

Cost Allocation Plan for Working Dogs For Vets

1. Introduction

The purpose of this cost allocation plan is to provide a systematic method for allocating shared costs to specific programs, ensuring an equitable distribution of expenses. This plan complies with federal, state, and local regulations and guidelines.

2. Organizational Overview

Working Dogs For Vets (WDFV) is a non-profit organization dedicated to providing service dogs and support to disabled veterans. Our programs include:

- **Therapeutic Healing Park:** A park designed to support the mental and physical health of disabled veterans.
- **Service Dog Training:** Training service dogs to assist veterans with disabilities.
- **Community Outreach and Education:** Educating the public and supporting the veteran community.
- **In-House Program:** Certified volunteer trainers train service dogs in their homes.
- **Prison Program:** Inmates train service dogs for disabled veterans.
- **No Veteran Left Behind Program:** Veterans train their dogs with mentorship from WDFV-certified trainers.
- **Ambassador Program:** Non-veterans related to veterans or spouses represent WDFV and assist with training and support.
- **Supportive Services:** Provided on a case-by-case basis, including agility, lodging, meals, supplies, travel assistance, and water therapy.
- **Volunteer Program:** Opportunities for volunteers to support WDFV's mission.
- **Service Dog Trainer Course:** Training volunteer service dog trainers.
- **Employment Pet Adoption Program:** Adopting dogs that may not qualify as service dogs but make great pets or emotional support animals.

3. Direct Costs

Direct costs are those expenses that can be directly attributed to a specific program. These costs include:

- Program staff salaries and wages
- Program-specific supplies and materials
- Travel expenses for program activities
- Direct program support services

4. Indirect Costs

Indirect costs are expenses that benefit multiple programs and cannot be directly attributed to a single program. These costs include:

- Administrative staff salaries and wages
- Office supplies and equipment
- Rent and utilities
- Insurance
- Marketing and outreach

5. Cost Allocation Methodology

The following methods will be used to allocate indirect costs to specific programs:

a. Salaries and Wages

Indirect staff salaries and wages will be allocated based on the proportion of time spent on each program. Timesheets will be used to track the time spent on different programs.

b. Office Supplies and Equipment

Office supplies and equipment expenses will be allocated based on the number of full-time equivalent (FTE) staff working on each program.

c. Rent and Utilities

Rent and utilities will be allocated based on the square footage occupied by each program. Common areas will be allocated based on the number of FTE staff working on each program.

d. Insurance

Insurance costs will be allocated based on the value of assets and the level of risk associated with each program.

e. Marketing and Outreach

Marketing and outreach expenses will be allocated based on the proportion of marketing activities dedicated to each program.

6. Documentation and Reporting

All expenses will be documented and supported by appropriate records, including invoices, timesheets, and receipts. Regular reports will be generated to review the allocation of costs and ensure compliance with the cost allocation plan.

7. Review and Update

The cost allocation plan will be reviewed annually to ensure it remains relevant and effective. Any changes to the organization's structure or programs will be reflected in the updated plan.

8. Approval and Implementation

This cost allocation plan is approved by the Board of Directors and will be implemented by the finance department. All staff will be trained on the procedures and requirements of the plan.