GOVERNMENT BUSINESS SYSTEM

COST ALLOCATION PLAN PREPARATION GUIDE

Government Software Systems, L.L.C.
2545 East Chapman Avenue, Suite 103
Fullerton, California 92831
(714) 992-9023 (Rick)
(714) 992-9027 (Eric)

LESSONS

AUTHOR'S NOTE: This Guide is designed as specific help to those agencies that have opted to use the Government Software System, L.L.C. Indirect Cost Module for the preparation of a traditional Federal A-87 Cost Allocation Plan. It should be noted that traditional A-87 Plans use a "Step-Down" allocation approach that was developed before desktop computers when the calculations had to be simple enough to use an adding machine. Being in the forefront of technology, this software uses an iterative allocation method that accruately reflects the allocation intent rather than the old-fashioned "Step-Down" approach.

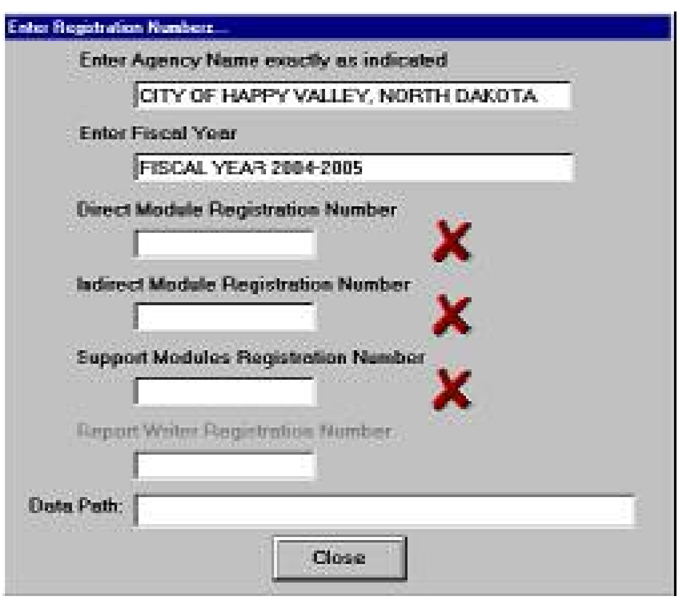
If you have corrections, suggestions or questions that might improve this Guide, please contact me at rick@gss-software.com .

Rick Kermer
Fullerton, California

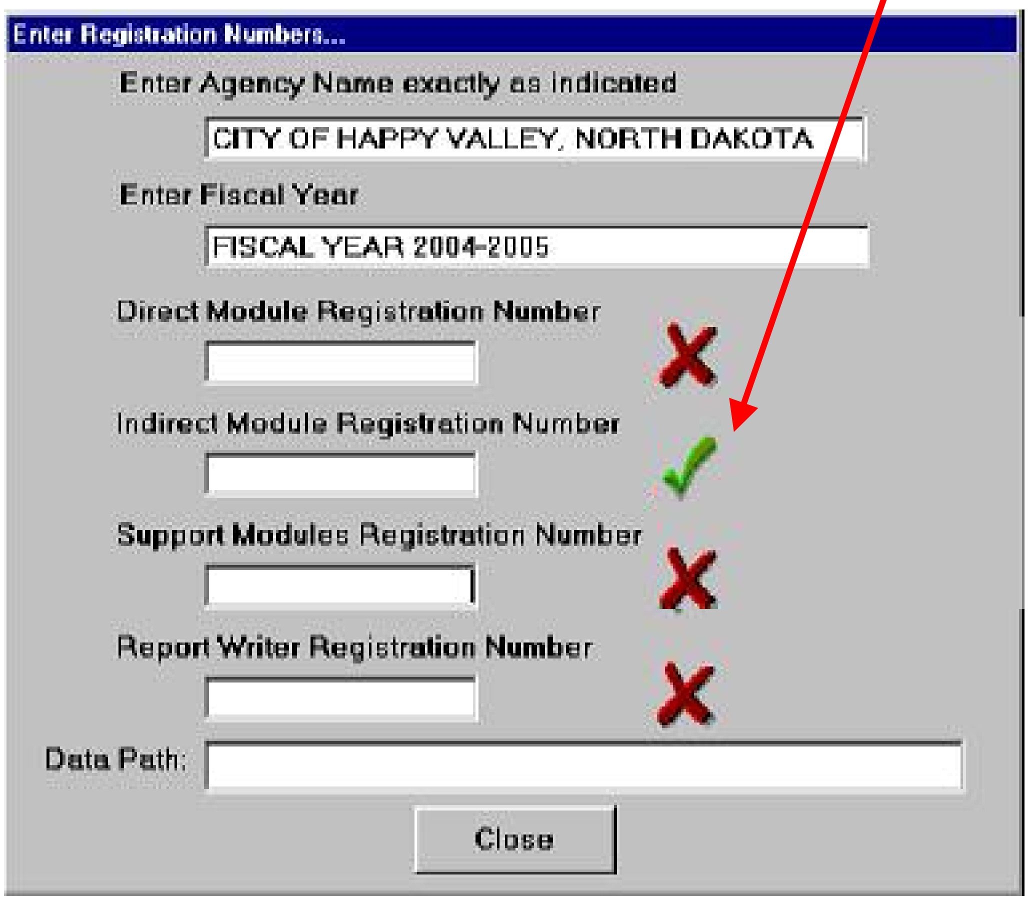
LESSON 1: Registering the Software

From the Main Menu, click on the Register button.

This will bring up the following screen. First, enter your Agency exactly as you were told by GSS – spelling, capitalization and spacing MUST be exact. Then Tab to the next field. You may enter the fiscal year in any way that your Agency commonly uses it and, the way you enter it, determines what will print on all reports prepared by the program.



Next, enter the registration number for the Indirect Cost Module. You do not need to enter the commas. After entering the number, press theTab key and a Green Check will indicate that the number was correctly entered.



If you have a problem getting the Green Check, confirm that your Agency name was entered **exactly** as instructed by GSS.

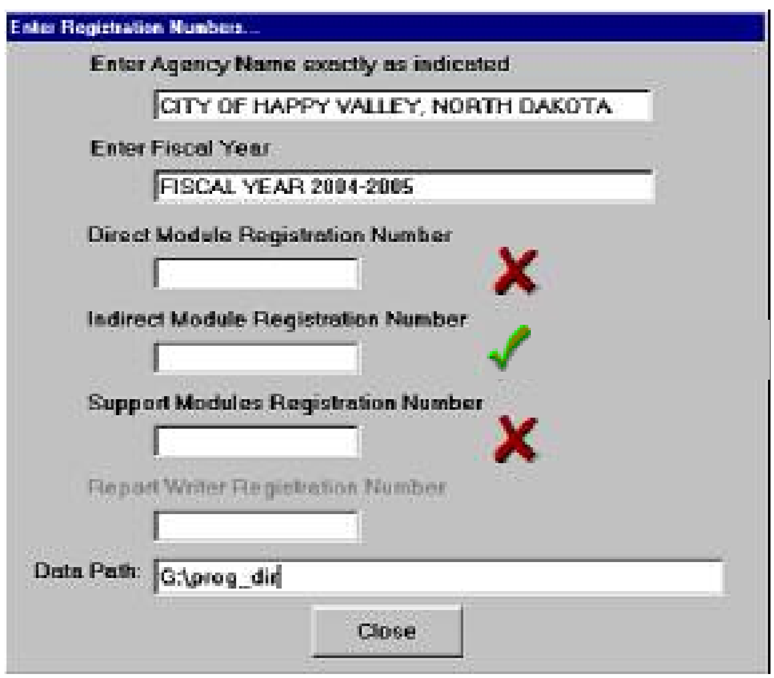
Getting a "RED X" means that the Module is not registered and will only allow entries up to the demo limit.

LESSON 2: Configuring the Software

Data Path Configuration

This section is only necessary if you want to have the data in a different location than in the default “data” subdirectory of the program directory. If not, skip to the end of this section and close the “Register” window.

If so, create a directory on the drive where you want the data. Then, create a subdirectory (of that new directory) called “data.” Note that the name “data” is required but that the name of its parent directory is up to you. For purposes of this guide, I have created a directory on my “G” drive called “prog_dir” and I have created a subdirectory called “data.” The field for “Data Path” should look as follows:

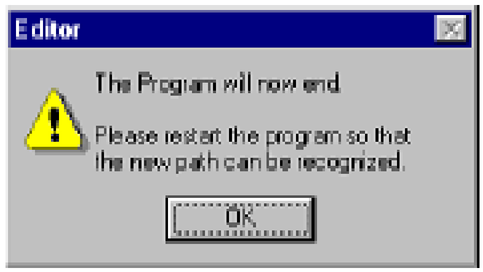


NOTE: For Windows XP, you need to put the server name in the “Data Path.” Instead of “G:\Prog_dir”, you would use something like “\\datafiles\finance\prog_dir”.

In all cases, you need to add the following lines to “C5Printx.ini” using Wordpad or other word processor that can read and write “ini” files:

```
[Paths]
*.tps=\\datafiles\finance\prog_dir\data\     ***use your path***
[Run]
library=\\datafiles\finance\prog_dir\*.txr    ***use your path***
```

When you have completed the above entry, pressing the Close button will display the following:



At this point, there are several things that you must do:

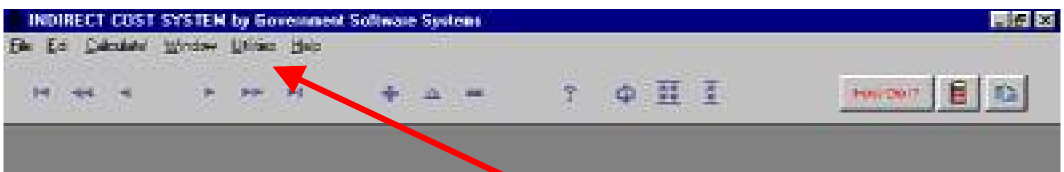
- Copy all of the files in the current "data" subdirectory to the new one that you just created. The program knows where to look for the files because of the "GSS_Main.INI" file that is created in your Windows directory.

- Copy the files ending in "TPS" and "TXR" from your current **program** directory to the directory that you entered on the "Register" screen which, in our example, is the "G:\prog_dir" directory. The files that you will be copying from the current program directory are: cost.txr, cap.txr, and about eleven "tps" files including upg.tps.

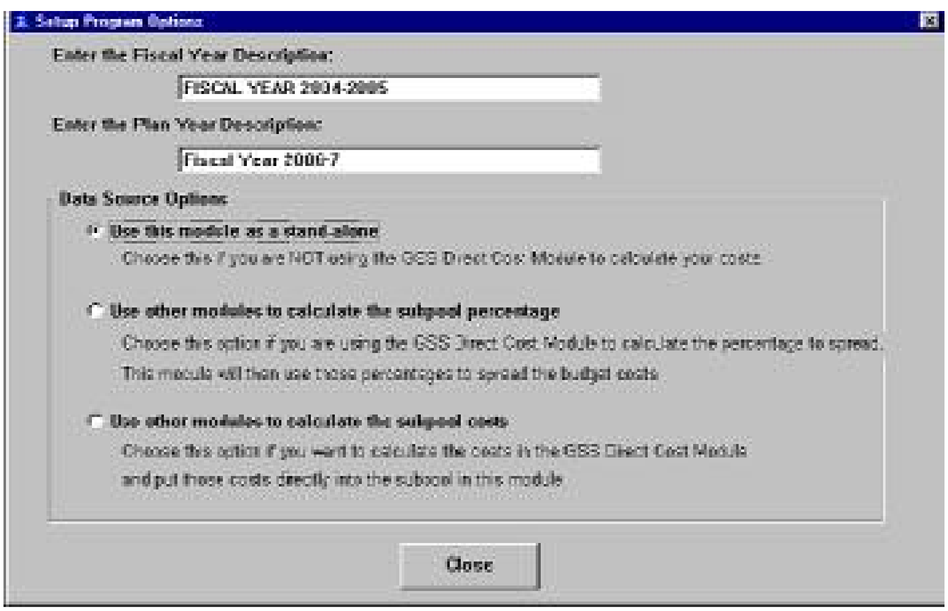
Indirect Module Configuration

After restarting the program, press the Indirect button on the Main Menu.

This will open the Indirect Cost Module.



From the menu at the top of the page, select “Utilities …(then)… Setup Program Options”. You will see the following screen:



Enter the Fiscal Year Description. You might want to distinguish whether the data is "Actual" or "Budgeted."

Enter the Plan Year Description. This field is intended for the Fiscal Year to which you are actually applying the CAP overheads. With Roll-Forward considerations, your plan year will generally be two years after the Fiscal Year of the data.

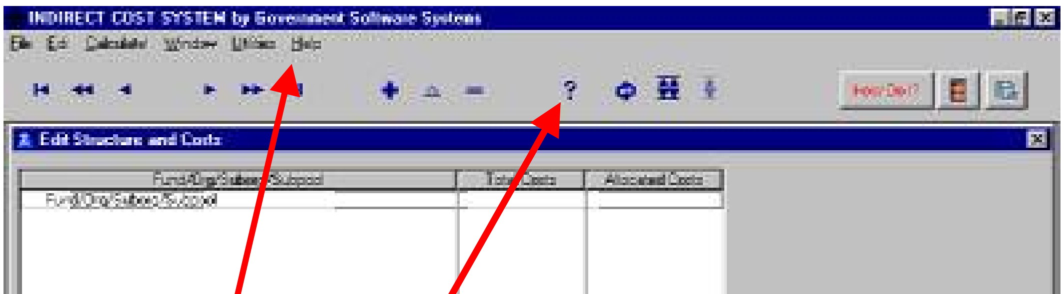
Data Source Options. Again, these three options relate to the degree of complexity of the process. The "Use this module as a stand-alone" option is the choice when the Indirect Cost Module is used just by itself. The "subpool percentage" and the "subpool costs" options are used where this Module is integrated with the Direct Cost Module.

We will be using the first option in this Guide.

You still have access to the other modules up to their Demo Limit. Please try these modules using a separate installation with backup or test data so that you don't accidentally damage your "live" data.

LESSON 3: Using the Help Screens

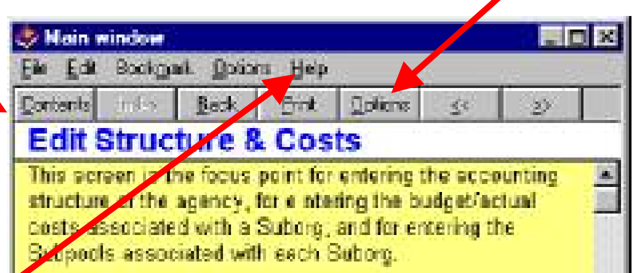
Enter the Indirect Cost Module by pressing the “Indirect” button on the Main Menu. From the Indirect Cost Module Menu, select “Edit … Structure & Costs”. You will see the following screen.



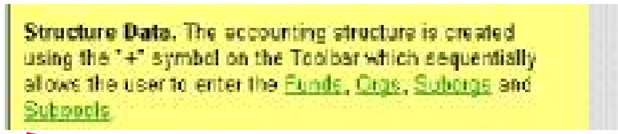
To get help with the “Edit Structure and Costs” window and most other windows in the program, you have three options:

1. Press the F1 key on the keyboard. This will bring up a help screen specific for this window if there is one.
2. Press the “?” symbol on the Toolbar for a help screen specific for this window if there is one.
3. Select “Help … Contents” from the Indirect Cost Module Menu where you can go to “Commands … Edit Menu … Edit Structure & Costs”.

The “context sensitive help” that is available from option #1 and #2 will display a window similar to the following. You can change the font size on the “Options” menu. Pressing “Contents” will bring up the Help Table of Contents.



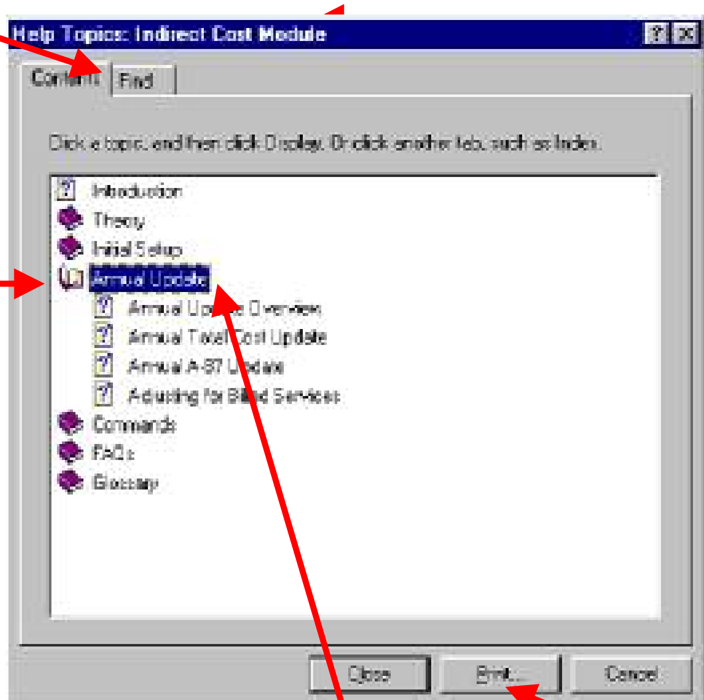
The printed Help Manual is just a complete printout of all the Help Screens. You can determine if you have the most current manual by comparing the version on “Help… Version” with the version number of the Help Manual.



The underlined text links to another help screen when you click on it.

If you select option #3 and go to “Help … Contents” or if you press the “Contents” button on the Help Screen, you will see the following table of contents for the Help System for the Indirect Cost Module. (Note: all other Modules work identically.)

“Find” leads you to a search screen.



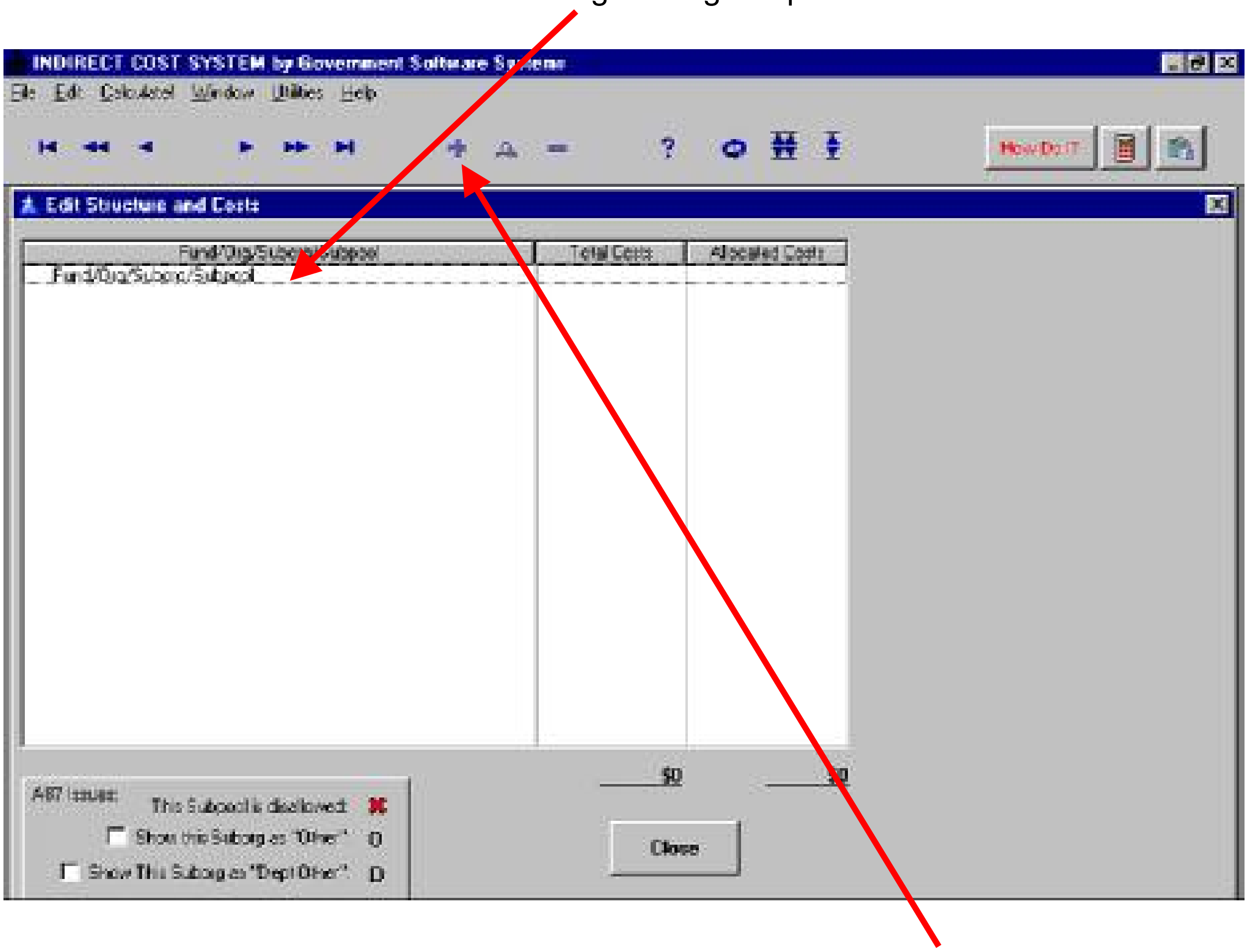
Double-clicking on a “book” opens the contents of the book. The “Print…” button will print every help screen below that spot (“highlighted topic”) on the menu (each topic is a separate print job so it is a pain to cancel once started).

LESSON 4: Entering the Organizational Structure

From the Main Menu, press the Indirect button. This will open the Indirect Cost Module. From the menu at the top of the page, select “Edit” then “Structure & Costs”

The program requires you to enter three levels of org. structure.

The first level is the Fund. To enter a new Fund, click the cursor on the first line in the window that has the line labeled “Fund/Org/Suborg/Subpool”.

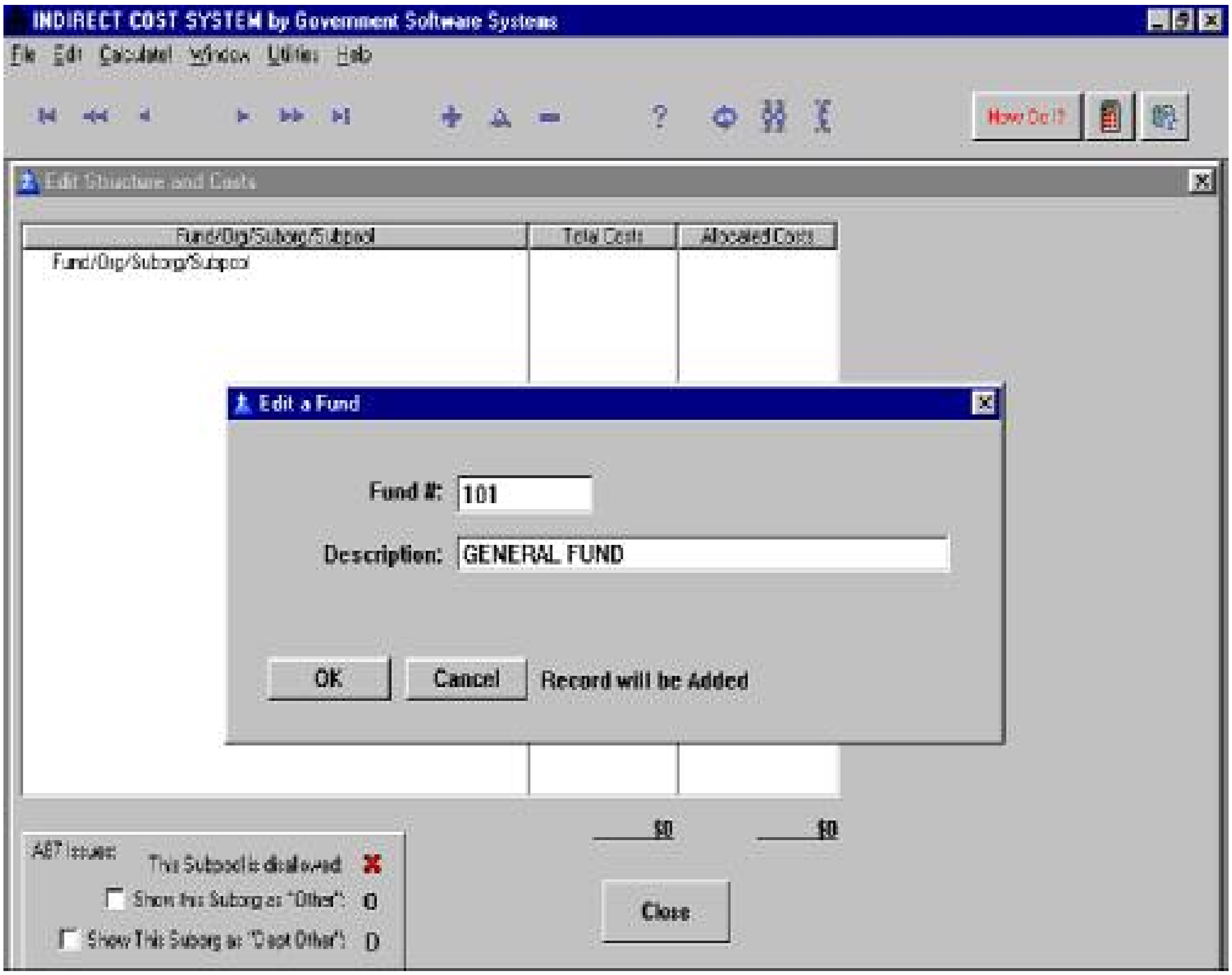


You will know that you have correctly clicked on that line when the “+” symbol on the toolbar becomes active.

You can now enter the first fund by either (1) clicking on the “+” symbol, (2) pressing the Insert key on the keyboard, or (3) “right-clicking” on the highlighted line and selecting “Insert” from the drop-down menu.

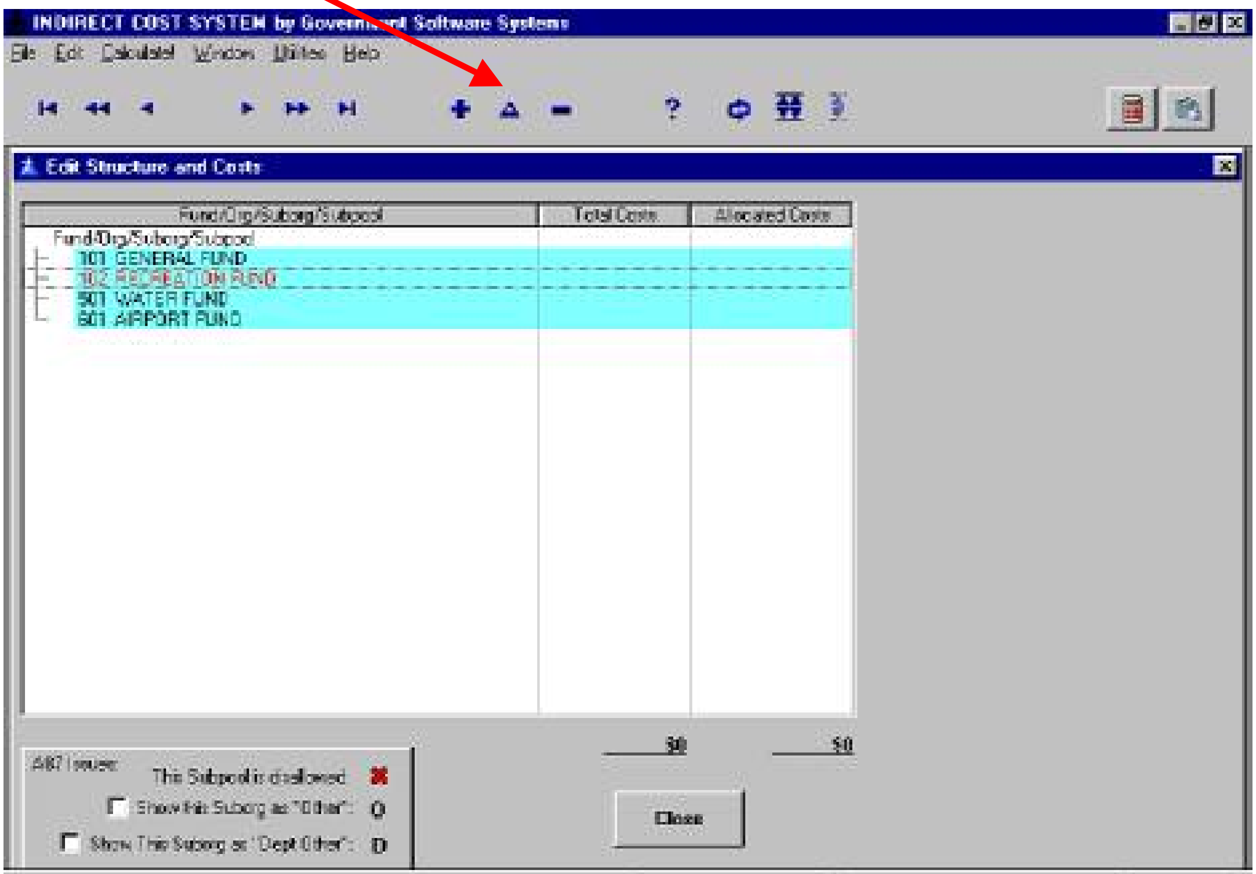
TIP: These are the "three ways" to enter data. Entries can be deleted in a similar "three ways." Changing data can be done by (1) "double-clicking" on the entry, (2) clicking on the triangle symbol on the toolbar, and (3) "right-clicking" on the highlighted line and selecting "Change" from the drop-down menu.

Each of these actions will display the "Edit a Fund" window where you can enter the fund.



When the entry is correct, press the "OK" button to save the fund and repeat the process to enter other funds.

Should the name or number of the fund change in the future, it can be changed if you return to the “Edit a Fund” window. First, highlight the fund on the Edit Structure and Costs” window then (1) double-click with the left mouse button on the fund, or (2) press the “delta” symbol on the toolbar, or (3) right-click the mouse and selecting “change” from the drop down menu.



You know that the fund is highlighted when it appears in a different color with a dashed line box surrounding it.

The Second Level is the Org Level. This organizational level is really determined by what is left when the third level is selected.

Jumping ahead for a minute – The third level is the Suborg Level and it represents the lowest level that is budgeted within the organization. Depending on how your agency budgets and its size, the Suborg will either be a department, activity, division, program or some similar element.

The purpose of the Org level is to bridge the organizational structure from the fund to the suborg. There are various approaches to doing this and the following are ways that it could be done.

- Case #1 – "There is no org. level because our agency is small."

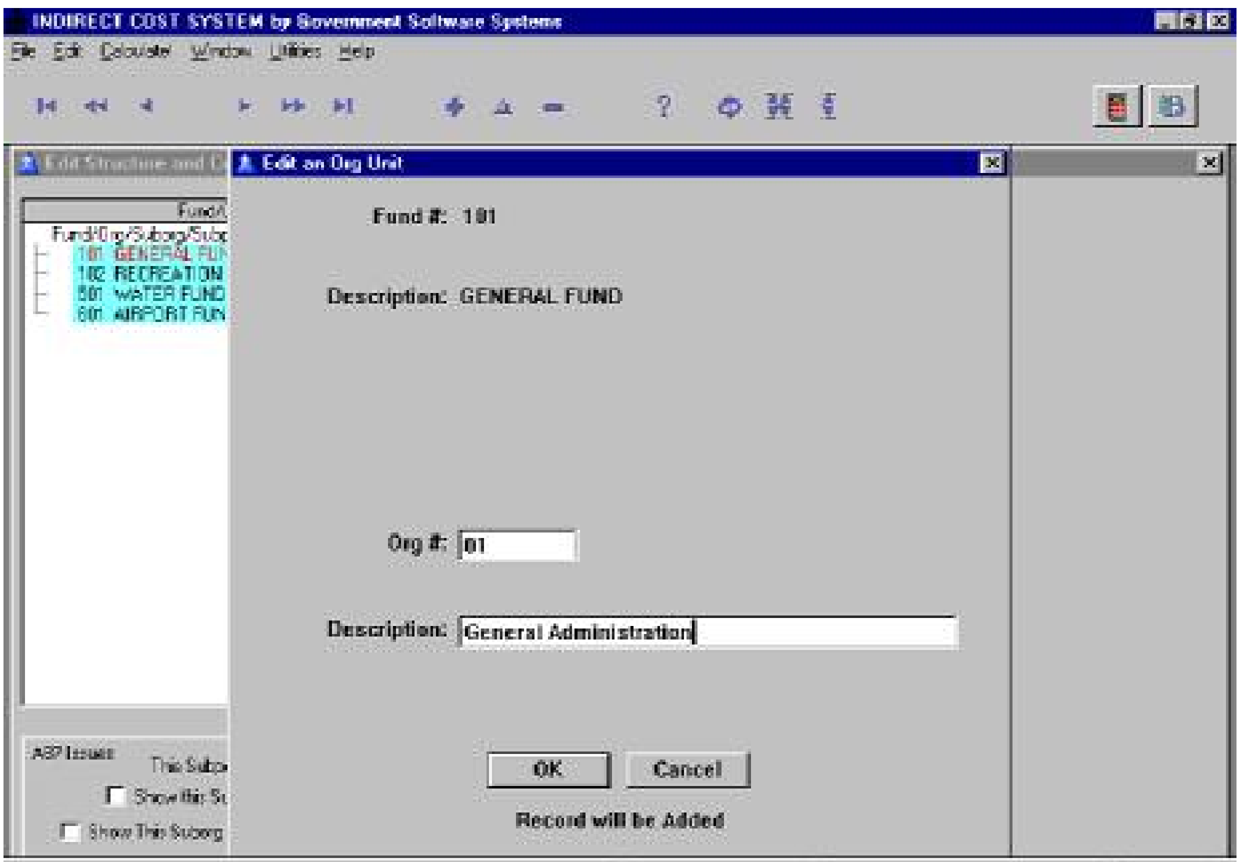
  APPROACH: There are two options that I can think of: (1) Duplicate the Suborg at the Org level, or (2) Use a program budgeting title such as "General Administration", "Public Safety", and "Development Services" to group the suborgs.

- Case #2 – "Our agency is large and has multiple organizational levels."

  APPROACH: In this case, I would try to incorporate the various levels by abbreviations into one level such as "Gen.Serv.-Public Wks-Streets" as the Org level.

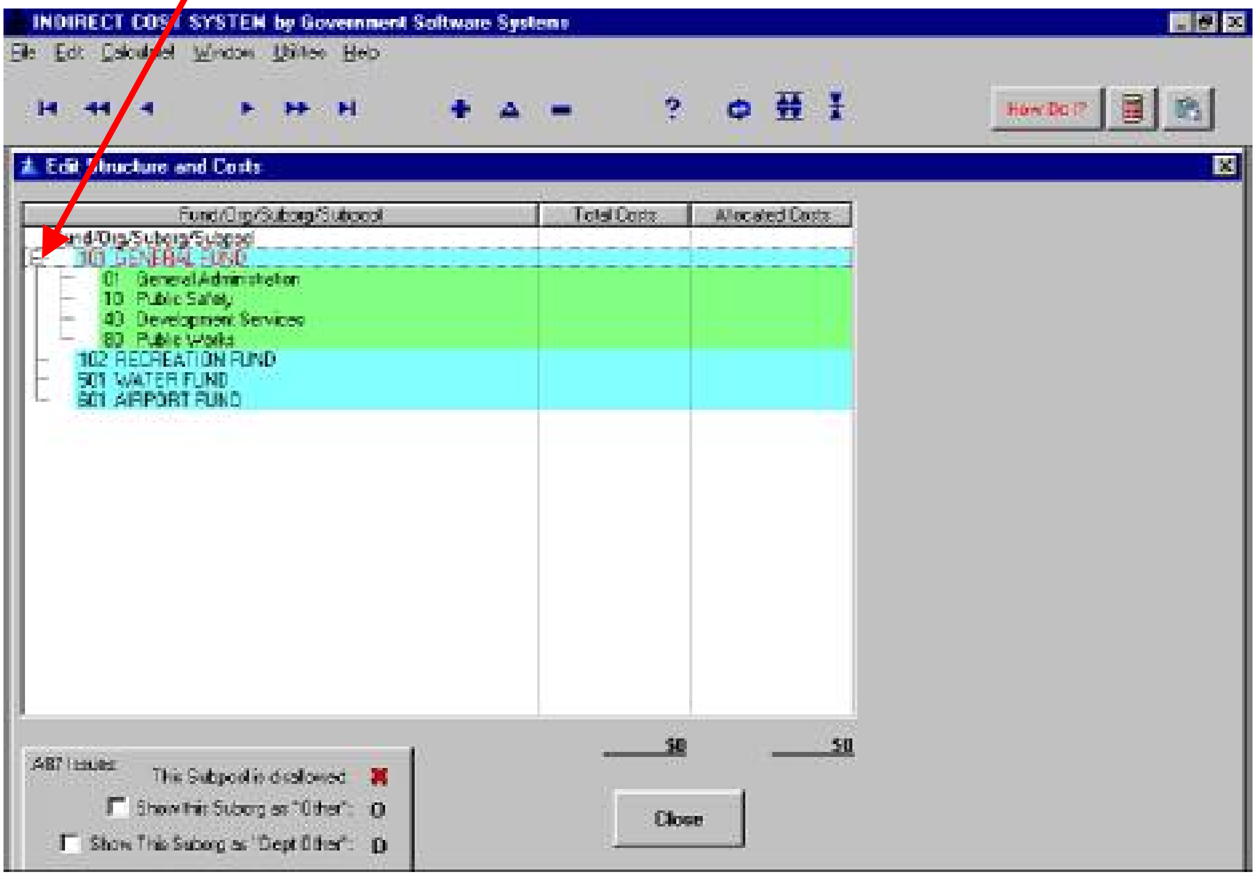
To make the entry of the Org. Level, highlight the fund in which it is found and press the "+" symbol, etc.

You will see the following screen. Proceed to enter the Org Level.



Whatever description you enter for an Org # will be used if you assign that Org # to another Fund – There is only one description per Org # for the entire agency. If your agency uses the same Org # with different descriptions in different Funds, you will have to change the Org # after the first fund – maybe use a sequential number or put a letter on the end. The reason that we did this is so that reports can be "run" at the Org level for management purposes.

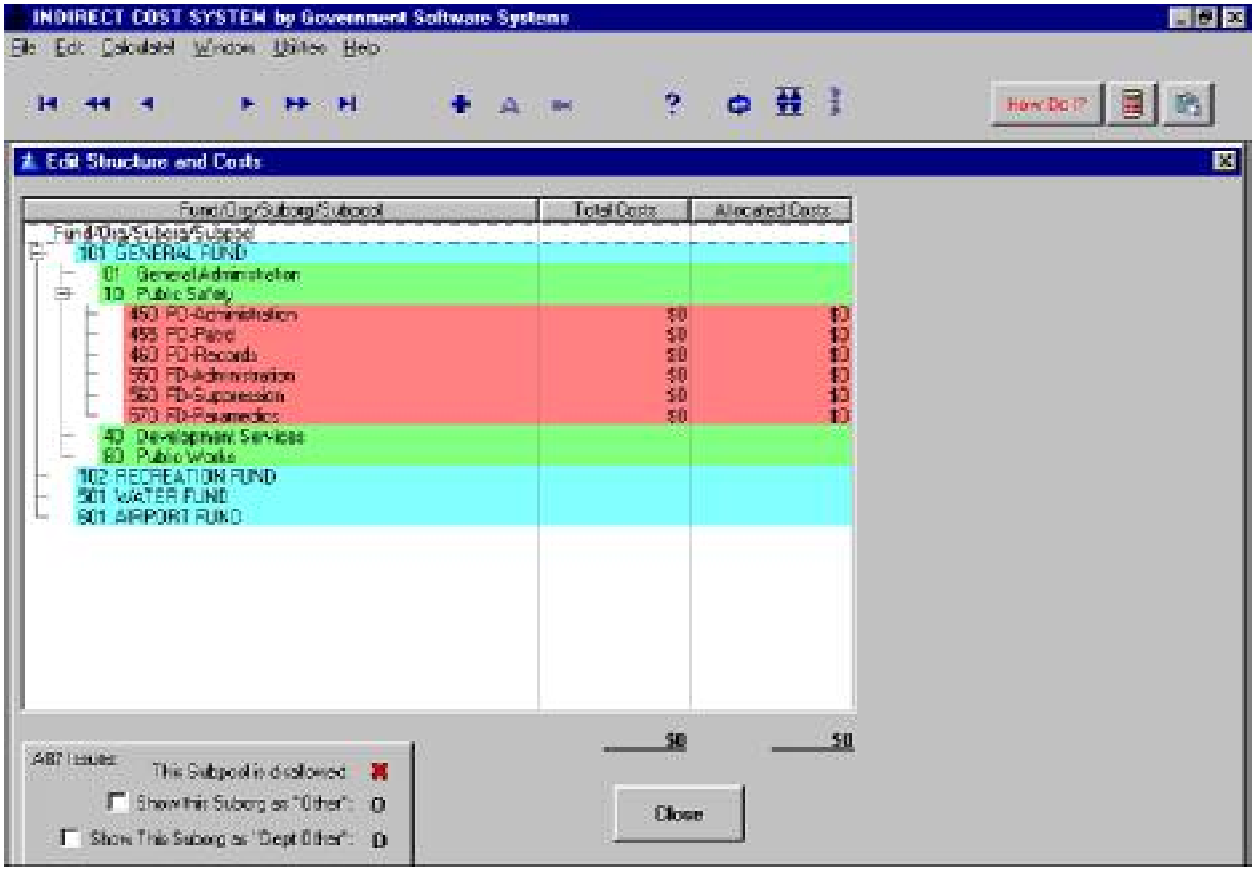
After you have made entries, you may want to see what you have done. There will be a small box with a "+" in it to the left of the fund. Click on the "+" symbol in the box and it will open the "tree" with the data that you entered. (The Toolbar is thoroughly discussed in **Lesson 5**.)



The Third Level is the Suborg Level. Repeating the above discussion, this is the lowest level that your agency budgets. The entry of this level is similar to the entry of the Org. Level. In this case, you highlight the Org and press the "+" symbol on the toolbar, etc. to bring up the "Edit a Suborg" window.

IMPORTANT: This level must be added if you want to be able to allocate costs as this is the level at which indirect cost subpools are created.

One of the techniques that has been helpful to me, is to use an abbreviation of the Org Level at the beginning of the Suborg description. This gives a visual clue that the suborgs belong together and also eliminates confusion with identical titles such as "Administration" which would become "PD-Administration" and "PW-Administration."



Notice that in the above window, I have used yet another way of labeling the Suborg Level. Here I have both departments (Fire & Police) and divisions (Administration, Suppression, & Patrol) on the Suborg Level.

There are many ways to use the Org and Suborg Levels to display your agency's organizational structure.

Final Thoughts on Structure. Each reference number (Fund, Org & Suborg) can be five (5) characters long. All alphanumeric characters are allowed. Each description (Fund, Org & Suborg) can be thirty-five (35) characters long. **HOWEVER**, what is practically available for display is less on many reports due to the limited amount of space. The best advice is to err on the "short" side as long as it is clear and/or don't put critical information at the end of the description.

LESSON 5: Using the Toolbar

Return to the window that we were discussing when we entered the Fund/Org /Suborg/Subpool information – on the menu, select “Edit … Structure & Costs”.

Tree Symbols. Now open the “tree.” To do this, we are going to learn about the “tree” symbols on the toolbar.

“Refresh” the tree – used if an entry doesn’t appear

Explode/Collapse Tree (toggle)

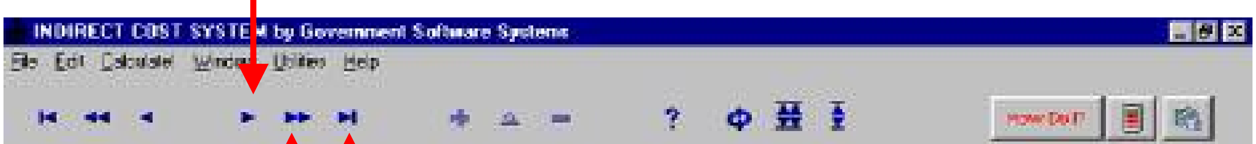
Explode/Collapse Node (toggle)

The “Node” is a part of the tree and is only available if you have highlighted a “node.”

Try exploding and collapsing the tree. Then, select various nodes and explode and collapse them.

The term, “toggle,” means that after you “explode,” the arrows in the symbol change direction and the button can be used to “collapse.”

Cursor Movement Symbols. Now, with the “tree exploded”, select “City Council” with the cursor. You can move down the list one row at a time using the “right-arrow” symbol.



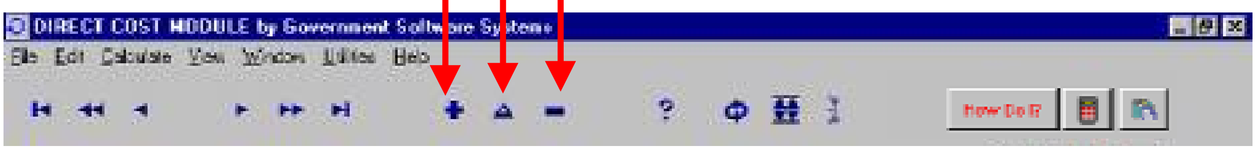
You can move to the end of the table using the “right-arrow & bar” symbol.

You can move down the table, one page at a time, using the “right-arrow, right-arrow” symbol.

The three symbols to the left are the mirror image of the three we just discussed. Going from left to right, they move: Home, Page Up, Row Up.

Record Action Symbols. There are three “action” symbols on the Toolbar. They are the symbols for:

Insert a new record
Change an existing record
Delete an existing record



The “Insert” and “Delete” symbols have corresponding keys on the keyboard. Also, “right-clicking” on an entry will display a drop-down menu with the same three options.

Help Symbol. The question mark is the help symbol on the Toolbar. This was discussed earlier in **Lesson 3**.

Calculator & Paste Symbols. When the “keys” on the calculator are green, the calculator is available for use by clicking on the symbol.

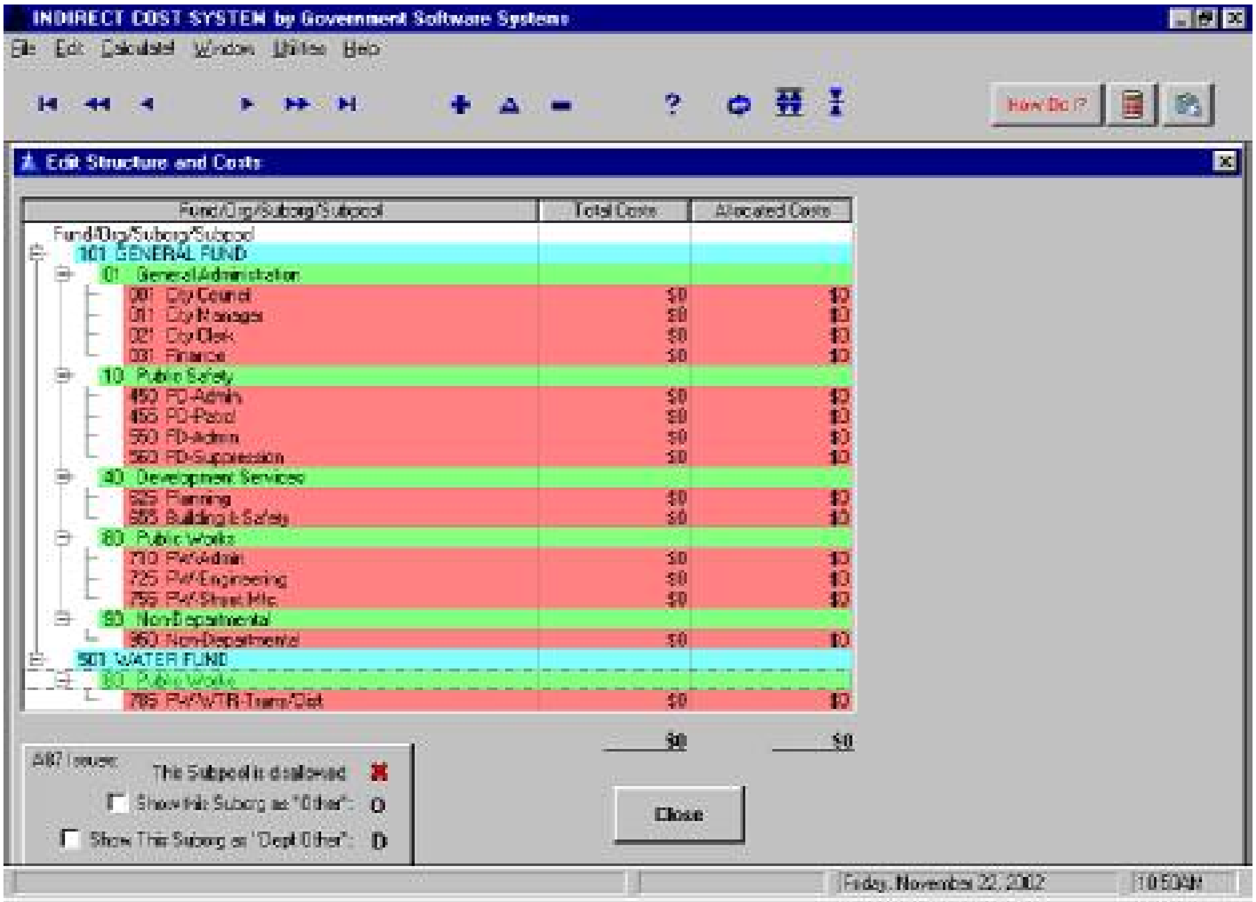
“paste”

This brings up the following:

TThe calculator works like a typical engineering calculator. You press the keys with the mouse cursor. When you are done, the calculator can be removed from the screen either by pressing the “Off” button or the “X” in the top right corner. The “neat” part about this calculator is that you can press the “CLIP” button when you have an answer and then insert the answer into a data field on the screen by pressing the paste button next to the calculator

LESSON 6: Complete Entry of Organizational Structure

Notice that I have made changes to the structure in the following window. Practice using the toolbar until you match the following structure:



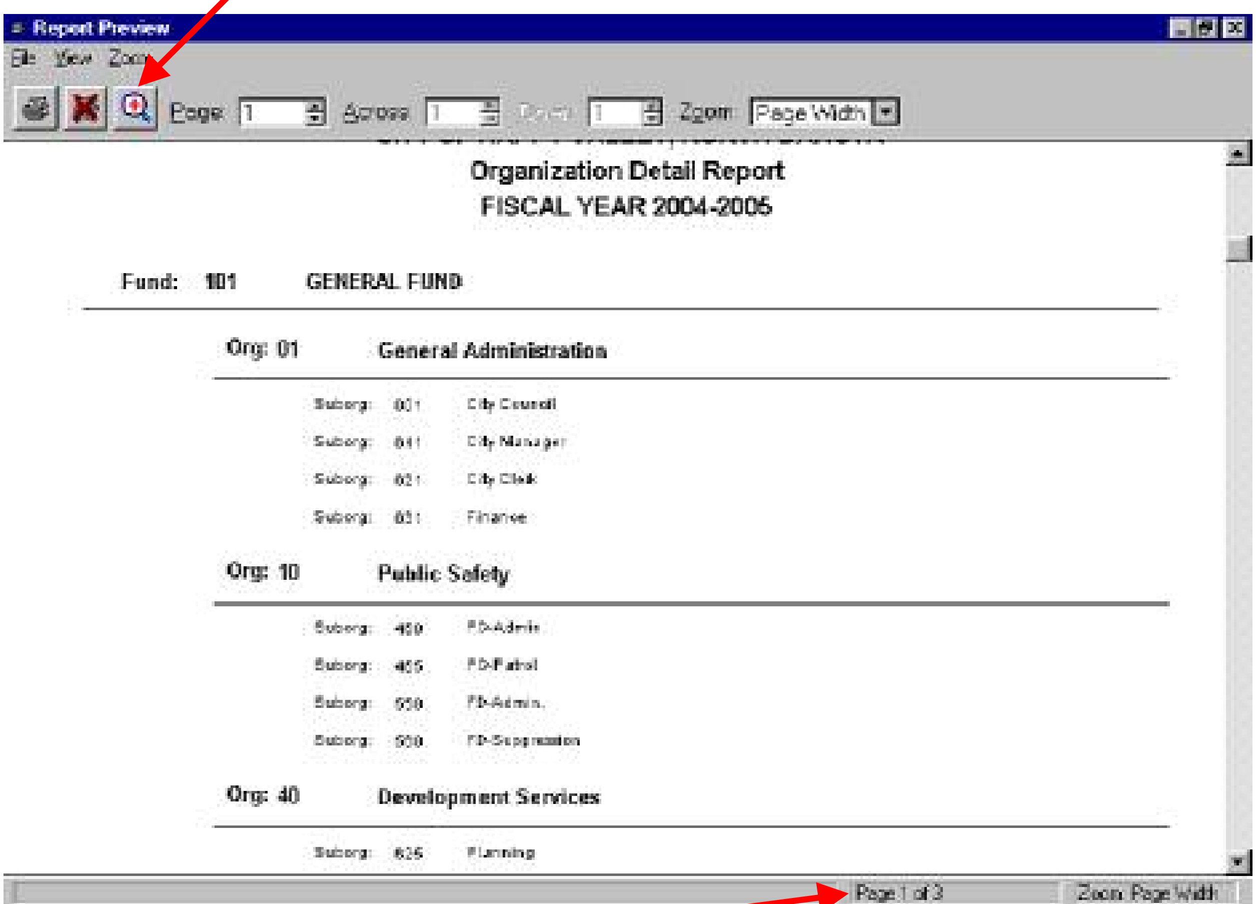
Notice that I have deleted two funds and added more to the structure of Happy Valley.

LESSON 7: Introduction to the Report Preview

In order to check our spelling and to have a "hard copy" of what we have entered, go to the File Menu, select "Print … Org Detail Report". The screen will then display a preview of the report. For many people, the preview will eliminate the need to actually print the report as errors, if any, can usually be seen on the screen.

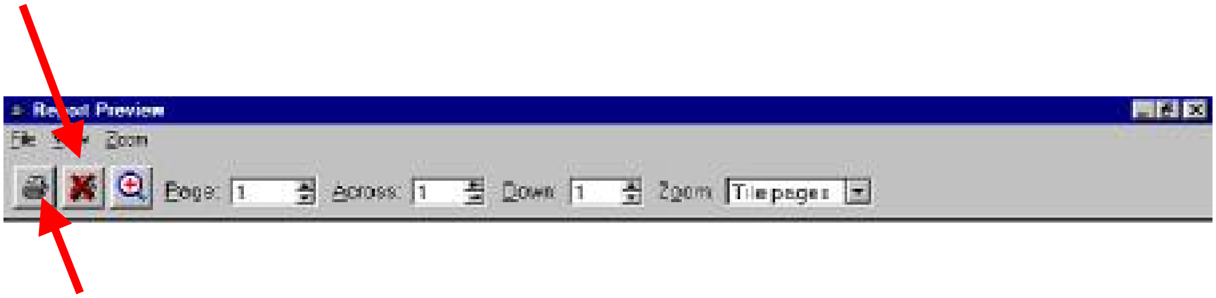
Features of the Report Preview screen:

Magnifying glass cursor (not shown) with a "+" symbol on it is a toggle to magnify the preview. Hold the cursor over the report and left-click your mouse. The report will enlarge. Left-click again and it will return to its original size. If you click on the button that looks like the cursor, you can select a magnification level.



The page of the report that you are viewing and the number of pages in the total report.

To cancel a report without printing, press the button that looks like a printer with a red "X" over it.

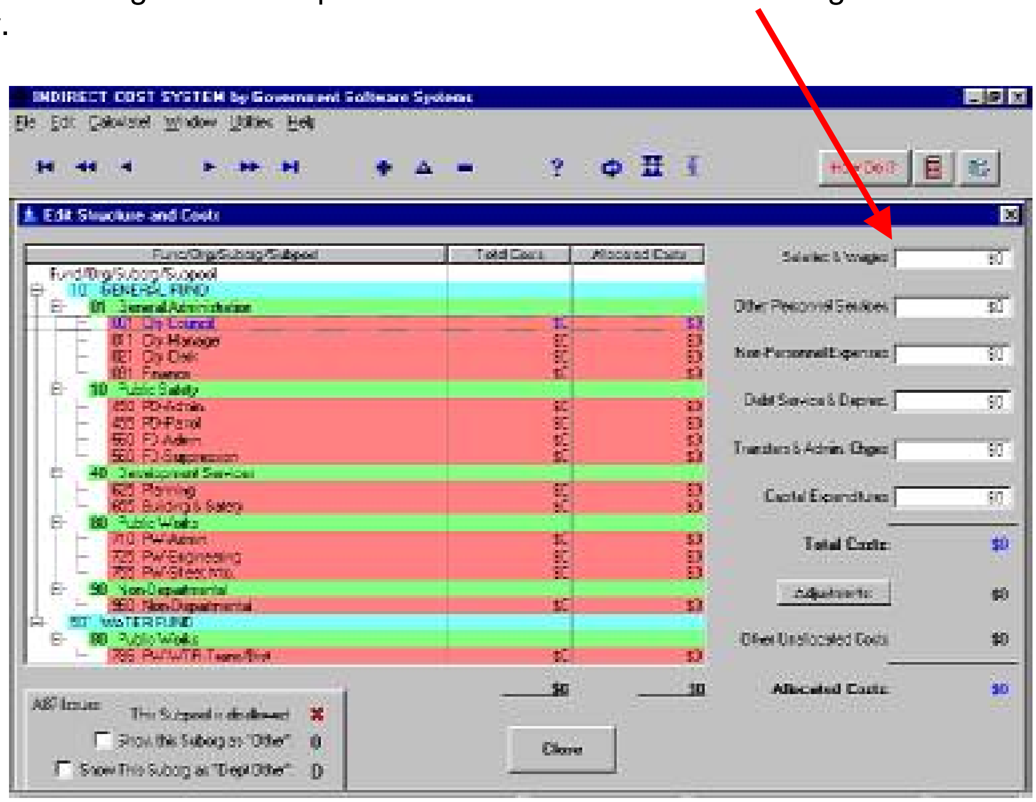


To print the report, press the button that looks like a printer.

If you don't want to print the complete report, view the report to identify the pages that you do want to print. Then select from the menu: "File … Pages to Print" and the following window will be displayed. Enter the page or range of pages into the input area and press the "Ok" button. Then press the Printer button discussed in the prior paragraph.

LESSON 8: Entering Costs for Suborgs

To continue where we left off in **Lesson 6**, explode the tree and select /”click on”/ highlight a suborg. Numeric input fields are now available on the right side of the window.



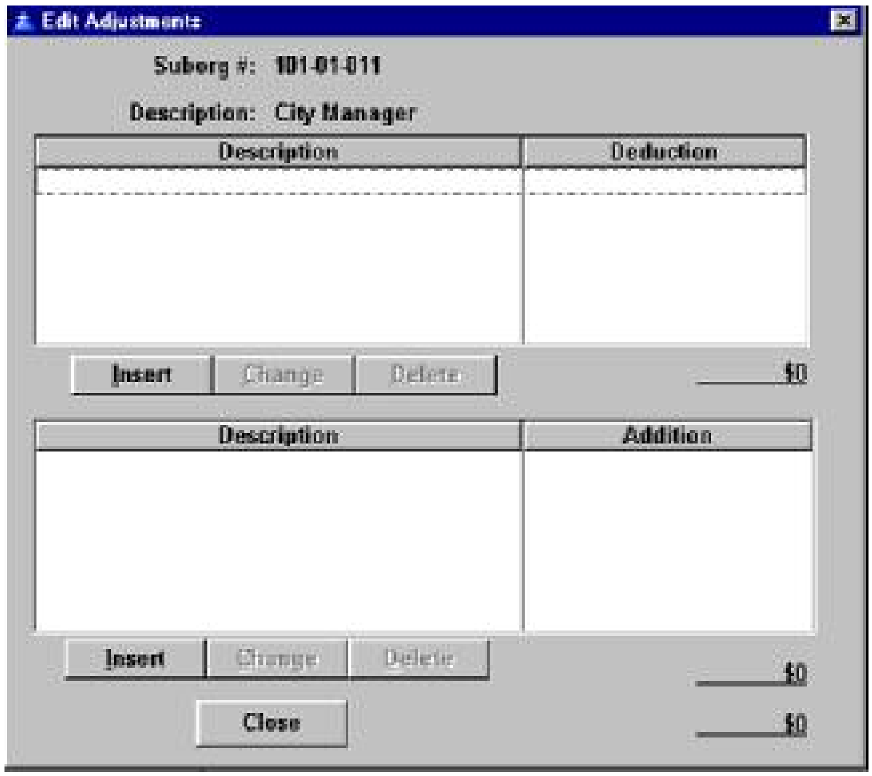
These fields are for entry of the budgeted or actual dollars that you will want to allocate to Subpools. The fields are self-explanatory and the entries should “tie” to subtotals in budget summaries or annual financial reports. The “Other Personnel Services” field is for fringe benefits that might be subtotalled separately from the “Salaries & Wages” in your supporting documentation.

A87 Issues. This box in the lower-left of the above window has two check boxes. When a Suborg is highlighted and one of the boxes is checked, the Suborg will be treated as follows:

- **“O” –** This box should be checked if you do not want all of the Suborgs and funds to be listed on the detail reports. If this option is selected for a particular Suborg, the data for that Suborg will show in the detail reports as an element of the “Other” amount.
- **“D” –** This option is similar to the above option only in this case the selected Suborgs will be described as “Department Other.”

These two options were added at the request of a large agency that wanted to simplify the reported information.

Pressing the Adjustment button while entering data for a specific Suborg will display the following screen. This is where you would add in or subtract out an amount before costs are allocated to Subpools. An example might be a deduction for revenues received by a Suborg for the sale of reports.



Pressing the Close button on the above screen returns you to the "Edit Structure & Costs Screen.

At this time, you should enter the following amounts into the system in order to continue training on the software:

Suborg	Salaries & Wages	Fringe Benefits	Opns. & Maint.	Debt Service	Capital Outlay	Total
City Council	12,000	15,000	65,000			92,000
City Manager	245,000	80,850	75,000			400,850
City Clerk	110,000	36,300	32,000			178,300
Finance	195,000	64,350	95,000		120,000	474,350
PD-Admin.	143,000	47,190	500,000			690,190
PD-Patrol	2,719,000	1,087,600	375,000		300,000	4,481,600
FD-Admin.	132,000	43,560	48,000			223,560
FD-Suppression	1,365,000	546,000	325,000	175,000		2,411,000
Planning	348,500	115,005	165,000			628,505
Bldg & Safety	268,500	96,660	212,000			577,160
PW-Admin.	148,500	49,005	37,000			234,505
PW-Engineering	205,000	73,800	53,000		10,000	341,800
PW-Streets	708,500	255,060	1,585,000			2,548,560
Non-Dept’l	54,000	17,820	375,000		35,000	481,820
PW-WTR-Tran/Dist.	286,250	100,500	2,162,000	250,000		2,798,750
TOTALS	6,940,250	2,628,700	6,104,000	425,000	465,000	16,562,950

In addition to the amounts in the above table, add $100,000 in the field for “Transfers & Admin. Chges” for PW-WTR-Trans.

The pattern of keystrokes is as follows:

1. Highlight Suborg with click on left mouse button
2. Press the Tab key to move to the salary field or highlight the salary amount with a “sweep” of mouse holding down the left mouse button.
3. Enter the amount and press Tab key on keyboard with left hand.
4. When all amounts have been added, go to the next Suborg with the mouse.
5. Repeat from #1 and occasionally press the Refresh Tree button on the toolbar to check entries to date.

IMPORTANT: If you enter a cost (budget or actual) that has decimal digits, the program will ignore your entry. The program will not round your entry to the nearest whole number!

You should be able to “proof” your entries using the totals in the above table – but don’t forget the additional $100,000 that you entered! This addition brings the total to $16,662,950.

Did you notice that the “Total Costs” and “Total Allocated” columns did not show your entries until you pressed the “Refresh Tree” button? This is to speed up the entry process as each refresh action takes time.

Also, did you notice that the program automatically set up an Adjustment-Deduction for the “Capital Outlay” and the “Transfers & Admin.Chges.” entries? One less thing for you to have to do manually!

Now you can go to the menu and print the financial information that you have entered: “File … Print … Cost Reports… Expenditures Report”

When you are satisfied that the data is correct, proceed to the next lesson.

LESSON 9: Entering Subpools

This Module allows us to enter one or more "Subpools" for a specific administrative Suborg. The Subpool represents a pool of costs in the Suborg which are allocated to other Suborgs based on some allocation factor.

An example would be the splitting of the Finance Suborg into three Subpools:

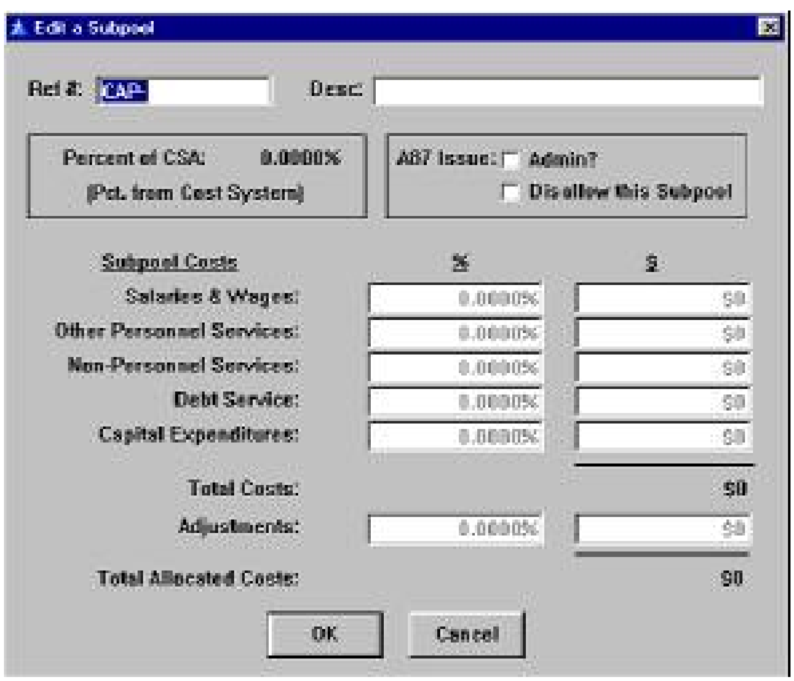
(1) "Payroll Services" allocated to the rest of the organization based on employee counts;

(2) "Accounts Payable Services" allocated by O&M budget amount; and,

(3) "General Ledger Services" allocated based on a Suborg's total budget.

IMPORTANT: A Subpool must get its costs from just one Suborg. In other words, there CANNOT be a "General Overhead" Suborg to which the City Council, City Manager, City Clerk and Finance are all assigned.

At this time, select "Edit … Structure & Costs" from the Indirect Cost Module Menu. Open the tree structure with the "Explode Tree" button on the Toolbar. Highlight the "City Council" Suborg and select Insert. Do you remember the "three ways" to insert? If not, review the "Tip" on page 14. You will now see the following window:



At this time, you should:

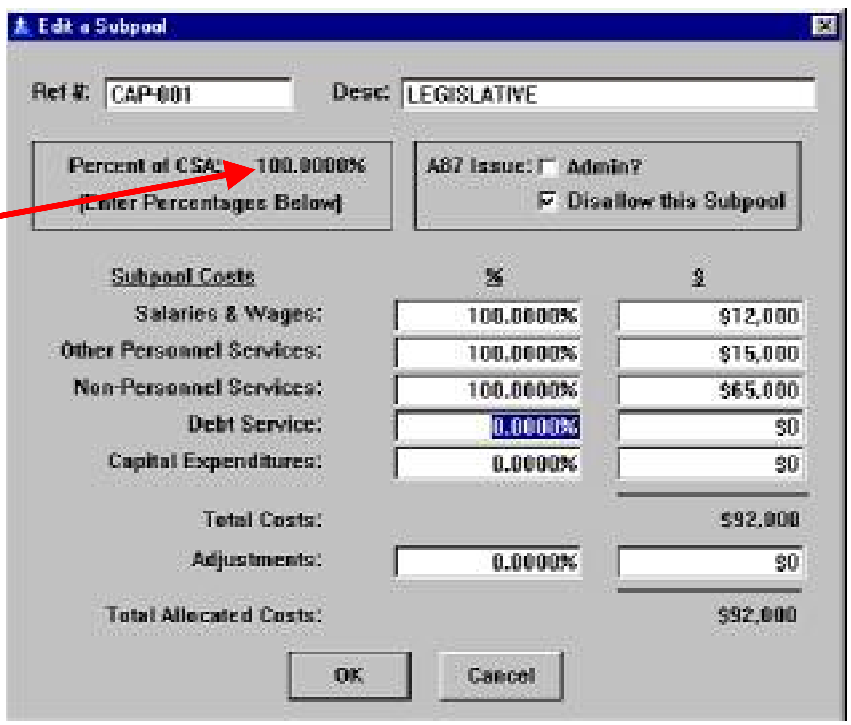
1. Enter a reference (alphanumeric field) after the "CAP-" which is a required prefix. I used the Suborg number – 001.

2. Enter a Description for the Subpool. I called it LEGISLATIVE to reflect its nature.

3. Enter either a Percentage or a Dollar amount for each cost category. The simpliest is to enter the percentage. I entered 100% for the three cost categories for which amounts were entered.

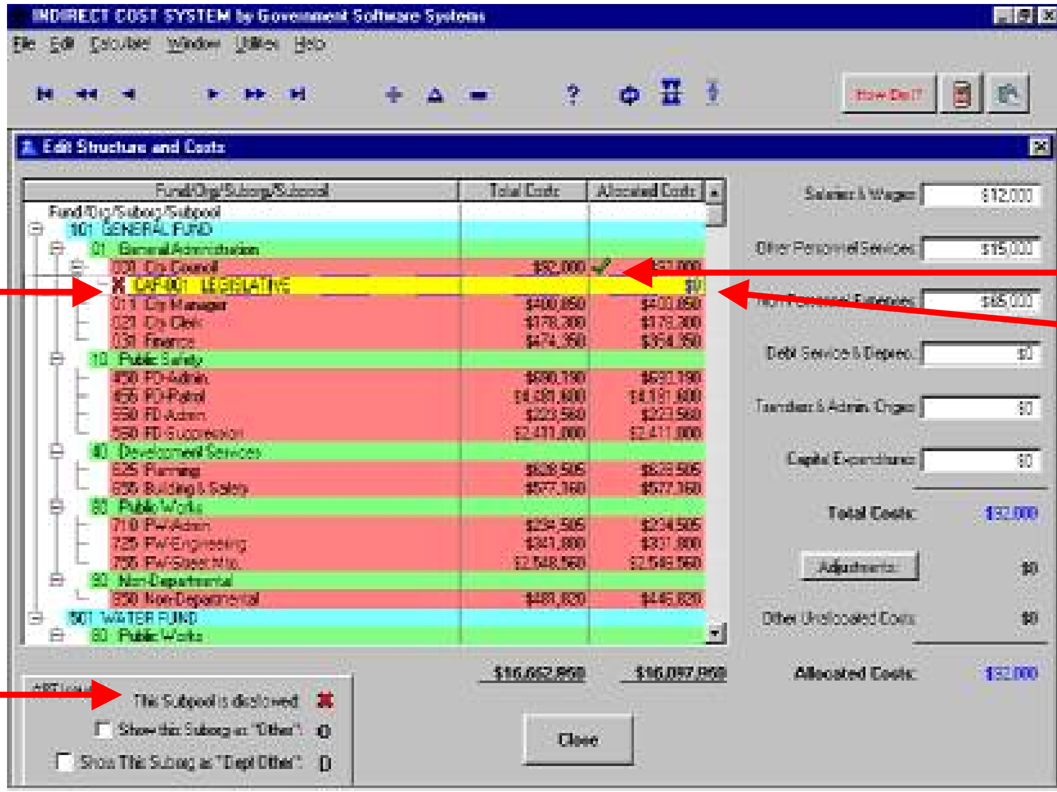
4. Finally, since the legislative function and support of the legislative function are disallowed by A-87 Regulations, "check" the box for "Disallow this Subpool" in the A87 Issue box.

When you have done all of this, your window should look like the following:



Notice that while you are entering percentages or amounts that the "Percent of CSA" gets updated so that you know what is left to allocate.

After pressing the "OK" button, the "Edit Structure & Costs" screen reappears. Again press the "Explode Tree" button on the Toolbar and the screen should appear as follows:



Notice that our first "CAP" service has been marked by a red "X" indicating that it is disallowed for A-87 purposes.

Also, there is a green check next to the City Council Allocated Costs amount to indicated that the full cost of the Suborg has been allocated. At the same time that the Subpool amount in the Allocated Costs column is \$-0- to reflect the fact that the Subpool is disallowed for an A-87 CAP.

To continue the lesson, please enter the following Subpools:

Suborg #	Ref #	Description	Pct./Amt.
101-01-011	CAP-011A	CM-ADMINISTRATION	50%
101-01-011	CAP-011B	CM-COUNCIL SUPPORT	50%
101-01-021	CAP-021	C.CLERK-C.C.SUPPORT	100%
101-01-031	CAP-031A	PAYROLL SERVICE	25%
101-01-031	CAP-031B	ACCOUNTING SERVICE	75%
101-90-910	CAP-950A	CITY HALL SWITCHBOARD	100% Sal & Ben.
101-90-910	CAP-950B	ANNUAL AUDIT	\$35,000 Non-Pers.
101-90-910	CAP-950C	LIABILITY INSURANCE	\$340,000 Non-Pers.

When you are done, the “Edit Structure & Costs” screen should show a green “check” next to the Suborgs for which we entered Subpools.

You can print several reports to see that the detail is properly posted:

“File…Print…A-87 Costs to be Allocated…(any of them)

IMPORTANT FACT: Did you notice that when you went to the print menu that there was a parallel set of reports for “Total Costs to be Allocated?” The program simultaneously calculates a “Total Cost” allocation for internal purposes that ignores the A-87 exclusions.

.

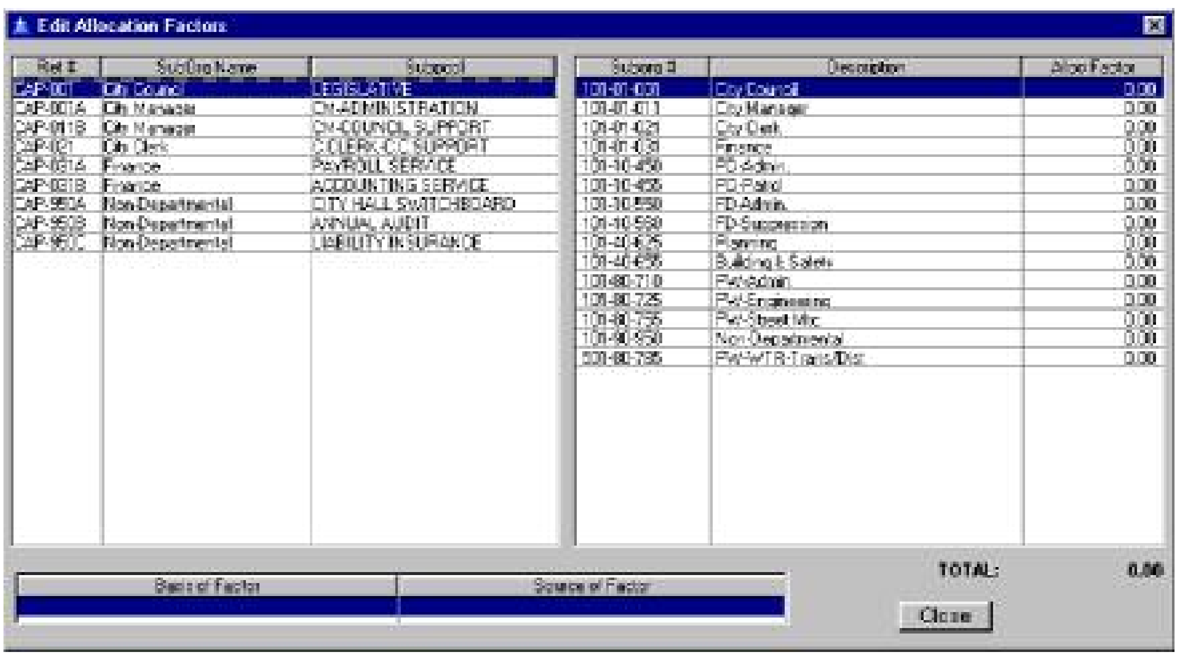
.

LESSON 10: Entering & Copying Allocation Factors

Deciding on an Allocation Factor. There are two factors that are often used because they are so easy to obtain. The first is the budget of each suborg (or, sometimes, a subset of the budget such as only supplies & services accounts). The second is the FTE's (full time equivalent employees) for each suborg. We will be using these two. If your agency has collected data that is more accurate for allocating a particular cost, use it! The federal regulations (FMC 74-4, OASC-10, etc.) suggest factors which can be used for allocating different costs.

Incentive for Using "Better" Factors. If the CAP costs are allocated to the operating ("line") departments and made a part of their budget, they will be critical of any allocation factor that doesn't make sense to them. "Sense" is defined as charging them more than they feel they should be charged. This should generate a lively discussion among staff over what the factor "should be".

At this time, select "Edit … Allocation Factors." Your screen should look like the following:

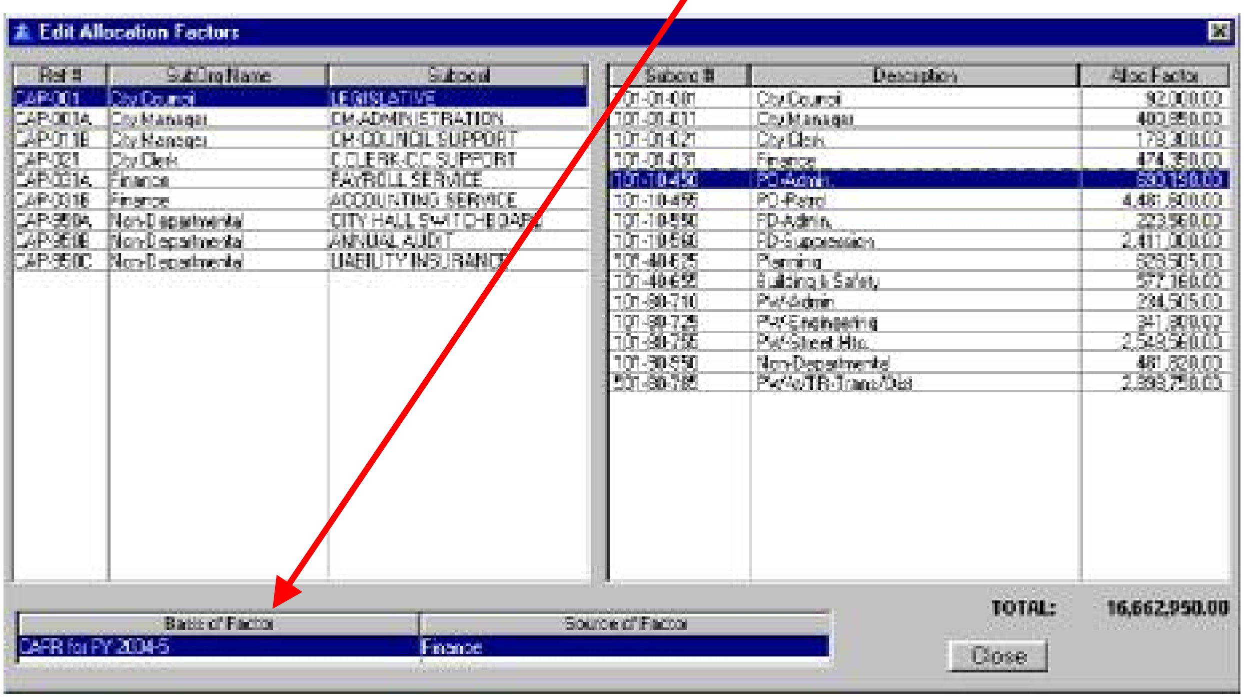


Adding Factors._ Highlight the subpool in the left window in order to enter factors for it. Then double-click on the factors column in the right window. This will place the right window in the "edit mode".

Factors for this Exercise. Please enter the following factors for the following subpools:

Subpool	Factor
CAP-001	Use the total Budgets/Actuals from Lesson 8
CAP-011A	Use the total Budgets/Actuals from Lesson 8
CAP-011B	Allocate 100% to City Council
CAP-021	Allocate 100% to City Council
CAP-031A	Use Salaries & Wages Amounts from Lesson 8
CAP-031B	Use the total Budgets/Actuals from Lesson 8
CAP-950A	Use Gen.Fund salaries excluding Police, Fire & PW-Str.
CAP-950B	Allocate 100% to Finance
CAP-950C	Allocate 40%-Water, 40%-Police & 20%-PW-Streets

After you have entered the factors for the first CAP, your screen should resemble the following. Note that I have also entered the "Basis" and "Source" at the bottom of the screen – this was done by double-clicking on the left field and tabbing to the right for the next field and to finish.



Copying Allocation Factors. Since CAP-031B uses the same factor as the CAP we just entered, we are going to use the “Copy” feature of the program to save some work. Close this screen and select “Edit … Copy Allocation Factors” from the menu. You will now see the following screen:

The “Copy” process involves the following steps:

- **#1**, highlight the Subpool that you are copying the factors from in the top window
- **#2**, highlight the Subpool that you are copying the factors to in the bottom window
- **#3**, press the “Transfer” button

If you have a lot of Subpools, you can refresh your memory about what the factor is by pressing the “View” button which displays the “Basis” and “Source” information for the Subpool highlighted in the top window.

At this time, enter the factors for the remaining CAPs and use the “Copy” feature where you can for practice.

TIP: Notice that the factors for CAP-950A are a subset of the factors for CAP-031A. In a “real world” case where there were lots of factors to enter, you might copy CAP-031A to CAP-950A and then delete the factors in CAP-950A that were excluded.

LESSON 11: Accounting for Internal Service Billings

Situation

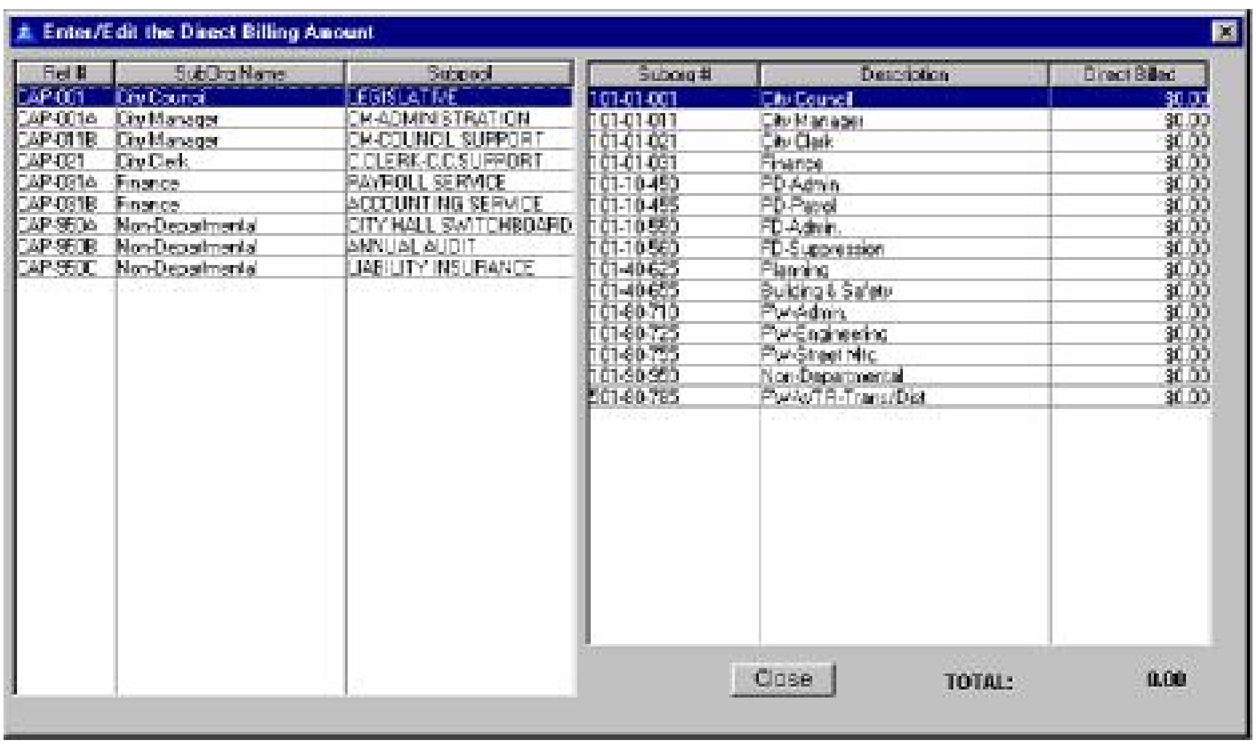
You have used the accounting system to bill departments for a particular internal service but you want to pick up any under or over allocations while keeping the current billing system in place.

If this is the case, you can use this procedure to reverse the internal service billings from your CAP allocations.

Process

Before using this procedure, you must have already created the Subpool in **Lesson 9** that corresponds to the internal service.

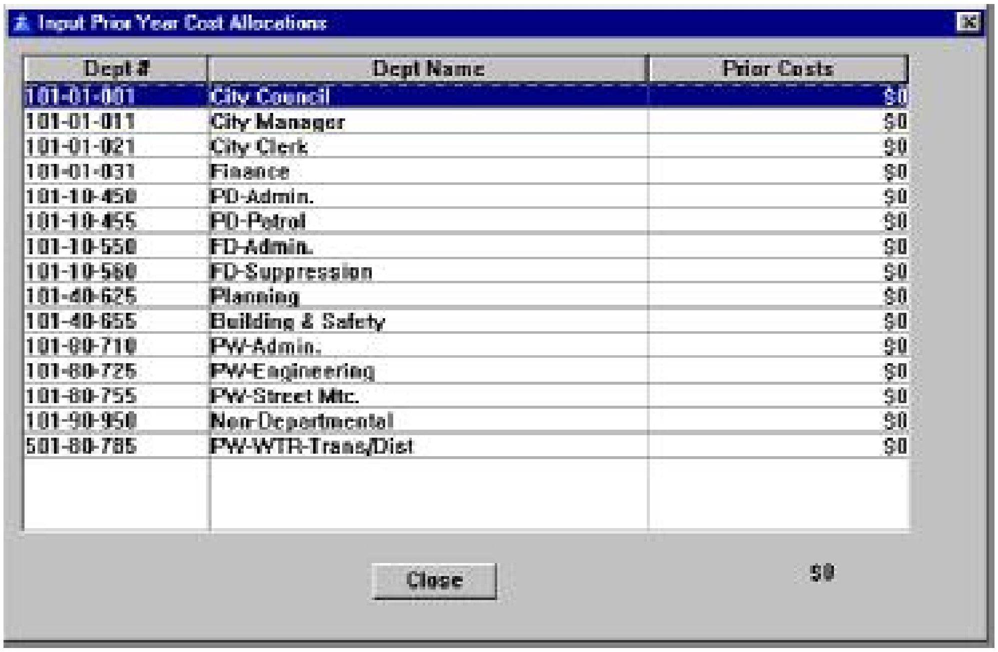
Then, select the following from the menu - “Edit…Input Direct Billed Amounts”. You will see the following screen:



Notice that this screen is identical in format to the allocation factor screen discussed in **Lesson 10**. Only now, when you enter in the right hand window, the amount will be subtracted from the first allocation of the Subpool costs before costs are spread in the second allocation.

LESSON 12: Entering Roll-Forward Information

At this time, you should select the following from the menu: "Edit…Input Prior Year Allocation." You will see the following window:



Dept #	Dept Name	Prior Costs
101-01-001	City Council	$0
101-01-011	City Manager	$0
101-01-021	City Clerk	$0
101-01-031	Finance	$0
101-10-450	PD-Admin.	$0
101-10-455	PD-Patrol	$0
101-10-550	FD-Admin.	$0
101-10-560	FD-Suppression	$0
101-40-625	Planning	$0
101-40-655	Building & Safety	$0
101-80-710	PW-Admin.	$0
101-80-725	PW-Engineering	$0
101-80-755	PW-Street Mtc.	$0
101-90-950	Non-Departmental	$0
501-80-785	PW-WTR-Trans/Dist	$0

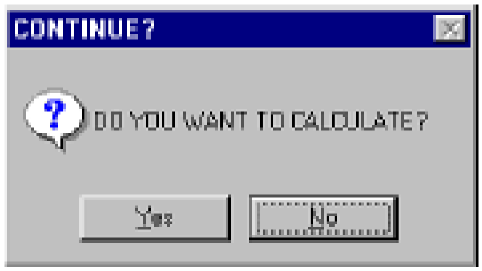
I have entered the estimated allocations that were calculated in FY 2002-3 for use with grant reporting for FY 2004-5 into the following copy of this screen:

Dept #	Dept Name	Prior Costs
101-01-001	City Council	$0
101-01-011	City Manager	$0
101-01-021	City Clerk	$0
101-01-031	Finance	$0
101-10-450	PD-Admin.	$25,000
101-10-455	PD-Patrol	$323,800
101-10-550	FD-Admin.	$9,200
101-10-560	FD-Suppression	$96,100
101-40-625	Planning	$42,200
101-40-655	Building & Safety	$35,250
101-80-710	PW-Admin.	$16,333
101-80-725	PW-Engineering	$23,950
101-80-755	PW-Street Mtc.	$164,000
101-90-950	Non-Departmental	$0
501-80-785	PW-WTR-Trans/Dist	$238,500

We will see later that the difference between these amounts (from FY 2002-3) and the current year actual allocation (from FY 2004-5) becomes the roll-forward allocation for the plan year (FY 2006-7)

LESSON 13: Calculating Results

At this time, we should run the calculation routine to see some results. Selecting "Calculate!" from the Menu displays the following:

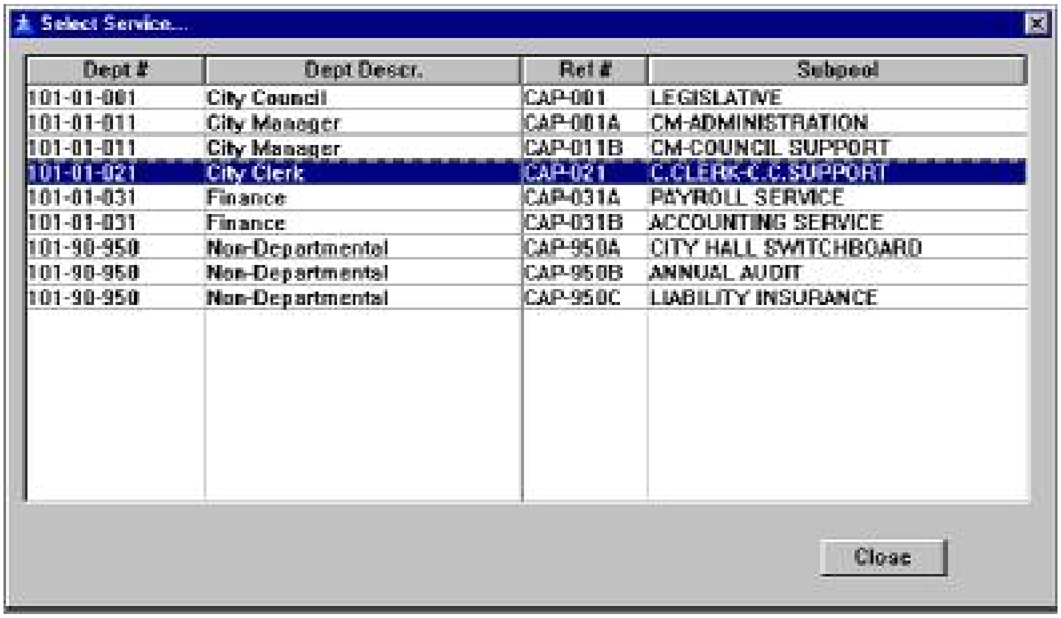


This question was added so that users had a second chance NOT to calculate. You should expect that the time for calculation will depend on the size of your agency, the number of subpools that have been created, and the speed of your computer.

Unfortunately, once you have begun the calculation routine there is no easy way to stop it.

LESSON 14: Entering Subpool Descriptions

Having a description of your Subpools is a requirement of an A-87 Plan. Selecting "Edit…Subpool Descriptions" gives you the following screen which starts the process of recording your descriptions in the CAP program:



Selecting one of the Subpools, displays the following screen:

The description field works like a word-processing program. Using the right-mouse button, you can "cut, copy and paste" the text.

LESSON 15: Exporting Data for Special Schedules

From the menu, select "Utilities … Export Data for Exhibit A." This routine creates a dBase file (which can be easily converted through Excel) that holds the data for creating a matrix where the rows are the Suborgs and the columns are the Subpools.

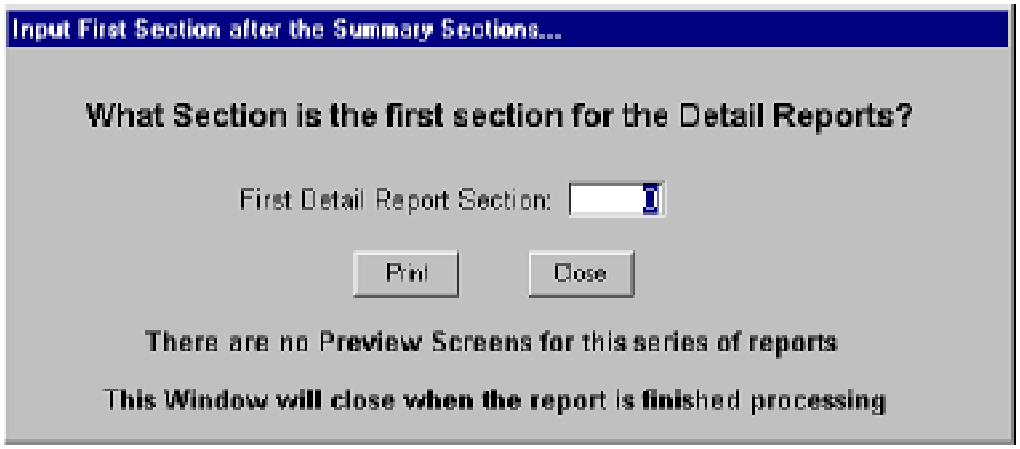
TIP: This is the area where we will be coding special data file needs. If your agency has a special data need, contact support@gss-software.com and tell us about it.

LESSON 16: A-87 Reports

The following table lists all of the reports currently available that are used for A-87 purposes. The summary report version lists the minimum schedules that you might want to include in a CAP where the cognizant agency is more interested in results than volume of paper. The detail report version is the typical reports used by CAP consultants. The numbers in the “Summary” and “Detail” columns refer to the tab number used in the report.

Report Menu Description	Summary	Detail	Other Purpose of Report
Org. Detail Report			Audit Data Entry
Cost Reports:			
Expenditure Report			Audit Data Entry
Cost Report by Fund			Audit Data Entry
Serv.Dept.Cost Reconcil. Report			Audit Data Entry
Total Agency Reconciliation Report			Audit Data Entry
Unallowable Costs Report			Audit Data Entry
A-87 Costs to be Allocated:			
By Department		(A)	
By Subpool	6		
Subpool Cost Summary	6 (front)	3	
Subpool Summary by Department		(A)	
Descriptions:			
Allocation Factors		4	
Subpools	before 1		
Allocation Factors:			
Detail Reports	7		
“Other” Reports			
A-87 Allocation:			
Final Alloc.-Detail-with Roll-Forward	1	1	Variation #1
Final Alloc.-“Other”-with Roll-Forward	1	1	Variation #2
Final Alloc.Detail-Detail Reports	2	2	Variation #1
Final Alloc.Detail-“Other” Reports	2	2	Variation #2
Summary of Cross Allocations	3	5	
Allocation Reports in Suborg Order			(see note (A) below)
Allocations To/From Subpools		(A)	
Allocation Detail Report-Detail	4	(A)	
Allocation Detail Report-“Other”		(A)	
Allocation to Service Departments	5	(A)	
Allocation to Subpools Detail		(A)	

Note (A) for Above Table. This report menu item displays the following screen when it is selected:



When you enter a Section number and press Print, the program print the detail reports with "(A)" in the summary column (starting with Tab 6) in the order in which they were designed along with the page numbers. Once started, this printout is hard to stop as it cycles through multiple reports – if you press "Cancel", the program cancels that report and goes on to the next.

Other Documents. A complete submittal would include other materials:

1. Transmittal Letter to Cognizant Agency
2. Certification of Cost Allocation Plan
3. Organizational Chart
4. Approved Budget and audited CAFR
5. Other unique materials discussing Internal Services

We leave these for you to provide.

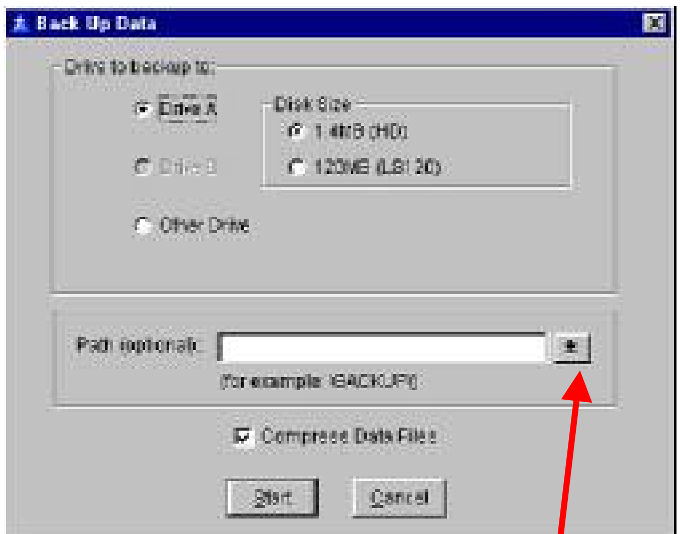
SUGGESTION: If you have documents, etc. that you have found helpful in the preparation of your A-87 Plan and if you provide use with a copy, we will setup a page on the website to share this information with other users and note that it came from you.

Special Reports. If there is a report that you feel is required by your cognizant agency, please contact us with the specifications and we will either add it to the list of reports or provide you with a way to generate it.

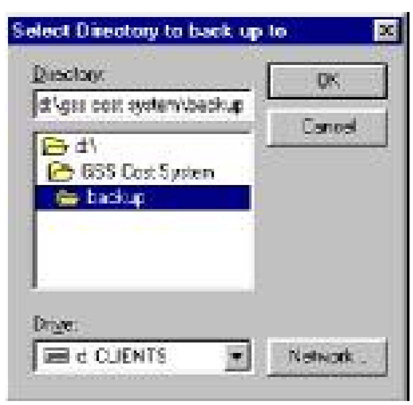
LESSON 17: Backing-Up and Restoring Data

Backing-Up Data. On the Main Menu select the “Backup” button. You will get a screen with the following menu:

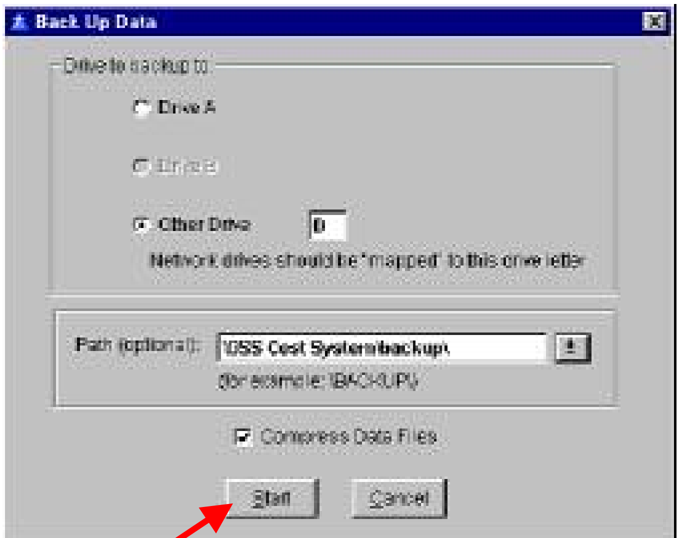
To backup, press the “BACKUP” button on this screen and you will see the following screen. The top box lets you select the drive that you are backing up to.



If you are just backing up to another subdirectory in your program directory (i.e. you have a “data” subdirectory and you create a “backup” subdirectory), then you will want to select “Other Drive.” Then make sure your program drive is the drive listed and press the “down arrow” to the right of the entry field in the bottom box to select the “backup” directory:



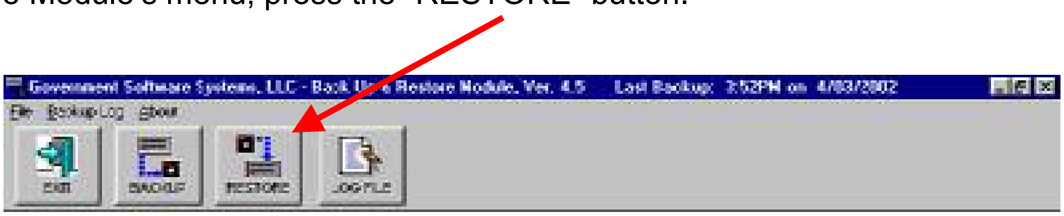
When you press the "OK" button on the "Select Directory to back up to" screen, you will see the following:



When you press the "Start" button, a backup file named "1.bkp" will be created in the "Backup" directory. Pressing the "LOG FILE" button will display a screen showing statistics about your backup file.

TIP: Unfortunately, each time the program backs up the data to a "backup" subdirectory, it uses the same file name ("1.bkp") . Therefore, to distinguish different backups, you should create backup folders with descriptive names such as "final_data_2002". Then the file in that folder will mean something unique.

Restoring Data. On the Main Menu, press the "Backup" button. On the Back Up & Restore Module's menu, press the "RESTORE" button.



A screen with two TABS ("Restore From" and "Restore To") appears. Select where you saved the data on the "Restore From" Tab and where you want the data to go (especially important if it is not to the same directory that it was backed up from) and press the "Start" button.

LESSON 18: Entering Your Data

You have now finished all of the Lessons dealing with the mechanics of the program.

Entering Data

Entering the organizational structure and the financial information is straight-forward and was discussed in **Lessons 4, 6 & 8**.

In **Lesson 9**, we discussed how to enter the Subpools. If you are now updating a CAP that was previously prepared, you can use the Subpools that were created in that plan. The only issue to watch is that this program cannot have a Subpool that is used in more than one Suborg. If your old plan had such a Subpool, add a digit to the end of each such as “a” and “b”.

The allocation factors were also identified in your prior CAP. You just need to get the “current” factors. Remember that **Lesson 10** shows how to copy a factor from one Subpool to another**.**

In **Lessons 16 & 17**, we showed the different kinds of Reports available. There are two sequences of reports. One, for the A-87 CAP and the other for the “Total” CAP which ignores the federal exclusions. This “Total” CAP is valuable for internal allocations such as to utilities and fee services.

IMPORTANT: If your cognizant agency requires a particular report that is not included in the program, please contact us and we will work with you to add the report to our program.

LESSON 19: Troubleshooting

There are several sources for troubleshooting a problem:

Help Screens. From the Module menu, select "Help … Contents" and then from the Main Window of the Help Screen, click on the "Contents" button and go to the "FAQs" (Frequently Asked Questions).

Website. Check the message board on the GSS website to see if the question has already been asked and answered:
http://www.gss-software.com/wwwboard/wwwboard.html

Support. If the above sources did not help, email us at support@gss-software.com. We make every effort to respond within 24-hours.

If you are really anxious, you may try calling us at 714/992-9023 (Rick) or 714/992-9027 (Eric).

If you believe that there is a problem with your data, zip all of the files in your "data" subdirectory and email the zip file to us with a description of the problem that you are having.