**COST PER UNIT SERVED**

To calculate the cost of unit service for the most recent complete fiscal year, you need to state the cost of providing the program’s service to the client (the total program expenditure), then divide it by the number of clients served by the program in the same year. Do not count the number of interactions, meetings or contacts with a client.

**Cost per Unit Served Formula:**

Total Cost of Program(/) Total # of Clients Served (=) Total Cost of Unit

Or

Community Invest Budget Form 2, Line 35b (/) Total Units of Service in the Statistical Report

It’s not very scientific (not outcome focused) but it provides a dollar value we can use for the purposes of simple marketing and fundraising – it is not used to evaluate the cost effectiveness of the program or demonstrate community impact. It also allows Impact Council volunteers to track any trends.