

# Early Learning Coalition of Florida's Heartland, Inc.

## Attachment 1.1.4

<b>Subject:</b> Cost Allocation Plan		<b>Policy/Procedure # FM-4</b>	
<b>Page:</b> 1 of 1		<b>Adoption Date:</b> 7.1.05 <b>Revision Date:</b> 8.22.07	
<b>Approved by:</b> ELCFH Board		<b>Title:</b> Andrew Bible, Chair	
<b>Distribution:</b> ELC offices, Finance Department, Administrative Staff		<b>Authority References:</b> Executive Director, Finance Officer	

### Policy

A cost allocation plan for the Coalition will be completed and submitted to AWI/OEL for approval. The cost allocation plan has been prepared in accordance with OMB Circular A-122 Cost Principles for Non Profit Organizations. Note that OMB Circulars provide a distinction between cost allocation and funding allocations. A function or activity within the Coalition 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/cost. The Coalition can make a funding decision regarding what combination of funds made available under these programs would be applied to this cost objective. The Coalition strives to keep funding decisions streamlined and accurate. Whenever possible, all expenditures are direct charges to the program, and do not enter the allocation process. Items usually within the allocation process are general office expenditures/rent/utilities/janitorial services and repair and maintenance etc.

### Procedures

- The Coalition will submit an original Cost Allocation Plan to AWI for approval with annual revisions to be submitted for ongoing approval and use of the Cost Allocation Plan. (attachment 1.14)
- Request for Annual recertification of the Cost Allocation Plan will be submitted to AWI prior to year end that will include any revisions or methodology changes, pending approval.

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