

# What Is a Cost Analysis, and How Can SRAE Grantees Conduct One?

## Overview of cost analysis and the SRAE Grantee Cost Tool

Heather Zaveri

Betsy Keating

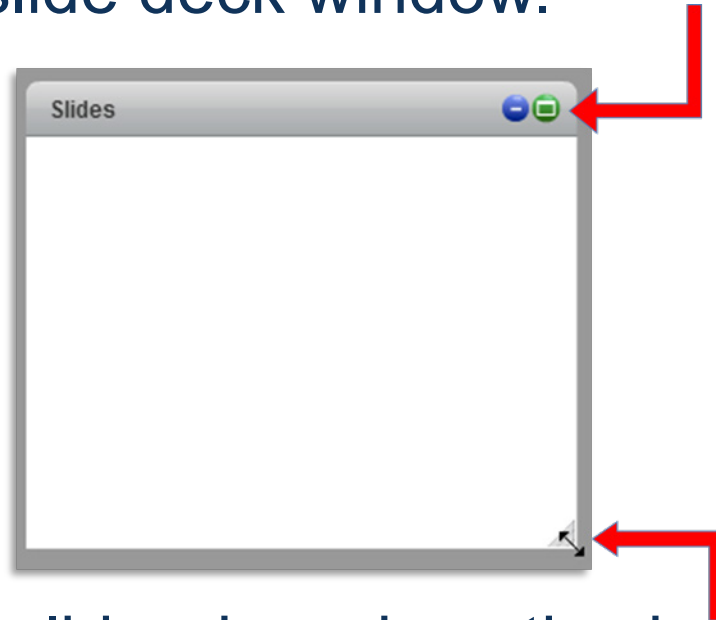
March 24, 2020



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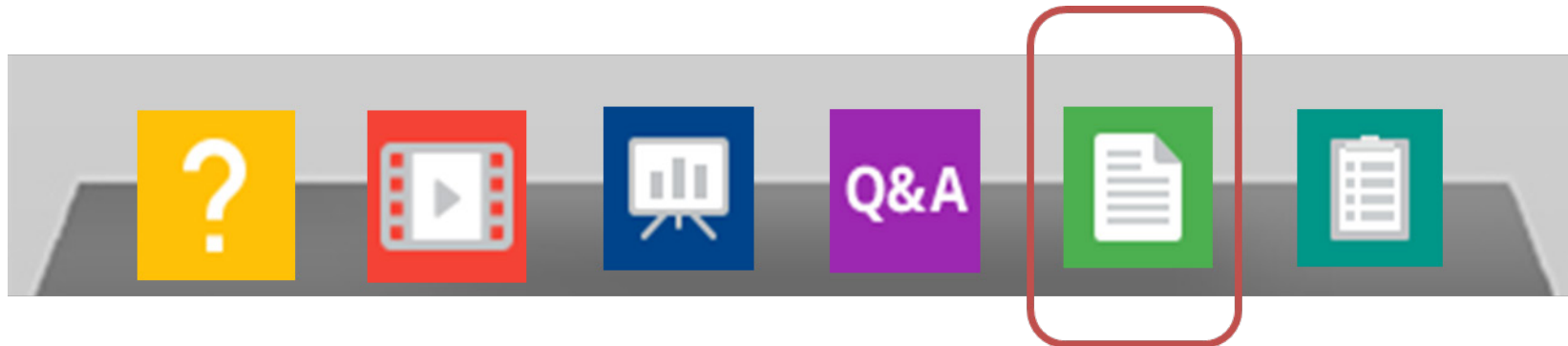
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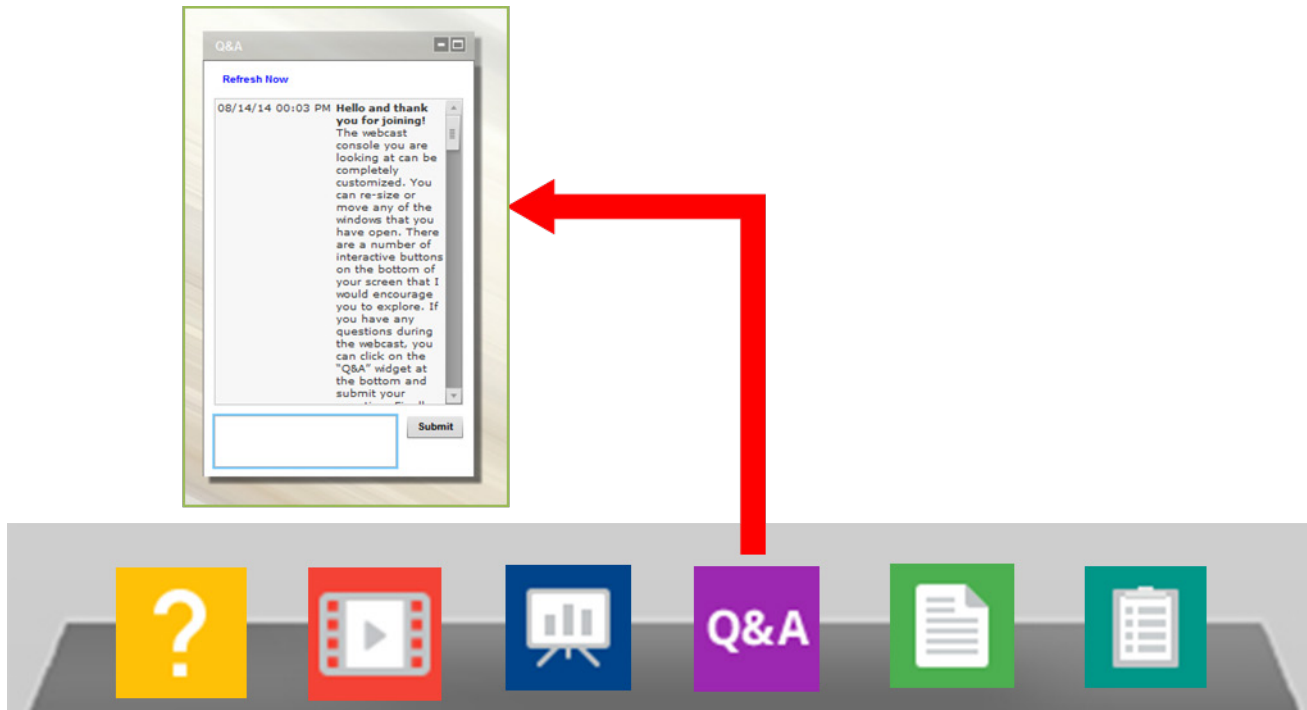
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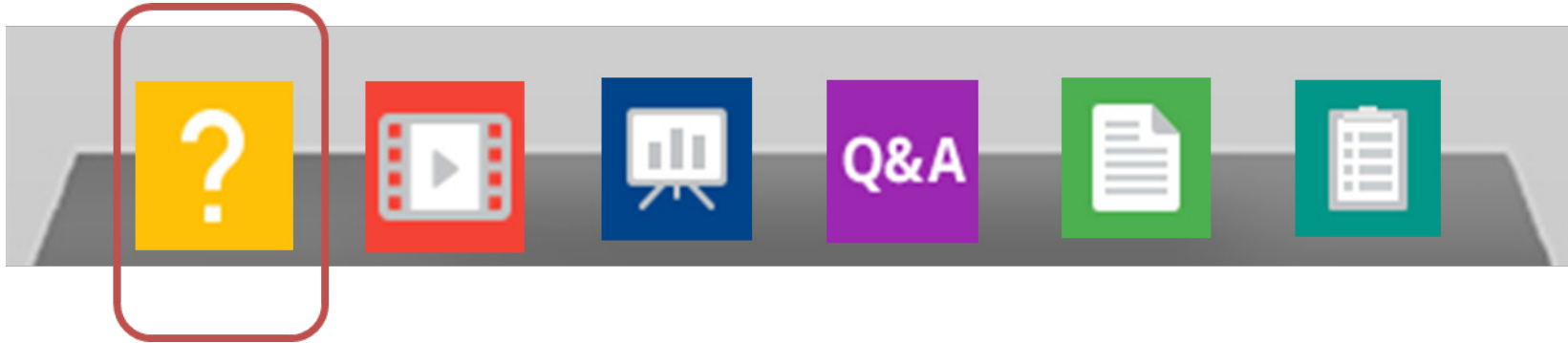
# Questions

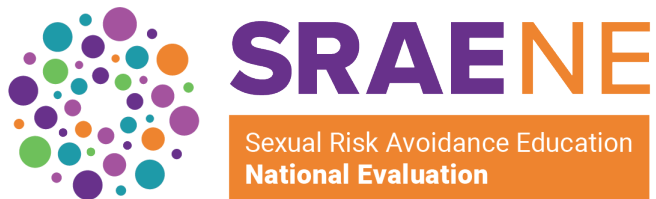
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This project is supported by the Family Youth and Services Bureau in the Administration for Children and Families, U.S. Department of Health & Human Services (HHS) under contract number HHSP233201500035I/HHSP23337031T.

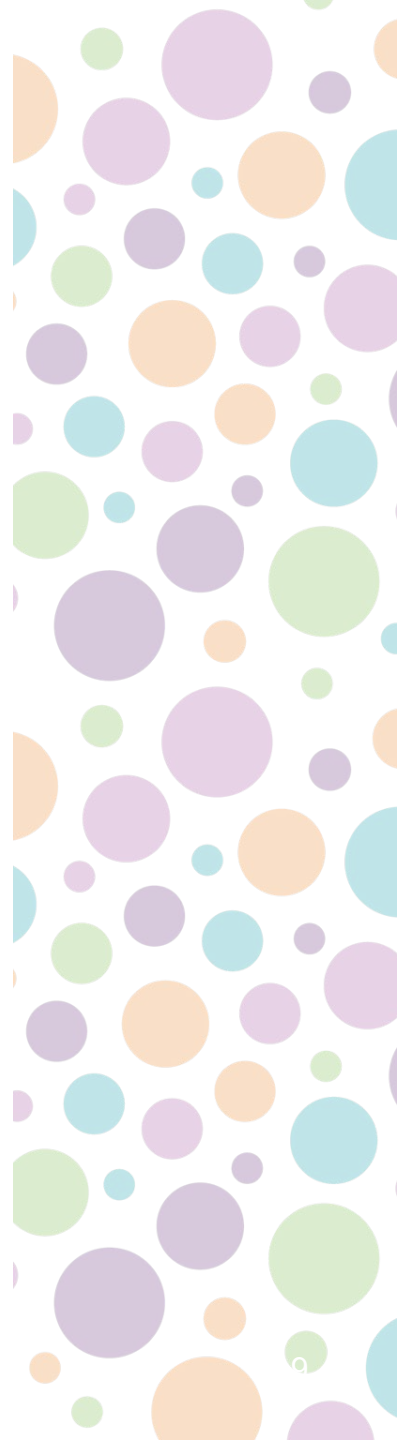




# Today's learning objectives

**By the end of the presentation, participants will understand the following:**

- What a cost analysis is, what is required to complete a cost analysis, and limitations of cost analysis
- How the SRAE Grantee Cost Tool can be useful for their program
- How to use the SRAE Grantee Cost Tool



# Overview of Cost Analysis

# What is a cost analysis?

- **Systematic collection, categorization, and analysis of data on a program's costs**
  - Identify all resources used to implement a program
    - Group similar types of resources into categories, such as personnel, supplies, equipment, and facilities (space)
  - Assign a dollar value to the resources
  - Calculate total program cost and other measures

# Common cost measures

- **Total cost: Value of all resources needed to implement a program**
  - Includes *fixed costs* and *variable costs*
    - Fixed costs do not change based on the number of youth, classrooms, or cohorts served (such as rent for office space)
    - Variable costs may change based on the number of youth served (such as supplies for participants or the number of staff needed to implement the program)
  - Sums the value of all resources across all categories (personnel, supplies, equipment, facilities, etc.)

# Common cost measures (*continued*)

- **Average cost: Cost for implementing the program for one unit, on average**
  - For example, cost per youth, classroom, or implementation cohort
- **Marginal cost: Cost of implementing one additional unit of a program**
  - For example, the additional cost of serving one more youth
- **Allocation of cost across resource categories or to program components: Percentage of total cost allocated to a particular type of cost or program component**
  - For example, the percentage of total cost allocated to personnel or the percentage of total cost allocated to program delivery

# Reasons to conduct a cost analysis

- **Understand and document what resources are used to operate the program**
- **Identify how much these resources cost**
  - Help with future budgeting and implementation planning
- **Track costs over time and identify factors affecting costs**
  - Understand if and how costs change over time
  - Help identify cost-saving strategies and potential opportunities to expand programming or serve more youth within budget

# Considerations before beginning a cost analysis

- **Perspective**
  - Whose costs will the analysis measure?
- **Time frame**
  - What time period will the analysis cover?
- **Scope**
  - Will analysis include all program components or only a subset?

# Possible data for cost analysis



Actual expenditures to provide the program\*



In-kind contributions



Staff time use



Participant and implementation information

\* Data on actual expenditures are needed for any cost analysis.



# Data requirements for sample research questions

Sample questions	Data on actual expenditures and in-kind contributions*	Data on staff time use	Data on participants and implementation
What is the total cost to provide the program for one year?	X		
How much does it cost to provide each program component?	X	X	
On average, how much does it cost to serve one youth?	X		X
What is the marginal cost of serving one more youth?	X		X
How much does it cost to start up program implementation?	X	X	

\* Data on in-kind contributions may not be necessary for each question, depending on the perspective and scope of the analysis.

# Limitations of cost analysis

- **Limited generalizability**
  - Results may not apply to other programs, settings, or organizations
- **Do not provide information on cost-effectiveness or cost-benefit**
  - Additional data needed for this type of analysis

# SRAE Grantee Cost Tool

# SRAE Grantee Cost Tool

- **Excel-based tool, with four worksheets:**
  - Instructions
  - Implementation Information
  - Cost Worksheet
  - Summary
- **Requires data on actual expenditures, in-kind contributions, and participation and implementation**
- **Produces total annual cost, average cost per youth and per cohort, and percentage of total cost for each resource category**

# Why use the SRAE Grantee Cost Tool?

## Here are some questions the tool can help answer:

- What is the total cost to provide the program for one year?
- On average, how much does it cost to implement the program to one cohort of youth?
- On average, how much does it cost to serve one youth?
- On average, how is the total cost allocated across the resource categories?

# SRAE Grantee Cost Tool's assumptions

- **Perspective**

- Designed to capture the value of resources used by the implementing organization or direct service provider

- **Time frame**

- Intended for the analysis of costs over one year during “steady-state” implementation, when the program is up and running and start-up activities have been completed

- **Scope**

- Designed for the analysis of costs for a full program (all components)

# Instructions worksheet

- **Provides a summary of the tool's structure**
- **Poses several considerations for grantees before entering data:**
  - What year do you want to focus on?
  - How do you want to define a cohort?
  - Do you want to include evaluation costs in the tool?

# Instructions worksheet



## SRAE Grantee Cost Tool

### Estimating the total annual cost of implementing the program and the average cost of implementing the program per cohort and per youth

This tool aims to help organizations collect and analyze data on the resources required to provide programming for one year and the costs of those resources. Grantees can use the worksheet to estimate total annual program cost and the average cost to provide programming to one cohort (per-cohort cost). The tool includes three worksheets: (1) **implementation information** that asks for background about your organization and program, including the number of cohorts and youth served; (2) a **cost worksheet** that provides space for the organization to record costs across eight categories; and (3) a **summary** that includes the sum of costs in the eight categories for one year as well as the average cost per cohort, the average cost per youth, and the percentage of the total costs that came from each category (this sheet automatically populates from information entered in other sheets).

The tool is designed for analyzing costs during a period of "steady state" implementation, meaning the program is up and running, start-up activities are complete, and the organization is serving roughly the number of youth expected.

Before entering data, organizations should consider:

1. **Which year to focus on.** Information should be entered in the "Implementation Information" sheet; organizations may use any 12-month period.
2. **How to define a cohort.** For some organizations, a cohort may be implementing the program with one group of youth at one setting; other organizations may define cohort as any groups implemented during a certain time period (for instance, all of the classrooms served during the fall 2019 semester across three schools). You can use the definition for cohort that makes most sense given available data and what would be most meaningful for your organization.
3. **Whether to include evaluation costs.** Organizations conducting evaluations must decide whether to include costs related to evaluation activities that go beyond internal efforts for program improvement. Evaluation costs may be useful to include, particularly if evaluation related activities are conducted throughout "steady state" implementation. However, some organizations may want to exclude evaluation costs as they may not directly pertain to program operations. In all cases, organizations must be consistent when providing cost data. If they exclude evaluation costs, they must consistently exclude these costs from all categories in the cost worksheet. Likewise, if they include evaluation costs, they must consistently include all costs for all categories.

For more information, see the FAQ document or webinar slides.





# Implementation Information worksheet

- **Asks grantees to enter:**
  - The name of your organization and program
  - Year in which costs are assessed
  - Number of youth and cohorts served during the selected year

# Implementation Information worksheet



## Overview of the Implementation Information sheet

This sheet requests basic information about your organization and program. Enter the name of your organization and the program implemented. Next, enter the 12-month period used. Include the month and year the reporting year starts and the month and year the reporting year ends. Finally, include the number of cohorts and participants served during the reporting year, which will allow the tool to generate average costs per cohort and per participant served in the Summary tab.

In some instances, you can pull the number of cohorts and participants from your performance measures. For instance, you can use the *Number of Youth Served* (defined as the number of youth who attended at least one program session during the reporting period), which is reported twice annually in the performance measures. To assess the number of cohorts served, you could consider how many cohorts your performance measures covered when calculating the measure *Number of Hours of Programming Delivered to Each Cohort*.

If you do not enter information in Rows 6, 7 and 8, some formulas in the Cost Worksheet and Summary sheets will not work.

Name of implementing organization	SRAE Example Agency		
Name of program implemented	SRAE Example Program		
Year in which costs are assessed (referred to as the "reporting year" throughout the tool)	January	2019 December	2019
Number of cohorts implemented in the reporting year	3		
Total number of youth served (number of youth who attended at least one program session during the reporting year)	300		

# Implementation Information worksheet



## Overview of the Implementation Information sheet

This sheet requests basic information about your organization and program. Enter the name of your organization and the program implemented. Next, enter the 12-month period used. Include the month and year the reporting year starts and the month and year the reporting year ends. Finally, include the number of cohorts and participants served during the reporting year, which will allow the tool to generate average costs per cohort and per participant served in the Summary tab.

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Name of implementing organization	SRAE Example Agency		
Name of program implemented	SRAE Example Program		
Year in which costs are assessed (referred to as the "reporting year" throughout the tool)	January	2019 December	2019
Number of cohorts implemented in the reporting year	3		
Total number of youth served (number of youth who attended at least one program session during the reporting year)	300		

# Cost Worksheet

- **Asks grantees to enter data on resources used to operate the program**
- **Organized into eight sections:**
  - Personnel
  - Supplies
  - Equipment
  - Contracted services
  - Facilities
  - Indirect costs
  - Miscellaneous costs
  - In-kind contributions

# Cost Worksheet: Overview of section layout

## Overview of the cost worksheet

The goal of the cost worksheet is to capture the costs for implementing the program over the course of the reporting year. The sheet assumes a steady state implementation during the reporting year and uses the perspective of the implementing organization.

This sheet is organized in eight sections, each with a different category you are likely to incur when operating your program. If you do not have data for a particular category, leave the section blank.

- Each section begins with a dark purple row header, followed by a row that lists the definition of the cost category and information on what to include or exclude in that section.
- A bright purple row requests specific information needed to calculate costs in the category. This information varies by section as the types of data you need to calculate costs vary by the category of cost.
- Gray rows include example costs, with data to help show you what to enter in each section. These rows do not contribute to the section total costs or the overall total cost.
- Next are rows in which your organization can enter data. You may leave rows blank if you do not have data for each row in each category.
- In the far right of each section, the cells shaded light blue are populated automatically based on data you enter; you do not do anything in these cells.
- At the end of each section, a teal row totals the cost for that section; this row populates automatically.

## Personnel

Personnel refers to salary and benefits paid to all staff members that contribute to program operation, including facilitators, communication and outreach, project management, and administrative staff (for instance, accounting or grant management). Personnel costs include salaries, payroll taxes, and fringe benefits (costs for health insurance, disability insurance, workers compensation, Social Security, etc.).

**What to include:** all staff that worked on the program during the reporting year, whether they worked full time or part time. For each staff person, enter the following:

- Amount paid in salary (including any overtime payments)
- Percentage of time spent on the program
- Value of payroll taxes and fringe benefits in the reporting year. Enter the total dollar amount spent on fringe and benefits in Column D, or enter rate as a percentage of salary in Column F. If staff member did not qualify for fringe benefits, leave columns blank.

When entering the percentage of time spent on the program, you may need to consult with individual staff to estimate the percentage of their time spent on the program during the reporting year, especially for those who may work on multiple programs at your organization. If the percentage of time spent on the program fluctuates throughout the year, use an average across the 12 months of the reporting year. If a staff member works part-time at the organization (for instance 20 hours per week), and all of that time is spent on the program, enter 100 percent in Column C.

**What to exclude:** volunteer or donated labor (you can include this below in the In-kind contributions section). If staff members worked on the program in other years **but not** the reporting year, exclude them from the tool.

Position/title	Salary paid to staff member during reporting year (including any overtime payments)	What percentage of time does the staff member work on the program (If the person spends all of his or her time on the program, enter 100 percent, even if the staff person works part time)	Fringe benefits: enter data in Column D or Column F			Total salary	Total fringe benefits	Total salary and fringe benefits
			Total amount of annual fringe benefits paid for the staff member	OR	Payroll tax and fringe benefit rate (as percentage of salary)			
Facilitator 1	\$40,000.00	100%		OR	10%	\$40,000.00	\$4,000.00	\$44,000.00
Data manager	\$36,000.00	50%	\$10,000.00	OR		\$18,000.00	\$10,000.00	\$28,000.00
Facilitator 1	\$41,126.00	100%		OR	10%	\$41,126.00	\$4,112.60	\$45,238.60
Data manager	\$37,229.00	50%		OR	10%	\$18,614.50	\$1,861.45	\$20,475.95

# Cost Worksheet: Personnel section

## Personnel

Personnel refers to salary and benefits paid to all staff members that contribute to program operation, including facilitators, communication and outreach, project management, and administrative staff (for instance, accounting or grant management). Personnel costs include salaries, payroll taxes, and fringe benefits (costs for health insurance, disability insurance, workers compensation, Social Security, etc.).

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Position/title	Salary paid to staff member during reporting year (including any overtime payments)	What percentage of time does the staff member work on the program (If the person spends all of his or her time on the program, enter 100 percent, even if the staff person works part time)	Fringe benefits: enter data in Column D or Column F				Total salary	Total fringe benefits	Total salary and fringe benefits
			Total amount of annual fringe benefits paid for the staff member	OR	Pagroll tax and fringe benefit rate (as percentage of salary)				
Facilitator 1	\$40,000.00	100%		OR	10%		\$40,000.00	\$4,000.00	\$44,000.00
Data manager	\$36,000.00	50%	\$10,000.00	OR			\$18,000.00	\$10,000.00	\$28,000.00
Facilitator 1	\$41,126.00	100%		OR	10%		\$41,126.00	\$4,112.60	\$45,238.60
Data manager	\$37,229.00	50%		OR	10%		\$18,614.50	\$1,861.45	\$20,475.95
Division head	\$73,964.50	15%		OR	10%		\$11,094.68	\$1,109.47	\$12,204.14
Facilitator 2	\$17,425.00	100%		OR	10%		\$17,425.00	\$1,742.50	\$19,167.50
Facilitator 3	\$48,451.90	75%		OR	10%		\$36,338.93	\$3,633.89	\$39,972.82
Recruitment specialist	\$49,400.10	100%		OR	10%		\$49,400.10	\$4,940.01	\$54,340.11
				OR			\$0.00	\$0.00	\$0.00
				OR			\$0.00	\$0.00	\$0.00
				OR			\$0.00	\$0.00	\$0.00
				OR			\$0.00	\$0.00	\$0.00
<b>Total annual cost for personnel (salaries and fringe benefits)</b>									<b>\$191,399.12</b>



# Cost Worksheet: Supplies section

## Supplies

Supplies refer to items that are used and replenished regularly. Their expected useful life is less than a year. Examples of supplies are student workbooks, recruitment incentives, and office supplies.

**What to include:** any supplies used during this reporting year.

**What to exclude:** durable equipment or capital assets (these items are captured in the Equipment section); supplies not used in this reporting year (for instance, supplies purchased in this year but not used). If, for example, student workbooks were bought in bulk for the entire grant period, exclude costs of supplies used to implement the program in any years outside of the reporting year.

Type of material or supply	Total cost for each supply used in reporting year	Total
Student workbooks	\$600.00	\$600.00
Office supplies	\$1,000.00	\$1,000.00
Incentives for recruiting youth	\$1,100.00	\$1,100.00
Supplies needed for program activities	\$750.00	\$750.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for supplies		\$1,850.00

# Cost Worksheet: Equipment section

**Purchased equipment: Enter either depreciation value OR itemized purchased equipment information**

**Depreciation value**

**Annual depreciation value for all equipment**

**Total**

**\$0.00**

**Itemized purchase equipment information—COMPLETE ONLY IF ORGANIZATION DOES NOT CALCULATE DEPRECIATION VALUE**

Type of equipment	Number of units of the equipment used	Year purchased	Original price/estimated value at purchase	Expected useful life (number of years)		Total
Computer	2	2014	\$1,000.00	4		\$0.00
iPad	3	2018	\$500.00	2		\$750.00
Computer	1	2015	\$1,000.00	4		\$250.00
Tablet	4	2018	\$350.00	2		\$700.00
Office furniture	2	2018	\$12,500.00	5		\$5,000.00
Speakers	2	2016	\$100.00	3		\$66.67
Laptop	3	2020	\$1,500.00	2	Error: year purchased after reporting year	\$0.00
Laptop	2	2014	\$1,500.00	4		\$0.00
						\$0.00
						\$0.00
<b>Total annual cost for purchased equipment—CALCULATION PRIORITIZES DEPRECIATION VALUE</b>						<b>\$6,016.67</b>



# Cost Worksheet: Equipment section

Purchased equipment—Enter either depreciation value OR itemized purchased equipment information

Depreciation value

Annual depreciation  
value for all equipment

Total

\$0.00

Itemized purchase equipment information—COMPLETE ONLY IF ORGANIZATION DOES NOT CALCULATE DEPRECIATION VALUE

Type of equipment	Number of units of the equipment used	Year purchased	Original price/estimated value at purchase	Expected useful life (number of years)	Total
Computer	2	2014	\$1,000.00	4	\$0.00
iPad	3	2018	\$500.00	2	\$750.00
Computer	1	2015	\$1,000.00	4	\$250.00
Tablet	4	2018	\$350.00	2	\$700.00
Office furniture	2	2018	\$12,500.00	5	\$5,000.00
Speakers	2	2016	\$100.00	3	\$66.67
Laptop	3	2020	\$1,500.00	2	Error: gear purchased after reporting year \$0.00
Laptop	2	2014	\$1,500.00	4	\$0.00
					\$0.00
					\$0.00
Total annual cost for purchased equipment—CALCULATION PRIORITIZES DEPRECIATION VALUE					\$6,016.67

# Cost Worksheet: Equipment section

**Purchased equipment: Enter either depreciation value OR itemized purchased equipment information**

**Depreciation value**

**Annual depreciation value for all equipment**

**Total**

**\$0.00**

**Itemized purchase equipment information—COMPLETE ONLY IF ORGANIZATION DOES NOT CALCULATE DEPRECIATION VALUE**

Type of equipment	Number of units of the equipment used	Year purchased	Original price/estimated value at purchase	Expected useful life (number of years)	Total
Computer	2	2014	\$1,000.00	4	\$0.00
iPad	3	2018	\$500.00	2	\$750.00
Computer	1	2015	\$1,000.00	4	\$250.00
Tablet	4	2018	\$350.00	2	\$700.00
Office furniture	2	2018	\$12,500.00	5	\$5,000.00
Speakers	2	2016	\$100.00	3	\$66.67
Laptop	3	2020	\$1,500.00	2	Error: year purchased after reporting year \$0.00
Laptop	2	2014	\$1,500.00	4	\$0.00
					\$0.00
					\$0.00

**Total annual cost for purchased equipment—CALCULATION PRIORITIZES DEPRECIATION VALUE**

**\$6,016.67**

# Cost Worksheet: Equipment section

Purchased equipment: Enter either depreciation value OR itemized purchased equipment information					
Depreciation value					
Annual depreciation value for all equipment					Total
					\$0.00
Itemized purchase equipment information—COMPLETE ONLY IF ORGANIZATION DOES NOT CALCULATE DEPRECIATION VALUE					
Type of equipment	Number of units of the equipment used	Year purchased	Original price/estimated value at purchase	Expected useful life (number of years)	Total
Computer	2	2014	\$1,000.00	4	\$0.00
iPad	3	2018	\$500.00	2	\$750.00
Computer	1	2015	\$1,000.00	4	\$250.00
Tablet	4	2018	\$350.00	2	\$700.00
Office furniture	2	2018	\$12,500.00	5	\$5,000.00
Speakers	2	2016	\$100.00	3	\$66.67
Laptop	3	2020	\$1,500.00	2	Error: year purchased after reporting year \$0.00
Laptop	2	2014	\$1,500.00	4	\$0.00
					\$0.00
					\$0.00
Total annual cost for purchased equipment—CALCULATION PRIORITIZES DEPRECIATION VALUE					\$6,016.67

# Cost Worksheet: Equipment section

Purchased equipment: Enter either depreciation value OR itemized purchased equipment information					
Depreciation value					
Annual depreciation value for all equipment					Total
					\$0.00
Itemized purchase equipment information—COMPLETE ONLY IF ORGANIZATION DOES NOT CALCULATE DEPRECIATION VALUE					
Type of equipment	Number of units of the equipment used	Year purchased	Original price/estimated value at purchase	Expected useful life (number of years)	Total
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Tablet	4	2018	\$350.00	2	\$700.00
Office furniture	2	2018	\$12,500.00	5	\$5,000.00
Speakers	2	2016	\$100.00	3	\$66.67
Laptop	3	2020	\$1,500.00	2	Error: gear purchased after reporting year \$0.00
Laptop	2	2014	\$1,500.00	4	\$0.00
					\$0.00
					\$0.00
Total annual cost for purchased equipment—CALCULATION PRIORITIZES DEPRECIATION VALUE					\$6,016.67

# Cost Worksheet: Equipment section

Leased equipment		
Type of equipment	Annual lease amount	Total
Copier	\$900.00	\$900.00
Speaker system	\$900.00	\$900.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for leased equipment		\$900.00
Total annual cost for purchased and leased equipment		\$6,916.67



# Cost Worksheet: Contracted services section

## Contracted Services

Contracted services refer to payments made to another company, organization, or individual to complete a service for your organization.

**What to include:** any contractors or consultants that have contributed to implementation in this reporting year.

**What to exclude:** contractors or consultants that did not work on the program during the reporting year (for instance, a contractor that provided training only during an earlier year).

Name of contractor/service	Annual cost incurred by contractor	Total
IT firm	\$5,000.00	\$5,000.00
Referral partner	\$5,000.00	\$5,000.00
Consultant who conducts observations of implementation	\$10,000.00	\$10,000.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for contracted services		\$15,000.00

# Cost Worksheet: Facilities section

## Facilities

Facilities refer to the space used by the program, which may include office space for staff, implementation space, or other space used by the agency for this program. The cost for the space may include both rent/mortgage payments as well as utility payments for electricity, water, garbage removal, etc.

**What to include:** both space for program implementation and office space for staff used during the reporting year; include only space the agency pays for. Enter the annual amount paid in rent or mortgage payments, the annual amount on utilities for the space, and the percentage of the total space the program uses. For instance, if your program evenly shares office space with another program at your organization, the program itself incurs 50 percent of the facilities costs. Use your best estimate if exact information is not available. If your program uses the entire space for that facility, enter 100 in Column D.

**What to exclude:** space that is free, such as classroom space for implementing in a school, if the school does not charge a fee for the space.

Building or facility name	Annual amount paid in rent or mortgage for the facility	Annual amount paid in utilities for the facility	Percentage of facility used by the program (if program uses entire facility, enter 100)	Total
Office space	\$36,000.00	\$6,000.00	50%	\$21,000.00
Office space	\$40,000.00	\$5,400.00	50%	\$22,700.00
Implementation space	\$20,000.00	\$1,500.00	20%	\$4,300.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Total annual cost for facilities				\$27,000.00



# Cost Worksheet: Indirect costs section

Indirect Costs	
In this tool, indirect costs refer to costs for shared agency functions. These costs are sometimes referred to as "overhead" costs. These functions may benefit multiple programs or departments and may include accounting, human services, or marketing. Agencies differ in the way they calculate these costs; typically, agencies use either an indirect cost rate or a total charge for indirect expenses.	
<b>What to include:</b> total indirect costs for shared agency functions such as accounting, human resources, or marketing for the reporting year. Your organization may report this information as a percentage rather than dollar amount; work with your accounting staff to translate the percentage into a total dollar amount.	
<b>What to exclude:</b> any costs that have been already captured elsewhere in the sheet. For instance, if some indirect costs are covered in the Fringe Benefits columns of the Personnel section, exclude that information from total indirect costs.	
Total annual indirect costs	Total
\$48,000.00	\$48,000.00
Total annual cost for indirect costs	\$48,000.00

# Cost Worksheet: Miscellaneous costs section

## Miscellaneous Costs

Miscellaneous costs refer to any other costs incurred that other categories haven't captured. Examples may include payments for phone or Internet service providers, insurance payments not covered in indirect costs, fees to the program developer, or software licensing fees.

**What to include:** any other costs not yet captured and needed to implement the program.

**What to exclude:** any costs captured elsewhere in the sheet. If you have captured all of the costs already, you may leave this section blank.

Item	Annual cost incurred	Total
Fee to program developer	\$500.00	\$500.00
Cell phone plan for recruiter	\$950.00	\$950.00
Data tracking software fee	\$1,200.00	\$1,200.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for miscellaneous costs		\$2,150.00

# Cost Worksheet: In-kind contributions section

## In-kind contributions

In-kind contributions refer to resources used without a charge. Examples may include volunteer labor, donated goods, or free space for implementation or training. Because your organization receives these resources without charge, they likely are not part of your accounting records. You may need to estimate the value of the resource (for instance, using a typical hourly wage and the numbers of hours worked by a volunteer to generate the estimated value of volunteer labor).

**What to include:** any in-kind contributions that you used to implement the program during the reporting year. Carefully consider all in-kind contributions you received. The space below allows you to provide an estimated value for each in-kind contribution. It is not essential that you enter an estimated value for each contribution. If you list an in-kind contribution, but do not provide an estimated value for the item, the total annual cost for in-kind contributions may be an under-estimate of the actual value. A note will appear in the cost worksheet with this caution.

**What to exclude:** any resources that you had to pay for (which should be included in the sections above). If you did not receive any in-kind contributions, you may leave this section blank.

In-kind contribution	Estimated value of the in-kind contribution	Total
Volunteer labor	\$1,200.00	\$1,200.00
Donated food	\$500.00	\$500.00
Volunteer labor	\$1,500.00	\$1,500.00
Donated supplies	\$300.00	\$300.00
Donated space at local organization for staff training		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for in-kind contributions		\$1,800.00

Note: Not all in-kind contributions were valued, may be an under-estimate

# Cost Worksheet: In-kind contributions section

In-kind contribution	Estimated value of the in-kind contribution	Total
Volunteer labor	\$1,200.00	\$1,200.00
Donated food	\$500.00	\$500.00
Volunteer labor	\$1,500.00	\$1,500.00
Donated supplies	\$300.00	\$300.00
Donated space at local organization for staff training		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
Total annual cost for in-kind contributions		\$1,800.00

Note: Not all in-kind contributions were valued, may be an under-estimate

# Summary worksheet

- **Displays several summary calculations based on data entered in the Implementation Information worksheet and Cost Worksheet:**
  1. The annual costs in each category
  2. The percentage of the total annual costs that came from each category
  3. The average cost per each cohort for each category
  4. The average cost per youth for each category
  5. Total costs for the reporting year and total costs per cohort and per youth



# Summary worksheet: Total annual costs

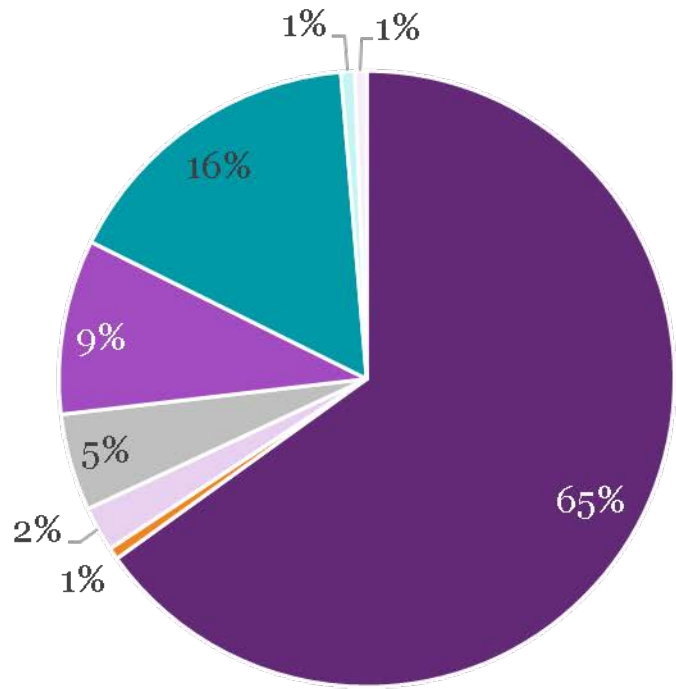
Number of cohorts implemented in the reporting year				3
Total number of youth served in the reporting year				300
Category	Annual costs	Percentage of total annual costs	Average cost per cohort	Average cost per youth
Personnel	\$191,400	65%	\$63,800	\$638
Supplies	\$1,850	1%	\$617	\$6
Equipment	\$6,917	2%	\$2,306	\$23
Contracted services	\$15,000	5%	\$5,000	\$50
Facilities	\$27,000	9%	\$9,000	\$90
Indirect costs	\$48,000	16%	\$16,000	\$160
Miscellaneous costs	\$2,150	1%	\$717	\$7
In-kind contributions	\$1,800	1%	\$600	\$6.00
Total costs for the reporting year	\$294,117	N/A	\$98,039	\$980

# Summary worksheet: Percentage of total annual cost allocated to each category

Number of cohorts implemented in the reporting year				3
Total number of youth served in the reporting year				300
Category	Annual costs	Percentage of total annual costs	Average cost per cohort	Average cost per youth
Personnel	\$191,400	65%	\$63,800	\$638
Supplies	\$1,850	1%	\$617	\$6
Equipment	\$6,917	2%	\$2,306	\$23
Contracted services	\$15,000	5%	\$5,000	\$50
Facilities	\$27,000	9%	\$9,000	\$90
Indirect costs	\$48,000	16%	\$16,000	\$160
Miscellaneous costs	\$2,150	1%	\$717	\$7
In-kind contributions	\$1,800	1%	\$600	\$6.00
Total costs for the reporting year	\$294,117	N/A	\$98,039	\$980



# Summary worksheet: Percentage of total annual costs allocated to each category



■ Personnel  
■ Facilities

■ Supplies  
■ Indirect costs

■ Equipment  
■ Miscellaneous costs

■ Contracted services  
■ In-kind contributions

# Summary worksheet: Average cost per cohort and youth

Number of cohorts implemented in the reporting year			3	
Total number of youth served in the reporting year			300	
Category	Annual costs	Percentage of total annual costs	Average cost per cohort	Average cost per youth
Personnel	\$191,400	65%	\$63,800	\$638
Supplies	\$1,850	1%	\$617	\$6
Equipment	\$6,917	2%	\$2,306	\$23
Contracted services	\$15,000	5%	\$5,000	\$50
Facilities	\$27,000	9%	\$9,000	\$90
Indirect costs	\$48,000	16%	\$16,000	\$160
Miscellaneous costs	\$2,150	1%	\$717	\$7
In-kind contributions	\$1,800	1%	\$600	\$6.00
Total costs for the reporting year	\$294,117	N/A	\$98,039	\$980

# Resources

# SRAE resources

- On the SRAENE website (<http://sraene.com/resources>):
  - Frequently asked questions and introduction to the SRAE Grantee Cost Tool
  - SRAE Grantee Cost Tool

# Next Steps

# Next steps

- **We encourage you to try the tool with your program's data**
- **We are available for additional support!**
  - Send email to [SRAETA@mathematica-mpr.com](mailto:SRAETA@mathematica-mpr.com) to request individual support
  - Attend forthcoming office hours to discuss tool with SRAENE team and other grantees

# Questions, Comments, Other Thoughts



# Contact information

- Send questions, comments, concerns about the Cost Tool or cost analysis to the SRAE mailbox:

**[SRAETA@mathematica-mpr.com](mailto:SRAETA@mathematica-mpr.com)**