# Purpose

Federal and State regulations require a defined cost allocation methodology when submitting Advance Planning Documents (APDs) and that all costs are distributed (allocated) correctly to benefiting programs through the application of this defined methodology.

The purpose of the County APD Cost Allocation Self-Certification process is to provide counties with a means of certifying the cost allocation methodology they will use for APDs submitted to the State for review and approval. This process also certifies that counties will adhere to their defined cost allocation methodology.

The County APD Cost Allocation Self-Certification process will allow counties to submit APDs to the State with minimal documentation of the cost allocation methodology. The County Cost Allocation Self-Certification may only be used if the limitations specified in this document are met.

# Limitations

To be eligible to use the County APD Cost Allocation Self-Certification, the County APD must have costs less than $100K and is limited to Non-Program Related requests[[1]](#footnote-1). The self-certification cannot be used for development projects. If an APD is equal to or exceeds the $100K threshold or does not fit those project descriptions, the County will be required to submit detailed cost allocation information and will not be allowed to use the County Cost Allocation Self-Certification process.

The County APD Cost Allocation Self-Certification is **not** mandatory for APDs that are under $100K. It is at the discretion of the county to exercise this option.

# APD Submission Requirements Using Self-Certification

When using the County APD Cost Allocation Self-Certification, Counties shall continue to follow the County APD Guidelines[[2]](#footnote-2) when preparing County APDs. The self-certification does not relinquish the County’s responsibility to adhere to federal regulations as delineated in the County APD Guidelines.

Changes to the County APD submission requirements when using the County APD Cost Allocation Self-Certification are outlined below.

## Cost and Cost Allocation (APD Section V)

Counties are still required to submit the appropriate cost detail, depreciation, and quarterly budget detail information as part of the County APD. The self-certification only affects the Justification for Cost Allocation Methodology and the Cost Allocation Table previously required for all APDs.

For the Justification for Cost Allocation Methodology, when using this self-certification, the narrative must be described at a level of detail that addresses the following steps of the allocation process (Reference County Fiscal Letter (CFL) 06/07-36 for detailed instructions):

1. The County must describe how the CWS/CMS or non-CWS/CMS eligibility was determined and identify any studies or surveys used.
2. The County must describe how the CWS/CMS and non-CWS/CMS distributions were determined, e.g. by direct, indirect, or combination of charge mechanisms.
3. If applicable, identify if the costs are described in the county’s Countywide Cost Allocation Plan (A-87 Plan) that has received approval from the State Controller’s Office.

An abbreviated Cost Allocation by Program table replaces the detailed Cost Allocation by Program table identified in the County APD Guidelines. The abbreviated table only identifies the distribution of costs to the federal program level. The following format is to be used when the County is self-certifying the Cost Allocation. Note that the benefiting programs and distributions are examples only.

Table ‑- Abbreviated Cost Allocation by Program

|  |  |
| --- | --- |
| **Benefiting Program** | **Funding Source % of Cost** |
| Title IV-E SACWIS | 48.22% |
| Title IV-E Non-SACWIS (Discount rate=  %) | 18.73% |
| Title IV-A (TANF) | 5.20% |
| Title IV-B | 2.06% |
| Title XIX | 14.91% |
| Chafee ILP | 0.08% |
| Other State/County Programs | 10.80% |
| **TOTAL** | **100.00%** |
|  |  |

# Statement of Certification

In signing this form, the County representative is certifying that all conditions for using the County APD Cost Allocation Self-Certification process have been met. The County representative understands and attests that:

1. The County cost allocation methodology specified for this APD submission to the State is in conformance with regulations set forth in Title 2 of the Code of Federal Regulations (CFR), part 225 (formerly Office of Management and Budget Circular A-87) and the federally approved County Welfare Department (CWD) Cost Allocation Plan (CAP).
2. The County will claim actual expenses for this APD consistent with the County’s Cost Allocation Methodology.
3. The County will maintain all documents and records associated with the County Cost Allocation Self-Certification process for a period of time sufficient to meet future audit requirements.
4. The County representative designated below is responsible for and authorized to commit County funds associated with the Advance Planning Documents (APDs) that will be submitted to the State.

Printed Name of County Representative

Signature of County Representative

Position or Title of County Representative

Date

1. Growth-equipment requests for new staff or new office; M&O-hardware, software and service costs that are annualized and are required for County operations, including IT support, warranty services, LAN maintenance; Infrastructure-requests for hardware that support the County network, including routers, switches, servers, etc, not included in the tech refresh cycle; Tech Refresh-a replacement cycle for hardware. [↑](#footnote-ref-1)
2. <http://www.hwcws.cahwnet.gov/Projects/CFP/> [↑](#footnote-ref-2)