**COST ALLOCATION PLAN**

**{Name of agency, organization or non-profit}**

**{City, State}**

|  |  |
| --- | --- |
| Executive Director: | Phone: |
| Fiscal Director: | Fax: |

**INTRODUCTION**

**{In a paragraph briefly describe your agency, organization or non-profit and type of services currently provided. Provide information on the geographic location that you currently operate in.} Delete these highlighted instructions after entering your introduction.**

**{List programs you currently manage or operate below} Delete these instructions after entering your programs.**

|  |  |
| --- | --- |
| **Program Title** | **Funded by** |
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**INDIRECT COSTS – EXPLAIN COST ALLOCATION PROCESS**

{Please explain}

**DIRECT COSTS**

{Please explain}

**MANAGEMENT AND GENERAL COSTS**

{Please explain}

**ALLOCATED COMMON COSTS**

These costs cannot be identified with a particular project or activity. They may be charged in pools and then allocated on a fair equitable basis. The following represents common costs that will be allocated along with methodology used in their allocation: {Items listed in the table below are examples. Please enter applicable allocated common costs to your agency, organization or non-profit business} Delete these highlighted instructions after you have completed this section.

|  |  |
| --- | --- |
| COSTS | ALLOCATION METHOLOGY |
| Auditing services | Charged to the indirect cost pool Portion charged (if allowed) to a specific grant |
| Building costs, such as:* Rent (or depreciation, or use allowance)
* Insurance (property and liability)
* Supplies (i.e., janitorial, bathroom, light bulbs)
* Utilities
* Exterminating, snow removal, lawn care
* Major repairs (i.e., roof, ac/heating units)

Minor repairs (i.e., plumbing, electrical, etc.) | Square feet of office space occupied as a portion of total occupied space |
| Insurance for employees:* Health
* Worker’s comp
 | Per pay period allowanceActual amount per payroll for each program |
| Legal services | Direct hours of service for each programServices that benefit the agency as a whole will be charged to the indirect cost pool unless allowable in which case will be charged to the Board account |
| Motor pool vehicle use costs | Miles driven by each programIn the case of only 1 program usage, all costs will be direct charged |
| Postage | Actual usage from postage meter log |
| Postage machine rental; maintenance & repairs | Amount of postage used by each program each month |
| Copier rental: service agreements; maintenance & repairs; supplies (ink, paper, etc.) | Actual usage by program each month based on usage log |
| Telephone | Number of instruments as a ratio to total instruments |
| Internet | Number of workstations with access as a ratio to all workstations in the facility |

|  |  |  |
| --- | --- | --- |
| {Name, of Executive Director} Sign above |  | Date |
|  |  |  |
| {Name, of Fiscal Director} Sign above |  | Date |

{Delete all highlighted instructions (both yellow and green) prior to submitting this Cost Allocation Plan}