



2024 Cost Allocation Plan

**221 West First Street
Duluth, MN 55802**

**Telephone (218) 529-7546
Fax (218) 529-7592**

E-mail : mmatthew@ardc.org

Website: <https://ardc.org>

EIN: 41-0914274

Cost Allocation and Indirect Cost Plan Checklist

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> | 1. Contact Person Information | |
| | o Entity Name | Arrowhead Regional Development Commission |
| | o Employer Identification Number (EIN) | <u>41-0914274</u> |
| | o Point-of-Contact Name and Position Title | <u>Lorna M. Morrisroe</u> |
| | o Email Address | <u>mmatthew@ardc.org</u> |
| | o Phone & Fax numbers | <u>218-529-7546 Fax 218-529-7592</u> |
| | o Entity's Internet Website Address | <u>https://ardc.org</u> |
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 | | |
| <input type="checkbox"/> | 2. Signed Certificate of Indirect Costs | Page 3 |
| <input type="checkbox"/> | 3. Signed Lobbying Certificate | Page 4 |
| <input type="checkbox"/> | 4. Purpose and History of the ARDC | Page 5 |
| <input type="checkbox"/> | 5. Description of Accounting System | Page 5 |
| <input type="checkbox"/> | 4. Organization Chart | Page 6 |
| <input type="checkbox"/> | 5. Leave Policy | Page 6 |
| <input type="checkbox"/> | 6. Fringe Benefits and Indirect costs | Page 7 |
| <input type="checkbox"/> | 7. Allowable Costs and Indirect costs | Page 7 |
| <input type="checkbox"/> | 8. Indirect Rate Description and Summary | Page 8 |
| <input type="checkbox"/> | 9. Fringe Rate | Exhibit A |
| <input type="checkbox"/> | 10. Indirect Cost Computation 2024 and Analysis | Exhibit B |
| <input type="checkbox"/> | 11. Elements of Cost | Exhibit C |
| <input type="checkbox"/> | 12. Narrative description of Expense Allocation | Exhibit D |

CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this proposal dated January 18, 2024 to establish indirect costs rate(s) for calendar year 2024 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.
- (3) The indirect cost rate calculated within the proposal is 9.80 % which was calculated using an indirect cost rate base type of Salaries and Fringe. Calculations were based on actual costs at December 31, 2023 for calendar year 2023 to obtain a federal indirect cost billing rate for calendar year 2024.

All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct:

Organization Name: Arrowhead Regional Development Commission



Signature: _____
 Name of Authorized Official: Lorna M. Morrisroe
 Title: Finance Director
 Date of Execution: January 18, 2024

LOBBYING CERTIFICATE

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

As the official having the authority to negotiate the indirect cost rates on behalf of the ARDC, I hereby certify that the Organization has complied with the federal requirements and standards on lobbying costs in as set forth in OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments", in the development of the indirect cost billing rate for the fiscal year ending 2024, based on actual costs from fiscal year 2023.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: Arrowhead Regional Development Commission



Signature: _____

Name of Authorized Official: Lorna M Morrisroe

Title: Finance Director

Date of Execution: January 18, 2024

Purpose

The purpose of this cost allocation plan for calendar year 2024 is to summarize, in writing, the methods and procedures that the Arrowhead Regional Development Commission (ARDC) will use to allocate costs to various programs, grants, contracts and agreements.

The plan addresses elements of costs incurred by ARDC and identifies common/shared costs that require consistent and sound allocation to be equitably shared by all work elements. The plan will not increase shared costs and provides for identification and equitable distribution on an agency-wide basis.

History

ARDC was created for the seven northeastern counties of Minnesota as Region III pursuant to Minnesota Statutes Section 462.381-462.396. The purpose of regional development commissions is to work with and on behalf of local units of government to develop plans or implement programs to address economic, social, physical, and governmental concerns of each region of the state. The commission may assist with, develop, or implement plans or programs for individual local units of government.

ARDC has been designated:

- Minnesota Board on Aging as the Area Agency on Aging for Region III Planning and Service Area (PSA), Region III comprises the counties of Aitkin, Carlton, Cook, Itasca, Koochiching, Lake, and St. Louis.
- Metropolitan Planning Organization (MPO), to provide guidance and leadership on transportation and land use planning issues in the Duluth-Superior metropolitan planning area
- Northeast Minnesota Economic Development District, which provides economic development planning assistance to communities in the counties of Aitkin, Carlton, Cook, Itasca, Koochiching, Lake, and St. Louis.

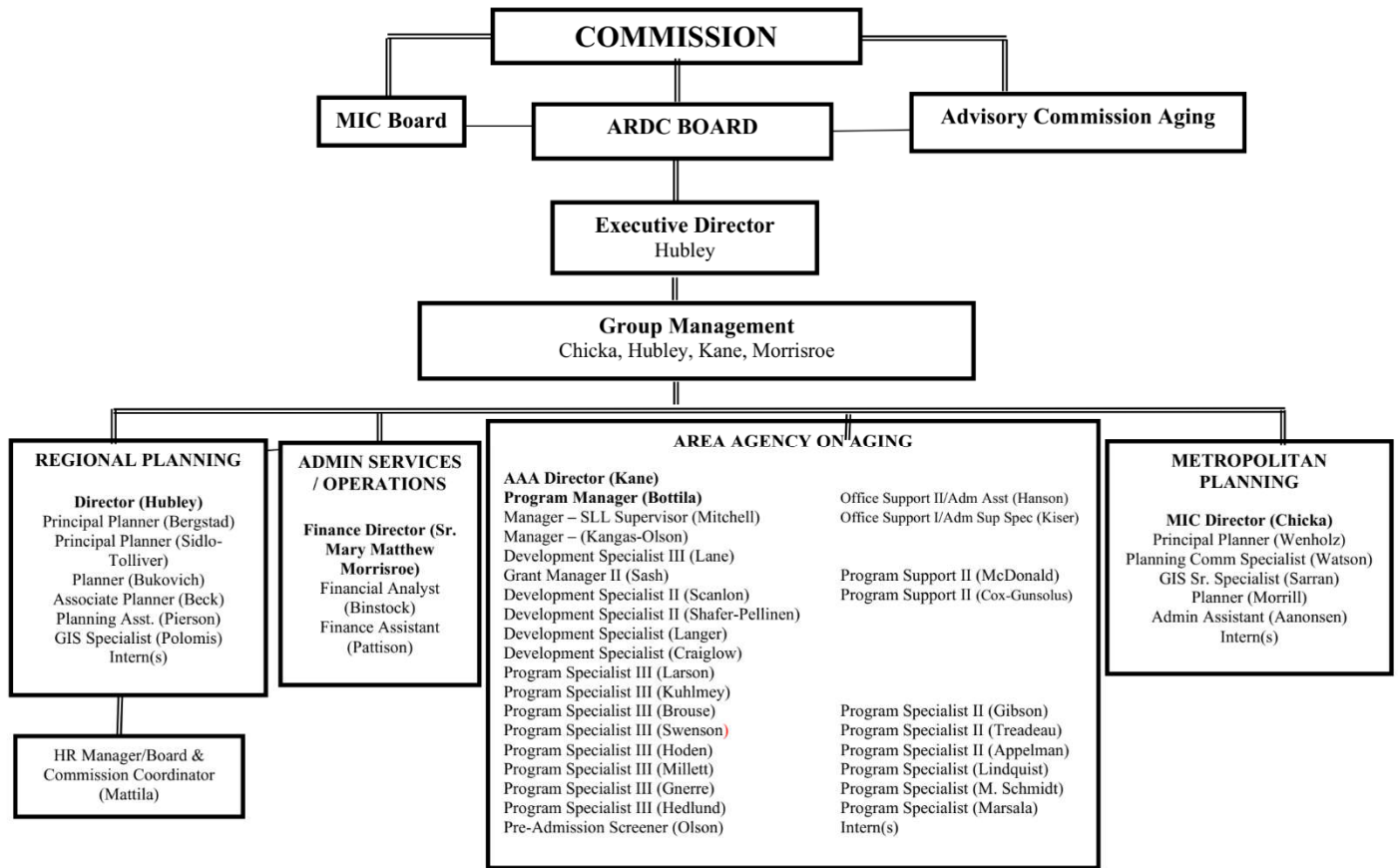
The business and affairs of the Commission are managed by a Board of Commissioners. The Board of Commissioners has the power to designate management, and has the ability to significantly influence operation and primary accountability for fiscal matters. The Commission receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities.

ACCOUNTING SYSTEM DESCRIPTION

The ARDC uses a totally integrated Grants Management System (GMS) software designed specifically for public and non-profit multi-funded organizations receiving contract and grant funds. Separate journals and ledgers (organization codes and project numbers) are maintained for each individual program in the direct cost base. A separate journal and general ledger (organization codes and project numbers) are also maintained for the indirect cost pool.

The composition of total costs of a project is allowable direct costs plus the allocated portion of the allowable indirect costs of the Commission. The Cost Allocation Plan has been developed using allowable costs as documented in *Final OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards 2CFR 200.27 Subpart F, Appendix IV, Appendix V, Appendix IX*.

The cost allocation structure contained in this plan provides the agency with an ability to monitor the various components of allocated cost. It also provides the basis for a consistent budgetary, accounting and reporting structure for the agency so that all components of the financial management system are compatible. The direct and indirect characteristics of each category of expenditures are delineated.



Leave Policies of the Commission

The leave pool does not require the issuance of a rate since leave is budgeted as a part of salaries. Salaries are budgeted in terms of annual salaries without distinction between service and leave time. Therefore, the billing rate per hour is the hourly rate paid to the employee increased by the portion that has been taken as leave. Treatment of paid absences: Vacation, holiday, sick leave and other paid absences are included in salaries and wages and are claimed on grants, contracts, and other agreements as part of the normal cost for the salaries and wages.

Fringe Benefits and their Cost

Fringe benefits are established by the ARDC Commission Board of Directors and are documented in the Employee Handbook. Actual costs for the fringe benefits are accumulated in the accounting system on an accrual basis. The accumulated pool costs are distributed to each work element through the actual rate which is the ratio of fringe costs to total salaries.

The proposed Fringe Benefit Rate is calculated by total fringe benefits divide by total Direct Salaries (Exhibit A)

$$\text{Fringe} = 1,053,299 / \$3,007,092 = 35.0\% \text{ calculated rate}$$

The Cost Allocation Plan and supporting methodology allows the Agency to establish and maintain accountability for each grant or contract regardless of when received. The integrated financial management structure treats costs consistently. During the year the accounting system produces indirect rates based on actual expenditures on a cumulative year to date basis. At the end of the fiscal year the previous actual rate will serve as the basis for developing the ensuing year's plan.

Allowable Costs

Individual elements of cost are classified as direct or indirect in accordance with principles contained in *Final OMB Uniform Guidance: Cost Principles, Audit, & Administrative Requirements for Federal Awards 2CFR 200.27 Subpart F, Appendix IV, Appendix V, Appendix IX*

(a) An indirect cost is reasonable when it is necessary for the operation of the Commission and the purchase is made in compliance with the Purchase and Procurement Policy of the Commission.

(b) The costs are consistent with generally accepted accounting principles. The Commission is responsible for making sure that purchases are allowable and reasonable under cost principles in *2CFR 200.27*.

(c) Internal controls - the Commission's policies and procedures ensure there is separation of duties to ensure no one person has control over all aspects of a financial transaction.

Indirect Costs (Exhibit B)

Indirect costs are costs that are not readily identified with a particular project but are nevertheless incurred for the joint benefit of Commission programs. Indirect pools/cost centers are used with bases to facilitate an equitable and consistent distribution of indirect costs to work elements. The accounting system identifies actual indirect cost rates for comparison with the rate proposed herein.

(a) A base period for allocating indirect costs - the base period for ARDC actual costs is the calendar year.

(b) All grants or contracts that contain salaries bear a pro rata share of indirect costs.

(c) The Commission's method of allocating indirect costs is in accordance with generally accepted accounting principles consistently applied.

Indirect Cost Rate

The indirect cost rate is the ratio of total indirect costs divided by the base - salaries plus fringe.

ARDC Commissioners have identified the need for in-house services to the ARDC Divisions as follows:

1. A Human Resources Specialist and payroll processing coordination and management
2. Information Technology monitoring and coordination
3. Depreciation costs associated with it building/facilities and equipment are included in Indirect Costs. The straight line depreciation method used identifies the asset class and expected life of the asset.
4. IT server equipment under \$2,500 are included in Indirect Costs and software licenses, virus protection and other items related to security of data security.

Indirect Costs Pools - are accumulated in the accounting software to consistently distribute to each element/project through a rate calculation of **total indirect costs** divided by **indirect cost base** (agency-wide salary + fringe).

<u>Description</u>	<u>Actual 2023</u>	<u>2024 Indirect Budget</u>
Total Indirect Costs	328,427	350,512
Indirect cost base (total salaries + fringe)	3,353,872	3,576,774
Indirect cost rate	9.79%	9.80%

Cost Allocation and Direct Expense

A direct cost is any cost that can be identified specifically with a particular cost objective/work element. Each project has a budget for direct costs and are charged directly to the contract. Salaries, wages, staff travel, photocopy, printing, contractual purchases, etc. identifiable to a particular project are charged directly to that project

(a) All allowable direct costs are charged directly to programs, grants, activity, etc.

(b) Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated. Examples include facilities which are allocated on a square footage basis and professional liability insurance allocated by the number of hours recorded for each project.

The ARDC provides facilities (workspace) and certain services to all of the Divisions on a centralized basis. A process has been developed whereby these central service costs are identified and charged to benefited grants and contracts on a reasonable and consistent basis. Space cost is allocated to benefiting programs based on the square footage of space occupied by program personnel. Considerations in determining an appropriate base for allocating costs include the relative benefits received, the materiality of the cost, and the amount of time and cost to perform the allocation. Costs of central-type services to the Divisions are directly charged using allocation bases for cost distribution. Bases are established for each type of expense category and distributed through transfer coding.

Agency administrative and financial personnel (executive director, assistant director, fiscal director, financial assistants, etc.) record the time they spend working on specific programs and general agency matters on their time sheets. The time specifically identifiable to a particular program is charged to that program. The time spent on general agency matters is charged to the Commission Administrative budget that is funded by property levy funds.

Commission travel includes charges for mileage, airfare, lodging, meals, taxi and per diems for Commissioners. All Commission travel charges are charged to the Commission administrative budget that is funded directly by the General Fund. The Commission is funded by property tax levy receipts.

Requests for Information

Questions concerning information provided in this Cost Allocation Plan, or requests for additional financial information, should be addressed to:

Arrowhead Regional Development Commission
221 West First Street Duluth, Minnesota 55802

Attention: Lorna M. Morrisroe, Finance Director

Exhibit A

Arrowhead Regional Development Commission

Employee Fringe Benefits 2024

For 1/01/2024-12/31/2024

Classification	FTE	Salaries & Wages Annualized	FICA & Medicare	PERA	Coverage Single/Family	ARDC Employer Health	ARDC LTD	ARDC Annual Life, ADD & STD	Calculated Annual Dental	Worker Comp	Total SUI	H.S.A (26 pays)	Total Fringe
Finance II	100.00%	66,560	5,092	4,992	Single	9,076	188	315	943	666	383	2,600	24,265
Program Specialist III	80.00%	43,497	3,328	3,262	Single	12,210	123	189	453	435	383	2,600	22,987
Division Director	100.00%	113,648	8,694	8,524	Family	17,403	310	472	943	1,136	383	2,600	40,480
Program Support II	40.00%	15,808	1,209	1,186	Single	-	-	-	-	158	384	-	2,937
Program Specialist	100.00%	49,275	3,770	3,696	-	-	153	256	-	493	383	-	8,947
Division Director	100.00%	120,255	9,200	9,019	Single	13,549	310	386	453	1,203	383	2,600	37,109
Finance I	30.00%	14,352	1,098	1,076	n/a	-	-	-	-	144	145	-	2,463
Office Support II	70.00%	43,636	3,338	3,273	n/a	-	-	-	-	436	383	-	7,598
GIS Specialist	100.00%	48,360	3,700	3,627	Single	-	150	252	453	484	383	-	9,240
Program Specialist III	100.00%	53,040	4,058	3,978	Family	25,101	138	231	943	530	383	2,600	37,969
Program Specialist III	80.00%	41,600	3,182	3,120	Family	18,798	182	297	943	416	383	2,600	29,931
Principal Planner	100.00%	88,915	6,802	6,669	Single	5,632	260	435	453	889	383	2,600	24,135
Division Director	100.00%	126,447	9,673	9,483	Family	25,785	310	472	943	1,264	383	2,600	50,929
Program Specialist II	100.00%	49,816	3,811	3,736	Single	10,371	150	252	453	498	383	2,600	22,260
Executive Director	100.00%	134,932	10,322	10,120	Family	7,111	310	472	943	1,349	383	2,600	33,625
Manager	100.00%	69,451	5,313	5,209	Family	17,217	203	340	943	695	383	2,600	32,913
Program Specialist III	75.00%	46,722	3,574	3,504	Family	14,926	141	236	943	467	383	2,600	26,781
Program Specialist III	100.00%	54,101	4,139	4,058	Single	4,424	150	252	453	541	383	2,600	17,006
Pre-Admission Screener	100.00%	54,454	4,166	4,084	Single	8,303	164	274	943	545	383	2,600	21,470
Principal Planner	100.00%	75,691	5,790	5,677	Family	14,926	221	371	943	757	383	2,600	31,679
GIS Specialist Sr.	100.00%	64,584	4,941	4,844	Single	4,620	187	314	943	646	383	2,600	19,486
Grant Manager II	100.00%	63,378	4,848	4,753	Family	17,798	187	314	943	634	383	2,600	32,470
Principal Planner	100.00%	75,684	5,790	5,676	Family	12,313	221	371	943	757	383	2,600	29,065
Program Specialist III	80.00%	53,248	4,073	3,994	Single	9,496	182	297	453	532	383	2,600	22,019
Program Specialist II	80.00%	38,688	2,960	2,902	Single	6,604	120	201	453	387	383	2,600	16,615
Program Manager	100.00%	75,802	5,799	5,685	-	-	228	382	453	758	383	-	13,990
Development Specialist I	100.00%	45,760	3,501	3,432	Family	6,623	142	237	943	458	383	2,600	18,325
Program Specialist III	100.00%	54,642	4,180	4,098	-	-	150	252	453	546	383	-	10,279
Development Specialist III	60.00%	45,689	3,495	3,427	n/a	-	-	-	-	457	383	-	7,938
Manager	100.00%	78,786	6,027	5,909	-	-	244	408	943	788	383	-	15,017
Manager	100.00%	66,200	5,064	4,965	Single	5,299	199	334	453	662	383	2,600	19,969
Development Specialist II	100.00%	57,262	4,381	4,295	Family	17,798	176	294	943	573	383	2,600	31,451
Development Specialist II	100.00%	58,261	4,457	4,370	Family	13,618	175	294	943	583	383	2,600	27,430
Office Support II	100.00%	71,406	5,463	5,355	Single	12,210	213	327	453	714	383	2,600	27,725
Associate Planner	100.00%	46,800	3,580	3,510	Single	3,374	145	243	453	468	383	2,600	14,762
Program Specialist III	100.00%	54,371	4,159	4,078	-	-	153	257	453	544	383	-	10,243
Program Specialist III	100.00%	54,101	4,139	4,058	Single	4,424	150	252	453	541	383	2,600	17,006
Program Specialist III	100.00%	54,642	4,180	4,098	Single	4,974	153	257	453	546	383	2,600	17,651
Development Specialist I	87.50%	50,177	3,839	3,763	Single	4,168	151	253	453	502	383	2,600	16,118
Program Support	50.00%	24,180	1,850	1,814	n/a	-	-	-	-	242	244	-	4,242
Planner	100.00%	65,312	4,996	4,898	Single	5,137	202	339	453	653	383	2,600	19,672
Program Specialist	100.00%	49,546	3,790	3,716	Family	9,496	154	257	943	495	383	2,600	21,842
Principal Planner	100.00%	93,000	7,115	6,975	Single	11,437	225	238	453	930	383	2,600	30,355
Office Support II	100.00%	50,232	3,843	3,767	Family	20,046	148	248	943	502	383	2,600	32,488
Associate Planner	100.00%	54,371	4,159	4,078	Single	4,717	135	227	453	544	383	2,600	17,303
Program Support II	100.00%	40,518	3,100	3,039	Single	4,554	123	205	453	405	383	2,600	14,868
Office Support II	100.00%	52,229	3,996	3,917	Single	11,437	131	219	453	522	383	2,600	23,664
Program Specialist III	60.00%	31,500	2,410	2,362	-	-	-	-	-	315	318	-	5,526
Program Specialist	100.00%	52,416	4,010	3,931	Single	4,554	158	264	453	524	383	2,600	16,884
Program Specialist II	50.00%	24,180	1,850	1,814	n/a	-	-	-	-	242	244	-	4,242
Program Specialist II	100.00%	49,566	3,792	3,717	-	-	150	252	943	496	383	-	9,931
		3,007,092	230,043	225,532		399,531	8,065	13,032	29,283	30,071	18,960	96,200	1,053,299

Total Fringe Rate

35.03%

Exhibit B

Arrowhead Regional Development Commission			
Indirect Cost Rate Computation and Analysis			
Period From 1/1/2024 to 12/31/2024			
Indirect Cost Pool Expense			
Acct	Description	Actual 2023	Projected 2024
50000	SALARIES	130,356	165,000
50500	FRINGE BENEFITS	39,710	57,750
51100	Mileage - Staff Travel	26	500
51103	Airfare - Staff Travel	541	1,200
51104	Cab/Bus Fares - Staff Travel	96	100
51110	Meals - Staff Travel	90	300
51111	Lodging - Staff Travel	759	1,500
51112	Registration/Conference fees	891	1,800
51113	Miscellaneous - Staff Travel	52	200
51312	Building Repairs and Maintenance	5,640	12,000
51315	Insurance	8,208	8,400
51322	Phone-System Maintenance	1,650	1,650
51323	Phone-Cell/Mobile Service	595	650
51400	Office Supplies	1,339	2,000
51420	Dues/Memberships	244	250
51430	Postage	557	750
51600	Photocopying & Printing	534	750
51620	Printing/publishing-External	446	750
52505	IT Managed Services (CW)	80,075	84,000
53001	Software-Upgrades	1,836	2,800
53002	Software-Maintenance	5,381	7,500
53010	Computer-Supplies	346	500
53012	Computer-Equipment	7,411	3,500
54000	Network Maintenance	790	1,000
54010	Subscription Software	5,546	7,200
54020	Website Dev/Maintenance	600	600
55000	Depreciation-Furniture/Equipment	3,446	3,600
55010	Depreciation-Building	21,568	21,568
55200	Training	175	500
56000	Miscellaneous	9,521	9,600
	Total	328,427	397,918
	Indirect Cost Pool	328,427	397,918
	Base for Distribution:	3,353,873	4,060,391
	Year to Date Indirect Cost	9.7925%	9.8000%

Exhibit C - Expense Allocation

Expense Description	Methodology of Allocation
Contractual services	Actual usage – Direct expense
Depreciation / use allowance	Indirect cost
Equipment rental and maintenance	Internal Services Pool Allocated by usage logs
Equipment / capital	Internal Service Allocated by usage
Equipment / minor	Actual usage – Direct expense to project
Insurance – Professional Liability	Allocated on hours - Actual time spent on project
Facilities/Occupancy	Charges for maintenance repairs, utilities are calculated on basis of square footage used by employee multiplied by the time spent on the project
Office supplies	Directly expensed to program
Postage	Actual usage based on log directly expensed to project
Printing	Actual usage based on log directly expensed to project
Professional fees	Accounting and audit, payroll processing services, are charged on work performed for administrative services
Program materials	Direct expense
Program supplies	Charged to project as costs are incurred; direct cost
Renovations and improvements	Direct cost to Internal Service
Telephone	Basic services allocated on number of phones used
Travel	Actual usage Directly charged to program

Schedule of indirect costs (budgeted and actual) is sufficiently detailed to determine the purpose and classification, including salaries and unallowable expenses (e.g. contributed salaries and services, interest expense, bad debts, advertising, depreciation on federally funded assets and lobbying costs) are eliminated from the indirect cost pool.

Exhibit D - Narrative description of Cost Allocation Approach and Procedures

Personnel includes all charges for staff salary and wages documented with biweekly timesheets showing time distribution for all employees and allocated based on time spent on each program or grant. Salaries and wages are charged directly to the program for which work has been done. Costs that benefit more than one program are allocated to those programs based on the ratio of the program's hours to the total of such hours. Costs that benefit all programs are charged to indirect costs using a rate with a base of salary and fringe.

Fringe benefits includes all charges for FICA, UC, and Worker's Compensation, PERA (Public Employee Retirement), health savings account payments, health insurance, dental insurance, life and disability and other fringe benefits are allocated to personnel charges. All fringe benefits are recorded as actual.

Insurance needed for a particular program is charged directly to the program. Insurance for general and professional liability coverage are expensed allocated by the number of hours spent working on a project.

Contracted Services charged directly to the program that have direct benefit. These costs include charges for consultants, legal services, audit services, etc.

Postage is allocated based on usage and charged directly to that program as documented in the postage log.

Printing and photocopying (including supplies, maintenance and repair) expenses are charged directly to programs that benefit from the service. An internal service fund is maintained for printing and copying. The copier/printers have logging software that charges the work project or contract for each copy printed or photocopied.

Program Supplies are charged directly to programs that benefit from their use.

Internet and Telephone are purchased as a bundled product. The costs of the internet and telephone are allocated by number of employees. All onsite or offsite employees receive the same level of service. Telephone service for off-site staff is charged directly to the projects they are working on. Cell phone costs are also charged directly.

Training/Conferences/Seminars are allocated to the program benefiting from the training, conferences or seminars.

Auto and Travel Costs include charges for mileage, airfare, lodging, meals. All travel costs are charged directly to the program for which the travel is incurred. Staff travel for Human Resource and IT Coordination are charged to indirect charges.

Facilities Expenses (includes utilities, maintenance and repairs, Property Insurance, garbage, shredding etc) are allocated based upon a ratio of Division usable square footage distributed over the total square footage of the building including shared space (hallways, bathrooms, etc.) Facilities costs related to central activities are considered shared space.

Information Technology (IT) Managed Services Provider is contracted to monitor server and computer backups, patches and security, email services, and to provide 24-hour monitoring, managing and/or problem resolution for the IT systems. These Managed IT costs are recorded and charged to indirect expense. Workstation equipment (desktop computers/laptops are charged directly to the Division grants.

Rent for offsite locations are charged directly to the contract/grant that is making use of the rented space.

Other Costs (including membership dues, licenses, fees, etc.) if allowable are expensed directly to programs that benefit from the service. These purchases that benefit more than one program are allocated using a prorated method

Periodicals, Subscriptions include charges for magazines, books, pamphlets are charged directly to the benefited Division. Periodicals and subscriptions that benefit all Divisions are charged to Commission administrative budget.