 Clerk & Recorder	19.00	5.15%	22,651	0	22,651	441	23,091
15 Public Trustee	0.25	0.07%	298	0	298	6	304
16 Assessor	12.00	3.25%	14,306	0	14,306	278	14,584
19 Coroner	2.00	0.54%	2,384	0	2,384	46	2,431
20 Emergency Management	2.00	0.54%	2,384	0	2,384	46	2,431
21 COOP Extension	2.00	0.54%	2,384	0	2,384	46	2,431
23 Veteran's Office	1.25	0.34%	1,490	0	1,490	29	1,519
29 02 Sheriff	112.00	30.35%	133,519	0	133,519	2,597	136,116
30 04 Transportation	34.00	9.21%	40,533	0	40,533	788	41,321
32 06 Dept of Health	15.00	4.07%	17,882	0	17,882	348	18,230
36 16 Airport	3.00	0.81%	3,576	0	3,576	70	3,646
41 30 Human Services	111.00	30.08%	132,327	0	132,327	2,574	134,901
44 41 Weed Fund	2.00	0.54%	2,384	0	2,384	46	2,431
Subtotal	369.00	100.00%	439,899	0	439,899	8,555	448,454
Direct Bills					0		0
Total					\$439,899		\$448,454

Basis Units: Number of Positions

Source:

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Insurance Property Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Maintenance	14,663,144	16.66%	\$52,737	\$0	\$52,737	\$1,026	\$53,763
18 State Judicial	22,316,115	25.35%	80,262	0	80,262	1,561	81,823
29 02 Sheriff	29,161,811	33.13%	104,883	0	104,883	2,040	106,923
30 04 Transportation	2,614,605	2.97%	9,404	0	9,404	183	9,587
32 06 Dept of Health	2,978,762	3.38%	10,713	0	10,713	208	10,922
36 16 Airport	4,078,001	4.63%	14,667	0	14,667	285	14,952
41 30 Human Services	3,793,338	4.31%	13,643	0	13,643	265	13,908
46 Other	837,431	0.95%	3,012	0	3,012	59	3,070
47 Pathfinder	7,572,205	8.60%	27,234	0	27,234	530	27,764
Subtotal	88,015,412	100.00%	316,555	0	316,555	6,157	322,711
Direct Bills					0		0
Total					\$316,555		\$322,711

Basis Units: Value of Buildings
 Source:

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Professional Services - GIS Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Planning & Zoning	1	33.33%	\$35,878	\$0	\$35,878	\$698	\$36,576
13 Clerk & Recorder	1	33.33%	35,878	0	35,878	698	36,576
16 Assessor	1	33.33%	35,878	0	35,878	698	36,576
Subtotal	3	100.00%	107,633	0	107,633	2,093	109,727
Direct Bills					0		0
Total					\$107,633		\$109,727

Basis Units: Equal to Assessor, Clerk, and Planning & Zoning
 Source:

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Professional Services - CAP Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Admin Operations	1,630,646.07	4.99%	\$337	\$0	\$337	\$0	\$337
4 County Commissioners	337,123.88	1.03%	70	0	70	1	71
5 County Attorney	228,675.81	0.70%	47	0	47	1	48
6 Treasurer	256,259.34	0.78%	53	0	53	1	54
7 Maintenance	1,601,414.34	4.90%	331	0	331	7	338
8 County Administration	762,922.47	2.33%	158	0	158	3	161
9 Information Technology	537,217.19	1.64%	111	0	111	2	113
10 Project Manager	108,947.02	0.33%	23	0	23	0	23
11 Planning & Zoning	483,117.94	1.48%	100	0	100	2	102
12 Building	343,290.58	1.05%	71	0	71	1	72
13 Clerk & Recorder	1,272,440.35	3.89%	263	0	263	5	268
15 Public Trustee	13,845.28	0.04%	3	0	3	0	3
16 Assessor	908,492.22	2.78%	188	0	188	4	191
17 Paid Internships	9,140.70	0.03%	2	0	2	0	2
18 State Judicial	1,303,601.04	3.99%	269	0	269	6	275
19 Coroner	337,692.81	1.03%	70	0	70	1	71
20 Emergency Management	190,802.14	0.58%	39	0	39	1	40
21 COOP Extension	178,990.24	0.55%	37	0	37	1	38
22 4H Fair	4,908.01	0.02%	1	0	1	0	1
23 Veteran's Office	39,535.30	0.12%	8	0	8	0	8
25 Intergov Coop Grants	67,236.44	0.21%	14	0	14	0	14
26 UAACOG	65,710.00	0.20%	14	0	14	0	14
27 Misc	134,436.73	0.41%	28	0	28	1	28
28 Transfers to Other Funds	81,109.91	0.25%	17	0	17	0	17
29 02 Sheriff	11,921,296.20	36.48%	2,462	0	2,462	50	2,513
30 04 Transportation	4,826,885.24	14.77%	997	0	997	20	1,017
31 05 Fair Board	81,614.38	0.25%	17	0	17	0	17
32 06 Dept of Health	1,143,966.26	3.50%	236	0	236	5	241
33 07 Livestock Sale	211,595.45	0.65%	44	0	44	1	45
34 13 Waste Disposal Fund	26,660.35	0.08%	6	0	6	0	6
35 15 County Lodging	356,144.76	1.09%	74	0	74	2	75
36 16 Airport	680,521.31	2.08%	141	0	141	3	143
37 19 Capital Expenditures	1,627,824.24	4.98%	336	0	336	7	343
40 28 Sales & Use Tax	69,312.17	0.21%	14	0	14	0	15
42 31 Conservation Trust	73,466.02	0.22%	15	0	15	0	15
43 39 Marijuana Enforcement	4,607.09	0.01%	1	0	1	0	1
44 41 Weed Fund	162,765.19	0.50%	34	0	34	1	34
45 42 Restricted Use Funds	419,775.16	1.28%	87	0	87	2	88
47 Pathfinder	177,831.52	0.54%	37	0	37	1	37

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Professional Services - CAP Allocations

Dept:3 Admin Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	32,681,821.14	100.00%	6,750	0	6,750	131	6,881
Direct Bills					0		0
Total					\$6,750		\$6,881

Basis Units: Expenses for All Departments, Excluding DHS

Source:

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Allocation Summary

Dept:3 Admin Operations

Department	Postage	County-Wide Expenses	Insurance Vehicles	Insurance Liability	Insurance Property	Professional Services - GIS	Professional Services - CAP	Gen Govt	Total
3 Admin Operations	\$0	\$2,405	\$0	\$0	\$0	\$0	\$337	\$0	\$2,741
4 County Commissioners	1,493	507	0	3,646	0	0	71	0	5,717
5 County Attorney	995	344	0	2,431	0	0	48	0	3,818
6 Treasurer	1,991	386	0	4,861	0	0	54	0	7,291
7 Maintenance	7,962	2,409	500	19,445	53,763	0	338	0	84,417
8 County Administration	3,981	1,148	400	9,723	0	0	161	0	15,412
9 Information Technology	3,732	808	200	9,115	0	0	113	0	13,969
10 Project Manager	498	164	0	1,215	0	0	23	0	1,900
11 Planning & Zoning	3,483	727	100	8,507	0	36,576	102	0	49,495
12 Building	2,488	516	300	6,077	0	0	72	0	9,454
13 Clerk & Recorder	9,455	1,914	100	23,091	0	36,576	268	0	71,404
15 Public Trustee	124	21	0	304	0	0	3	0	452
16 Assessor	5,972	1,367	300	14,584	0	36,576	191	0	58,989
17 Paid Internships	0	14	0	0	0	0	2	0	16
18 State Judicial	0	1,961	0	0	81,823	0	275	0	84,059
19 Coroner	995	508	200	2,431	0	0	71	0	4,205
20 Emergency Management	995	287	100	2,431	0	0	40	0	3,853
21 COOP Extension	995	269	200	2,431	0	0	38	0	3,933
22 4H Fair	0	7	0	0	0	0	1	0	8
23 Veteran's Office	622	59	0	1,519	0	0	8	0	2,209
25 Intergov Coop Grants	0	101	0	0	0	0	14	0	115
26 UAACOG	0	99	0	0	0	0	14	0	113
27 Misc	0	202	0	0	0	0	28	0	231
28 Transfers to Other Funds	0	122	0	0	0	0	17	0	139
29 02 Sheriff	55,735	17,935	7,502	136,116	106,923	0	2,513	0	326,723
30 04 Transportation	16,919	7,262	3,601	41,321	9,587	0	1,017	0	79,707
31 05 Fair Board	0	123	0	0	0	0	17	0	140
32 06 Dept of Health	7,464	1,721	100	18,230	10,922	0	241	0	38,678
33 07 Livestock Sale	0	318	0	0	0	0	45	0	363
34 13 Waste Disposal Fund	0	40	0	0	0	0	6	0	46
35 15 County Lodging	0	536	0	0	0	0	75	0	611
36 16 Airport	1,493	1,024	500	3,646	14,952	0	143	0	21,758
37 19 Capital Expenditures	0	2,449	0	0	0	0	343	0	2,792
40 28 Sales & Use Tax	0	104	0	0	0	0	15	0	119
41 30 Human Services	0	11,977	400	134,901	13,908	0	0	0	161,186
42 31 Conservation Trust	0	111	0	0	0	0	15	0	126
43 39 Marijuana Enforcement	0	7	0	0	0	0	1	0	8
44 41 Weed Fund	995	245	300	2,431	0	0	34	0	4,005
45 42 Restricted Use Funds	0	632	0	0	0	0	88	0	720
46 Other	0	0	0	0	3,070	0	0	0	3,070
47 Pathfinder	0	268	0	0	27,764	0	37	0	28,069

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Allocation Summary

Dept:3 Admin Operations

Department	Postage	County-Wide Expenses	Insurance Vehicles	Insurance Liability	Insurance Property	Professional Services - GIS	Professional Services - CAP	Gen Govt	Total
Total	\$128,389	\$61,097	\$14,803	\$448,454	\$322,711	\$109,727	\$6,881	\$0	\$1,092,062

County Commissioners Nature and Extent of Services

The County Commissioners department is responsible for managerial and operational activities for all County departments. The department includes the elected County Commissioners and administrative personnel. The County Commissioners are elected officials and typically not an allowable cost in a 2 CFR Part 200 Cost Allocation plan. However, the County Commissioners serve not only as elected officials but also as administrators of the Department of Human Services. Therefore a portion of the County Commissioners costs are appropriate and allocated. The County Commissioners department includes the following two functions.

DHS Board. Costs associated with Department of Human Services management are allocated direct to the Human Services department.

General Government. Costs associated with general government activities, the majority of the Commissioners time, are not allowed and therefore not allocated.

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A. Department Costs

Dept:4 County Commissioners

Description		Amount	General Admin	DHS Board	General Govt
Personnel Costs					
Salaries	S1	253,796	0	12,690	241,106
<i>Salary % Split</i>			<i>.00%</i>	<i>5.00%</i>	<i>95.00%</i>
Benefits	S	48,837	0	2,442	46,396
Subtotal - Personnel Costs		302,633	0	15,132	287,501
Services & Supplies Cost					
CCI Assessment	P	18,299	0	0	18,299
Gas, Oil & Grease	P	711	0	0	711
Meals	P	130	0	0	130
Memberships	P	3,477	0	0	3,477
New Elected Officials	P	0	0	0	0
Office Supplies / Gas	P	0	0	0	0
Subscriptions	P	0	0	0	0
Travel Lodging	P	11,874	0	0	11,874
Subtotal - Services & Supplies		34,491	0	0	34,491
Department Cost Total		337,124	0	15,132	321,992
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		337,124	0	15,132	321,992
General Admin Distribution			0	0	0
Grand Total		\$337,124		\$15,132	\$321,992
				not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 County Commissioners

Department	First Incoming	Second Incoming	DHS Board	General Govt
1 Co Admin Building	\$2,119	\$0	\$95	\$2,024
Subtotal - Building Depreciation	2,119	0	95	2,024
3 Postage	1,464	28	67	1,426
3 County-Wide Expenses	497	10	23	484
3 Insurance Liability	3,576	70	164	3,482
3 Professional Services - CAP	70	1	3	68
Subtotal - Admin Operations	5,608	110	257	5,460
5 County Attorney	0	1,902	85	1,816
Subtotal - County Attorney	0	1,902	85	1,816
7 Admin Building Maint	0	8,897	399	8,498
7 Admin & Garden Park Labor	0	6,034	271	5,763
7 Countywide	0	1,072	48	1,024
Subtotal - Maintenance	0	16,003	718	15,285
8 County Manager	0	1,730	78	1,652
8 Human Resources	0	1,496	67	1,429
8 Finance	0	4,166	187	3,979
8 Payroll	0	595	27	568
Subtotal - County Administration	0	7,986	358	7,628
9 IT County	0	4,591	206	4,385
Subtotal - Information Technology	0	4,591	206	4,385
Total Incoming	7,727	30,591	1,720	36,598
C. Total Allocated		\$375,442	\$16,852	\$358,590
			4.49%	95.51%

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DHS Board Allocations

Dept:4 County Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 30 Human Services	100	100.00%	\$15,478	\$0	\$15,478	\$1,373	\$16,852
Subtotal	100	100.00%	15,478	0	15,478	1,373	16,852
Direct Bills					0		0
Total					\$15,478		\$16,852

Basis Units: Direct to Human Services
 Source:

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Allocation Summary

Dept:4 County Commissioners

Department	DHS Board	General Govt	Total
41 30 Human Services	\$16,852	\$0	\$16,852
Total	<u>\$16,852</u>	<u>\$0</u>	<u>\$16,852</u>

**County Attorney
Nature and Extent of Services**

The County Attorney department provides legal representation for all County officials and departments. This representation includes, but is not limited to, drafting and review of contracts, drafting and review of resolutions and ordinances, research, drafting and review of legal memoranda, providing oral legal opinions and providing written legal opinions. The County Attorney department includes the following functions.

County Attorney. Costs associated with Countywide legal representation are allocated based on the number of positions by department.

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A. Department Costs

Dept:5 County Attorney

Description		Amount	General Admin	County Attorney
Personnel Costs				
Salaries	S1	184,537	0	184,537
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	35,658	0	35,658
Subtotal - Personnel Costs		220,195	0	220,195
Services & Supplies Cost				
Employee Auto	S	0	0	0
Library Exp	S	463	0	463
Litigation Costs	D	467	0	0
Lodging	S	843	0	843
Maint Contracts	S	109	0	109
Meals	S	0	0	0
Memberships	S	1,390	0	1,390
Office Supplies	S	492	0	492
Reimbursable	S	12	0	12
Repairs	S	75	0	75
CAP OUTLAY-UNDER \$5,000	S	4,629	0	4,629
Subtotal - Services & Supplies		8,480	0	8,014
Department Cost Total		228,676	0	228,209
Adjustments to Cost				
Litigation Costs	D	(467)	0	0
Subtotal - Adjustments		(467)	0	0
Total Costs After Adjustments		228,209	0	228,209
General Admin Distribution			0	0
Grand Total		\$228,209		\$228,209

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 County Attorney

Department	First Incoming	Second Incoming	County Attorney
1 Co Admin Building	\$1,953	\$0	\$1,953
Subtotal - Building Depreciation	1,953	0	1,953
3 Postage	976	19	995
3 County-Wide Expenses	337	7	344
3 Insurance Liability	2,384	46	2,431
3 Professional Services - CAP	47	1	48
Subtotal - Admin Operations	3,745	73	3,818
5 County Attorney	0	1,268	1,268
Subtotal - County Attorney	0	1,268	1,268
7 Admin Building Maint	0	8,201	8,201
7 Admin & Garden Park Labor	0	5,561	5,561
7 Countywide	0	715	715
Subtotal - Maintenance	0	14,477	14,477
8 County Manager	0	1,153	1,153
8 Human Resources	0	997	997
8 Finance	0	2,826	2,826
8 Payroll	0	397	397
Subtotal - County Administration	0	5,373	5,373
9 IT County	0	3,367	3,367
Subtotal - Information Technology	0	3,367	3,367
Total Incoming	5,698	24,557	30,255
C. Total Allocated		\$258,464	\$258,464
			100.00%

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County Attorney Allocations

Dept:5 County Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$1,902	\$0	\$1,902	\$0	\$1,902
5 County Attorney	2.00	0.54%	1,268	0	1,268	0	1,268
6 Treasurer	4.00	1.08%	2,536	0	2,536	270	2,805
7 Maintenance	16.00	4.34%	10,142	0	10,142	1,079	11,222
8 County Administration	8.00	2.17%	5,071	0	5,071	540	5,611
9 Information Technology	7.50	2.03%	4,754	0	4,754	506	5,260
10 Project Manager	1.00	0.27%	634	0	634	67	701
11 Planning & Zoning	7.00	1.90%	4,437	0	4,437	472	4,910
12 Building	5.00	1.36%	3,169	0	3,169	337	3,507
13 Clerk & Recorder	19.00	5.15%	12,044	0	12,044	1,282	13,326
15 Public Trustee	0.25	0.07%	158	0	158	17	175
16 Assessor	12.00	3.25%	7,607	0	7,607	810	8,416
19 Coroner	2.00	0.54%	1,268	0	1,268	135	1,403
20 Emergency Management	2.00	0.54%	1,268	0	1,268	135	1,403
21 COOP Extension	2.00	0.54%	1,268	0	1,268	135	1,403
23 Veteran's Office	1.25	0.34%	792	0	792	84	877
29 02 Sheriff	112.00	30.35%	70,996	0	70,996	7,556	78,552
30 04 Transportation	34.00	9.21%	21,552	0	21,552	2,294	23,846
32 06 Dept of Health	15.00	4.07%	9,508	0	9,508	1,012	10,520
36 16 Airport	3.00	0.81%	1,902	0	1,902	202	2,104
41 30 Human Services	111.00	30.08%	70,362	0	70,362	7,488	77,851
44 41 Weed Fund	2.00	0.54%	1,268	0	1,268	135	1,403
Subtotal	369.00	100.00%	233,907	0	233,907	24,557	258,464
Direct Bills					0		0
Total					\$233,907		\$258,464

Basis Units: Number of Positions

Source:

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Allocation Summary

Dept:5 County Attorney

Department	County Attorney	Total
4 County Commissioners	\$1,902	\$1,902
5 County Attorney	1,268	1,268
6 Treasurer	2,805	2,805
7 Maintenance	11,222	11,222
8 County Administration	5,611	5,611
9 Information Technology	5,260	5,260
10 Project Manager	701	701
11 Planning & Zoning	4,910	4,910
12 Building	3,507	3,507
13 Clerk & Recorder	13,326	13,326
15 Public Trustee	175	175
16 Assessor	8,416	8,416
19 Coroner	1,403	1,403
20 Emergency Management	1,403	1,403
21 COOP Extension	1,403	1,403
23 Veteran's Office	877	877
29 02 Sheriff	78,552	78,552
30 04 Transportation	23,846	23,846
32 06 Dept of Health	10,520	10,520
36 16 Airport	2,104	2,104
41 30 Human Services	77,851	77,851
44 41 Weed Fund	1,403	1,403
Total	\$258,464	\$258,464

Treasurer
Nature and Extent of Services

The Treasurer department bills and collects property taxes. The Treasurer department also acts as the bank for the entire county, making all deposits and issuing refunds as requested. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as highest priorities. The Treasurer department includes the following two functions.

Banking - Warrants. Costs associated with reconciling the county's bank accounts to the warrant register and processing cash receipts are allocated direct to the Finance department.

Tax and Investment. Costs associated with tax collections and investment activity are unallowable and therefore not allocated.

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A. Department Costs

Dept:6 Treasurer

Description		Amount	General Admin	Banking - Warrants	Tax and Invest
Personnel Costs					
Salaries	S1	190,473	0	88,844	101,629
<i>Salary % Split</i>			<i>.00%</i>	<i>46.64%</i>	<i>53.36%</i>
Benefits	S	46,392	0	21,639	24,753
Subtotal - Personnel Costs		236,865	0	110,483	126,382
Services & Supplies Cost					
Capital	S	5,111	0	2,384	2,727
Employee Auto	S	165	0	77	88
Lodging	S	800	0	373	427
Maint Contracts	S	0	0	0	0
Meals	S	0	0	0	0
Office Supplies	S	3,594	0	1,676	1,918
Other Pub	P	1,375	0	0	1,375
Publications	S	0	0	0	0
Special Audit Expense	P	0	0	0	0
Tyler Software Lease	P	12,211	0	0	12,211
Uniforms	S	0	0	0	0
Capital Outlay - Under \$5000	S	760	0	354	405
TELEPHONE & COMMUNICATIONS	S	490	0	229	261
Subtotal - Services & Supplies		24,506	0	5,093	19,412
Department Cost Total		261,370	0	115,576	145,794
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		261,370	0	115,576	145,794
General Admin Distribution			0	0	0
Grand Total		\$261,370		\$115,576	\$145,794
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Treasurer

Department	First Incoming	Second Incoming	Banking - Warrants	Tax and Invest
1 Co Admin Building	\$5,792	\$0	\$2,702	\$3,090
Subtotal - Building Depreciation	5,792	0	2,702	3,090
3 Postage	1,953	38	928	1,062
3 County-Wide Expenses	378	8	180	206
3 Insurance Liability	4,769	93	2,267	2,594
3 Professional Services - CAP	53	1	25	29
Subtotal - Admin Operations	7,152	139	3,401	3,890
5 County Attorney	2,536	270	1,309	1,497
Subtotal - County Attorney	2,536	270	1,309	1,497
7 Admin Building Maint	0	24,317	11,342	12,975
7 Admin & Garden Park Labor	0	16,491	7,692	8,799
7 Countywide	0	1,429	667	763
Subtotal - Maintenance	0	42,237	19,701	22,536
8 County Manager	0	2,306	1,076	1,231
8 Human Resources	0	1,994	930	1,064
8 Finance	0	3,167	1,477	1,690
8 Payroll	0	793	370	423
Subtotal - County Administration	0	8,261	3,853	4,408
9 IT County	0	7,039	3,283	3,756
Subtotal - Information Technology	0	7,039	3,283	3,756
Total Incoming	15,479	57,946	34,249	39,177
C. Total Allocated		\$334,796	\$149,825	\$184,971
			44.75%	55.25%

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Banking - Warrants Allocations

Dept:6 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 County Administration	100	100.00%	\$122,797	\$0	\$122,797	\$27,028	\$149,825
Subtotal	100	100.00%	122,797	0	122,797	27,028	149,825
Direct Bills					0		0
Total					\$122,797		\$149,825

Basis Units: Direct to Finance
 Source:

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Allocation Summary

Dept:6 Treasurer

Department	Banking - Warrants	Tax and Invest	Total
8 County Administration	\$149,825	\$0	\$149,825
Total	\$149,825	\$0	\$149,825

Maintenance Nature and Extent of Services

The Maintenance department is responsible for building maintenance and custodial services. The department provides routine maintenance and repairs of County owned facilities, facility systems and associated grounds as well as janitorial services. The Maintenance department includes the following functions.

Administration Building. Costs associated with materials and supplies for building maintenance for the County Administration building are allocated based on square footage of occupied space.

Judicial Building. Costs associated with materials & supplies for building maintenance and for custodial for the Judicial building are allocated direct to the District Attorney department.

Sheriff. Costs associated with materials and supplies for building maintenance for the Sheriff building are allocated direct to the Sheriff department.

Administration and Garden Park Maintenance and Custodial. Costs associated with labor for building maintenance and custodial for the County Administration building are allocated based on square footage of occupied space.

Judicial, SO and HS Maintenance. Costs associated with labor for building maintenance for the Judicial, Sheriff's and Human Services buildings are allocated based on occupied square footage of the three buildings

Judicial and HS Custodial. Costs associated with labor for custodial services in the Judicial and Human Services buildings are allocated based on square footage of occupied space.

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**Maintenance
Nature and Extent of Services
Continued**

Parks Utilities. Costs associated with utilities for parks are allocated direct to Other.

Garden Park. Costs associated with the Garden Park building are allocated based on square footage of occupied space.

DHS. Costs associated with the DHS building are allocated direct to Human Services.

1901 E Main. Costs associated with the 1901 E Main St. building are allocated based on square footage by dept.

Countywide. Costs associated with supporting all buildings in the County are allocated based on the number of positions by dept.

Pathfinder Building. Costs associated with the Pathfinder building are allocated based on square footage by dept.

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A. Department Costs

Dept:7 Maintenance

Description		Amount	General Admin	Admin Building Maint	Judicial Building	Sheriff	Admin & Garden Park Labor	Judicial SO and HS Maintenance	Judicial and HS Custodial	Parks Utilities
Personnel Costs										
Salaries	S1	661,747	91,520	31,499	24,683	98,997	170,400	45,330	23,293	0
<i>Salary % Split</i>			<i>13.83%</i>	<i>4.76%</i>	<i>3.73%</i>	<i>14.96%</i>	<i>25.75%</i>	<i>6.85%</i>	<i>3.52%</i>	<i>.00%</i>
Benefits	S	185,963	25,719	8,852	6,936	27,820	47,885	12,738	6,546	0
Subtotal - Personnel Costs		847,710	117,238	40,351	31,620	126,817	218,285	58,068	29,839	0
Services & Supplies Cost										
Physicals	S	1,481	205	70	55	222	381	101	52	0
Capital Under \$5k	S	6,263	866	298	234	937	1,613	429	220	0
Contra	S	0	0	0	0	0	0	0	0	0
Ecology Park Utilities	P	0	0	0	0	0	0	0	0	0
Equip/Appliance R&M - Detention	P	27,200	0	0	27,200	0	0	0	0	0
Gas, Oil, Fuel, Grease	S	6,927	958	330	258	1,036	1,784	474	244	0
Janitorial Supplies	P	52,357	0	17,303	17,425	0	0	0	0	0
Judicial Elevator	P	0	0	0	0	0	0	0	0	0
Lodging Meals Training	S	0	0	0	0	0	0	0	0	0
Maint Contracts	P	104,104	0	22,339	54,814	15,490	0	0	0	0
Meals	S	288	40	14	11	43	74	20	10	0
Mem Park Utilities	P	7,889	0	0	0	0	0	0	0	7,889
Memberships	S	49	7	2	2	7	13	3	2	0
Office Supplies	S	415	57	20	15	62	107	28	15	0
Other Op Costs	S	0	0	0	0	0	0	0	0	0
Other Prof Svcs	S	0	0	0	0	0	0	0	0	0
Pathfinder Park Utilities	P	9,612	0	0	0	0	0	0	0	9,612
Professional Services	S	0	0	0	0	0	0	0	0	0
Repairs & Maint	P	170,895	0	40,126	35,672	71,722	0	0	0	0
Telephone & Comm	S	12,087	1,672	575	451	1,808	3,112	828	425	0
Training Seminars - Meetings	S	0	0	0	0	0	0	0	0	0
Uniforms	S	12,879	1,781	613	480	1,927	3,316	882	453	0
Utilities Elec	P	248,298	0	86,104	135,537	0	0	0	0	0

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A. Department Costs

Dept:7 Maintenance

Description		Amount	General Admin	Admin Building Maint	Judicial Building	Sheriff	Admin & Garden Park Labor	Judicial SO and HS Maintenance	Judicial and HS Custodial	Parks Utilities
Utilities Gas	P	44,130	0	21,245	13,830	0	0	0	0	0
Utilities Sewer	P	6,176	0	1,234	4,187	0	0	0	0	0
Utilities Water	P	34,931	0	8,905	21,606	0	0	0	0	0
Other Utilities	P	7,725	0	983	1,850	3,060	0	0	0	0
Employee Auto Expense	S	0	0	0	0	0	0	0	0	0
Capital Outlay-Over \$5,000	D	38,232	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		791,937	5,586	200,162	313,629	96,314	10,400	2,767	1,422	17,501
Department Cost Total		1,639,646	122,824	240,513	345,249	223,131	228,685	60,835	31,261	17,501
Adjustments to Cost										
Capital Outlay-Over \$5,000	D	(38,232)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(38,232)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,601,414	122,824	240,513	345,249	223,131	228,685	60,835	31,261	17,501
General Admin Distribution			(122,824)	6,785	5,317	21,324	36,703	9,764	5,017	0
Grand Total		\$1,601,414		\$247,297	\$350,565	\$244,455	\$265,388	\$70,598	\$36,278	\$17,501

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A. Department Costs

Dept:7 Maintenance

Description		Amount	Garden Park Maint	DHS	1901 E. Main St.	Countywide	Pathfinder Building
Personnel Costs							
Salaries	S1	661,747	0	59,623	0	80,468	35,933
<i>Salary % Split</i>			<i>.00%</i>	<i>9.01%</i>	<i>.00%</i>	<i>12.16%</i>	<i>5.43%</i>
Benefits	S	185,963	0	16,755	0	22,613	10,098
Subtotal - Personnel Costs		847,710	0	76,379	0	103,082	46,031
Services & Supplies Cost							
Physicals	S	1,481	0	133	0	180	80
Capital Under \$5k	S	6,263	0	564	0	762	340
Contra	S	0	0	0	0	0	0
Ecology Park Utilities	P	0	0	0	0	0	0
Equip/Appliance R&M - Detention	P	27,200	0	0	0	0	0
Gas, Oil, Fuel, Grease	S	6,927	0	624	0	842	376
Janitorial Supplies	P	52,357	4,143	13,486	0	0	0
Judicial Elevator	P	0	0	0	0	0	0
Lodging Meals Training	S	0	0	0	0	0	0
Maint Contracts	P	104,104	4,146	6,195	1,120	0	0
Meals	S	288	0	26	0	35	16
Mem Park Utilities	P	7,889	0	0	0	0	0
Memberships	S	49	0	4	0	6	3
Office Supplies	S	415	0	37	0	50	23
Other Op Costs	S	0	0	0	0	0	0
Other Prof Svcs	S	0	0	0	0	0	0
Pathfinder Park Utilities	P	9,612	0	0	0	0	0
Professional Services	S	0	0	0	0	0	0
Repairs & Maint	P	170,895	15,948	5,900	1,527	0	0
Telephone & Comm	S	12,087	0	1,089	0	1,470	656
Training Seminars - Meetings	S	0	0	0	0	0	0
Uniforms	S	12,879	0	1,160	0	1,566	699
Utilities Elec	P	248,298	24,435	0	2,222	0	0

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A. Department Costs

Dept:7 Maintenance

Description		Amount	Garden Park Maint	DHS	1901 E. Main St.	Countywide	Pathfinder Building
Utilities Gas	P	44,130	2,846	0	6,209	0	0
Utilities Sewer	P	6,176	377	0	377	0	0
Utilities Water	P	34,931	3,077	0	1,342	0	0
Other Utilities	P	7,725	640	955	237	0	0
Employee Auto Expense	S	0	0	0	0	0	0
Capital Outlay-Over \$5,000	D	38,232	0	0	0	0	0
Subtotal - Services & Supplies		791,937	55,612	30,175	13,033	4,911	2,193
Department Cost Total		1,639,646	55,612	106,554	13,033	107,993	48,224
Adjustments to Cost							
Capital Outlay-Over \$5,000	D	(38,232)	0	0	0	0	0
Subtotal - Adjustments		(38,232)	0	0	0	0	0
Total Costs After Adjustments		1,601,414	55,612	106,554	13,033	107,993	48,224
General Admin Distribution			0	12,843	0	17,332	7,740
Grand Total		\$1,601,414	\$55,612	\$119,397	\$13,033	\$125,325	\$55,963

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Maintenance

Department	First Incoming	Second Incoming	Admin Building Maint	Judicial Building	Sheriff	Admin & Garden Park Labor	Judicial SO and HS Maintenance	Judicial and HS Custodial	Parks Utilities	Garden Park Maint
1 Co Admin Building	\$3,401	\$0	\$188	\$147	\$590	\$1,016	\$270	\$139	\$0	\$0
Subtotal - Building Depreciation	3,401	0	188	147	590	1,016	270	139	0	0
2 Equip Depreciation	2,687	0	148	116	467	803	214	110	0	0
Subtotal - Equipment Depreciation	2,687	0	148	116	467	803	214	110	0	0
3 Postage	7,810	152	440	345	1,382	2,379	633	325	0	0
3 County-Wide Expenses	2,361	48	133	104	418	720	192	98	0	0
3 Insurance Vehicles	491	10	28	22	87	149	40	20	0	0
3 Insurance Liability	19,074	371	1,074	842	3,376	5,811	1,546	794	0	0
3 Insurance Property *	52,737	1,026	53,763	0	0	0	0	0	0	0
3 Professional Services - CAP	331	7	19	15	59	101	27	14	0	0
Subtotal - Admin Operations	82,804	1,613	55,456	1,327	5,322	9,160	2,437	1,252	0	0
5 County Attorney	10,142	1,079	620	486	1,948	3,353	892	458	0	0
Subtotal - County Attorney	10,142	1,079	620	486	1,948	3,353	892	458	0	0
7 Admin Building Maint	0	14,280	789	618	2,479	4,267	1,135	583	0	0
7 Admin & Garden Park Labor	0	9,684	535	419	1,681	2,894	770	396	0	0
7 Countywide	0	5,717	316	247	993	1,709	455	234	0	0
Subtotal - Maintenance	0	29,681	1,640	1,285	5,153	8,870	2,359	1,212	0	0
8 County Manager	0	9,225	510	399	1,602	2,757	733	377	0	0
8 Human Resources	0	7,978	441	345	1,385	2,384	634	326	0	0
8 Finance	0	19,788	1,093	857	3,435	5,913	1,573	808	0	0
8 Payroll	0	3,173	175	137	551	948	252	130	0	0
Subtotal - County Administration	0	40,165	2,219	1,739	6,973	12,002	3,193	1,641	0	0
9 IT County	0	9,181	507	397	1,594	2,744	730	375	0	0
Subtotal - Information Technology	0	9,181	507	397	1,594	2,744	730	375	0	0
Total Incoming	99,035	81,719	60,778	5,497	22,047	37,949	10,095	5,188	0	0
C. Total Allocated		\$1,782,169	\$308,075	\$356,062	\$266,502	\$303,337	\$80,694	\$41,466	\$17,501	\$55,612
			17.29%	19.98%	14.95%	17.02%	4.53%	2.33%	0.98%	3.12%

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Maintenance

Department	First Incoming	Second Incoming	DHS	1901 E. Main St.	Countywide	Pathfinder Building
1 Co Admin Building	\$3,401	\$0	\$356	\$0	\$480	\$214
Subtotal - Building Depreciation	3,401	0	356	0	480	214
2 Equip Depreciation	2,687	0	281	0	379	169
Subtotal - Equipment Depreciation	2,687	0	281	0	379	169
3 Postage	7,810	152	833	0	1,124	502
3 County-Wide Expenses	2,361	48	252	0	340	152
3 Insurance Vehicles	491	10	52	0	71	32
3 Insurance Liability	19,074	371	2,033	0	2,744	1,225
3 Insurance Property *	52,737	1,026	0	0	0	0
3 Professional Services - CAP	331	7	35	0	48	21
Subtotal - Admin Operations	82,804	1,613	3,205	0	4,326	1,932
5 County Attorney	10,142	1,079	1,173	0	1,584	707
Subtotal - County Attorney	10,142	1,079	1,173	0	1,584	707
7 Admin Building Maint	0	14,280	1,493	0	2,015	900
7 Admin & Garden Park Labor	0	9,684	1,013	0	1,367	610
7 Countywide	0	5,717	598	0	807	360
Subtotal - Maintenance	0	29,681	3,104	0	4,189	1,870
8 County Manager	0	9,225	965	0	1,302	581
8 Human Resources	0	7,978	834	0	1,126	503
8 Finance	0	19,788	2,069	0	2,792	1,247
8 Payroll	0	3,173	332	0	448	200
Subtotal - County Administration	0	40,165	4,200	0	5,668	2,531
9 IT County	0	9,181	960	0	1,296	579
Subtotal - Information Technology	0	9,181	960	0	1,296	579
Total Incoming	99,035	81,719	13,278	0	17,921	8,002
C. Total Allocated		\$1,782,169	\$132,675	\$13,033	\$143,246	\$63,966
			7.44%	0.73%	8.04%	3.59%

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Admin Building Maint Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	843	2.94%	\$8,897	\$0	\$8,897	\$0	\$8,897
5 County Attorney	777	2.71%	8,201	0	8,201	0	8,201
6 Treasurer	2,304	8.04%	24,317	0	24,317	0	24,317
7 Maintenance	1,353	4.72%	14,280	0	14,280	0	14,280
8 County Administration	2,378	8.29%	25,098	0	25,098	557	25,656
9 Information Technology	1,930	6.73%	20,370	0	20,370	452	20,822
10 Project Manager	135	0.47%	1,425	0	1,425	32	1,456
11 Planning & Zoning	3,000	10.46%	31,663	0	31,663	703	32,366
12 Building	2,650	9.24%	27,969	0	27,969	621	28,590
13 Clerk & Recorder	6,639	23.16%	70,070	0	70,070	1,556	71,626
14 Elections	1,585	5.53%	16,729	0	16,729	372	17,100
16 Assessor	2,995	10.45%	31,610	0	31,610	702	32,312
19 Coroner	180	0.63%	1,900	0	1,900	42	1,942
23 Veteran's Office	693	2.42%	7,314	0	7,314	162	7,477
46 Other	1,208	4.21%	12,750	0	12,750	283	13,033
Subtotal	28,670	100.00%	302,592	0	302,592	5,483	308,075
Direct Bills					0		0
Total					\$302,592		\$308,075

Basis Units: Square Footage of Occupied Space
 Source:

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Judicial Building Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 State Judicial	100	100.00%	\$352,569	\$0	\$352,569	\$3,493	\$356,062
Subtotal	100	100.00%	352,569	0	352,569	3,493	356,062
Direct Bills					0		0
Total					\$352,569		\$356,062

Basis Units: Direct to District Attorney
 Source:

Fremont County, Colorado
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Sheriff Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 02 Sheriff	100	100.00%	\$252,493	\$0	\$252,493	\$14,009	\$266,502
Subtotal	100	100.00%	252,493	0	252,493	14,009	266,502
Direct Bills					0		0
Total					\$252,493		\$266,502

Basis Units: Direct to Sheriff
 Source:

Fremont County, Colorado
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Admin & Garden Park Labor Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	843	2.16%	\$6,034	\$0	\$6,034	\$0	\$6,034
5 County Attorney	777	1.99%	5,561	0	5,561	0	5,561
6 Treasurer	2,304	5.91%	16,491	0	16,491	0	16,491
7 Maintenance	1,353	3.47%	9,684	0	9,684	0	9,684
8 County Administration	2,378	6.10%	17,020	0	17,020	1,700	18,720
9 Information Technology	1,930	4.95%	13,814	0	13,814	1,380	15,193
10 Project Manager	135	0.35%	966	0	966	96	1,063
11 Planning & Zoning	3,000	7.69%	21,472	0	21,472	2,144	23,617
12 Building	2,650	6.79%	18,967	0	18,967	1,894	20,861
13 Clerk & Recorder	6,639	17.02%	47,518	0	47,518	4,746	52,263
14 Elections	1,585	4.06%	11,344	0	11,344	1,133	12,477
16 Assessor	2,995	7.68%	21,436	0	21,436	2,141	23,577
19 Coroner	180	0.46%	1,288	0	1,288	129	1,417
23 Veteran's Office	693	1.78%	4,960	0	4,960	495	5,455
29 02 Sheriff	2,828	7.25%	20,241	0	20,241	2,021	22,262
32 06 Dept of Health	5,584	14.31%	39,967	0	39,967	3,991	43,958
46 Other	3,138	8.04%	22,460	0	22,460	2,243	24,703
Subtotal	39,012	100.00%	279,224	0	279,224	24,114	303,337
Direct Bills					0		0
Total					\$279,224		\$303,337

Basis Units: Square Footage of Occupied Space
 Source:

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Judicial SO and HS Maintenance Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 State Judicial	66,786	38.52%	\$28,615	\$0	\$28,615	\$2,471	\$31,086
29 02 Sheriff	72,979	42.10%	31,268	0	31,268	2,700	33,968
41 30 Human Services	33,600	19.38%	14,396	0	14,396	1,243	15,639
Subtotal	173,365	100.00%	74,279	0	74,279	6,415	80,694
Direct Bills					0		0
Total					\$74,279		\$80,694

Basis Units: Square Footage of Occupied Space
 Source:

Fremont County, Colorado
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Judicial and HS Custodial Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 State Judicial	66,786	66.53%	\$25,394	\$0	\$25,394	\$2,193	\$27,587
41 30 Human Services	33,600	33.47%	12,776	0	12,776	1,103	13,879
Subtotal	100,386	100.00%	38,170	0	38,170	3,296	41,466
Direct Bills					0		0
Total					\$38,170		\$41,466

Basis Units: Square Footage of Occupied Space
 Source:

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Parks Utilities Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Other	100	100.00%	\$17,501	\$0	\$17,501	\$0	\$17,501
Subtotal	100	100.00%	17,501	0	17,501	0	17,501
Direct Bills					0		0
Total					\$17,501		\$17,501

Basis Units: Direct to Other
Source:

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Garden Park Maint Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 02 Sheriff	2,828	27.34%	\$15,207	\$0	\$15,207	\$0	\$15,207
32 06 Dept of Health	5,584	53.99%	30,027	0	30,027	0	30,027
46 Other	1,930	18.66%	10,378	0	10,378	0	10,378
Subtotal	10,342	100.00%	55,612	0	55,612	0	55,612
Direct Bills					0		0
Total					\$55,612		\$55,612

Basis Units: Square Footage of Occupied Space
 Source:

Fremont County, Colorado
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DHS Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 30 Human Services	100	100.00%	\$124,237	\$0	\$124,237	\$8,437	\$132,675
Subtotal	100	100.00%	124,237	0	124,237	8,437	132,675
Direct Bills					0		0
Total					\$124,237		\$132,675

Basis Units: Direct to Human Services
 Source:

Fremont County, Colorado
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1901 E. Main St. Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 Emergency Management	2,497	72.86%	\$9,496	\$0	\$9,496	\$0	\$9,496
44 41 Weed Fund	730	21.30%	2,776	0	2,776	0	2,776
46 Other	200	5.84%	761	0	761	0	761
Subtotal	3,427	100.00%	13,033	0	13,033	0	13,033
Direct Bills					0		0
Total					\$13,033		\$13,033

Basis Units: Square Footage of Occupied Space
 Source:

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Countywide Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$1,072	\$0	\$1,072	\$0	\$1,072
5 County Attorney	2.00	0.54%	715	0	715	0	715
6 Treasurer	4.00	1.08%	1,429	0	1,429	0	1,429
7 Maintenance	16.00	4.34%	5,717	0	5,717	0	5,717
8 County Administration	8.00	2.17%	2,859	0	2,859	265	3,124
9 Information Technology	7.50	2.03%	2,680	0	2,680	248	2,928
10 Project Manager	1.00	0.27%	357	0	357	33	390
11 Planning & Zoning	7.00	1.90%	2,501	0	2,501	232	2,733
12 Building	5.00	1.36%	1,787	0	1,787	166	1,952
13 Clerk & Recorder	19.00	5.15%	6,789	0	6,789	629	7,418
15 Public Trustee	0.25	0.07%	89	0	89	8	98
16 Assessor	12.00	3.25%	4,288	0	4,288	397	4,685
19 Coroner	2.00	0.54%	715	0	715	66	781
20 Emergency Management	2.00	0.54%	715	0	715	66	781
21 COOP Extension	2.00	0.54%	715	0	715	66	781
23 Veteran's Office	1.25	0.34%	447	0	447	41	488
29 02 Sheriff	112.00	30.35%	40,022	0	40,022	3,707	43,730
30 04 Transportation	34.00	9.21%	12,150	0	12,150	1,125	13,275
32 06 Dept of Health	15.00	4.07%	5,360	0	5,360	497	5,857
36 16 Airport	3.00	0.81%	1,072	0	1,072	99	1,171
41 30 Human Services	111.00	30.08%	39,665	0	39,665	3,674	43,339
44 41 Weed Fund	2.00	0.54%	715	0	715	66	781
Subtotal	369.00	100.00%	131,859	0	131,859	11,387	143,246
Direct Bills					0		0
Total					\$131,859		\$143,246

Basis Units: Number of Positions

Source:

Fremont County, Colorado
2 CFR Part 200 Cost Allocation Plan

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Pathfinder Building Allocations

Dept:7 Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 COOP Extension	1,320	9.40%	\$5,533	\$0	\$5,533	\$478	\$6,010
47 Pathfinder	12,728	90.60%	53,348	0	53,348	4,607	57,955
Subtotal	14,048	100.00%	58,881	0	58,881	5,085	63,966
Direct Bills					0		0
Total					\$58,881		\$63,966

Basis Units: Square Footage of Occupied Space
 Source:

**Fremont County, Colorado
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Allocation Summary

Dept:7 Maintenance

Department	Admin Building Maint	Judicial Building	Sheriff	Admin & Garden Park Labor	Judicial SO and HS Maintenance	Judicial and HS Custodial	Parks Utilities	Garden Park Maint	DHS	1901 E. Main St.
4 County Commissioners	\$8,897	\$0	\$0	\$6,034	\$0	\$0	\$0	\$0	\$0	\$0
5 County Attorney	8,201	0	0	5,561	0	0	0	0	0	0
6 Treasurer	24,317	0	0	16,491	0	0	0	0	0	0
7 Maintenance	14,280	0	0	9,684	0	0	0	0	0	0
8 County Administration	25,656	0	0	18,720	0	0	0	0	0	0
9 Information Technology	20,822	0	0	15,193	0	0	0	0	0	0
10 Project Manager	1,456	0	0	1,063	0	0	0	0	0	0
11 Planning & Zoning	32,366	0	0	23,617	0	0	0	0	0	0
12 Building	28,590	0	0	20,861	0	0	0	0	0	0
13 Clerk & Recorder	71,626	0	0	52,263	0	0	0	0	0	0
14 Elections	17,100	0	0	12,477	0	0	0	0	0	0
15 Public Trustee	0	0	0	0	0	0	0	0	0	0
16 Assessor	32,312	0	0	23,577	0	0	0	0	0	0
18 State Judicial	0	356,062	0	0	31,086	27,587	0	0	0	0
19 Coroner	1,942	0	0	1,417	0	0	0	0	0	0
20 Emergency Management	0	0	0	0	0	0	0	0	0	9,496
21 COOP Extension	0	0	0	0	0	0	0	0	0	0
23 Veteran's Office	7,477	0	0	5,455	0	0	0	0	0	0
29 02 Sheriff	0	0	266,502	22,262	33,968	0	0	15,207	0	0
30 04 Transportation	0	0	0	0	0	0	0	0	0	0
32 06 Dept of Health	0	0	0	43,958	0	0	0	30,027	0	0
36 16 Airport	0	0	0	0	0	0	0	0	0	0
41 30 Human Services	0	0	0	0	15,639	13,879	0	0	132,675	0
44 41 Weed Fund	0	0	0	0	0	0	0	0	0	2,776
46 Other	13,033	0	0	24,703	0	0	17,501	10,378	0	761
47 Pathfinder	0	0	0	0	0	0	0	0	0	0
Total	\$308,075	\$356,062	\$266,502	\$303,337	\$80,694	\$41,466	\$17,501	\$55,612	\$132,675	\$13,033

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Allocation Summary

Dept:7 Maintenance

Department	Countywide	Pathfinder Building	Total
4 County Commissioners	\$1,072	\$0	\$16,003
5 County Attorney	715	0	14,477
6 Treasurer	1,429	0	42,237
7 Maintenance	5,717	0	29,681
8 County Administration	3,124	0	47,499
9 Information Technology	2,928	0	38,944
10 Project Manager	390	0	2,910
11 Planning & Zoning	2,733	0	58,716
12 Building	1,952	0	51,404
13 Clerk & Recorder	7,418	0	131,308
14 Elections	0	0	29,577
15 Public Trustee	98	0	98
16 Assessor	4,685	0	60,575
18 State Judicial	0	0	414,735
19 Coroner	781	0	4,140
20 Emergency Management	781	0	10,277
21 COOP Extension	781	6,010	6,791
23 Veteran's Office	488	0	13,420
29 02 Sheriff	43,730	0	381,670
30 04 Transportation	13,275	0	13,275
32 06 Dept of Health	5,857	0	79,842
36 16 Airport	1,171	0	1,171
41 30 Human Services	43,339	0	205,532
44 41 Weed Fund	781	0	3,557
46 Other	0	0	66,375
47 Pathfinder	0	57,955	57,955
Total	\$143,246	\$63,966	\$1,782,169

County Administration Nature and Extent of Services

The County Administration department includes centralized administrative and support services including County Manager, Finance and Human Resources. The County Administration department includes the following functions.

County Manager. Costs associated with Countywide administration are allocated based on the number of positions by department.

Human Resources. Costs associated with the County Manager serving as the County's Human Resources Director are allocated based on the number of positions by department.

Finance. Costs associated with financial reporting, accounting ledgers and fiscal services are allocated based on expenditures by department adjusted for capital and extraordinary items.

Payroll. Costs associated with processing payroll are allocated based on the number of positions by department.

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A. Department Costs

Dept:8 County Administration

Description		Amount	General Admin	County Manager	Human Resources	Finance	Payroll
Personnel Costs							
Salaries	S1	512,306	0	150,776	112,820	204,827	43,883
<i>Salary % Split</i>			<i>.00%</i>	<i>29.43%</i>	<i>22.02%</i>	<i>39.98%</i>	<i>8.57%</i>
Benefits	S	157,160	0	46,254	34,610	62,835	13,462
Subtotal - Personnel Costs		669,466	0	197,029	147,429	267,662	57,345
Services & Supplies Cost							
Capital	D	0	0	0	0	0	0
Capital Outlay - Under \$5,000	S	580	0	171	128	232	50
Employee Auto	P	0	0	0	0	0	0
Gas, Oil, Fuel, Grease	P	239	0	239	0	0	0
Lease Equip	P	0	0	0	0	0	0
Lodging	S	1,357	0	399	299	543	116
Maint Contracts - Equip	S	3,332	0	981	734	1,332	285
Meals	S	393	0	116	87	157	34
Memberships	S	7,903	0	2,326	1,740	3,160	677
Office Supplies	S	4,992	0	1,469	1,099	1,996	428
Other Prof Svcs	S	539	0	159	119	215	46
Physicals & Background Checks	S	0	0	0	0	0	0
Repairs & Maint Office Equip	S	0	0	0	0	0	0
Telephone	S	581	0	171	128	232	50
Training	S	1,435	0	422	316	574	123
Tyler Software Lease	P	72,105	0	0	0	72,105	0
Subtotal - Services & Supplies		93,457	0	6,453	4,649	80,546	1,808
Department Cost Total		762,922	0	203,482	152,079	348,208	59,153
Adjustments to Cost							
Capital	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		762,922	0	203,482	152,079	348,208	59,153
General Admin Distribution			0	0	0	0	0
Grand Total		\$762,922		\$203,482	\$152,079	\$348,208	\$59,153

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 County Administration

Department	First Incoming	Second Incoming	County Manager	Human Resources	Finance	Payroll
1 Co Admin Building *	\$5,978	\$0	\$0	\$2,989	\$1,993	\$996
Subtotal - Building Depreciation	5,978	0	0	2,989	1,993	996
2 Equip Depreciation *	15,276	0	3,055	3,055	6,110	3,055
Subtotal - Equipment Depreciation	15,276	0	3,055	3,055	6,110	3,055
3 Postage *	3,905	76	796	796	1,592	796
3 County-Wide Expenses	1,125	23	338	253	459	98
3 Insurance Vehicles *	392	8	400	0	0	0
3 Insurance Liability	9,537	185	2,861	2,141	3,887	833
3 Professional Services - CAP	158	3	47	35	64	14
Subtotal - Admin Operations	15,117	295	4,443	3,225	6,003	1,741
5 County Attorney *	5,071	540	1,122	1,122	2,244	1,122
Subtotal - County Attorney	5,071	540	1,122	1,122	2,244	1,122
6 Banking - Warrants *	122,797	27,028	0	0	149,825	0
Subtotal - Treasurer	122,797	27,028	0	0	149,825	0
7 Admin Building Maint *	25,098	557	0	12,828	8,554	4,274
7 Admin & Garden Park Labor *	17,020	1,700	0	9,360	6,241	3,119
7 Countywide	2,859	265	919	688	1,249	268
Subtotal - Maintenance	44,977	2,522	919	22,876	16,044	7,661
8 County Manager	0	4,612	1,357	1,016	1,844	395
8 Human Resources	0	3,989	1,174	878	1,595	342
8 Finance	0	9,427	2,775	2,076	3,769	808
8 Payroll	0	1,587	467	349	634	136
Subtotal - County Administration	0	19,615	5,773	4,320	7,843	1,680
9 IT County *	0	19,740	3,948	3,948	7,896	3,948
Subtotal - Information Technology	0	19,740	3,948	3,948	7,896	3,948
Total Incoming	209,216	69,740	19,260	41,535	197,958	20,203
C. Total Allocated		\$1,041,879	\$222,743	\$193,614	\$546,166	\$79,356
			21.38%	18.58%	52.42%	7.62%

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County Manager Allocations

Dept:8 County Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$1,730	\$0	\$1,730	\$0	\$1,730
5 County Attorney	2.00	0.54%	1,153	0	1,153	0	1,153
6 Treasurer	4.00	1.08%	2,306	0	2,306	0	2,306
7 Maintenance	16.00	4.34%	9,225	0	9,225	0	9,225
8 County Administration	8.00	2.17%	4,612	0	4,612	0	4,612
9 Information Technology	7.50	2.03%	4,324	0	4,324	223	4,547
10 Project Manager	1.00	0.27%	577	0	577	30	606
11 Planning & Zoning	7.00	1.90%	4,036	0	4,036	208	4,244
12 Building	5.00	1.36%	2,883	0	2,883	149	3,031
13 Clerk & Recorder	19.00	5.15%	10,955	0	10,955	565	11,520
15 Public Trustee	0.25	0.07%	144	0	144	7	152
16 Assessor	12.00	3.25%	6,919	0	6,919	357	7,276
19 Coroner	2.00	0.54%	1,153	0	1,153	59	1,213
20 Emergency Management	2.00	0.54%	1,153	0	1,153	59	1,213
21 COOP Extension	2.00	0.54%	1,153	0	1,153	59	1,213
23 Veteran's Office	1.25	0.34%	721	0	721	37	758
29 02 Sheriff	112.00	30.35%	64,575	0	64,575	3,331	67,905
30 04 Transportation	34.00	9.21%	19,603	0	19,603	1,011	20,614
32 06 Dept of Health	15.00	4.07%	8,648	0	8,648	446	9,094
36 16 Airport	3.00	0.81%	1,730	0	1,730	89	1,819
41 30 Human Services	111.00	30.08%	63,998	0	63,998	3,301	67,299
44 41 Weed Fund	2.00	0.54%	1,153	0	1,153	59	1,213
Subtotal	369.00	100.00%	212,751	0	212,751	9,992	222,743
Direct Bills					0		0
Total					\$212,751		\$222,743

Basis Units: Number of Positions

Source:

Fremont County, Colorado
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Human Resources Allocations

Dept:8 County Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$1,496	\$0	\$1,496	\$0	\$1,496
5 County Attorney	2.00	0.54%	997	0	997	0	997
6 Treasurer	4.00	1.08%	1,994	0	1,994	0	1,994
7 Maintenance	16.00	4.34%	7,978	0	7,978	0	7,978
8 County Administration	8.00	2.17%	3,989	0	3,989	0	3,989
9 Information Technology	7.50	2.03%	3,740	0	3,740	215	3,954
10 Project Manager	1.00	0.27%	499	0	499	29	527
11 Planning & Zoning	7.00	1.90%	3,490	0	3,490	201	3,691
12 Building	5.00	1.36%	2,493	0	2,493	143	2,636
13 Clerk & Recorder	19.00	5.15%	9,474	0	9,474	544	10,018
15 Public Trustee	0.25	0.07%	125	0	125	7	132
16 Assessor	12.00	3.25%	5,983	0	5,983	344	6,327
19 Coroner	2.00	0.54%	997	0	997	57	1,055
20 Emergency Management	2.00	0.54%	997	0	997	57	1,055
21 COOP Extension	2.00	0.54%	997	0	997	57	1,055
23 Veteran's Office	1.25	0.34%	623	0	623	36	659
29 02 Sheriff	112.00	30.35%	55,845	0	55,845	3,208	59,053
30 04 Transportation	34.00	9.21%	16,953	0	16,953	974	17,927
32 06 Dept of Health	15.00	4.07%	7,479	0	7,479	430	7,909
36 16 Airport	3.00	0.81%	1,496	0	1,496	86	1,582
41 30 Human Services	111.00	30.08%	55,346	0	55,346	3,179	58,526
44 41 Weed Fund	2.00	0.54%	997	0	997	57	1,055
Subtotal	369.00	100.00%	183,990	0	183,990	9,624	193,614
Direct Bills					0		0
Total					\$183,990		\$193,614

Basis Units: Number of Positions

Source:

Fremont County, Colorado
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Finance Allocations

Dept:8 County Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Admin Operations	1,630,646.07	4.01%	\$20,149	\$0	\$20,149	\$0	\$20,149
4 County Commissioners	337,123.88	0.83%	4,166	0	4,166	0	4,166
5 County Attorney	228,675.81	0.56%	2,826	0	2,826	0	2,826
6 Treasurer	256,259.34	0.63%	3,167	0	3,167	0	3,167
7 Maintenance	1,601,414.34	3.94%	19,788	0	19,788	0	19,788
8 County Administration	762,922.47	1.88%	9,427	0	9,427	0	9,427
9 Information Technology	537,217.19	1.32%	6,638	0	6,638	659	7,297
10 Project Manager	108,947.02	0.27%	1,346	0	1,346	134	1,480
11 Planning & Zoning	483,117.94	1.19%	5,970	0	5,970	593	6,563
12 Building	343,290.58	0.84%	4,242	0	4,242	421	4,663
13 Clerk & Recorder	1,272,440.35	3.13%	15,723	0	15,723	1,561	17,284
15 Public Trustee	13,845.28	0.03%	171	0	171	17	188
16 Assessor	908,492.22	2.24%	11,226	0	11,226	1,115	12,341
17 Paid Internships	9,140.70	0.02%	113	0	113	11	124
18 State Judicial	1,303,601.04	3.21%	16,108	0	16,108	1,599	17,708
19 Coroner	337,692.81	0.83%	4,173	0	4,173	414	4,587
20 Emergency Management	190,802.14	0.47%	2,358	0	2,358	234	2,592
21 COOP Extension	178,990.24	0.44%	2,212	0	2,212	220	2,431
22 4H Fair	4,908.01	0.01%	61	0	61	6	67
23 Veteran's Office	39,535.30	0.10%	489	0	489	49	537
25 Intergov Coop Grants	67,236.44	0.17%	831	0	831	82	913
26 UAACOG	65,710.00	0.16%	812	0	812	81	893
27 Misc	134,436.73	0.33%	1,661	0	1,661	165	1,826
28 Transfers to Other Funds	81,109.91	0.20%	1,002	0	1,002	100	1,102
29 02 Sheriff	11,921,296.20	29.33%	147,308	0	147,308	14,627	161,935
30 04 Transportation	4,826,885.24	11.88%	59,645	0	59,645	5,922	65,567
31 05 Fair Board	81,614.38	0.20%	1,008	0	1,008	100	1,109
32 06 Dept of Health	1,143,966.26	2.81%	14,136	0	14,136	1,404	15,539
33 07 Livestock Sale	211,595.45	0.52%	2,615	0	2,615	260	2,874
34 13 Waste Disposal Fund	26,660.35	0.07%	329	0	329	33	362
35 15 County Lodging	356,144.76	0.88%	4,401	0	4,401	437	4,838
36 16 Airport	680,521.31	1.67%	8,409	0	8,409	835	9,244
37 19 Capital Expenditures	1,627,824.24	4.01%	20,115	0	20,115	1,997	22,112
40 28 Sales & Use Tax	69,312.17	0.17%	856	0	856	85	942
41 30 Human Services	7,960,819.19	19.59%	98,370	0	98,370	9,767	108,137
42 31 Conservation Trust	73,466.02	0.18%	908	0	908	90	998
43 39 Marijuana Enforcement	4,607.09	0.01%	57	0	57	6	63
44 41 Weed Fund	162,765.19	0.40%	2,011	0	2,011	200	2,211
45 42 Restricted Use Funds	419,775.16	1.03%	5,187	0	5,187	515	5,702
47 Pathfinder	177,831.52	0.44%	2,197	0	2,197	218	2,416

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Finance Allocations

Dept:8 County Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	40,642,640.33	100.00%	502,210	0	502,210	43,956	546,166
Direct Bills					0		0
Total					\$502,210		\$546,166

Basis Units: Expenditures (adjusted for Capital and Extraordinary Items)

Source:

Fremont County, Colorado
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Payroll Allocations

Dept:8 County Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	3.00	0.81%	\$595	\$0	\$595	\$0	\$595
5 County Attorney	2.00	0.54%	397	0	397	0	397
6 Treasurer	4.00	1.08%	793	0	793	0	793
7 Maintenance	16.00	4.34%	3,173	0	3,173	0	3,173
8 County Administration	8.00	2.17%	1,587	0	1,587	0	1,587
9 Information Technology	7.50	2.03%	1,488	0	1,488	138	1,625
10 Project Manager	1.00	0.27%	198	0	198	18	217
11 Planning & Zoning	7.00	1.90%	1,388	0	1,388	129	1,517
12 Building	5.00	1.36%	992	0	992	92	1,083
13 Clerk & Recorder	19.00	5.15%	3,768	0	3,768	349	4,117
15 Public Trustee	0.25	0.07%	50	0	50	5	54
16 Assessor	12.00	3.25%	2,380	0	2,380	220	2,600
19 Coroner	2.00	0.54%	397	0	397	37	433
20 Emergency Management	2.00	0.54%	397	0	397	37	433
21 COOP Extension	2.00	0.54%	397	0	397	37	433
23 Veteran's Office	1.25	0.34%	248	0	248	23	271
29 02 Sheriff	112.00	30.35%	22,214	0	22,214	2,056	24,270
30 04 Transportation	34.00	9.21%	6,744	0	6,744	624	7,368
32 06 Dept of Health	15.00	4.07%	2,975	0	2,975	275	3,250
36 16 Airport	3.00	0.81%	595	0	595	55	650
41 30 Human Services	111.00	30.08%	22,016	0	22,016	2,038	24,054
44 41 Weed Fund	2.00	0.54%	397	0	397	37	433
Subtotal	369.00	100.00%	73,188	0	73,188	6,168	79,356
Direct Bills					0		0
Total					\$73,188		\$79,356

Basis Units: Number of Positions

Source:

Fremont County, Colorado
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Allocation Summary

Dept:8 County Administration

Department	County Manager	Human Resources	Finance	Payroll	Total
3 Admin Operations	\$0	\$0	\$20,149	\$0	\$20,149
4 County Commissioners	1,730	1,496	4,166	595	7,986
5 County Attorney	1,153	997	2,826	397	5,373
6 Treasurer	2,306	1,994	3,167	793	8,261
7 Maintenance	9,225	7,978	19,788	3,173	40,165
8 County Administration	4,612	3,989	9,427	1,587	19,615
9 Information Technology	4,547	3,954	7,297	1,625	17,424
10 Project Manager	606	527	1,480	217	2,830
11 Planning & Zoning	4,244	3,691	6,563	1,517	16,014
12 Building	3,031	2,636	4,663	1,083	11,414
13 Clerk & Recorder	11,520	10,018	17,284	4,117	42,939
15 Public Trustee	152	132	188	54	526
16 Assessor	7,276	6,327	12,341	2,600	28,544
17 Paid Internships	0	0	124	0	124
18 State Judicial	0	0	17,708	0	17,708
19 Coroner	1,213	1,055	4,587	433	7,288
20 Emergency Management	1,213	1,055	2,592	433	5,292
21 COOP Extension	1,213	1,055	2,431	433	5,132
22 4H Fair	0	0	67	0	67
23 Veteran's Office	758	659	537	271	2,225
25 Intergov Coop Grants	0	0	913	0	913
26 UAACOG	0	0	893	0	893
27 Misc	0	0	1,826	0	1,826
28 Transfers to Other Funds	0	0	1,102	0	1,102
29 02 Sheriff	67,905	59,053	161,935	24,270	313,164
30 04 Transportation	20,614	17,927	65,567	7,368	111,476
31 05 Fair Board	0	0	1,109	0	1,109
32 06 Dept of Health	9,094	7,909	15,539	3,250	35,793
33 07 Livestock Sale	0	0	2,874	0	2,874
34 13 Waste Disposal Fund	0	0	362	0	362
35 15 County Lodging	0	0	4,838	0	4,838
36 16 Airport	1,819	1,582	9,244	650	13,295
37 19 Capital Expenditures	0	0	22,112	0	22,112
40 28 Sales & Use Tax	0	0	942	0	942
41 30 Human Services	67,299	58,526	108,137	24,054	258,016
42 31 Conservation Trust	0	0	998	0	998
43 39 Marijuana Enforcement	0	0	63	0	63
44 41 Weed Fund	1,213	1,055	2,211	433	4,911
45 42 Restricted Use Funds	0	0	5,702	0	5,702
47 Pathfinder	0	0	2,416	0	2,416

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Allocation Summary

Dept:8 County Administration

Department	County Manager	Human Resources	Finance	Payroll	Total
Total	\$222,743	\$193,614	\$546,166	\$79,356	\$1,041,879

Information Technology Nature and Extent of Services

The Information Technology department provides technology support for departments within the County. The Information Technology department includes the following functions.

IT County. Costs associated with county-wide technology support are allocated based on the number of devices supported by department.

IT Projects. Costs associated with special projects are allocated based on the number of special projects by department.

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A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	IT County	IT Projects
Personnel Costs					
Salaries	S1	193,739	0	162,993	30,746
<i>Salary % Split</i>			<i>.00%</i>	<i>84.13%</i>	<i>15.87%</i>
Benefits	S	40,894	0	34,404	6,490
Subtotal - Personnel Costs		234,633	0	197,397	37,236
Services & Supplies Cost					
Capital Outlay Over \$5k	D	0	0	0	0
Capital Outlay Under \$5k	S	73,116	0	61,512	11,603
Central Supply	S	7,934	0	6,675	1,259
Employee Auto	S	0	0	0	0
Gas Oil Fuel	S	978	0	823	155
Maint Contracts	S	109,180	0	91,853	17,327
Meals	S	90	0	76	14
Memberships	S	0	0	0	0
Office Supplies	S	11,821	0	9,945	1,876
Other Prof Svcs	S	37,538	0	31,580	5,957
Physicals & Background Checks	S	68	0	57	11
Tele-Comm	S	55,196	0	46,436	8,760
Training Seminars - Meetings	S	3,918	0	3,296	622
Uniforms	S	813	0	684	129
IT DRONE PROGRAM	S	1,549	0	1,303	246
LODGING	S	384	0	323	61
Subtotal - Services & Supplies		302,584	0	254,564	48,020
Department Cost Total		537,217	0	451,961	85,256
Adjustments to Cost					
Capital Outlay Over \$5k	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		537,217	0	451,961	85,256
General Admin Distribution			0	0	0
Grand Total		\$537,217		\$451,961	\$85,256

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	IT County	IT Projects
1 Co Admin Building	\$4,852	\$0	\$4,082	\$770
Subtotal - Building Depreciation	4,852	0	4,082	770
2 Equip Depreciation	10,846	0	9,125	1,721
Subtotal - Equipment Depreciation	10,846	0	9,125	1,721
3 Postage	3,661	71	3,140	592
3 County-Wide Expenses	792	16	680	128
3 Insurance Vehicles	196	4	168	32
3 Insurance Liability	8,941	174	7,668	1,447
3 Professional Services - CAP	111	2	95	18
Subtotal - Admin Operations	13,701	267	11,752	2,217
5 County Attorney	4,754	506	4,425	835
Subtotal - County Attorney	4,754	506	4,425	835
7 Admin Building Maint	20,370	452	17,518	3,304
7 Admin & Garden Park Labor	13,814	1,380	12,782	2,411
7 Countywide	2,680	248	2,464	465
Subtotal - Maintenance	36,864	2,080	32,763	6,180
8 County Manager	4,324	223	3,826	722
8 Human Resources	3,740	215	3,327	628
8 Finance	6,638	659	6,139	1,158
8 Payroll	1,488	138	1,367	258
Subtotal - County Administration	16,190	1,235	14,659	2,765
9 IT County	0	35,807	30,125	5,683
Subtotal - Information Technology	0	35,807	30,125	5,683
Total Incoming	87,206	39,895	106,931	20,171
C. Total Allocated		\$664,319	\$558,892	\$105,427
			84.13%	15.87%

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IT County Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Commissioners	7.50	0.87%	\$4,591	\$0	\$4,591	\$0	\$4,591
5 County Attorney	5.50	0.64%	3,367	0	3,367	0	3,367
6 Treasurer	11.50	1.34%	7,039	0	7,039	0	7,039
7 Maintenance	15.00	1.75%	9,181	0	9,181	0	9,181
8 County Administration	32.25	3.76%	19,740	0	19,740	0	19,740
9 Information Technology	58.50	6.82%	35,807	0	35,807	0	35,807
11 Planning & Zoning	24.00	2.80%	14,690	0	14,690	1,107	15,797
12 Building	9.00	1.05%	5,509	0	5,509	415	5,924
13 Clerk & Recorder	39.75	4.63%	24,331	0	24,331	1,833	26,163
14 Elections	26.25	3.06%	16,067	0	16,067	1,210	17,278
16 Assessor	26.50	3.09%	16,220	0	16,220	1,222	17,442
19 Coroner	6.25	0.73%	3,826	0	3,826	288	4,114
20 Emergency Management	36.50	4.25%	22,341	0	22,341	1,683	24,024
21 COOP Extension	16.00	1.86%	9,793	0	9,793	738	10,531
23 Veteran's Office	3.00	0.35%	1,836	0	1,836	138	1,975
29 02 Sheriff	374.25	43.61%	229,075	(81,473)	147,603	17,255	164,857
30 04 Transportation	29.50	3.44%	18,057	0	18,057	1,360	19,417
32 06 Dept of Health	38.75	4.52%	23,719	0	23,719	1,787	25,505
36 16 Airport	14.50	1.69%	8,875	0	8,875	669	9,544
41 30 Human Services	51.25	5.97%	31,370	0	31,370	2,363	33,733
44 41 Weed Fund	5.75	0.67%	3,520	0	3,520	265	3,785
46 Other	13.00	1.51%	7,957	0	7,957	599	8,557
47 Pathfinder	13.75	1.60%	8,416	0	8,416	634	9,050
Subtotal	858.25	100.00%	525,328	(81,473)	443,855	33,564	477,419
Direct Bills					81,473		81,473
Total					\$525,328		\$558,892

Basis Units: Number of Devices Supported
 Source:

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IT Projects Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 02 Sheriff	3	11.11%	\$11,011	\$0	\$11,011	\$703	\$11,714
30 04 Transportation	5	18.52%	18,351	0	18,351	1,172	19,524
36 16 Airport	2	7.41%	7,340	0	7,340	469	7,809
41 30 Human Services	7	25.93%	25,692	0	25,692	1,641	27,333
47 Pathfinder	10	37.04%	36,702	0	36,702	2,345	39,047
Subtotal	27	100.00%	99,096	0	99,096	6,331	105,427
Direct Bills					0		0
Total					\$99,096		\$105,427

Basis Units: Number of Special Projects
 Source:

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Allocation Summary

Dept:9 Information Technology

Department	IT County	IT Projects	Total
0 Direct Billed	\$81,473	\$0	\$81,473
4 County Commissioners	4,591	0	4,591
5 County Attorney	3,367	0	3,367
6 Treasurer	7,039	0	7,039
7 Maintenance	9,181	0	9,181
8 County Administration	19,740	0	19,740
9 Information Technology	35,807	0	35,807
11 Planning & Zoning	15,797	0	15,797
12 Building	5,924	0	5,924
13 Clerk & Recorder	26,163	0	26,163
14 Elections	17,278	0	17,278
16 Assessor	17,442	0	17,442
19 Coroner	4,114	0	4,114
20 Emergency Management	24,024	0	24,024
21 COOP Extension	10,531	0	10,531
23 Veteran's Office	1,975	0	1,975
29 02 Sheriff	164,857	11,714	176,571
30 04 Transportation	19,417	19,524	38,940
32 06 Dept of Health	25,505	0	25,505
36 16 Airport	9,544	7,809	17,353
41 30 Human Services	33,733	27,333	61,066
44 41 Weed Fund	3,785	0	3,785
46 Other	8,557	0	8,557
47 Pathfinder	9,050	39,047	48,097
Total	\$558,892	\$105,427	\$664,319

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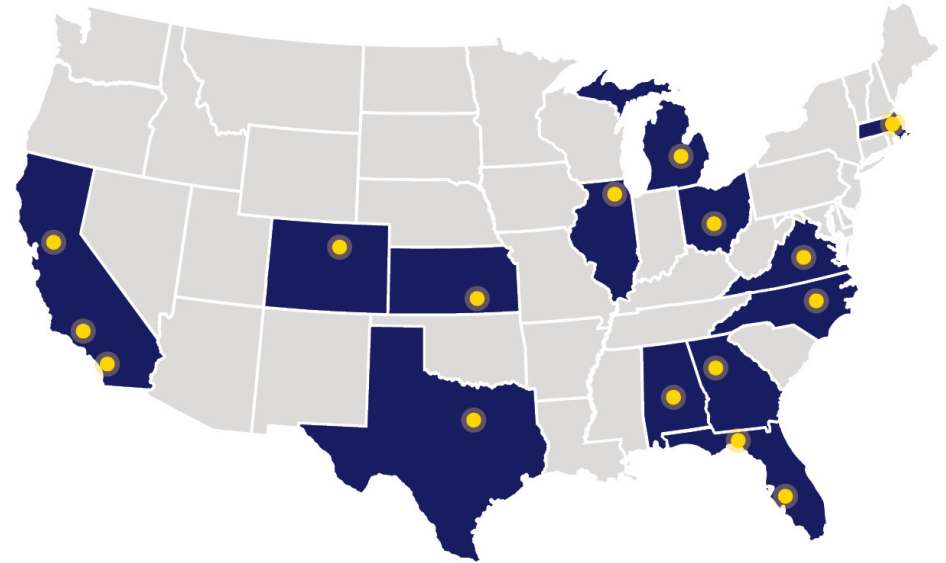
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