

Cost Allocation Plan Form for School Nutrition Programs

School food authorities (SFAs) must complete a cost allocation plan for any expenditures that benefit other programs, such as cafeteria furniture, lunch aides, and utilities. A cost allocation plan is a mathematical exercise used to assign indirect costs to particular programs and other cost objectives, so that each program or other cost objective bears a portion of the indirect costs that is commensurate with the benefit received from such costs. This method provides a shorthand approach to determining in a reasonable manner the proportion of indirect costs each program or other cost objective should bear.

Instructions: Complete all information in each section. Upload the completed form under “Corrective Action Plan Attachments” in the annual **Financial Report** section of the Connecticut State Department of Education’s (CSDE) [Connecticut Online Application and Claiming System for Child Nutrition Programs](#) (CNP System).

Part 1: Sponsor Information

Sponsor name: _____

Sponsor number: _____

Total cost of item/project: \$ _____

Cost Allocation Plan Form for School Nutrition Programs

Part 2: Identify Item/Project and Overview of Plan

Indicate all external departments (outside of the school nutrition programs) that will bear a portion of the item cost corresponding to that external department's benefit. Provide a detailed justification for the percentages used in the cost allocation chart (part 3) on page 3. Refer to the examples below.

- **Example 1:** The cafeteria is used for 8 hours per school day: 6 hours for breakfast and lunch service and 2 hours for before school and after school care. This means that the cafeteria tables are utilized by the school nutrition programs for 75 percent of the time and by another department for 25 percent of the time (6 divided by 8 = 75 percent). The nonprofit school food service account (NSFSA) can be used to pay 75 percent of the cost of the tables.
- **Example 2:** The cafeteria lunch aide's responsibility includes supervising students during recess. The school conducted a two-week time study to observe and record the time taken for each task. The time study shows that the aide's time is split equally between the cafeteria and the playground/gym. The NSFSA can be used to pay 50 percent of cafeteria aide's wages.

Cost Allocation Plan Form for School Nutrition Programs

Part 3: Cost Allocation Chart

Complete the information for columns 1 through 3 below. The chart will automatically calculate the percentage and cost allocations for the external departments (columns 4 through 7).

- **Column 1 – Description of item/service:** Enter the item/service with the cost that will be allocated to an external department (outside of the school nutrition programs).
- **Column 2 – Total cost:** Enter the total cost of the item/service. For example, the net invoice price of equipment including the cost of any modifications, attachments, or auxiliary apparatus necessary to make it usable for the purchase for which it was acquired. Ancillary charges (such as taxes, duty, protective in transit insurance, freight, and installation) may be included in or excluded from the acquisition cost in accordance with the non-profit organization’s regular accounting practices.
- **Column 3 – Cost percentage (%) allocated to NSFSA:** Enter the portion (percentage) of the item/service cost that will be allocated to the school nutrition programs. **Include the decimal point before the number.** For example, enter 50 percent as .50 and 75 percent as .75.

Column 1: Description of item/service	Column 2: Total cost	Column 3: Cost % allocated to NSFSA	Column 4: Cost % allocated to external department	Column 5: Total % (must equal 100 percent)	Column 6: Cost allocated to NSFSA	Column 7: Cost allocated to external department

Cost Allocation Plan Form for School Nutrition Programs

For information on the school nutrition programs, visit the CSDE's [Financial Management for School Nutrition Programs](#) webpage or contact the [school nutrition programs staff](#) at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at https://portal.ct.gov/-/media/sde/nutrition/nspl/financialmanagement/cost_allocation_plan_form.pdf.

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

This institution is an equal opportunity provider.

The Connecticut State Department of Education is committed to a policy of equal opportunity/affirmative action for all qualified persons. The Connecticut Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race; color; religious creed; age; sex; pregnancy; sexual orientation; workplace hazards to reproductive systems, gender identity or expression; marital status; national origin; ancestry; retaliation for previously opposed discrimination or coercion, intellectual disability; genetic information; learning disability; physical disability (including, but not limited to, blindness); mental disability (past/present history thereof); military or veteran status; status as a victim of domestic violence; or criminal record in state employment, unless there is a bona fide occupational qualification excluding persons in any of the aforementioned protected classes. Inquiries regarding the Connecticut State Department of Education's nondiscrimination policies should be directed to: Attorney Louis Todisco, Connecticut State Department of Education, by mail 450 Columbus Boulevard, Hartford, CT 06103-1841; or by telephone 860-713-6594; or by email louis.todisco@ct.gov.

