

COST ANALYSIS | DIRECT COST FORM

NOTE

This template was created as a companion to The Practitioner's Guide to Cost Analysis, Part 2: Conducting Your First Cost Analysis, which is available via the FRIENDS National Center website, www.friendsnrc.org/activities-that-support-collaboration/cost-analysis. Please consult this guide for more information about calculating number of families served and dosage.

INSTRUCTIONS | CALCULATING FAMILIES SERVED

This template is designed to calculate the number of families served by a service, net of dosage. It is not always necessary to make this calculation, depending on the nature of the service and the goals of your analysis. If you do not wish to calculate families served in proportion to dosage, you may skip this section and go directly to the section calculating the cost of delivering services.

In the field to the right of "total families," enter the total number of families who participated in this particular service.

In the field to the right of "full dosage," enter the intended dosage associated with this service. For example, for a parenting class that lasts for 12 weeks, you would enter 12. Note that if you do not enter a figure in this field, the formulas below will not be able to function.

In the section below, enter number of families by the amount of dosage.

Do not enter anything in the fields titled "% of total dosage" and "families served." These fields contain formulas which will automatically populate as you enter number of families and dosage received.

EXAMPLE

In the example here, the full intended program dosage was 8 weeks. 10 families participated all 8 weeks.

5 families missed only one week, and 8 families missed 2 weeks. 4 families attended for 5 weeks, and 3 families dropped out after the first week.

At the bottom, the sheet will total number of families served, net of dosage.

Input Fields	
Total families	30
Full dosage	8

Number of families	dosage received	% of total dosage	families served
10	8	100%	10
5	7	88%	4.375
8	6	75%	6
4	5	63%	2.5
3	1	13%	0.375

Total families served	23.25
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FILL IN THESE BOXES (points to input fields)

THESE BOXES AUTO-POPULATE (points to % of total dosage, families served, and total families served)

INSTRUCTIONS | CALCULATING COST PER FAMILY TO DELIVER SERVICES

This template is designed to calculate the cost of delivering one service. If you need to calculate the costs of delivering multiple services, you should create a separate document for each.

The template is divided into three sections: **Direct Costs**, **Indirect Costs**, and **In-Kind Resources**. Each section is broken down into different kinds of costs, such as salaries, materials, etc.

The far left column of each section is a place to write a brief note about what the cost is. Under "total cost," enter the total amount this expense costs your organization. For staff, include the full cost of salaries and benefits.

Under "% to service," enter your estimate for the percentage of this cost that goes to delivering this particular service.

For example, if you have bought materials that you use to deliver multiple services, perhaps their cost to deliver this particular service is only 50%.

The right-hand column of each section contains a formula that will calculate the cost that goes to this service based on the total cost and % to service. It will automatically populate when you have entered values in the other two columns. Do not enter anything directly into this column.

Direct Costs	total cost	% to service	
staff salaries & benefits			
R. Wilson	\$60,000.00	100.00%	\$60,000.00
J. White	\$55,000.00	50.00%	\$27,500.00
			\$0.00
			\$0.00

FILL IN THESE BOXES (indicated by green arrows pointing to the first three columns)

THESE BOXES AUTO-POPULATE (indicated by orange arrows pointing to the rightmost column)

On the final page of the document, total direct costs, indirect costs, and in-kind services will tally automatically as you enter values in other fields, as well as the total cost of services. Below the total costs, the final section includes a field for total families served. This field auto-populates from the total calculated on page 1. **Do not enter anything into any of these fields.** Once you've completed the entire form, the sheet will calculate cost per family to deliver the service.

total direct costs		←
total indirect costs		←
total in-kind resources		←
total cost of service		←
total families served		←
cost per family		←

FINAL COST PER FAMILY (indicated by a purple arrow pointing to the bottom row)

THESE BOXES AUTO-POPULATE (indicated by orange arrows pointing to the rightmost column)

Indirect Costs

total cost

% to service

executive staff salaries & benefits

administrative staff salaries & benefits

technology and equipment

facilities

insurance

office supplies

other

In-Kind Resources	total value	% to service	
volunteer time			
donated materials			
donated facilities			
other			

total direct costs	
total indirect costs	
total in-kind resources	
total cost of service	

total families served	
cost per family	