

Exhibit A
Sample - Personnel Cost Worksheet
July 1, 20XX to June 30, 20XX

Position	Annual Salary (A)	FICA (B)	State UI (C)	Worker's Compensation (D)	Health Insurance (E)	Retirement (F)	Total Benefits	Total Personnel Costs
	a						b	(a+b)
Executive Director	\$60,000	4,111	\$240	\$600	\$2,400	\$4,800	\$12,151	\$72,351
Administrative Assistant	22,000	1,683	240	220	2,400	1,760	\$6,303	28,303
Controller	45,000	3,443	240	450	2,400	3,600	\$10,133	55,133
Accountant	90,000	6,885	720	900	7,200	7,200	\$22,905	112,905
Program Planner (4)	120,000	9,180	960	1,200	9,600	9,600	\$30,540	150,540
Field Operations Director	35,000	2,678	240	350	2,400	2,800	\$8,468	43,468
Area Coordinator *	15,000	1,148	240	150	1,400	1,200	\$4,138	19,138
Program Specialist	25,000	1,913	480	250	4,800	2,000	\$9,443	34,443
Personnel Director	40,000	3,260	240	400	2,400	3,200	\$9,500	49,300
Personnel Clerk (3)	60,000	4,590	720	600	7,200	4,800	\$17,910	77,910
MIS Director	45,000	3,443	240	450	2,400	3,600	\$10,133	55,133
Head Start Director	45,000	3,443	240	450	2,400	3,600	\$10,133	55,133
Data Entry Clerk *	12,000	918	240	120	1,200	960	\$3,438	15,438
All Other Positions **	700,000	53,550	12,000	7,000	120,000	56,000	\$248,550	948,550
TOTAL	\$1,314,000	\$100,245	\$17,040	\$13,140	\$168,200	\$105,120	\$403,745	\$1,717,745

(A) In this example, vacation, holiday, sick leave, and other paid absences were included in salaries and claimed on other grants, contracts, or agreements, as part of salary costs. Separate claims for these absences are not made. Refer to Exhibit C.

(B) FICA taxable wages were computed at 6.2% of \$55,500 per employee, and 1.45% based on \$130,200 per employee.

(C) State unemployment compensation taxable wages were computed on the 1st \$8,000 for 71 employees at 3% (71 x \$8,000 x 3% = \$17,040)

(D) Worker's compensation was estimated at 1% of salaries (1% x \$1,314,000 = \$13,040).

(E) Health insurance was computed at \$200 per month per employee.

(F) Retirement was computed at 8% of an employee's annual salary.
Example: Executive Director's annual salary: \$60,000 x 8% = \$4,800.

* This represents employees who will work less than a twelve month period due to a grant/contract not being reviewed.

** These positions have been consolidated for illustrative purposes only; all personnel positions that require charging time to more than one cost objective must be identified separately on this exhibit.

Note: Salaries and fringes included in this exhibit are for illustrative purposes only.

Exhibit A-1

<u>Heading</u>	<u>Explanation</u>
Position	Identify positions on the staff: includes all staff members, both professional and non-professional.
Annual Salary	Reflects the actual amount to be paid for that position during the year. In some cases, position stop and start with grants/contracts: and the organization's personnel may fill more than one position during a year, but not at any one time.
FICA	Should be computed in accordance with the rates and maximum appropriate earnings of Unemployment Compensation in effect for the period covered. This is the organization's share.
State Unemployment Compensation	Should be computed in accordance with the rates and maximum appropriate earnings of Unemployment Compensation in effect for the period covered. This is the organization's share.
Worker's Compensation	Costs should be obtainable either form the insurance policy or its insurance agent.
Health Insurance	Should be the actual cost to the employer for this coverage.
Retirement	Should be the actual cost paid by the employer for the Retirement Plan.

Exhibit B
Sample - Allocation of Personnel Worksheet
July 1, 20XX to June 30, 20XX

Position	Annual Salary	Indirect Costs	Direct Costs (a+b)	Federal Programs			Non-Federal Programs		
				a			b		
				U.S. Dept. of Labor	U.S. Dept. of HHS	U.S. Dept. of Education	State Service Delivery Agency	Rehab Services	Other
Executive Director	\$60,000	\$54,000	\$6,000					\$6,000	
Administrative Assistant	\$22,000	22,000	\$0						
Controller	\$45,000	45,000	\$0						
Accountant	\$90,000	90,000	\$0						
Program Planner (4)	\$120,000	12,000	\$108,000	72,000	12,000	18,000	6,000		
	100%	10%	90%	60%	10%	15%	5%		
Field Operations Director	\$35,000	5,250	\$29,750	8,750	5,250	8,750	5,250		1,750
	100%	15%	85%	25%	15%	25%	15%		
Area Coordinator *	\$15,000		\$15,000				15,000		
Program Specialist	\$25,000		\$25,000	20,000	5,000				
	100%		100%	80%	20%				
Personnel Director	\$40,000	40,000	\$0						
Personnel Clerk (3)	\$60,000	60,000	\$0						
MIS Director	\$45,000	45,000	\$0						
Head Start Director	\$45,000		\$45,000	9,000	36,000				
	100%		100%	20%	80%				
Data Entry Clerk *	\$12,000		\$12,000	9,000		3,000			
All Other Positions **	\$700,000		\$700,000	280,000	105,000	175,000	105,000		35,000
TOTAL	\$1,314,000	373,250	\$940,750	\$398,750	\$163,250	\$204,750	\$131,250	\$6,000	\$36,750

* This represents an employee who will work less than a twelve month period.

** These positions have been consolidated for illustrative purposes only. All personnel positions that require time to be charged to more than one cost objective must be identified separately in this worksheet.

Note: The salaries included in this exhibit are for illustrative purposes only.

Exhibit B-1
Sample - Employee Time Distribution Report for Work/Non-Work Hours

USA Company
 1776 Democracy Boulevard
 Washington, D.C. 20099

Employee Name: _____

1st Week

2nd Week

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Summary of Work Hours															
Direct Program/Grant/Contract Activities*															
Project # 1															0
Project # 2															0
Project # 3															0
Project # 4															0
Indirect Activities**															0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Summary of Non-Work Hours - Release Time															
Annual Leave															0
Sick Leave															0
Holiday															0
Other***															0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Employee Signature _____ Date: _____ Supervisor Signature _____ Date: _____

General Note on this Exhibit: - This sample time distribution report is intended to show the minimum requirements that organizations need to capture to comply with applicable regulations to support claims for salaries and wages. For additional information on these requirements, see OMB Circular A-122, Attachment B, 8.M.

Notes:
 * "Projects" must be specifically identified to the actual program worked with name/title/code, etc. Note that "fundraising" is considered a direct activity.
 ** Indirect - can be changed, or a row can be added showing G&A, Overhead Onsite/Offsite, if applicable.
 *** "Other" could include other types of leave. If so, they must be identify here or detailed in the organizations' cost policy statement.

Exhibit C
Sample - Statement of Employee Benefits*
June 1, 20xx to June 30, 20xx

	<u>Method A</u>	<u>Method B</u>	
Annual Leave Earned		\$50,384	
Sick Leave Taken		\$25,269	
Holidays		\$50,384	
Subtotal - Release Time		\$126,037	a
FICA	\$100,245	\$100,245	
State Unemployment Compensation	\$17,040	\$17,040	
Worker's Compensation Insurance	\$13,140	\$13,140	
Medical Insurance	\$168,200	\$168,200	
Pension	<u>\$105,120</u>	<u>\$105,120</u>	
SubTotal	\$403,745	\$403,745	b
Total Employee Fringe Benefits	\$403,745	\$529,782	(a+b)
Allocation Base:			
Total Salaries	\$1,314,000	\$1,314,000	
Less: Release Time		<u>-\$126,037</u>	
Chargeable Salaries		\$1,187,963	
<u>Employee Fringe Benefit Rate</u>			
Fringe Benefits	\$403,745	\$529,782	
Allocation Base	\$1,314,000	\$1,187,963	
Fringe Rate	30.73%	44.60%	

* Statement not needed to be provided if fringes are directly and indirectly identifiable to each employee.

NOTE:

Method A - For estimating purposes on budgets, include release time as personnel salary costs; i.e. total salary.

Method B - The fringe benefit pool includes time for vacation, holiday, and sick leave and is distributed through a fringe benefit rate.

The decision to use either method will depend on the State agency accounting & time distribution system.

EXHIBIT D
Sample - Statement of Total Costs - All Funds - and
Distribution of Indirect Costs to the Cost Centers using two Sample Methods of Allocation (3 STEPS)
Simplified Allocation Method

STEP 1 - Do Statement...					Federal Programs			Non-Federal
Budget Category	Total Costs	Less: Exclusions and Unallowables	Indirect Costs (3)	Total Direct Costs	Total Federal Programs	Dept. of Labor	Other Federal Programs	Total Non-Federal Programs
	A = B+C+D	B	C	D = E+F	E			F
Salaries	\$1,314,000		\$373,250	\$940,750	\$766,750	\$398,750	\$368,000	\$174,000
Fringe Benefits (30.73%)	\$403,746		114,686	289,060	235,596	158,242	77,354	53,464
Total Personnel Costs	\$1,717,746		487,936	1,229,810	1,002,346	556,992	445,354	227,464
Professional Fees	\$26,000		14,000	12,000	10,300	10,300		1,700
Travel	\$94,000		20,000	74,000	67,300	43,600	23,700	6,700
SWCAP	\$10,000		\$10,000					
Occupancy Costs	\$170,000		170,000					
Supplies	\$161,000		11,000	150,000	22,500	15,000	7,500	127,500
Capital Expenditures	\$59,900		59,900					59,900
Communications	\$109,400		55,000	54,400	8,200	6,200	2,000	46,200
Repairs and Maintenance	\$1,800		\$1,800					
Dues and Subscriptions	\$48,000		11,000	37,000	5,500	3,500	2,000	31,500
Depreciation	\$28,800		8,800	20,000	3,000	2,000	1,000	17,000
Legislative Office	\$148,000	148,000 (1)						
Training	\$82,000			82,000	12,300	10,000	2,300	69,700
Participant Stipend	\$0				75,000	75,000		
Total Non-Personnel Costs	\$938,900	\$148,000	\$361,500	\$429,400	\$204,100	\$165,600	\$38,500	\$360,200
TOTAL	\$2,656,646 (4)	\$148,000	\$849,436	\$1,659,210	\$1,206,446	\$722,592	\$483,854	\$587,664

STEP 2 - Rate Calculation...		STEP 3 - Distribution to the Cost Centers						
Indirect Cost Rate Calculation*		Distribution of Indirect Costs (ICs) - (5)						
		a				b		Total a+b
Indirect Costs	\$849,436	Method A	Allocation Base	1,002,346	556,992	445,354	227,464	1,229,810
Method A - Total Direct Salaries & Benefits	1,229,810		Times Indirect Rate	69.07%	69.07%	69.07%	69.07%	
Indirect Rate	69.07%		Equals Allocable Share of ICs	\$692,325	\$384,717	\$307,608	\$157,111	\$849,436
Indirect Costs	\$849,436	Method B	Allocation Base	1,206,446	\$722,592	\$483,854	587,664	1,794,110
Method B - Total Direct Costs	\$1,659,210		Times Indirect Rate	51.20%	51.20%	51.20%	51.20%	
Indirect Rate	51.20%		Equals Allocable Share of ICs	\$617,643	\$369,932	\$247,710	\$300,856	\$918,498
			Difference between A & B (A-B)	\$74,683	\$14,785	\$59,898	(\$143,745)	

(1) AND (2) REFER TO EXHIBIT F-1 FOR EXPLANATIONS.

(3) This column must be splitted to show multiple rate structures (G&A, onsite, offsite), if applicable.

Note: The costs included in this exhibit are for illustrative purposes only.

(4) Must reconcile to the Financial Statements

(5) Is the result of multiplying the indirect rate times the allocation base for each cost center. Any allocation method can be used, however, it must produce an equitable and rational distribution of indirect costs.