

Cost Allocation Plan

The Cost Allocation Plan shall be reviewed at least annually.

Tri-County Community Council, Inc. Head Start/Early Head Start receives funds to operate Head Start (HS) and Early Head Start (EHS). All personnel hired directly for Head Start or Early Head Start will charge their hours to the program for which they were hired. The financial policies and procedures manual includes a cost allocation plan for the administrative office. This allocation plan will address the Head Start and Early Head Start program in which office staff and the director work in. The purpose of this allocation plan is to document in writing the methods, procedures and rationale used to determine the cost percentages for time spent in both programs.

Head Start/Early Head Start

The allocation will be based on the number of children for the cost that Head Start and Early Head Start share such as office staff and other costs. The calculation for Head Start/Early Head Start administration for HS is 75% and EHS is 25%.

Personnel

Personnel Activity Reports (PAR) shall reflect HS is 75%; EHS is 25% hours worked in the program; HS/EHS office staff PARs shall reflect allocation of hours or actual hours if staff had specific duties that took the whole day for HS or EHS.

Supplies

Copy paper, pens, pencils, paper clips, folders, notebooks, etc. (see percentages above)

Utilities

Charges for utilities shall be allocated to the percentages noted above.

The following chart lists out the various cost allocations for HS/EHS.

Allocation For Head Start/Early Head Start Shared Personnel & Other Costs

Personnel (Office)	Supplies Purchased for the HS/EHS office	Other (Office)	IT (Office)
Allocation basis HS 75%; EHS 25%	Allocation basis HS 75%; EHS 25%	Allocation basis HS 75%; EHS 25%	Allocation basis HS 75%; EHS 25%
<p>Program Coordinators, Director, Director Assistant, Administrative Assistant, Education/Data Specialist, and Disability Specialist.</p> <ul style="list-style-type: none"> • The above personnel will charge actual time worked to the HS or EHS program if they spend the whole day in one of the programs. (Example - Education Team are training in EHS then their time that would be charged to EHS and not HS.) • The Floater will charge actual time worked in the program to which she is assigned. 	<ul style="list-style-type: none"> • Copy paper, pens, pencils, paper clips, folders, notebooks, etc. 	<ul style="list-style-type: none"> • Utilities • Maintenance to office/equip. • Pest Control 	<ul style="list-style-type: none"> • Computer equipment, etc. • IT staff & consultant expenses