

# SAMPLE

**MAKE SURE YOU CREATE YOUR OWN COST ALLOCATION PLAN—THIS IS FOR GUIDANCE ONLY AND SHOULD NOT BE USED AS A PLAN.**

## **Salaries/Benefits by timesheet method**

### **Basic Food Education & Training Cost Allocation Plan**

- A. Compensation for Personnel Services – All staff will document with timesheets showing time worked on all projects for the organization. Distribution for all employees will be 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 based on the percentage of time worked on the project or grant.
1. Fringe benefits (FICA, UC, and Worker’s Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability and other fringe benefits are also allocated in the same manner as salaries and wages. **(This might not be the same for your organization).**
  2. Vacation, holiday, and sick pay are allocated in the same manner as salaries and wages. **(This might not be the same for your organization).**
- B. Goods and Services – Lease/Rent, utilities, voice mail services and insurance will be charged on the monthly personnel percentage (once it has been calculated) each month. The lease must have a base calculation in the cost allocation plan with verbiage that includes: “Lease costs will be calculated as follows, square footage divided by total FTEs for average square footage cost. Average space for each FTE will be calculated as well as the average square footage common area divided by all FTEs. Once the cost per square footage is determined, that will be multiplied by the BFET budgeted FTEs staff to calculate monthly base lease amount. The base amount will then be multiplied each month by the percent of time the staff work on the BFET program.”  
Direct charged goods and services are supplies, postage, printing, advertising, purchased services cell phone charges and staff training. **Add any other items that your organization might have in goods and services in this area.**
- If your organization uses an in-direct rate for the goods and services, explain the % and how that is calculated in this area and include the lease verbiage if your organization is charging lease costs to the BFET program.**
- C. Travel Costs :
- a. Preferred method: All travel costs are charged directly to the program or grant for which the travel was incurred.  
Acceptable method: Can use the personnel percentage once established

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## **Salaries & Benefits by Client Ratio Method**

### **Basic Food Education & Training Cost Allocation Plan**

- A. The direct services costs associated with salaries and benefits are determined by the number of BFET clients served through eligible programs. This is calculated by the number of BFET clients served divided by the total number of clients served each month, to determine the percentage of BFET clients for each month.. Once the percentage is determined, these costs are allocated using the percentage of the total applicable costs. This method is used for instructor and student ratio cost allocation method and organizations that have this method must still have a timesheet method for any administrative staff the work on the program.
  3. Fringe benefits (FICA, UC, and Worker’s Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability and other fringe benefits are also allocated in the same manner as salaries and wages. **(This might not be the same for your organization).**
  4. Vacation, holiday, and sick pay are allocated in the same manner as salaries and wages. **(This might not be the same for your organization).**
  
- D. Goods and Services – Lease/Rent, utilities, voice mail services and insurance will be charged on the monthly personnel percentage (once it has been calculated) each month. The lease must have a base calculation in the cost allocation plan with verbiage that includes: “Lease costs will be calculated as follows, square footage divided by total FTEs for average square footage cost. Average space for each FTE will be calculated as well as the average square footage common area divided by all FTEs. Once the cost per square footage is determined, that will be multiplied by the BFET budgeted FTEs staff to calculate monthly base lease amount. The base amount will then be multiplied each month by the percent of time the staff work on the BFET program.”

Direct charged goods and services are supplies, postage, printing, advertising, purchased services cell phone charges and staff training. **Add any other items that your organization might have in goods and services in this area.**

**If your organization uses an in-direct rate for the goods and services, explain the % and how that is calculated in this area and include the lease verbiage if your organization is charging lease costs to the BFET program.**
  
- E. Travel Costs :
  - a. Preferred method: All travel costs are charged directly to the program or grant for which the travel was incurred.
  - b. Acceptable method: Can use the personnel percentage once established