



Early Learning Coalition of Southwest Florida, Inc.

## COST ALLOCATION PLAN

Amended January 28, 2007

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## Section I – Certificate of Cost Allocation Plan

### OMB A-122 CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

This cost allocation plan has been prepared and implemented to allocate costs in accordance with the requirements of Generally Accepted Accounting Principles and OMB Circular A-122, "Cost Principles for Non-Profit Organizations."

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Similar types of costs have been accounted for consistently and the State will be notified of any accounting changes that would affect the calculations.

I declare that the foregoing is true and correct.

Organizational Unit: ELC of Southwest Florida

Signature: \_\_\_\_\_

Name of Official: Barbara A. Saunders

Title: Executive Director, Early Learning Coalition of SWFL

Date of Execution: \_\_\_\_\_

## Section II – Explanation of Funding Decisions

The ELC of Southwest Florida has structured this cost allocation plan in accordance with OMB Circular guidance. It should be noted that the OMB Circulars provide a distinction between cost allocation and funding allocations. Our management is aware of this distinction and makes funding decision modifications as needed. A brief explanation of the two processes is included as follows:

A function or activity within the ELC that benefits two or more programs may be set up as a single cost objective. Costs allocable to that cost objective are allowable to any of the involved programs that benefit from these activities/costs. In addition, our coalition can make a funding decision regarding what combination of funds made available under these programs would be applied to this cost objective.

## Section III – Introduction

### **Background**

The Early Learning Coalition of Southwest Florida, Inc. (Coalition) recognizes the primacy of parents as their children's first teachers and the importance of children entering the education system ready to learn. The Coalition seeks to assist parents by providing opportunities for the birth-to-kindergarten population to enhance their chances for education success by participating in quality school readiness and voluntary pre-kindergarten programs that can better prepare them for school.

### **School Readiness Program**

In 1999, the Florida Legislature enacted the School Readiness Act (s. 411.01, F.S.), which consolidated each of the early childhood education and childcare programs into one integrated program of school readiness services. This act created the Florida Partnership for School Readiness to coordinate school readiness programs administered by local school readiness coalitions at the county or multi-county level. School readiness programs include, but are not limited to the following elements:

- Developmentally appropriate curriculum;
- Appropriate staff-to-children ratio; and
- Parents making an informed choice of child care providers.

The Early Learning Coalition's role is to work with community partners, develop and administer a comprehensive school readiness program and voluntary pre-kindergarten program that prepares preschool children to succeed in school and in life. This is an ongoing process that involves building on existing services, working in cooperation with other programs for young children, and coordinating and integrating program funding and services to achieve efficiency, accountability, and full effectiveness. All school readiness programs must be developmentally appropriate, research-based, involve parents as their child's first teacher, serve as preventive measures for children at risk for future school failure, enhance the educational readiness of eligible children, and educate families.

The delivery system for school readiness programs is comprised of child care providers and of school-based sites operated by public and nonpublic schools. School readiness programs are funded through a mixture of state and federal funds.

### **Voluntary Pre-kindergarten Program**

In 2005, the Florida Legislature created the mandated Voluntary Pre-kindergarten Education Program (VPK) (ss.1002.52-1002.79, F.S.). The Voluntary Pre-kindergarten Education Program (VPK) provides that each child residing in the state who will have attained 4 years of age on or before September 1 of the school year is eligible for free early childhood development and education program. This is an organized program designed to enhance each child's ability to make age appropriate progress in the development of language and cognitive capabilities through education in basic skills.

Chapter 1002 of the Florida Statutes revised the governance structure of the school readiness system by abolishing the Florida Partnership for School Readiness and directing the Agency for Workforce Innovation (AWI) to govern state-level policy and provide statewide coordination of school readiness programs, with early learning coalitions administering the school readiness programs at the county or regional level. The delivery system for the VPK program is comprised of private Pre-kindergarten providers and of school-based sites operated by public and nonpublic schools. The VPK program is funded fully with state funds.

**Child Care Executive Partnership Program (CCEP)**

In 1986, the Florida Legislature established the Child Care Executive Partnership Act (s. 409.178, F.S.), to help employers meet the child care needs of their workforce. The CCEP Program expands child care subsidies for low-income working families by utilizing state and federal funds as incentive for matching local funds from local governments, employers, charitable foundations and other sources.

At the state level, the CCEP is governed by a board of nine members of the corporate or child care community appointed by the Governor and a representative of the Executive Office of the Governor. On the local level, child care purchasing pool funds are administered by the early learning coalitions.

**Early Learning Coalition**

The Early Learning Coalition of Southwest Florida, Inc. is authorized under s. 411.01, F.S. The Coalitions serving Lee, Collier and Hendry/Glades approved the decision to merge in January 2005. Articles of Merger were filed with the Dept. of State on June 23, 2005 for the Lee County School Readiness Coalition, Inc. which changed its name to the Early Learning Coalition of Southwest Florida, Inc., the surviving Florida entity. The Coalition was incorporated as a not-for-profit entity and has been approved for 501(c)(3) status.

The Coalition administers the Pre-K and school readiness programs in Lee, Collier, Glades and Hendry Counties and administers the Pre-K programs for the Redlands Christian Migrant Association, Inc. (RCMA). The Coalition contracts for subsidized School Readiness and Voluntary Pre-K services with Child Care of Southwest Florida, Inc., (CCSWFL). The Coalition also contracts with RCMA for Voluntary Pre-K services in the 20 counties served by RCMA VPK Programs.

Effective July 1, 2005, the Coalition is required to serve at least 4,000 children annually in the school readiness program. The current school readiness service area is Lee, Collier, Glades and Hendry Counties and includes all eligible children that enroll within those communities.

**Our Mission:**

*The Early Learning Coalition of Southwest Florida will work in collaboration with our communities to develop successful learners and to support those in school for continued success.*

**Our Vision:**

*All children in Collier, Glades, Hendry and Lee communities will be healthy, eager, and successful learners, supported by well-informed parents, involved citizens, and collaborative community partners. Early Learning Programs will have high quality standards, comprehensive services, seamless delivery system with diverse settings, and well-educated, competent, and adequately compensated staff*

**Partnering Entities /Partner Programs**

The Coalition enters into contractual arrangements to integrate services and funding for child care and early education (School Readiness and VPK) services in Lee, Collier, Glades and Hendry Counties as well as VPK programs in communities served by the Redlands Christian Migrant Association, Inc. (RCMA). The following table identifies the partnering entities working with the Coalition:

Partnering Entity	Funding Source
CCSWFL (Central Agency)	Federal TANF, CCDF Funds; State VPK Funds

RCMA (Central Agency)	State VPK Funds
-----------------------	-----------------

Coalition Facilities	Location
ELC of Southwest Florida Main Office	12651 McGregor Blvd. Suite 4-402, Ft. Myers, FL 33919
ELC of Southwest Florida Health/Education Office	12651 McGregor Blvd. Suite 5-501, Ft. Myers, FL 33919

## Section IV – Organization Structure

### **Early Learning Coalition Board**

The Coalition's Board is comprised of at least 18, but not more than 35 members and is in compliance with s. 411.01(5)(a) 3-6 and 11, F.S. The Coalition's membership is submitted to the Office of Early Learning for final approval and verification that membership must be consistent with statutory requirements. The Board is charged with the coordination of the early care and education system for the counties identified in this plan, and is the local oversight body for the Coalition.

### **Early Learning Coalition**

The Coalition is responsible for the development, implementation and oversight of the School Readiness and Voluntary Pre-kindergarten programs and serves as the central coordinating agency for the delivery of early education services. Under the state's new early education system design, the Coalition maintains responsibility for local match solicitation and administration of CCEP fund management. The organization chart on pages 9 and 10 illustrates the Service Delivery Functional structure.

### **Service Delivery System**

The Coalition's service delivery system consists of seven functional components with shared functional responsibilities. A brief description of these components and the Coalition's services providers is provided in the Service Delivery Functional chart on page 10.

### **Funding Sources**

In counties served by the Coalition, the child care, voluntary pre-kindergarten and other early education programs are funded by federal, state and local sources.

### **Funding Source I: Agency for Workforce Innovation/Office of Early Learning**

The Coalition's role is to develop, oversee and integrate the early education system. Two contracted service providers perform functions that support these programs: Child Care of Southwest Florida, Inc. (**CCSWFL**) and Redlands Christian Migrant Association (RCMA).

**CCSWFL** operates the Child Care Resource and Referral Program for Lee, Collier, Glades and Hendry Counties, which is the hub of the early education system in those counties. This program provides parents with referrals to and information about child care/early education programs. CCSWFL's program is the simplified point of entry for all children entering the early education system in these counties. CCSWFL is also the system's point of contact for the child care provider and early education provider communities entering into agreements for payment, monitoring for compliance, and offering technical assistance.

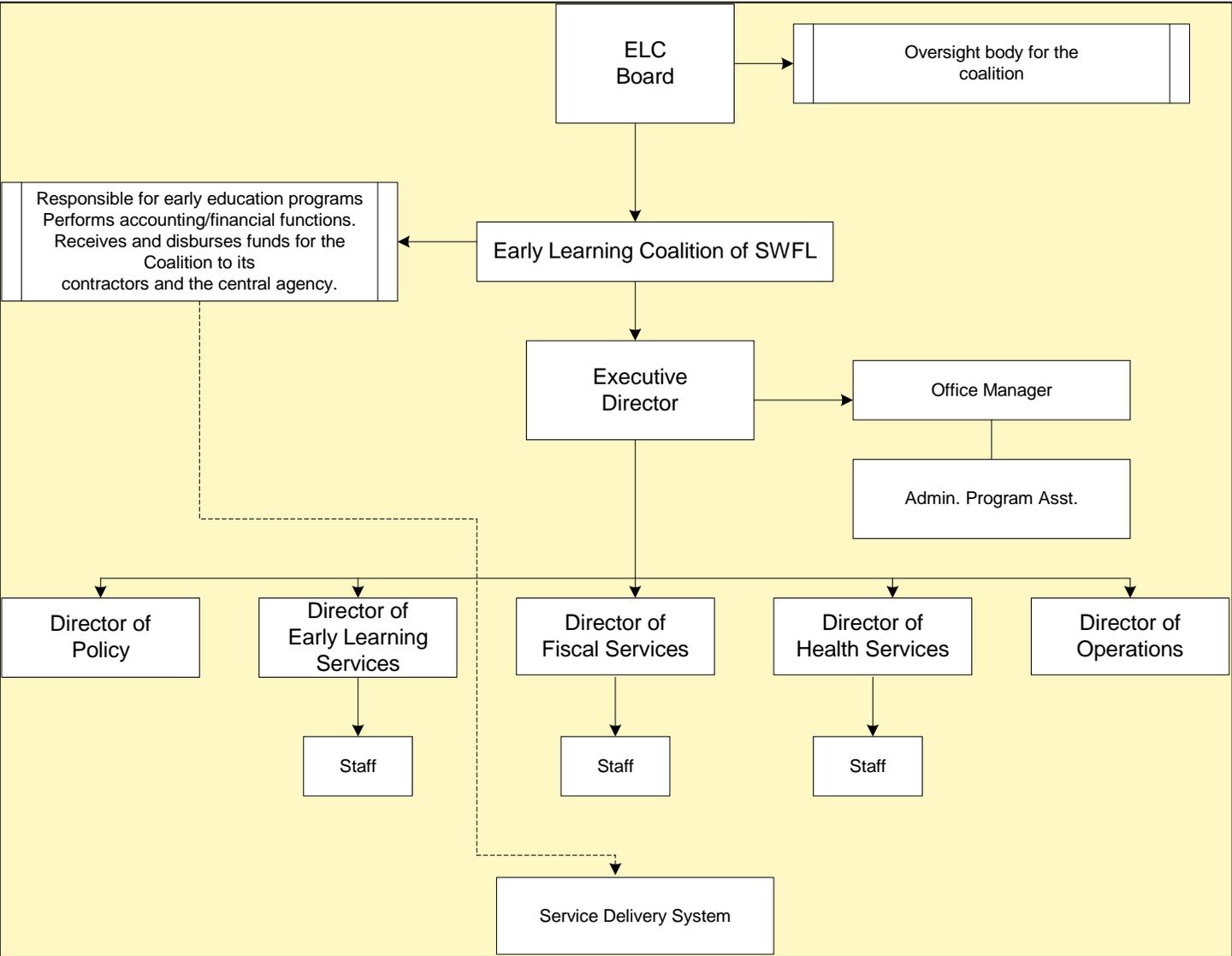
**CCSWFL** also provides the child care and early education reimbursement payment processing for the Coalition. Each month CCSWFL processes checks or direct deposit payments for child care and early education providers according to an established "division" of child care providers assigned to them by contract.

**RCMA** operates the Child Care Resource and Referral Program for the 20 Counties served by their organization, which is the hub of the Migrant early education system in those counties. This program provides parents with referrals to and information about child care/early education programs. RCMA's program is the simplified point of entry for all children entering the early education system in these counties. RCMA is also the system's point of contact for the child

care provider and early education provider communities entering into agreements for payment, monitoring for compliance, and offering technical assistance.

RCMA also provides the VPK early education reimbursement payment processing for the Coalition. Each month RCMA processes checks or direct deposit payments for child care and early education providers according to an established “division” of child care providers assigned to them by contract.

**EARLY LEARNING COALITION OF SOUTHWEST FLORIDA, INC>  
ORGANIZATION CHART**



SERVICE DELIVERY SYSTEM  
Seven Functional Components

Functional Component	Contracted To	Activity Performed
Resource and Referral Services	CCSWFL and RCMA	Eligibility determination, enrollment, recruitment, technical assistance, outreach
Child Care / Early Learning Services	CCSWFL; RCMA; and ELC of SWFL	Contracting, monitoring, compliance services, child screenings, technical assistance
Child Care Purchasing Pool	CCSWFL and RCMA	Eligibility determination, enrollment, recruiting businesses to participate, processing reimbursement payments to service providers
Service Provider Payments	CCSWFL and RCMA	Reimbursement of child care and early education providers, local support for payment adjustments
IT System Services	CCSWFL;RCMA; and ELC of SWFL	SR and VPK website, single data management system, training and technical support, help desk
Early Literacy Services	CCSWFL; ELC of SWFL	Early literacy Enhancement, Parent involvement, training and technical assistance
Comprehensive Services	CCSWFL; RCMA; and ELC of SWFL	Family involvement, Health Services, Infant & toddler service, Inclusion services Quality enhancement

## **Section V – Description of Costs and Allocation Methods**

### **Description of Costs – School Readiness**

#### **Direct Service Costs**

Direct service costs are those that can be identified specifically with providing early education services to eligible children. Service providers submit attendance verification forms to RCMA or CCSWFL (the coalition's central agency). The service provider's attendance forms provide data on the children served under the different early education programs and subsequently reconciled to actual attendance in the following month. Payments to providers are based on the attendance data. RCMA and/or CCSWF accumulate cost information by OCA code based on the services provided to each child. This data is compiled monthly to support the invoices submitted for payment. Please refer to Section VIII for a list of direct service cost OCA codes.

#### **Non-Direct Service Costs**

Child care services and early education expenditures not for direct child care. Examples include eligibility determinations, monitoring of placements, other monitoring (not provided for the reason of increasing quality), social services, child care placement, recruiting of providers, preparation and participation of judicial hearings, and program development. Reimbursement for this category is capped at 19% of total expenditures less reimbursement for administrative costs. Please refer to Section VIII for a list of non-direct service cost OCA codes.

#### **Quality Services**

Costs associated with enhancing the overall performance of the state's early education system. Examples of these expenditures include but are not limited to: quality items as identified in 45CFR98.51, resource and referral services, inclusion services and rate differential costs paid to providers who meet national accreditation standards.

These costs are allocated 100% to CCDF grant funds. Reimbursements for the quality items category are subject to minimum earmark requirement of 4% of "total" grant award. In addition, the CCDF grant programs have an additional earmark, which requires spending 85% of the Quality Initiative funding on infant and toddler activities. Please refer to Section VIII for a list of quality service costs OCA codes and additional guidance of allowable services.

#### **Administrative Costs**

Actual administration costs associated with local school readiness programs and paid by the coalition (directly or through central/fiscal agencies or other service providers). This includes items as identified in 45 CFR 98.52. Examples of these expenditures include but are not limited to: fiscal and budgetary activities, contract management, general services, monitoring for program compliance, preparing reports, maintaining complaint files, resolution of audit findings, travel costs of carrying out the program, and shared/indirect costs. Administrative costs must not include the cost of providing direct services. Reimbursements for this category are capped at 5% of "base" grant award, unless the Office of Early Learning has granted a waiver. Please refer to Section VIII for a list of administrative service cost OCA codes.

### **Description of Costs – Child Care Executive Partnership (CCEP)**

Local businesses, local government and other entities contribute dollar for dollar matching funds to a purchasing pool identified specifically with providing early education services to eligible children. These expenditures include administrative and non-direct service costs not related to providing direct classroom training. Three OCA codes (97PPA, 97PPD and 97PPO) were established to allocate these costs. Combined reimbursements for administrative and non-direct service costs are capped at 19% of the ELC's total purchasing pool expenditures, unless the Office of Early Learning has granted a waiver. Reimbursements for administrative costs are subject to an additional spending restriction and are capped at 5% of the ELC's total purchasing pool expenditures. Please refer to Section VIII for more information on CCEP OCA codes.

### **Description of Costs – Voluntary Pre-Kindergarten Outreach/Awareness**

Outreach and Awareness funds were available in 2005-06 for the VPK program on “as requested” basis to provide for planning and implementation expenditures at the local ELC level. These expenditures include non-direct services costs not related to providing direct classroom training. Examples of these startup costs include planning material and activities, training materials and activities, and initial registering of providers and students. Four OCA codes (VPMON, VPLPI, VPLCM and VPLTR) were established to allocate these costs. Please refer to Section VIII for more information on VPK Planning/Implementation OCA codes.

### **Description of Costs – Voluntary Pre-Kindergarten**

Direct service costs include program services delivered to eligible four year old children enrolled in the Voluntary Prekindergarten Education Program. These are payments to the private prekindergarten providers and public schools delivering VPK. Service providers are paid based on enrollment (as shown on a monthly attendance form), which is subsequently reconciled to actual attendance in the following month. RCMA and/or CCSWF accumulate this information by OCA code based on the services provided to each child. Please refer to Section VIII for a list of direct service cost OCA codes.

### **Non-Direct Service Costs**

VPK expenditures not for providing direct classroom training. Examples of these expenditures include but are not limited to: program planning and implementation, IT costs, training and training materials (for coalition staff, contractors and providers), enrolling/reenrolling children, monitoring provider compliance, and maintenance of a service provider system (processing provider profiles, registering providers, and assessment of provider eligibility). Combined reimbursements for this category and administrative costs are capped at 5% of actual direct service costs, unless the Office of Early Learning has granted a waiver. Please refer to Section VIII for a list of non-direct service cost OCA codes.

### **Administrative Costs**

These expenditures include allowable administrative expenditures directly related to the Voluntary Pre-kindergarten Education Program. Examples include but are not limited to: program administration, paying providers, reconciling pre-payments and other fiscal

services. Combined reimbursements for this category and non-direct service costs are capped at 5% of actual direct service costs, unless the Office of Early Learning has granted a waiver.

All cost allocations will be based on principles of equity and reasonableness and will conform to any limitations set forth in this plan. Costs will be charged directly to any award, grant, project, service, or activity if they can be identified specifically with any final cost objective, and shall be allocated to various awards, grants, projects, service or activities SFW administers in a consistent and equitable method based on benefits received.

### **DIRECT COSTS**

The cost allocation plan identifies each cost as either “direct” or “indirect”. Direct costs are costs that can be charged directly to the cost objective that was specifically benefited. There is no need to allocate direct cost, because it is charged directly to the cost objective. Indirect costs are costs that cannot be identified specifically with only one cost objective and need to be allocated among several cost objectives.

### **SHARED COSTS**

The basis for the allocation of costs is described in the “justification” under each pool description which will explain how the cost is to be distributed among cost objectives. An equitable and reasonable basis will be used to allocate the costs to the various cost objectives. (OCA listing see page 22)

Finally, the “documentation” section under each pool description below will describe the supporting information needed to verify the equity and reasonableness of the charge. The documentation will provide proof of the validity of the allocation and support the justification.

PARs are completed by Coalition Staff. All ELC staff complete bi-weekly personnel activity reports, certifying time charged to administrative and programmatic work. Administrative staff time is charged to 97BBA, VPADM, and/or the Administrative Cost Pool activity on their personnel activity report. Programmatic staff time is charged directly to activities that are tied to the appropriate funding source on their personnel activity reports. PARs are completed bi-weekly and correspond to payroll dates. Individual salary allocation percentages are entered into the payroll system bi-weekly based on each staff member’s PAR.

### **ELC Costs**

Costs of the coalition are categorized as Administrative and Programmatic. All coalition staff are required to complete monthly personnel activity reports, which break down the time spent on the School Readiness and VPK Programs. All salaries are then direct charged based on the School Readiness and VPK Administrative OCAs. All other ELC costs are allocated based on the methodology described below.

Shared Cost Disclosures – Early Learning Coalition

Accounts	Cost Pool	Amount to be Allocated	Allocation	SR	VPK
			Method		
Salaries and Benefits	Coalition/Board	\$322,012	PAR	x	x
Board Costs	Coalition/Board		PAR	x	x
Internet Website	Coalition/Board		PAR	x	
Janitorial/Maintenance	Coalition/Board	\$11,350	PAR	x	x
Office Supplies	Coalition/Board	\$18,357	PAR	x	x
Printing/duplication	Coalition/Board	16,768	PAR	x	x
Postage	Coalition/Board	\$5,427	PAR	x	x
Rent	Coalition/Board	\$25,386	PAR	x	x
Telephone	Coalition/Board	\$7,224	PAR	x	x
Travel	Coalition/Board	\$7,334	PAR	x	x
Utilities	Coalition/Board	\$3,538	PAR	x	x
<b>Total</b>		<b>\$417,396</b>			

**Coalition/Board Cost Allocation Methodology**

Function: All Coalition/Board costs, except salaries are allocated based on the methodology described below. These costs include, but are not limited to: Internet, janitorial services, rent, telephone, utilities, office supplies, ELC staff travel, Board costs (meetings/travel), copier, postage, and printing.

In addition, this cost pool includes all costs related to providing support to the Coalition’s governance board that cannot be identified with a specific program or OCA. These costs include, but may not be limited to, office supplies, postage, travel, meetings and other conferences.

Benefit: All partner programs benefit from the direction and oversight and services provided by the coalition’s administrative staff and the coalition’s board.

Allocation Method:

- Basis: Costs are distributed to the School Readiness and VPK Programs based on the MTD expenditures, by county, of the early education programs within the service delivery system (as submitted by service providers). Direct costs of the service providers are compiled monthly by established OCA codes. Costs are allocated between the School Readiness and VPK Programs based on these percentages. Justification: The Coalition/Board administrative oversight and guidance benefits all the early education programs. This methodology best reflects the proportionate share of the benefit received by each funding source.
- Frequency that underlying data will be updated: The coalition cost distributions will be based on the total month-to-date direct costs, by county, as submitted by the central agency and service providers and applied on a monthly basis.

Supporting Documentation: Monthly expenditure reports from the accounting system will be maintained to support the percentage distributions to Administrative- and Program-related OCA codes.

Coalition/Board Cost Pool				
Program	Total Month's Expenditures <sup>1</sup>	Ratio of Expenditures to Total	Percent	Costs to be allocated to Grant Programs
SR	\$1,907,059	1/5	52%	\$337,978
VPK	\$1,749,357	1/25	47%	\$73,418
O&A	\$7,520	4/5	1%	\$6,000
<b>Total</b>	<b>\$3,663,936</b>		<b>100%</b>	<b>\$417,396</b>

- (1) Notes: Costs are distributed monthly based on the total month's actual expenditures as submitted by the service providers.
- (2) ELC management monitors amounts charged to the various OCA codes (1) to ensure administrative spending caps are not exceeded and (2) to verify all other minimum program earmarks are met.

OCA Allocation Percentages Coalition/Board Cost Pool – School Readiness (SR)								
	97BBA	97BBD	97QOO	97QI4	97QIN	97BDE	97INT	97PPD
SR Percentages	18%	44%	10%	9%	1%	12%	4%	2%

OCA Allocation Percentages Coalition/Board Cost Pool – School Readiness (SR)								
Shared System Costs	97BBA	97BBD	97QOO	97QI4	97QIN	97BDE	97INT	97PPD
	18%	44%	10%	9%	1%	12%	4%	2%
Salaries – Program Staff	-0-	\$60,422	-0-	\$31,500	\$3,700	\$51,900	\$12,500	\$7,000
Salaries – Admin Staff	\$18,700	\$20,300	\$9,000	-0-	-0-	-0-	-0-	-0-
Salaries –ED/Finance Staff	\$9,300	\$20,800	-0-	-0-	-0-	-0-	-0-	-0-
Salaries – IT Staff	-0-	\$11,800	-0-	-0-	-0-	-0-	-0-	-0-
Office Supplies	\$5,000	\$5,700	-0-	\$600	-0-	-0-	\$3,000	-0-
Maint/Print/Postage/Rent/Tel /Travel/Utilities	\$16,021	\$39,164	-0-	\$8,011	-0-	-0-	\$3,560	-0-
Board Costs	-0-	0	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total Costs = \$337,978</b>	<b>\$49,021</b>	<b>\$158,186</b>	<b>\$9,000</b>	<b>\$40,111</b>	<b>\$3,700</b>	<b>\$51,900</b>	<b>\$19,060</b>	<b>\$7,000</b>

Notes:

- (3) Costs are distributed monthly based on the total month's actual expenditures as submitted by the service providers.
- (4) ELC management monitors amounts charged to the various OCA codes (1) to ensure administrative spending caps are not exceeded and (2) to verify all other minimum program earmarks are met.

OCA Allocation Percentages Coalition/Board Cost Pool – Voluntary Pre-K (VPK)			
	VPADM	VPENR	VPMON
VPK Percentages	86%	0%	14%

OCA Allocation Percentages Coalition/Board Cost Pool – Voluntary Pre-K (VPK)			
Shared System Costs	VPADM	VPENR	VPMON
	86%	0%	14%
Salaries – Program Staff	-0-	-0-	\$22,800
Salaries – Admin Staff	\$25,000	-0-	-0-
Salaries –ED/Finance Staff	\$15,900	-0-	-0-
Salaries – IT Staff	\$1,250	-0-	-0-
Office Supplies	\$2,500	-0-	\$1,500
Maint/Print/Postage/Rent/Tel/Travel/Utilities	\$3,870	-0-	\$598
Board Costs	-0-	-0-	-0-
<b>Total Costs = \$73,418</b>	<b>\$48,520</b>	<b>-0-</b>	<b>\$24,898</b>

Notes:

- (5) Costs are distributed monthly based on the total month's actual expenditures as submitted by the service providers.
- (6) ELC management monitors amounts charged to the various OCA codes (1) to ensure administrative spending caps are not exceeded and (2) to verify all other minimum program earmarks are met.

OCA Allocation Percentages Coalition/Board Cost Pool – Outreach & Awareness (O&A)			
	VPLPI	VPLCM	VPMNI
O&A Percentages	57%	5%	38%

OCA Allocation Percentages Coalition/Board Cost Pool – Outreach & Awareness (O&A)			
Shared System Costs	VPLPI	VPLCM	VPMNI
	57%	5%	38%
Salaries – Program Staff	\$0	\$0	\$3500
Salaries – Admin Staff	\$800	\$500	\$1000
Salaries – ED/Finance Staff	\$0	\$0	\$0
Salaries – IT Staff	\$0	\$0	\$0
Office Supplies	\$100	\$0	\$100
Maint/Print/Postage/Rent/Tel/Travel/Utilities	\$0	\$0	\$0
Board Costs	\$0	\$0	\$0
<b>Total Costs = \$6,000</b>	<b>\$900</b>	<b>\$500</b>	<b>\$4600</b>

Notes:

- (7) Costs are distributed monthly based on the total month's actual expenditures as submitted by the service providers.
- (8) ELC management monitors amounts charged to the various OCA codes (1) to ensure administrative spending caps are not exceeded and (2) to verify all other minimum program earmarks are met.

## Future Fluctuations in Operations

The ELC has structured the allocation methods implemented to allow for future fluctuations in operations and to reduce the need for filing unneeded cost plan revisions.

- It is the ELC's intent to apply the allocation methods described in this cost allocation plan to future operating activities.
- The ELC will submit a cost allocation plan revision for future fluctuations in operations if there is any change in allocation methodologies applied.

## **Section VI – Resource Sharing Activities**

Resource Sharing Activities DO NOT Exist

The ELC does not share resources or activities with entities that are not under the ELC's or AWI's funding control. ELC management reviews operations on a quarterly basis to identify any changes to ELC resources or activities. Decisions to initiate changes to established allocations are based on the significance of the activities identified and the anticipated cost/benefit results.

## Section VII – Cost Category Guide

Where both categories are marked, the expense may be either program or administrative depending on the nature of the cost.

Costs	Admin	Program
Staff Salaries and Fringe Benefits (staff):	X	X
Accounting	X	X
Administrative Overhead	X	X
Outreach	X	X
Audit Services	X	X
Audit Resolution	X	X
Budgeting	X	X
Computer Program Analysts	X	X
Executive Staff	X	X
Fiscal Staff	X	X
Information Technology	X	X
Legal Staff	X	X
Maintenance Staff	X	X
Monitoring	X	X
Personnel Staff	X	X
Supervisors	X	X
Other:		
Capital Expenditures	X	X
Communication	X	X
Equipment Expenditures	X	X
Indirect Costs	X	X
Insurance & Indemnification	X	X
Maintenance & Repair	X	X
Management Studies	X	X
Materials & Supplies	X	X
Memberships	X	X
Memorandum of Understanding Development	X	X
Premises	X	X
Professional Services	X	X
Publication and Printing	X	X

Rental Costs	X	X
Staff Training & Education	X	X
Subscriptions	X	X
Taxes	X	X
Travel	X	X
Utilities	X	X

Early Education Costs:		
Contracted Consultant Services Not Involving Direct Training or Support to Participant	X	X

## Section VIII – OCA Codes

Early learning coalitions are currently required to track expenditures by other cost accumulator codes (OCAs). A list of OCA codes for direct services is included here. The Office of Early Learning (OEL) provides the list of available OCA codes to the coalition. The cost allocation plan is based on the list of OCA codes in effect and approved by OEL for use.

97BBA
97BBD
97Q00
97QI4
97QIN
97BDE
97INT
97CCT
97PPA
97PPD
97C00
97CF0
97LC0
97R00
97G00
97PP0
97GSD
97P00
97GNW
97TNW
89J00
97RSP
UNALL
97ADV