# BURLINGTON COUNTY COMMUNITY ACTION PROGRAM

 **Cost Allocation Plan**

Expenditure Basis for Allocation

Salaries Salaries are directly charged to programs based upon employee time allocations/personnel activity reports.

Payroll Taxes Payroll taxes are directly charged to programs and correspond directly to salaries.

Employee Benefits Employee benefits are directly charged to programs and correspond directly to salaries and payroll taxes.

Pension Expense Pension benefits are directly charged to programs.

Workmen's Compensation Due to material differences in rates, Workmen's Compensation costs are charged directly to programs.

Consultants - Temporary Consultant costs are incurred for specific programs and are directly charged to benefiting programs.

Contracted Labor Contracted labor costs are incurred for specific programs and are directly charged to benefiting programs.

Consultants - Long Term Consultant costs are incurred for specific programs and are directly charged to benefiting programs.

Professional Services Costs for professional services are incurred for specific programs and are directly charged to benefiting programs.

Legal Expense Costs for legal services are incurred for specific programs and are directly charged to benefiting programs.

EDP EDP costs are directly charged to specific programs. The number of paychecks issued is used as the basis of allocation.

Management Fee Management fees are directly charged to specific programs and are directly charged to benefiting programs.

Employee Local Travel Travel is charged to the benefiting programs at a rate of $.41 per mile.

Out of Town Travel Costs for out of town travel are charged directly to the benefiting programs.

Client Transportation Costs for beneficiary travel are charged directly to the benefiting programs.

Rent The cost of rent is charged directly to the benefiting programs. Costs for the facilities are directly charged to programs using square

footage of floor space occupied as the basis of allocation.

Building Improvements Improvement costs are charged directly to the benefiting programs.

Construction Expense The cost for construction is charged directly to the benefiting program.

Utilities The cost of utilities are charged directly to the benefiting programs. Costs for the facilities are directly charged to programs using square footage of floor space occupied as the basis of allocation.

Maintenance Maintenance costs are charged directly to the benefiting programs. Costs for the facilities are directly charged to programs using square footage of floor space occupied as the basis of allocation.

Office Supplies Office supplies are purchased and charged directly to the benefiting programs.

Expenditure Basis for Allocation

Computer Software/Supplies Computer software and supplies are purchased and charged directly to the benefiting programs.

Program Supplies Program supplies are purchased and charged directly to the benefiting programs.

Contracted Materials Contracted materials are purchased and charged directly to the benefiting programs.

Beneficiary Food Beneficiary food is purchased and charged directly to the benefiting programs.

Janitorial Supplies Janitorial supplies are purchased and charged directly to the benefiting programs.

Kitchen Supplies Kitchen supplies are purchased and charged directly to the benefiting programs.

Equipment Equipment is purchased and charged

 directly to the benefiting programs.

Small Tools & Equipment Costs for small tools and equipment are directly charged to the benefiting programs.

Equipment Leased Costs for equipment leased are charged directly to the benefiting programs. Usage is the basis of allocation.

Property Taxes Property taxes are charged directly to the benefiting program. Taxes are allocated based on the square footage of floor space occupied in the facility.

Insurance All insurance costs are directly charged to the benefiting programs. The basis of allocation for fidelity bonding insurance is the number of employees. Vehicle insurance charges

directly correspond to the number of vehicles. Student accident insurance is allocated based on the number of students. Flood insurance, general liability insurance and fire insurance is allocated based on the square footage of floor space occupied in the facility.

Expenditure Basis for Allocation

Bank Fees and Other Charges Bank fees and other charges are charged directly to the benefiting programs.

Printing Printing costs are charged directly to the benefiting programs.

Building Repairs Costs for facility repairs are charged directly to the benefiting programs and are allocated on the basis of square footage occupied.

Equipment/Appliance Repairs Equipment repairs are charged directly to the benefiting programs.

Staff Training and Development Costs for employee development are charged directly to the benefiting programs.

Specific Assistance to Clients Beneficiary costs are charged directly to the benefiting programs.

Telephone Costs for telephone are charged directly to the benefiting programs. The basis of allocation for local calls is the number of telephones.

Long distance calls are logged and charged directly.

Postage Postage costs are charged directly by the accounting office when received and logged.

Vehicle Expense Costs for maintenance of vehicles are

 charged directly to the benefiting programs.

Parent Activity Costs for parent activity are charged directly to the benefiting programs.

Advertising Expense Costs for advertising are charged directly to the benefiting programs.

Depreciation Costs for depreciation are charged directly to the property fund.

Interest Expense Interest is charged directly to the property fund.