

# Cost Allocation Plan Form for School Nutrition Programs

**School Year 2025-26**

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: SFA Information

**Sponsor name:** \_\_\_\_\_

**Sponsor number:** \_\_\_\_\_

**Total cost of item/project: \$** \_\_\_\_\_

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## 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.

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### 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

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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/nslp/financialmanagement/cost\\_allocation\\_plan\\_form.pdf](https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/cost_allocation_plan_form.pdf).

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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](mailto:program.intake@usda.gov)

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