GEORGIA DIVISION OF AGING SERVICES

UNIFORM COST METHODOLOGY TRAINING MANUAL

MAN 5600, Appendix G
Updated 12/10/12

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I. BRIEF OVERVIEW AND PURPOSE OF UNIFORM COST METHODOLOGY IN GEORGIA

The purpose of the methodology is to determine the full costs of a particular service, regardless of fund source and to allocate costs using the same allocation statistic. Once full costs have been determined and the cost pools have allocated indirect or shared costs between all aging programs appropriately, then providers must have a plan for adequate resources to cover all costs – both cash and non-cash.

In addition, this methodology will provide Area Agencies on Aging with information about all aging programs/services administered by a single provider, and how costs are shared between programs/services in one complete annual budget.

The Division of Aging Services acknowledges that aging programs in Georgia are being subsidized from many other fund sources. The Area Agencies on Aging are required to report not only federal, state, program income and minimum required match to the Division, but other funds which support these programs as well. This is in accordance with the federal Older Americans Act.

Providers can use this information to effectively manage their programs and assure they are capturing all of their costs when using the UCM Spreadsheet – regardless of who pays for these services. Providers must then be able to assure to the Area Agencies on Aging that adequate revenues are available to cover all costs proposed for each service as outlined in their Request for Proposal. These funds will include the federal and state funds allocated from the Area Agency on Aging as well as other community resources that support aging programs in Georgia.

The concept of Uniform Cost Methodology was introduced to the Division of Aging staff in a training conference held by the Administration on Aging to share information obtained from the State of Florida.

After careful review of these concepts and principles, the Division of Aging Services developed a Request for Qualifications to obtain a consultant to implement a system in Georgia. KPMG was the most qualified applicant in response to this bid, and they were engaged in July of 1998 by the Division of Aging Services to develop a Uniform Cost Methodology for Georgia.

The development of the Uniform Cost Methodology in Georgia was one of many initiatives undertaken by the Division of Aging Services and the aging network to obtain data to manage aging services more effectively in Georgia. The other projects at this time included:

- Development of standard Service Definitions
- Development of the Aging Information Management System (AIMS)
- Development of performance based budgeting and strategic planning as required by the state and federal government.

KPMG developed the original methodology with the guidance of the Uniform Cost Methodology Steering committee. KPMG provided computer software and training to providers as well as Area Agencies on Aging and Division staff.

In 2004, the Uniform Cost Methodology Work Team was chartered to review the current policy and practices for the Uniform Cost Methodology of allocating service costs.

This team completed their work and provided:

- Recommendations for policy and procedural improvements to DAS Leadership Team
- Revised UCM Excel Spreadsheets (short and long version)
- Revised UCM Training Manual
- Training and distribution of Train-the-Trainer materials to the designated staff of each AAA, so they would have the knowledge and skills to provide technical assistance and training on how to use the revised UCM training materials

Some members of the team tested the new UCM for SFY 2007, and the final documents were prepared for use with the new SFY 2008 – 2011 Area Plan cycle.

In August of 2010, the Uniform Cost Methodology Training Manual was updated with current services and changes needed. The manual was submitted for Stakeholder Review by the aging network and changes were incorporated and finalized for distribution for use with the SFY 2012-2015 Area Plan Cycle.

On November 5, 2010, the UCM Training Manual and Excel Spreadsheets were finalized after review by the users. The changes included:

- More detailed descriptions and explanations for the expenses related to Meal Costs and Meal Management for Congregate and Home Delivered Meals incorporated into the policy for Uniform Cost Methodology
- Added descriptions to support costs for specific items on the DAS Chart of Accounts as requested
- Clarified issue related to Service Subcontract Allowance requirements and corrected the Manual and UCM spreadsheet
- Clarified Client Transportation or Meal Delivery Costs in the manual and UCM spreadsheet

In December 2012, the UCM Training Manual and Excel Spreadsheet were updated with current services.

II. GEORGIA'S UNIFORM COST METHODOLOGY POLICIES, DEFINITIONS AND PROCEDURES

The provider, Area Agency on Aging and the Division of Aging Services must know full costs of services so the aging network can advocate for adequate funds to assure quality aging services for older Georgians.

This ODIS Manual, Appendix G of MAN 5600, dated ***December, 2012*** supersedes previous issuances concerning Uniform Cost Methodology.

A. General Policies, Procedures and Definitions:

1. Providers and Area Agency on Aging (AAAs) shall use the spreadsheet developed by the Division of Aging Services as revised in this ODIS MAN 5600, Appendix G.

2. This Uniform Cost Methodology is a costing system to be used by all providers in response to Requests for Proposals for aging services to calculate costs in the same fashion, treating costs in a consistent manner.

3. This Uniform Cost Methodology is a costing system to be used by non-profit Area Agencies on Aging who provide direct services.

4. Allowability of costs must adhere to all Office of Management and Budget (OMB) Circulars, as appropriate, including A-87 "Costs for Principles for State, Local and Indian Tribal Governments" and A-122 "Cost Principles for Non-Profit Organizations". Note: These circulars may be obtained at the following web address: http://www.whitehouse.gov/OMB/circulars/

5. Explanation of Costs:

   - Assigned Cost - A cost that can be directly documented and assigned to a specific service.

   - Allocated Cost – When a provider operates more than one program or service, shared costs must be assigned using UCM cost pools.

   - Indirect Costs -This is the Agency Indirect Rate that requires approval by a federal, cognizant agency. ***Note: This does not include for-profit providers.***

   - Documentation of Cost will be determined on a prospective or budget basis, and will consist of prior actual year costs to justify direct assignment of costs.

6. Senior Community Service Employment Program may exempt be from completing the Uniform Cost Methodology **only** if they do not provide any other aging services. If they have an SCSEP program in multiple areas, then they must complete the UCM spreadsheet.

7. Area Agencies on Aging will evaluate the costs, negotiate contracts and enter appropriate data in AIMS.

8. All services shall be subject to the Uniform Cost Methodology, but not all services will be reimbursed on a **unit cost basis**. Services reimbursed on a unit cost reimbursed basis according to the Division of Aging Services include:

    - Adult Day Care
    - Adult Day Health
    - Transportation
    - Caregiver – Respite Care In-Home
    - Caregiver – Respite Care – Out of Home
    - In-Home – Chore
    - In-Home – Emergency Response System
    - In-Home – ERS Monitoring
    - In- Home - Homemaker
    - In-Home - Personal Care
    - Congregate Meals – Management Only (use the # of meals projected to serve to determine unit cost)
    - Congregate Meals – Meal Cost Only (use the # of meals projected to serve determine cost)
    - Home Delivered Meals – Management Only (use the # of meals projected to serve to determine unit cost)
    - Home Delivered Meals – Meal Cost Only (use the # of meals projected to serve to determine unit cost)

9. The following programs are reimbursed based on a line item budget, but still must complete the Uniform Cost Methodology Excel Spreadsheet. The billing units for Uniform Cost Methodology for these will be listed as "1" unit:

- Area Agency on Aging Services
    - AAA Outreach
    - AAA Program Development
    - AAA Administration
    - AAA Advocacy
    - AAA Coordination
- Gateway/ADRC
    - Gateway/ADRC Options Counseling
    - Gateway/ADRC Information and Assistance

- Elderly Legal Assistance Program
- GeorgiaCares Program
  - GeorgiaCares SHP
  - GeorgiaCares SMP
- Money Follows the Person
  - Money Follows the Person MDSQ Options Counseling
  - Money Follows the Person Transition Coordination
- Community Care Services Program
  - CCSP Care Coordination
- Home and Community Based Services
  - Case Management
  - Community Education – CDSMP
  - Counseling
  - Home Management
  - Home Modification/Home Repair
  - Information & Assistance
  - Interpretation/Translation
  - Material Aid
  - Outreach
  - Senior Recreation
  - Support Group
  - Telephone Reassurance
  - Volunteer Dev/Opportunities/Service
- Caregiver Program
  - Caregiver – group
  - Caregiver – Case Management – T-Care
  - Caregiver – Community Education – Powerful Tools for Caregivers (PTC)
- Community Living Program
  - CLP – Financial Management Services
  - CLP – Community Living Program
- In-Home Services
  - In-Home – Friendly Visiting
- Nutrition and Wellness
  - Exercise & Physical Fitness
  - Health Promotion & Disease Prevention – Group
  - Medications Management
  - Nutrition Counseling
  - Nutrition Education
  - Nutrition/Health Related and Health Screening
- Senior Community Service Employment Program
- Long-Term Care Ombudsman
- Elder Abuse Prevention

10. During the first year of a new service, AAAs may request a waiver to contract for a line item budget if the service is normally reimbursed on a unit cost basis. This will allow for start-up costs for a new service. When excluding a provider from the Uniform Cost Methodology, AAAs must request a waiver and justify why the provider should be excluded. This waiver requires prior approval from DAS.

11. The Area Agency on Aging shall exempt commercial food vendors who are submitting sealed bids for meals from completing the Uniform Cost Methodology spreadsheet.

12. Effective SFY 2010, congregate and home-delivered meals will have separate expenses listed on the Uniform Cost Methodology Spreadsheet. New services available under the "Choose a Service" on the Excel spreadsheet will include:

- HDM Meal Cost Only
- Congregate Meal Cost Only

HDM Meals Management Only
Congregate Meal Management Only

14. CONGREGATE MEAL COSTS

- **Vendor Meal Contract – Congregate –** Total annual contract for congregate meals (total annual number of meals multiplied by the unit cost per meal)

On-Site or Central Kitchen Preparation:

- **Raw Food Costs –** Annual projected raw food costs used in the preparation of the meals (Example - meat, fruit, canned goods, vegetables, etc.)

- **Labor –** Annual projected labor costs for the preparation of the meals based on the number of meals projected to serve (include cooks, prep staff used in the production of meals only).

- **Utilities –** Annual projected costs for utilities related specifically to the square footage used at the location where the meals are prepared (Examples – electric, water, gas, etc.)

- **Disposable (or Semi-Disposable) Supplies –** We are encouraging the use of real plates, silverware and cups or glasses in order to move toward a more green nutrition program statewide, so you can include these items in the annual projected costs for disposable supplies used in the preparation and serving of meals (Examples: plates (paper or real), napkins, silver ware (plastic or silver), cups and/or glasses (plastic or otherwise) and other relevant items, etc.)

- **Food and/or Supplies Delivery Costs –** Costs of delivering food or disposable supplies from the product source (grocery, market) to the on-site or central kitchen.

- **Client Meal Delivery Costs – Congregate Meals -** Do not include any client meal delivery costs for congregate meals since the client comes to the center to receive their meals.

- **Equipment –** Enter the depreciated fee for equipment used in the preparation, storage or serving of meals.

- **Taxes –** Federal, state, city or county taxes for real estate, business taxes, sales tax or other relevant operational taxes paid by the on-site or central kitchen.

- **Other Operating Costs –** Identify the other congregate meal costs incurred by this on-site or central kitchen facility in the preparation of meals.

15. CONGREGATE MEALS MANAGEMENT COSTS

- **% of Staff Time and Salary on Personnel Spreadsheet –** All other staff time and salary that are directly related to the congregate meals program (except for meal preparation). This includes the serving of meals to clients in the congregate setting, outreach, training, documenting client and meals data, preparing reports, activities and activity calendars, schedules and client contact.

- **Staff Mileage** – This will include staff mileage for outreach, training, and attending necessary meetings.

- **Vehicle Operating Costs** – Defaults to Cost Pool

- **Building Expenses** – Defaults to Cost Pool and square footage is assigned to congregate meals management.

- **Computer Operations** – Can be assigned to congregate meals if used solely for that single program. If shared, let it default to the cost pool.

- **Capital Equipment Expense** – Can be assigned to congregate meals if used only for that single program. If shared, let it default to the cost pool.

- **Supply Expense -** Can be assigned to congregate meals if used only for that single program. If shared, let it default to the cost pool.

- **Service Contracts** – If food or delivery related should be documented in congregate meals cost.

- **Other Meal Costs**
  - **Program Expenses** -- This would include any expenses associated with the one required activity daily in each congregate meal site. This would also include any expense associated with the provision of the once monthly nutrition education.

  - **Meal Analysis Expenses** -- This would include any expenses associated with the nutrient analysis of the menu and each meal.

  - **Communication/Outreach Expenses** -- This would include any expenses associated with outreach and/or translation service required for limited English speaking participants.

16. HOME DELIVERED MEAL COSTS

- **Vendor Meal Contract** – Home Delivered Meals – Total annual contract for HDM meals (total annual number of meals multiplied by the unit cost per meal)

On-Site or Central Kitchen Preparation:

- **Raw Food Costs** – Annual projected raw food costs used in the preparation of the meals (Example - meat, fruit, canned goods, vegetables, etc.)

- **Labor** – Annual projected labor costs for the preparation of the meals based on the number of meals projected to serve (include cooks, prep staff used in the production of meals only).

- **Utilities** – Annual projected costs for utilities related specifically to the square footage used at the location where the meals are prepared (Examples – electric, water, gas, etc.)

- **Disposable Supplies** – The annual projected costs for disposable supplies used in the preparation and serving of meals (Examples: paper plates, napkins, silver ware, cups and/or glasses and other relevant items, etc.)

- **Food and/or Supplies Delivery Costs –** Costs of delivering food or disposable supplies from the product source (grocery, market) to the on-site or central kitchen.

- **Client Meal Delivery Costs** – Costs of delivering food to clients home.

- ***Do not include meal delivery costs here under HDM Meal Costs if:***
  - Already included in the Personnel Spreadsheet, Van Driver's time allocated for HDM meal delivery costs
  - Already included in Staff Reimbursement for either staff or volunteer mileage has been allocated for HDM meal delivery costs

- **Equipment** – Enter the depreciated fee for equipment used in the preparation, storage or serving of meals.

- **Taxes** – Federal, state, city or county taxes for real estate, business taxes, sales tax or other relevant operational taxes paid by the on-site or central kitchen.
- **Other Operating Costs** – Must explain other operating costs that are not already included in the above categories.

17. HOME DELIVERED MEALS MANAGEMENT COSTS

- **% of Staff Time and Salary on Personnel Spreadsheet –** All other staff time and salary that are directly related to the home delivered meals program (except for meal preparation). This includes outreach, training, documenting client and meals data, preparing reports, schedules and client contact.

- **Staff Mileage** – This will include staff mileage for outreach, training, and attending necessary meetings.

- **Vehicle Operating Costs** – Defaults to Cost Pool

- **Building Expenses** – Defaults to Cost Pool and square footage is assigned to home delivered meals management.

- **Computer Operations** – Can be assigned to home delivered meals management if used solely for that single program. If shared, let it default to the cost pool.

- **Capital Equipment Expense** – Can be assigned to home delivered meals management if used only for that single program. If shared, let it default to the cost pool.

- **Supply Expense** - Can be assigned to home delivered meals management if used only for that single program. If shared, let it default to the cost pool.

- **Service Contracts** – If food or delivery related should be documented in home delivered meals cost.

- **Home Delivered Meal Expenses**
  - **Nutrition Education Expenses** -- This would include any expenses associated with the provision of the required once monthly nutrition education for clients.

  - **Meal Analysis Expenses** -- This would include any expenses associated with the nutrient analysis of the menu and each meal.

- **Other Operating Costs** - Must explain other operating costs that are not already included in the above categories.

18. PERSONNEL SPREADSHEET

- *Staff Cost:* Document for paid employees only:
  - Staff title and individual staff name
  - Number of position(s) for a specific title (i.e.,"5" for Homemakers) or enter the number "1" if individual staff name is used
  - Base wages (this is the gross amount of wages without any fringe benefits or employer personnel expenses included),
  - Fringe benefit rate is the percentage of salary that the employer incurs on behalf of their personnel (i.e., FICA, workers comp, retirement, health care, etc for each person or based on an agency average that can be documented with previous payroll documents).

- *Productive Hours for **Salaried Staff**:* Enter the total hours of staff time with holiday, annual leave, and proposed sick leave hours ***deducted*** from the total annual hours for each staff position. (See Section III. Tips on Getting Started)

- *Allocation of **Salaried Staff** to each Cost Pool Function and/or Service:* Enter % of staff time spent on each cost pool function or service on the UCM spreadsheet. Provider must be able to justify the percentage allocation of employee time.

- *Billable Hours for **Direct Service Staff***: Direct service staff time (i.e. homemaker, personal care aide, etc.) must equal number of billable hours of direct service to the client. Enter the productive hours of staff time with holiday, annual leave, sick leave proposed, travel time, training time or administrative work deducted from the total annual hours.

- *Billable Hours Allocation of **Direct Service Staff***: This must equal the number of "billable hours" employee(s) can generate with time available.

- *All Other Staff Time*: This is staff time not spent in identified aging services and must default to the "All Other" section of the spreadsheet to assure all other services will incur their appropriate share of costs allocated to the cost pools

- *Service Identified*: Select from the drop down menu on the UCM spreadsheet, which is the current DAS Taxonomy of Service Definitions, and includes all aging services – regardless of fund source. Unless, this has already been completed for you by the Area Agency on Aging.

- *Client Transportation or Meal Delivery Pool Section*: Only enter staff time for driver staff responsible for driving vehicles for client transportation or delivering food, meals or supplies.

- *Spreadsheet Balance*: The Total Wages and Benefits, Percent of Total Wages and Benefits and Percent of Total Hours must equal 100% for the UCM Personnel Spreadsheet to balance.

19. SUPPORT SPREADSHEET:

- *Division of Aging Chart of Accounts*: All agencies proposed annual expenses must be classified according to the DAS Chart of Accounts and using the grouping of Staff Travel Expenses, Vehicle Operating Expenses, Building, Computer Operating Expenses, Capital Equipment Expense, Supply Expenses, Service Contracts, Congregate Meal Costs, Congregate Meal Management, HDM Meal Costs and HDM Meal Management, Other Operating Costs and utilizing the Chart of Accounts as listed. If "Other Expense" category is used, it must be explained in detail. *Note: You may locate this DAS Chart of Accounts in the "All Folder" of the AIMS Report List.*

- *Total Annual Budget Amount*: This is the amount of annual costs entered for the specific expense item as listed.

- *Allocation of Annual Budget*: This budget amount will allocate automatically to a cost pool as appropriate

- *Assignment of Annual Budget*: If the expense item can be documented and assigned to a specific service, then it must be entered in the column for that service. *Note: The cost pool will automatically be reduced by the amount entered into the service column.*

- *Supporting documentation*: Since this is done on a budget basis, documentation may include previous year invoices, vouchers, journals, or audits that clearly identify the cost and service benefited.

- *Spreadsheet Balance*: The UCM Spreadsheet Check and Total Allowable Cost must equal so that the UCM spreadsheet is correct and all costs have been either allocated to a cost pool or assigned to a service.

20. COST POOL SECTION OF SPREADSHEET

- *Service Subcontract Allowance*: Deduct $25,000 per service from each sub-contract over $50,000 and enter the balance in the Cost Pool Section as requested to reduce the administrative costs for these sub-contracts.

- *Reallocate Shared Building Space*: Enter square footage occupied by General Administration Cost Pool and for each of the services that share the building space in order to allocate these shared expenses appropriately.

- *Reallocate Client Transportation or Meal Delivery Costs*: **No data is entered here**. This cost pool only used when Client Transportation or Meal Delivery is provided and staff is documented on the Personnel Spreadsheet under Client Transportation or Meal Delivery Cost Pool Section.

- *Reallocate Support Costs*: **No data entered here.** This cost pool allocates support costs based on the productive hours entered on the personnel worksheet.

- *Reallocate General Administrative Costs*: **No data entered here.** This cost pool allocates the general administrative costs into each service based on Modified Total Direct Costs.

- *Total Actual Costs for Servic*e: This will be the same as Total Allowable Costs only now all the expenses in the Cost Pools have been allocated to individual services.

- *Number of Billing Units*: Enter the number of billing units for each service. If it is a line item reimbursed service, enter "1" in the billing units. If it is a unit cost reimbursed service, enter the number of billable units to be provided for each service.

- *Actual Cost per Unit of Service:* For line item reimbursed services, this will be the same as the Total Actual Costs per Service. For unit cost reimbursed services, this will be the cost per unit.

21. DONATED PERSONNEL OR CASH MATCH SECTION OF SPREADSHEET

- *Donated Personnel or Non-Cash Match*: Enter the description and the annual dollar value for personnel, volunteers, or other donated items that directly benefit a service. Assign this specific dollar value to the appropriate cost pool or service.

- *Donated Cost Pool Section:* **No data entered.** This information automatically populates from the original Cost Pool Section and no information is needed.

- *Potential Unit Cost:* **No data entered.** This details the cost of the program including donated support to determine what the potential unit cost would be without these donated resources

III. TIPS FOR GETTING STARTED

A. Gathering Needed Information

- *Holiday and leave policy* – Determine how many paid holidays, paid vacation or estimated paid sick days per staff for the budget year proposed. Deduct this estimate from the annual hours worked to determine productive hours for salaried staff or billable hours for direct service staff.

- *Salaried Staff* – Determine what percentage of staff time is spent on each program or service and complete the chart information below on each employee. (Time study, previous time sheets, etc.)

Worksheet for Determining Productive Staff Hours for Services that are assigned by percentage of staff time (example - full time staff at 40 hours a week)

Details	# of Hours
Total Hours Available (52 wks X 40 work hours)	
Less Holidays/Leave	
Less Other (as appropriate)	
Productive Hours Remaining	

- *Direct Service Staff* – Determine the billable hours for Homemaker and Personal Care staff by completing the following information on this chart on each employee. (Time study, previous time sheets, etc)

Worksheet for Determining Billable Hours by Direct Service Staff for In-Home Services that are reimbursed by unit cost (i.e. homemaker, personal care) (example – full time staff at 40 hours a week)

Details	# of Hours
Total Hours Available (52 wks X 8 hours)	
Less Holidays/Leave	
Less Training	
Less Administrative Work	
Less Travel	
Billable Hours Remaining = units to be provided since one hour of service equals one unit of service	
Multiply by number of staff in this position	# of Reimbursable Units Possible*

***Note**: The number of hours worked by Direct Service Staff must equal the number of units that can be delivered since one unit of service equals one hour. This is the number of direct service hours that can be delivered and appropriately reimbursed in order to recover all of the program/service costs for unit-cost reimbursed services.

- *Projected Costs* – Determine program costs based on the business plan for program or service (# of units, etc.) and develop an annual budget draft based on these projections for the fiscal year.

- *Plan for Generating Adequate Resources* - The UCM Spreadsheet is based on projected costs – regardless of funding, however, after all costs are entered on the UCM spreadsheet, then providers will have to develop a plan for the costs to be paid. If there is not a viable resource plan to cover all of the costs, then a reduction of cost on the UCM spreadsheet will have to occur to assure a balanced budget and a viable program or service.

    - Determine available fund sources - federal, state and local cash
    - Determine the donated personnel, volunteers or other non-cash donations to the various services.
        - Note: To determine comparable wages for volunteers, refer to the website: http://bls.gov/oes

B. Tips for Entering Data on the Excel Spreadsheet

- The Excel Spreadsheet should be locked based on the services for the proposal. Data may be entered only into the cells that are indicated in Red. The locked spreadsheet should not allow added lines, columns or to hidden lines or columns. *Note: If it does, please contact the Area Agency on Aging to obtain a locked spreadsheet. This will help assure that no formulas will be erased or corrupted.*

- There are two versions of the spreadsheet – the short version has 10 columns for listing separate programs/services and the long version has 25 columns for listing separate programs/services. If the provider is proposing more than 10 services, then request the Long Version from the Area Agency on Aging. If more lines for listing staff are needed, add these lines by inserting new lines in the middle of the personnel page and copy the formulas from the line above or request assistance from the Area Agency on Aging staff.

- Color coding where data is to be entered (or not):

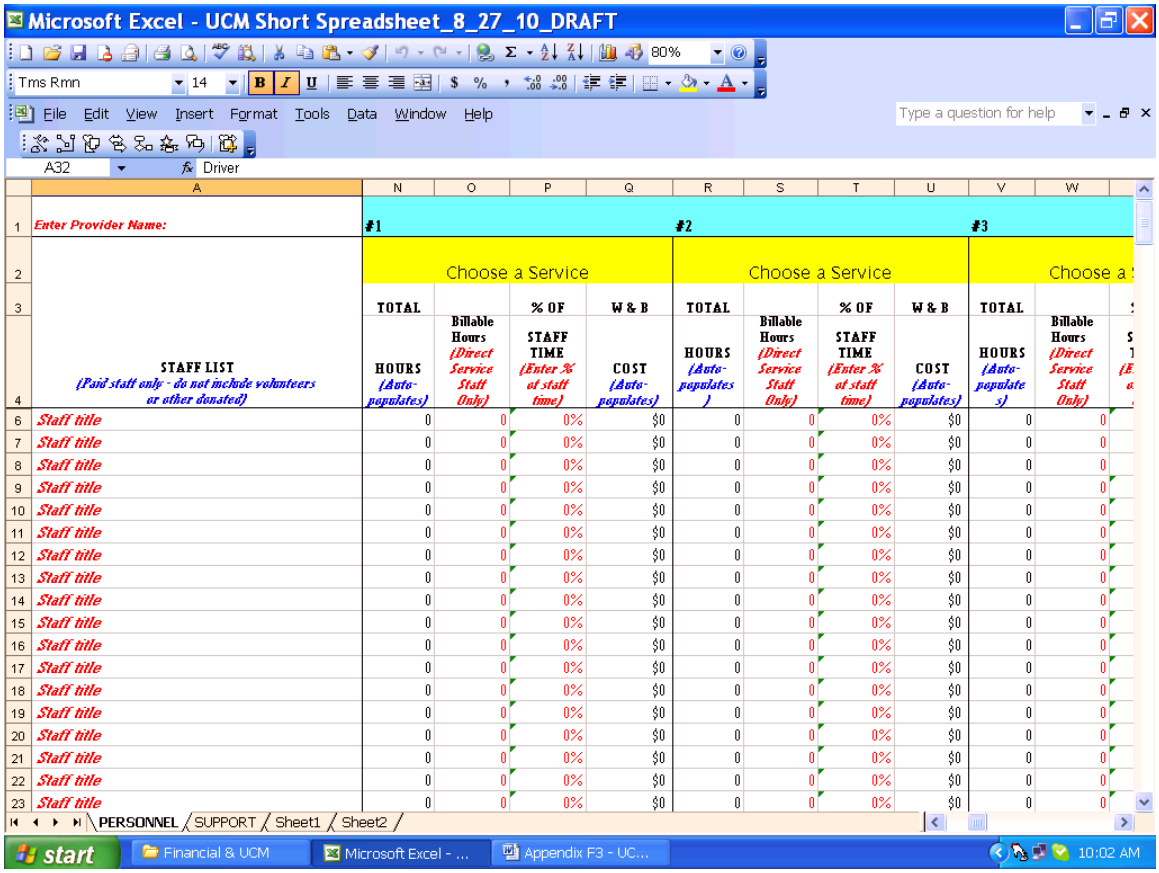
    - **Red** – Enter data here
    - **Blue** – Instructions for entering data (or not) on spreadsheet
    - **Black** – Do not enter data – the spreadsheet will automatically calculate

- Use the following Chapter of this manual for specific instructions on how to complete each column and row.

- Any other questions from providers will be e-mailed and answered by the assigned staff at the Area Agency on Aging.

IV. HOW TO COMPLETE THE UCM EXCEL SPREADSHEET

PERSONNEL SPREADSHEET (1)

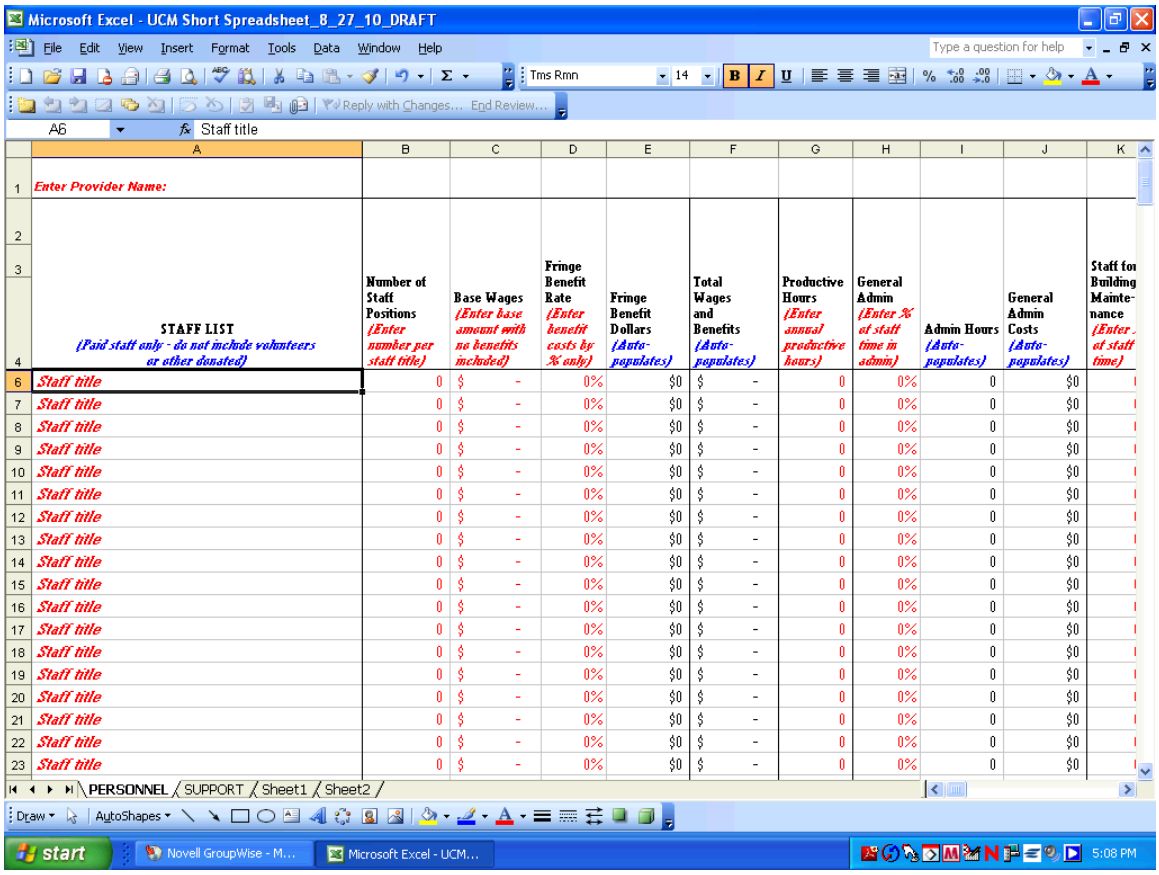


A. Set up Service Categories on Spreadsheet First

- Before setting up any data, go into Line 1 and enter the name of the Provider
- Go to Line 2, column N and Click on "Choose a Service" and a drop down arrow will appear
- Click on this arrow and a list of services from the DAS Taxonomy of Service Definitions will appears, select one service
- Go the next "Choose the Service" and repeat this process for each different service until all services have been listed for this provider.

NOTE: This step may have been completed by the Area Agency on Aging for each provider, but if not, please complete and hide the remaining columns that are not used in order to see the spreadsheet more effectively. Do not delete columns or you will mess up the formulas in the spreadsheet.

PERSONNEL SPREADSHEET (1)



Microsoft Excel - UCM Short Spreadsheet_8_27_10_DRAFT

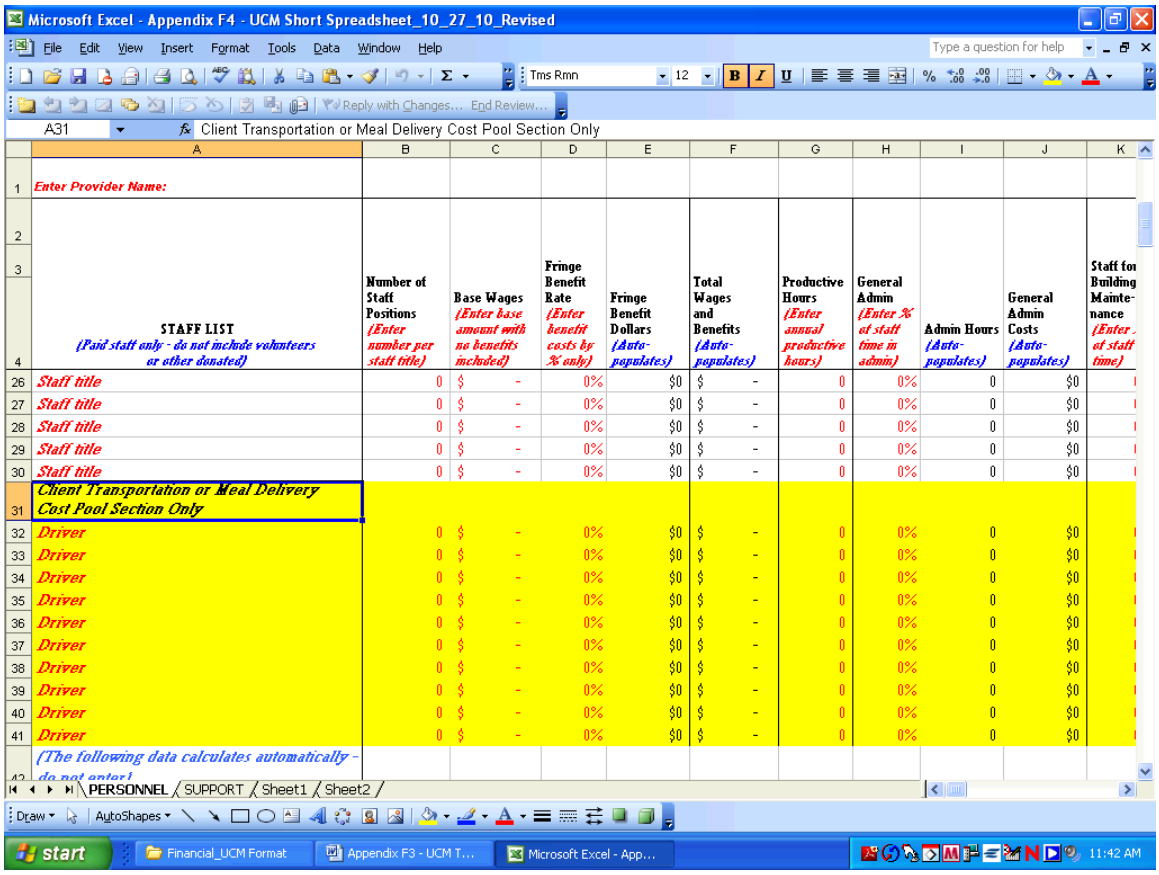
	A	B	C	D	E	F	G	H	I	J	K
1	Enter Provider Name:										
2											
3		Number of Staff Positions	Base Wages	Fringe Benefit Rate	Fringe Benefit Dollars	Total Wages and Benefits	Productive Hours	General Admin	Admin Hours	General Admin Costs	Staff for Building Mainte-nance
4	STAFF LIST (Paid staff only - do not include volunteers or other donated)	(Enter number per staff title)	(Enter base amount with no benefits included)	(Enter benefit costs by % only)	(Auto-populates)	(Auto-populates)	(Enter annual productive hours)	(Enter % of staff time in admin)	(Auto-populates)	(Auto-populates)	(Enter % of staff time)
6	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
7	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
8	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
9	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
10	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
11	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
12	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
13	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
14	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
15	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
16	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
17	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
18	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
19	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
20	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
21	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
22	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
23	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	

1. Personnel Section

Column a – Identification of Provider Staff List

- ***Line 6*** – Begin Entering all Staff Titles for **paid employees only** for this provider.

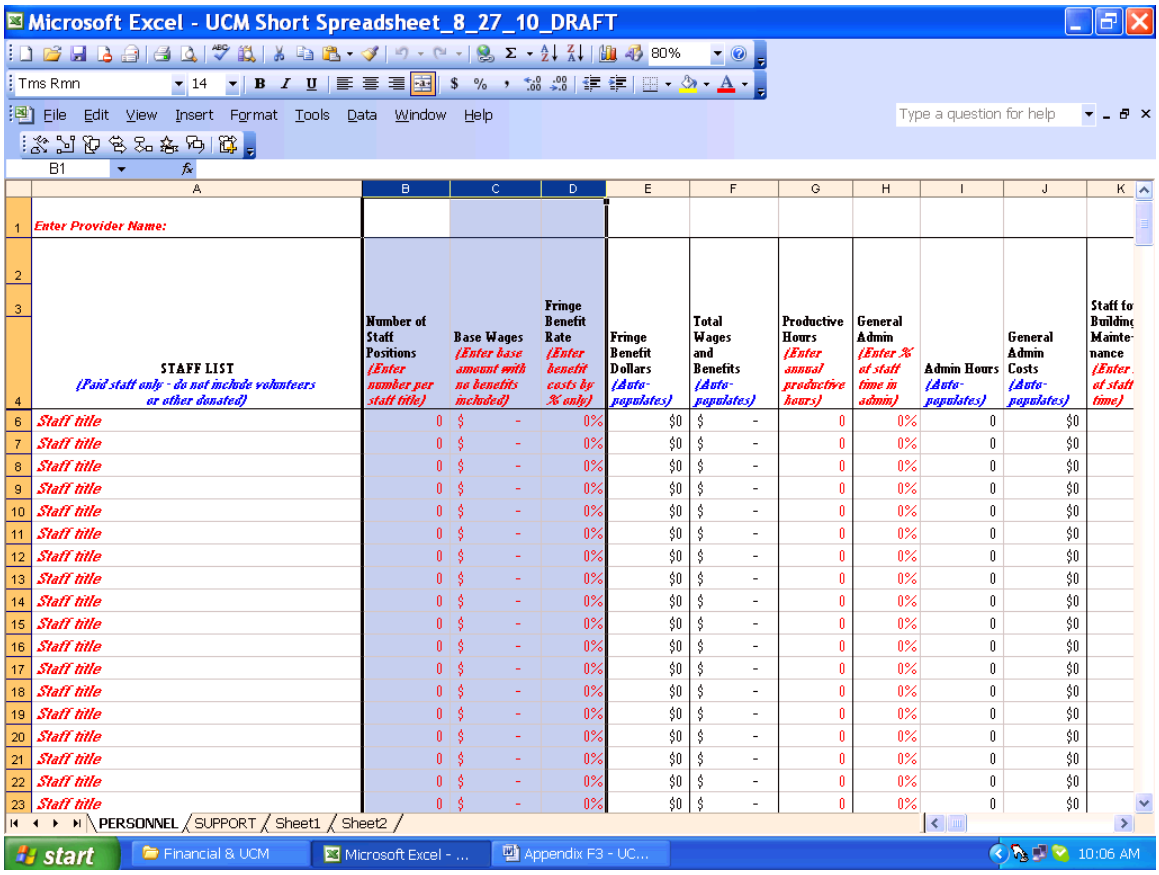
PERSONNEL SPREADSHEET (1)



Column A (continued) – Client Transportation or Meal Delivery Cost Pool Only

- Enter Driver Title **only** if the provider directly operates client transportation or delivers meals using drivers employed by this provider. Only include the time the driver delivers meals, food or supplies to the meal costs. ***DO NOT INCLUDE UNDER MEAL COSTS THE TRANSPORTATION OF CLIENTS***.

PERSONNEL SPREADSHEET (1)

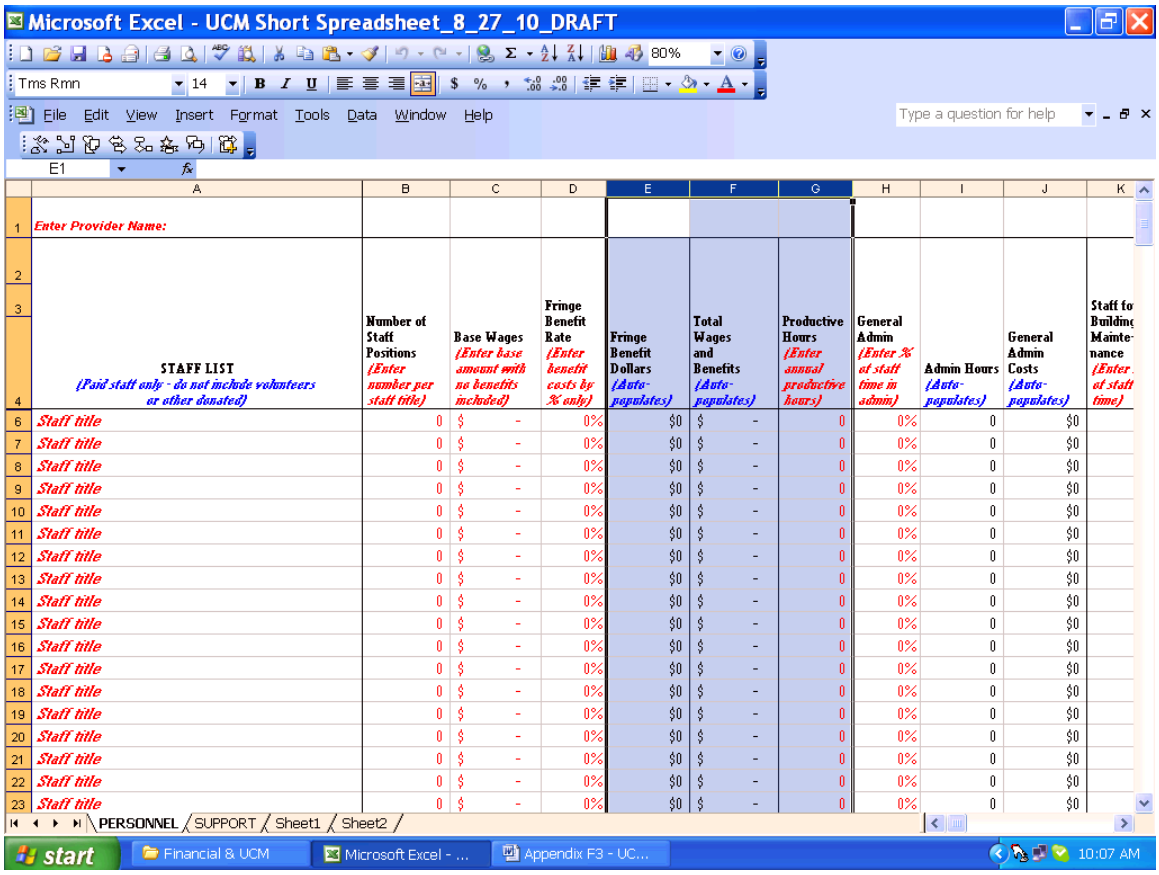


	A	B	C	D	E	F	G	H	I	J	K
1	Enter Provider Name:										
2											
3											
4	STAFF LIST (Paid staff only - do not include volunteers or other donated)	Number of Staff Positions (Enter number per staff title)	Base Wages (Enter base amount with no benefits included)	Fringe Benefit Rate (Enter benefit costs by % only)	Fringe Benefit Dollars (Auto-populates)	Total Wages and Benefits (Auto-populates)	Productive Hours (Enter annual productive hours)	General Admin (Enter % of staff time in admin)	Admin Hours (Auto-populates)	General Admin Costs (Auto-populates)	Staff fo Building Mainte-nance (Enter of staff time)
6	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
7	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
8	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
9	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
10	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
11	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
12	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
13	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
14	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
15	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
16	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
17	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
18	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
19	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
20	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
21	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
22	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
23	Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	

Columns B-D - Wage and Fringe Cost Per Position

- ***Column B*** - Enter Number of Staff positions for each staff title (i.e., Homemaker – 5) or if individual staff name is used then enter "1"
- ***Column C*** - Enter Base Wages for each staff title (multiple positions must include salaries for all positions) or if staff name used, then list their individual gross annual salary on Staff List
- ***Column D*** - Enter % of Employer benefits paid for each staff title or individual staff listed.

PERSONNEL SPREADSHEET (1)



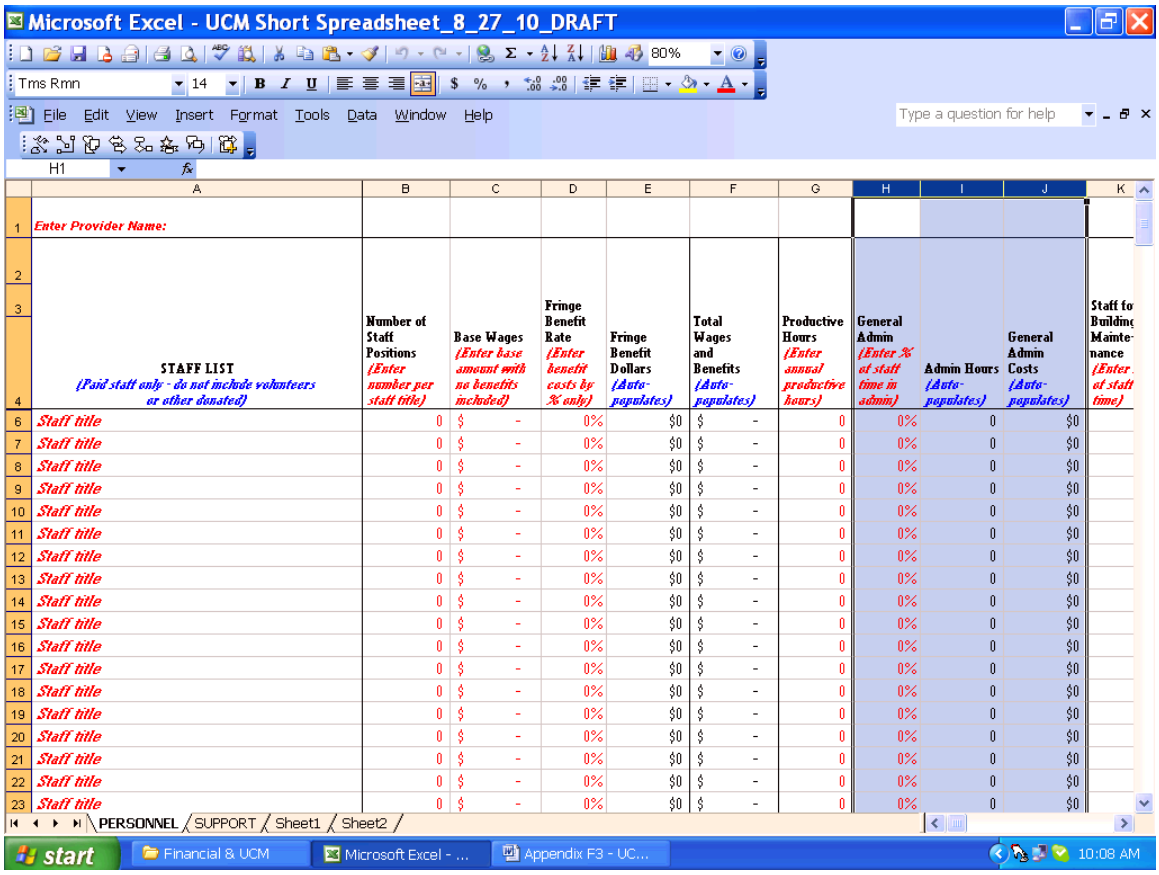
Enter Provider Name:

STAFF LIST (Paid staff only - do not include volunteers or other donated)	Number of Staff Positions (Enter number per staff title)	Base Wages (Enter base amount with no benefits included)	Fringe Benefit Rate (Enter benefit costs by % only)	Fringe Benefit Dollars (Auto-populates)	Total Wages and Benefits (Auto-populates)	Productive Hours (Enter annual productive hours)	General Admin (Enter % of staff time in admin)	Admin Hours (Auto-populates)	General Admin Costs (Auto-populates)	Staff for Building Maintenance (Enter % of staff time)
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	

Column E – G - Total Wage Costs and Productive Hours

- ***Column E* - Fringe Benefit Dollars** - Do not enter any data. This will automatically calculate
- ***Column F* - Total Wages and Benefits** - Do not enter any data. This will automatically calculate
- ***Column G - Productive Hours*** – Enter productive hours of staff
  - ***Salaried Staff*** – Deduct hours for holidays, proposed annual leave and proposed sick leave from annual salaried hours (i.e. annual hours = 2080 – 80 hours holidays, 80 hours annual leave and estimated 60 hours sick leave = 1,860 productive hours)
  - ***Direct Service Staff*** – Deduct hours for holidays, proposed annual leave and proposed sick leave, training hours, travel hours and administrative paperwork from annual hours *(Example: annual hours =2080 less 80 hour holidays, estimated 80 hours annual leave, estimated 60 hours sick leave, estimated 96 hours training, estimated 375 hours travel and estimated 129 hours administrative tasks = 1,260 billable units of direct service)*

PERSONNEL SPREADSHEET (1)



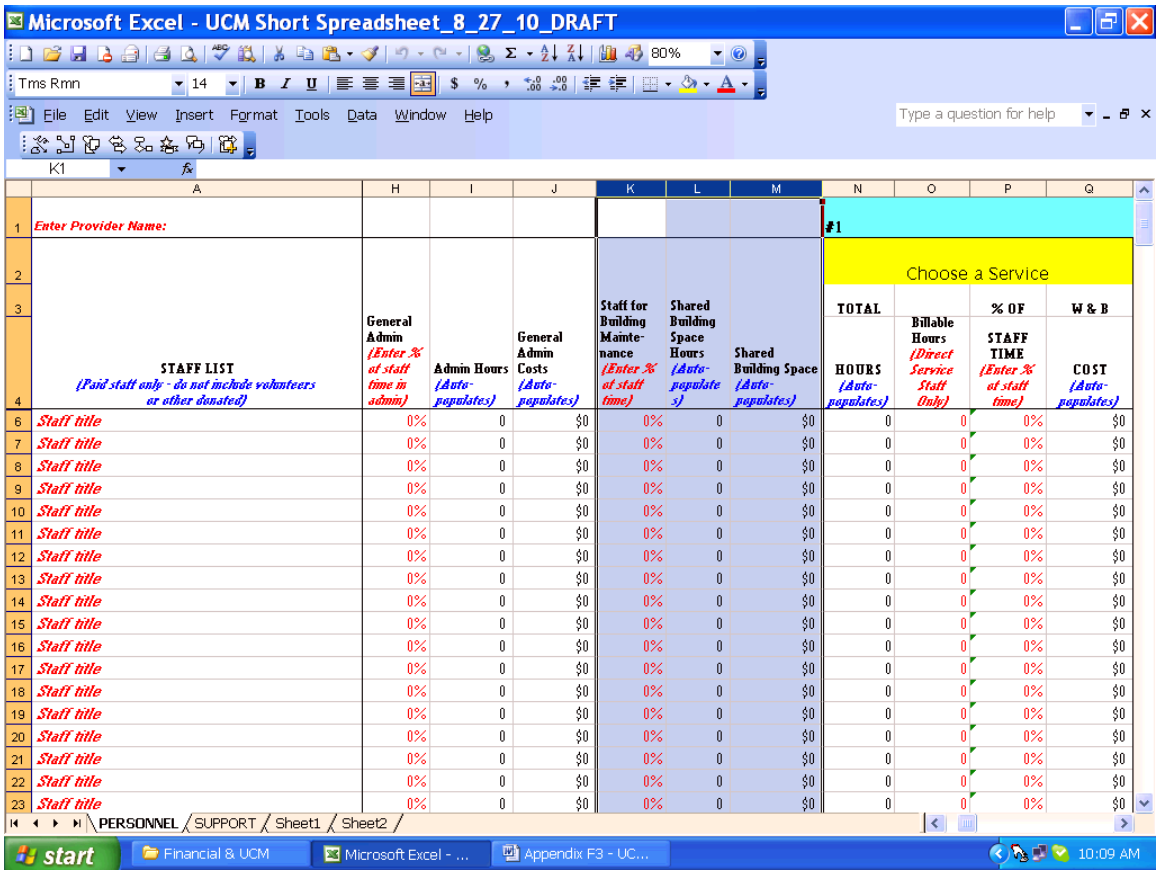
Enter Provider Name:

STAFF LIST (Paid staff only - do not include volunteers or other donated)	Number of Staff Positions (Enter number per staff title)	Base Wages (Enter base amount with no benefits included)	Fringe Benefit Rate (Enter benefit costs by % only)	Fringe Benefit Dollars (Auto-populates)	Total Wages and Benefits (Auto-populates)	Productive Hours (Enter annual productive hours)	General Admin (Enter % of staff time in admin)	Admin Hours (Auto-populates)	General Admin Costs (Auto-populates)	Staff for Building Maintenance (Enter % of staff time)
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	
Staff title	0	$ -	0%	$0	$ -	0	0%	0	$0	

Columns H-J – Staff General Administrative Cost Pool

- ***Column H*** **- General Administrative - Enter % of staff time** spent for this specific staff position that is not assignable to a specific service (i.e., secretary, bookkeeper)
- ***Column I*** **- Administrative Hours - Do not enter any data. This will automatically calculate hours based on the percentage of staff time.**
- ***Column J*** **- General Administrative Costs - Do not enter any data. This will automatically calculate costs based on the percentage of staff time**

PERSONNEL SPREADSHEET (1)



Microsoft Excel - UCM Short Spreadsheet_8_27_10_DRAFT

Enter Provider Name: #1

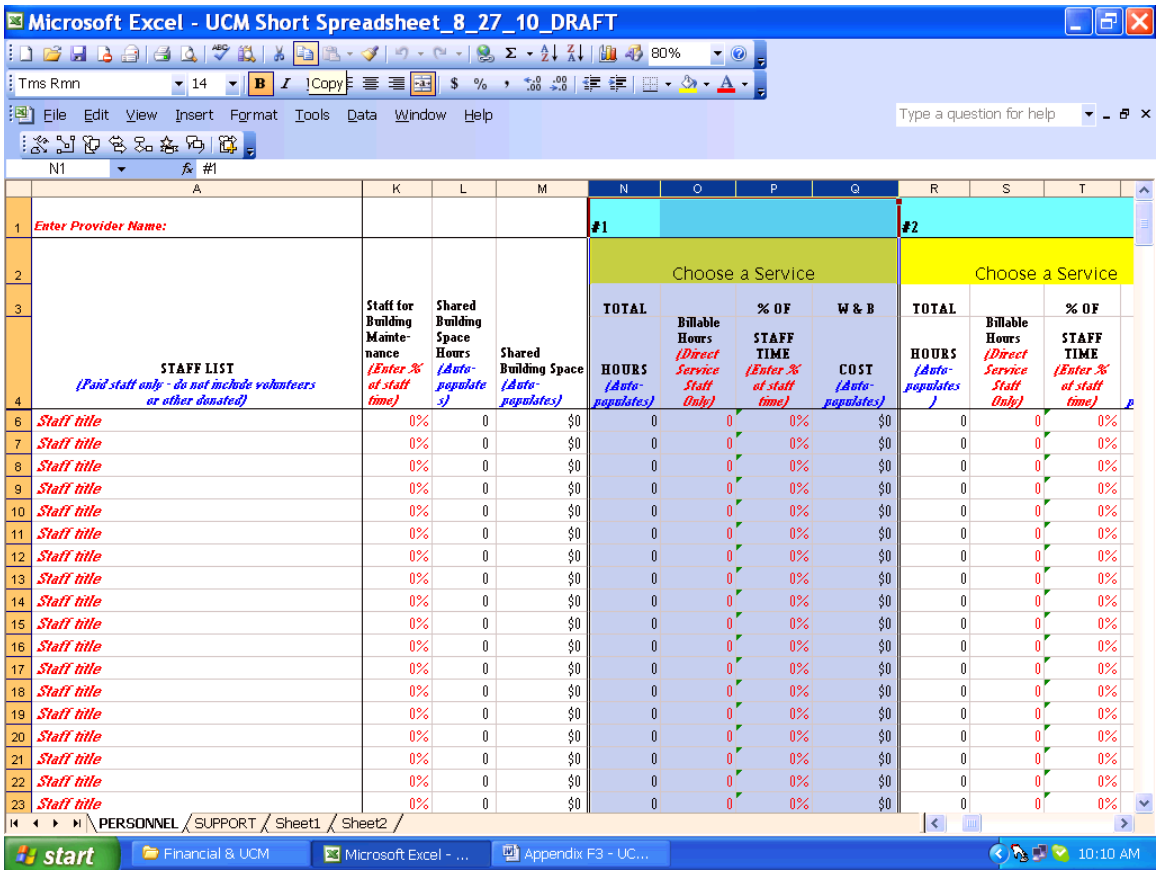
Choose a Service

STAFF LIST (Paid staff only - do not include volunteers or other donated)	General Admin (Enter % of staff time in admin)	Admin Hours (Auto-populates)	General Admin Costs (Auto-populates)	Staff for Building Mainte-nance (Enter % of staff time)	Shared Building Space Hours (Auto-populates)	Shared Building Space (Auto-populates)	TOTAL HOURS (Auto-populates)	Billable Hours (Direct Service Staff Only)	% OF STAFF TIME (Enter % of staff time)	W & B COST (Auto-populates)
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0
Staff title	0%	0	$0	0%	0	$0	0	0	0%	$0

Columns K-M – Staff Building Maintenance Cost Pool

- ***Column K*** **- Staff for Building Maintenance -** Enter % of paid staff time for building maintenance
- ***Column L*** **- Shared Building Space Hours - Do not enter any data. This will automatically calculate hours based on the percentage of staff time**
- ***Column M*** **- Shared Building Space Costs - Do not enter any data. This will automatically calculate costs based on the percentage of staff time**

PERSONNEL SPREADSHEET (1)

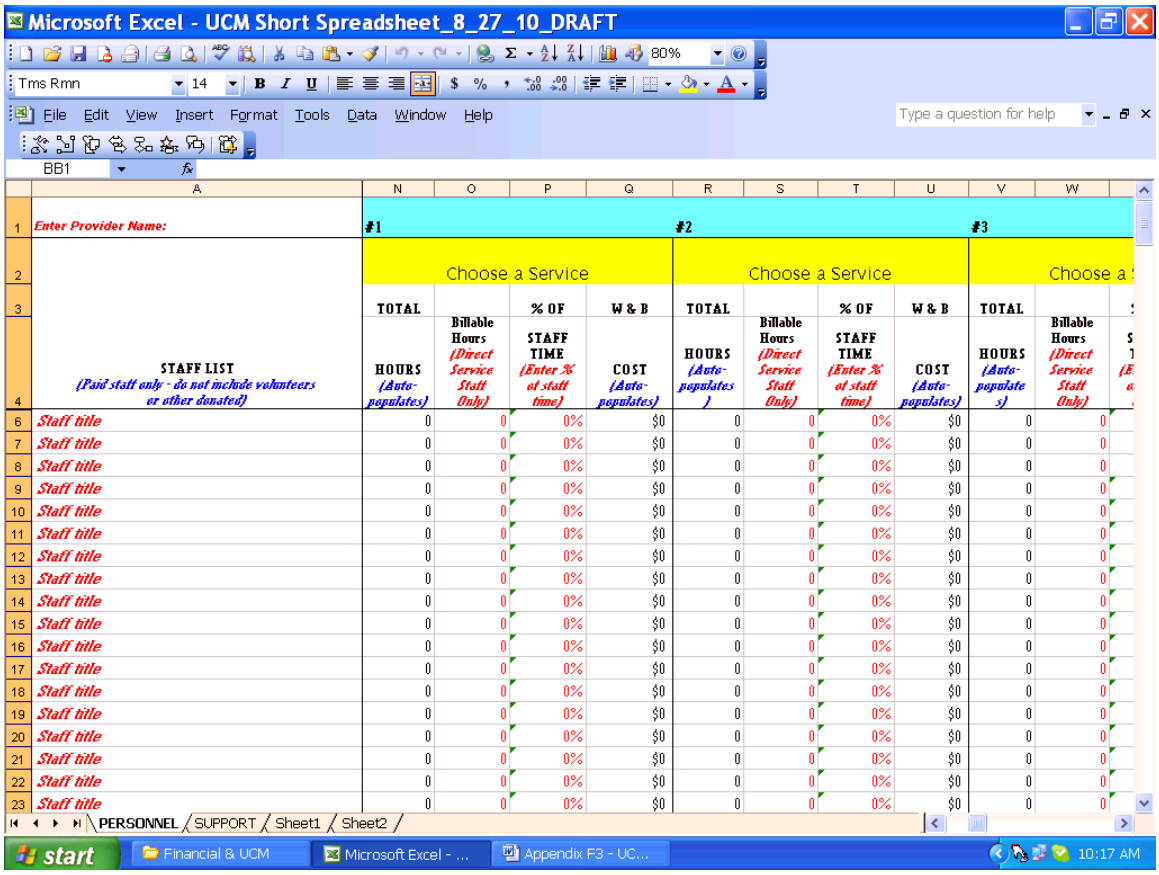


Columns N- end – Staff Cost Documented for each Service

- Each Service has four columns each:
  - ***Column N*** **- Total Hours - Do not enter any data. This will automatically calculate hours based on the Billable Hours or Staff Time entered**
  - ***Column O*** **- Billable Hours – *Enter number of billable hours for Direct Service Staff only (i.e. homemakers).* If billable hours are entered, then the spreadsheet will automatically calculate % of Staff time.**
  - ***Column P*** **- Staff Time – *Enter % of staff time for salaried staff or other staff that are not Direct Service Staff.* If staff time is entered, then the sheet will automatically calculate billable hours.**
  - ***Column Q*** **- Cost – Do not enter any data. This will automatically calculate costs based on the percentage of staff time.**

Note: Repeat this process for each service for this provider as needed.

PERSONNEL SPREADSHEET (1)

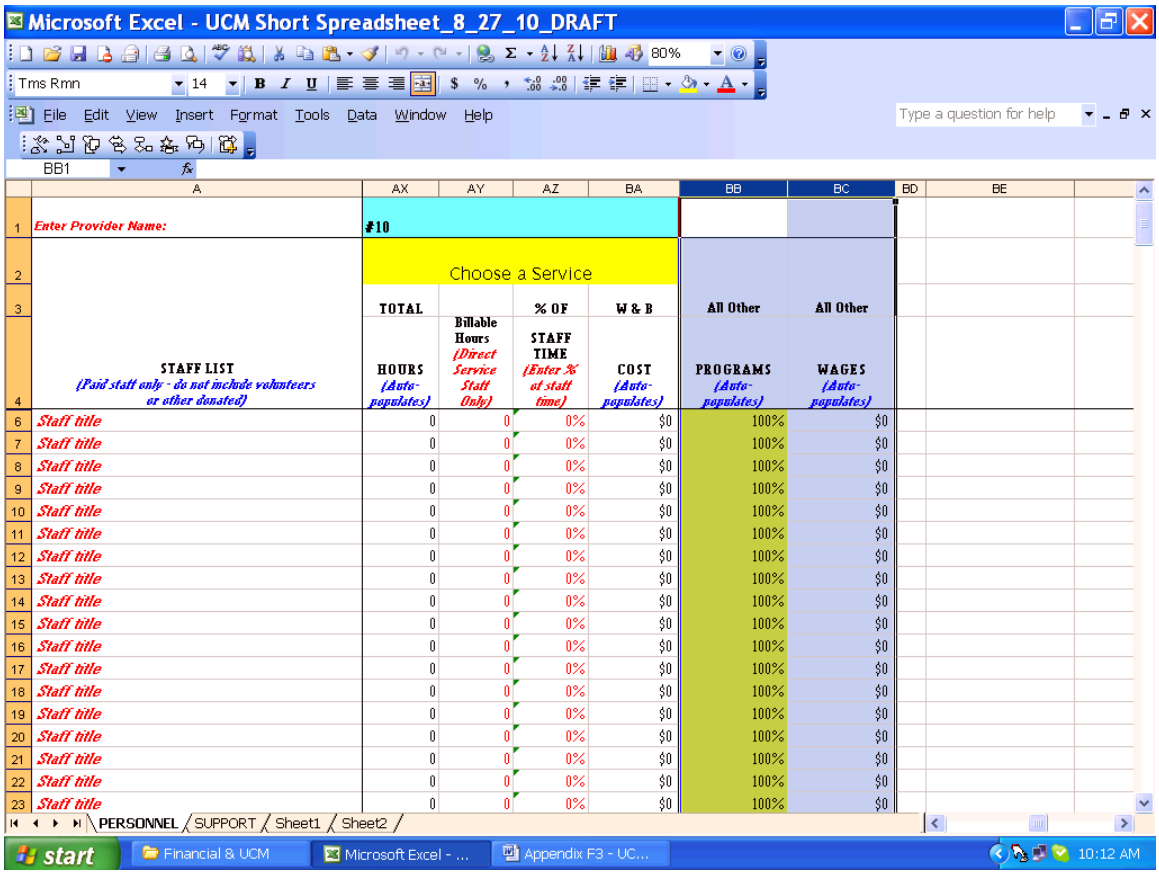


Completing Multiple Services

- There is only one version of the UCM Excel Spreadsheet that has 25 columns for completing assignment of staff time to specific services.
- The provider completes each of the service columns in the same manner for the number of aging services they are proposing in the Request for Proposal.

NOTE: All blank columns should be hidden but not deleted to avoid deleting formulas.

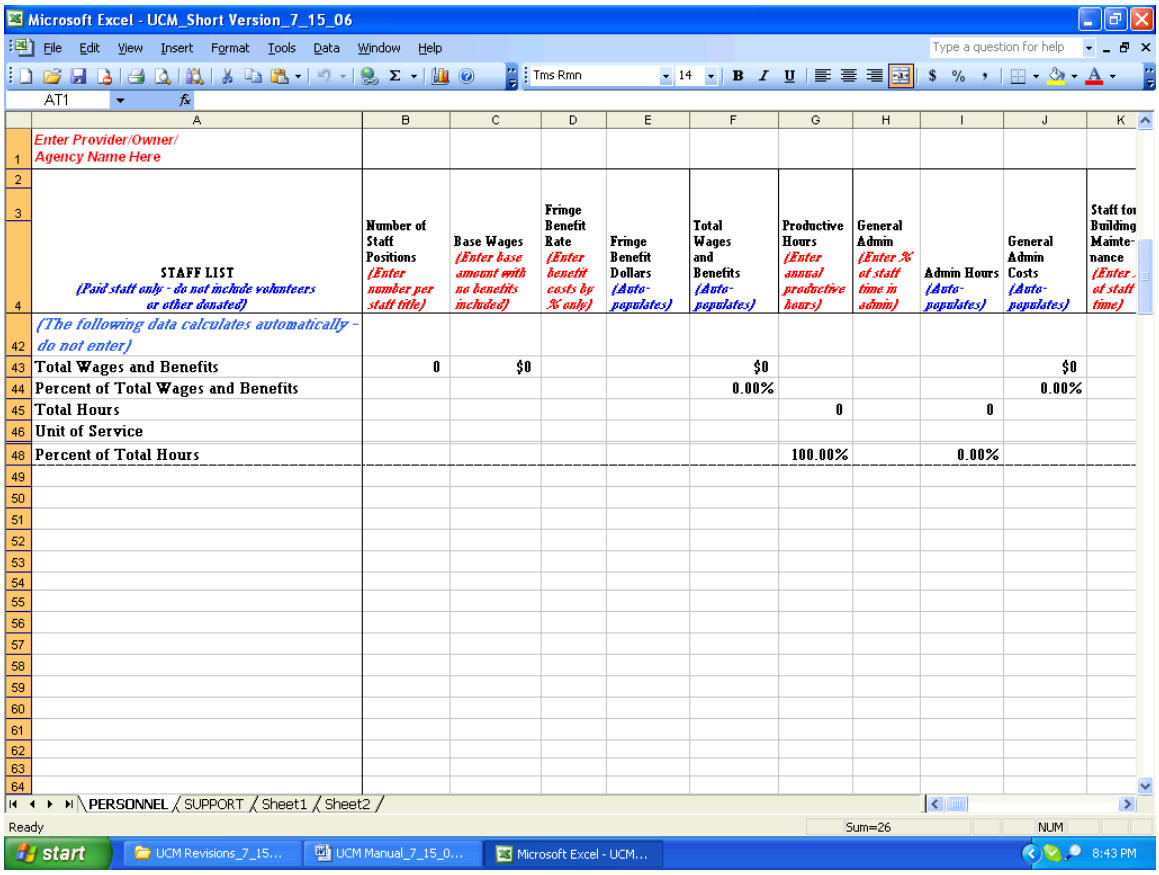
PERSONNEL SPREADSHEET (1)



Default to All Other

- **Do not enter data here**
- Any and all staff costs that have **not** been allocated to a cost pool or assigned to a specific service will default to All Other
- All Other columns are for capturing costs that are **not related** to these specific aging programs. This All Other column will assign costs from the costs pools based on percent of staff time spent among the provider's various programs – including All Other.
- Check this column to make sure that staff time has not been over-assigned to aging services (negative balance in this column) or under assigned for aging programs (will have a balance here). There may be legitimate "Other Personnel Costs" but validate the correct percentage.

PERSONNEL SPREADSHEET (1)



Microsoft Excel - UCM_Short Version_7_15_06

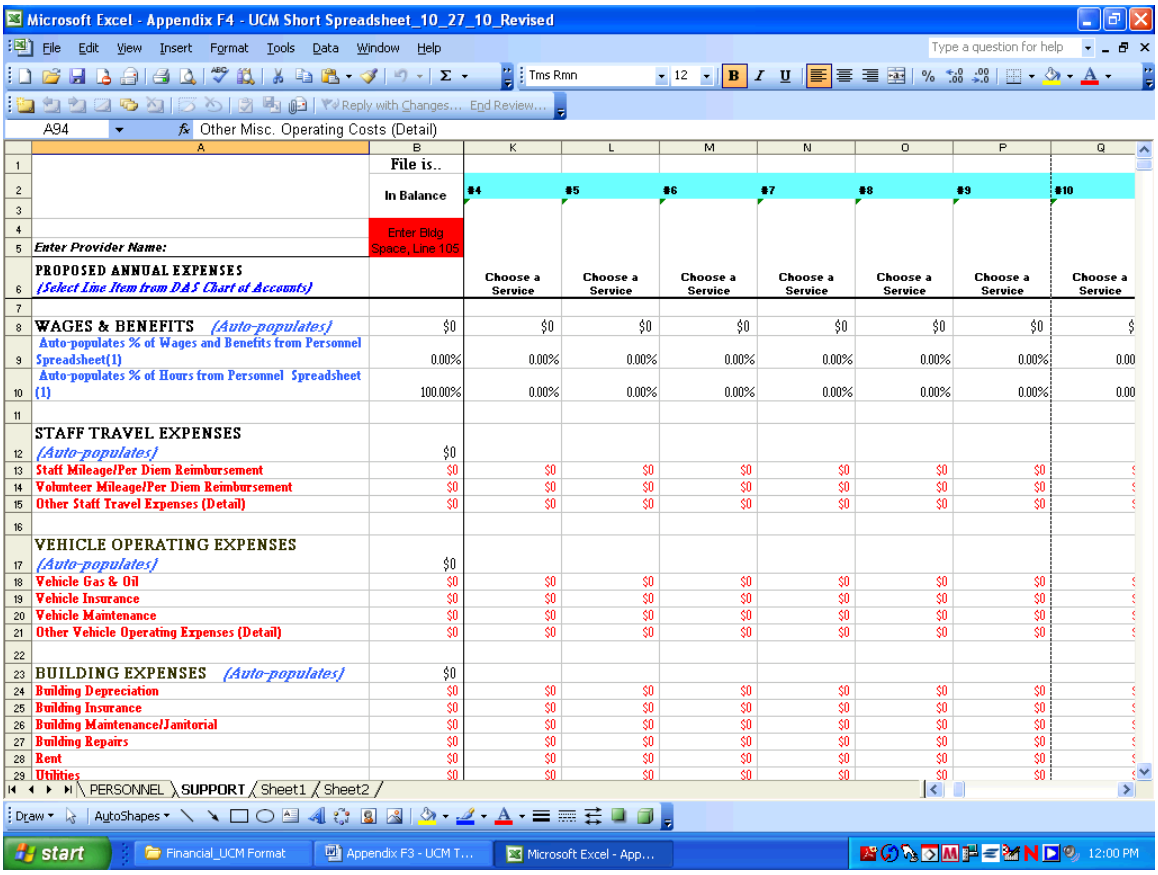
Enter Provider/Owner/ Agency Name Here

STAFF LIST (Paid staff only - do not include volunteers or other donated)	Number of Staff Positions (Enter number per staff title)	Base Wages (Enter base amount with no benefits included)	Fringe Benefit Rate (Enter benefit costs by % only)	Fringe Benefit Dollars (Auto-populates)	Total Wages and Benefits (Auto-populates)	Productive Hours (Enter annual productive hours)	General Admin (Enter % of staff time in admin)	Admin Hours (Auto-populates)	General Admin Costs (Auto-populates)	Staff for Building Mainte-nance (Enter % of staff time)
(The following data calculates automatically - do not enter)										
Total Wages and Benefits	0	$0			$0				$0	
Percent of Total Wages and Benefits					0.00%				0.00%	
Total Hours						0		0		
Unit of Service										
Percent of Total Hours						100.00%		0.00%		

Total Personnel Sheet Calculations

- ***Total Wages and Benefits*** **- Do not enter any data. This will automatically calculate**
- ***Percent of Total Wages and Benefits*** **– Do not enter any data. This will automatically calculate**
- ***Total Hours*** **- Do not enter any data. This will automatically calculate**
- ***Units of Service*** **– Do not enter any data.**
- ***Percent of Total Hours*** **- Do not enter any data. This will automatically calculate**

SUPPORT SPREADSHEET (2)



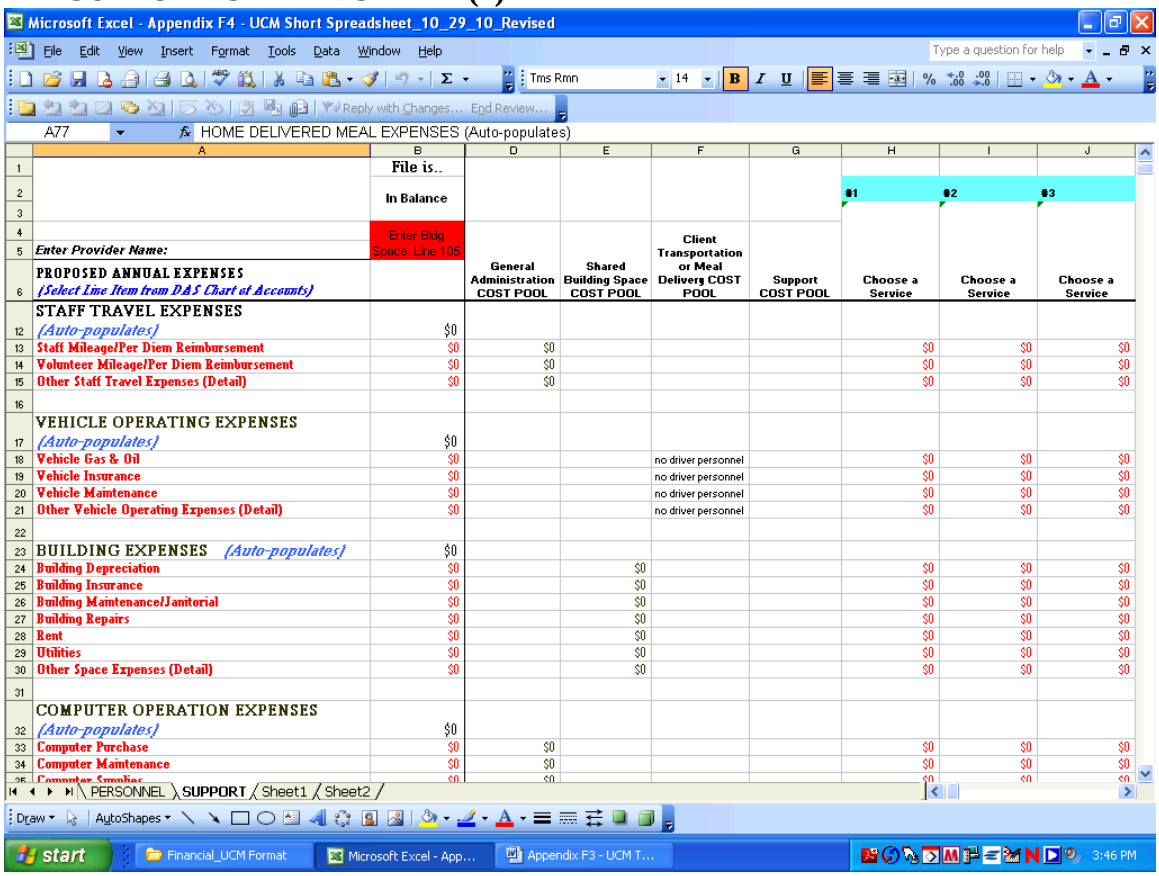
	A	B	K	L	M	N	O	P	Q
1		File is..							
2		In Balance	#4	#5	#6	#7	#8	#9	#10
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*								
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service
7									
8	WAGES & BENEFITS *(Auto-populates)*	$0	$0	$0	$0	$0	$0	$0	$
9	Auto-populates % of Wages and Benefits from Personnel Spreadsheet(1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
10	Auto-populates % of Hours from Personnel Spreadsheet (1)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
11									
12	STAFF TRAVEL EXPENSES *(Auto-populates)*	$0							
13	Staff Mileage/Per Diem Reimbursement	$0	$0	$0	$0	$0	$0	$0	$
14	Volunteer Mileage/Per Diem Reimbursement	$0	$0	$0	$0	$0	$0	$0	$
15	Other Staff Travel Expenses (Detail)	$0	$0	$0	$0	$0	$0	$0	$
16									
17	VEHICLE OPERATING EXPENSES *(Auto-populates)*	$0							
18	Vehicle Gas & Oil	$0	$0	$0	$0	$0	$0	$0	$
19	Vehicle Insurance	$0	$0	$0	$0	$0	$0	$0	$
20	Vehicle Maintenance	$0	$0	$0	$0	$0	$0	$0	$
21	Other Vehicle Operating Expenses (Detail)	$0	$0	$0	$0	$0	$0	$0	$
22									
23	BUILDING EXPENSES *(Auto-populates)*	$0							
24	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$
25	Building Insurance	$0	$0	$0	$0	$0	$0	$0	$
26	Building Maintenance/Janitorial	$0	$0	$0	$0	$0	$0	$0	$
27	Building Repairs	$0	$0	$0	$0	$0	$0	$0	$
28	Rent	$0	$0	$0	$0	$0	$0	$0	$
29	Utilities	$0	$0	$0	$0	$0	$0	$0	$

2. Support Section

Automatic Transfer of Data from Personnel Spreadsheet

- Agency Name
- Wages and Benefits and should equal 100% in Column B. If this section does not equal 100%, then return to the Personnel Spreadsheet and correct the errors on the Personnel spreadsheet before continuing on the Support Spreadsheet
- Name of service for each column
- Do not enter data in All Other Column, it will automatically populate

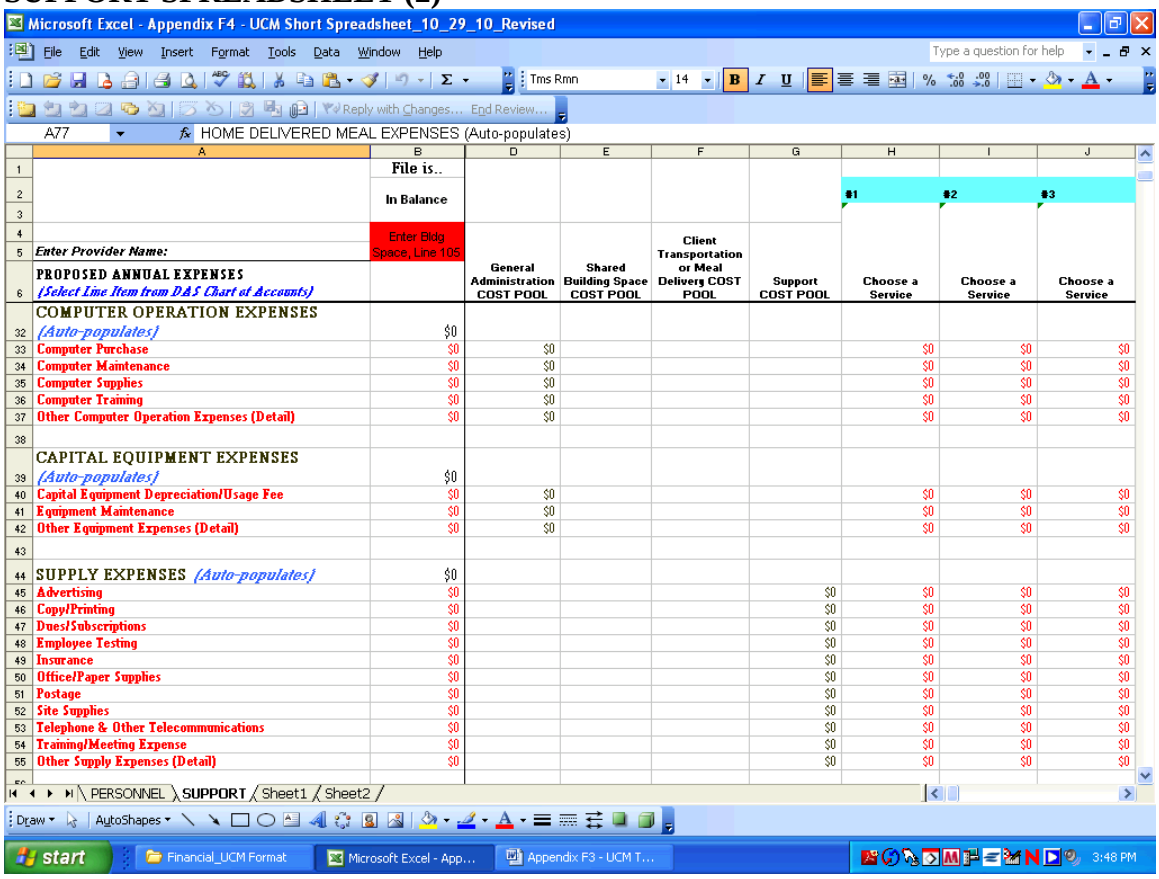
SUPPORT SPREADSHEET (2)



Column A – DAS Chart of Accounts

- The UCM is listed the same as the DAS Chart of Accounts and these categories must be used without modification:
  - ***Line 12 - Staff Travel Expenses*** – staff and volunteer mileage reimbursement/per Diem reimbursement (per diem not included here if listed under Supply Cost for training and meetings) and other staff travel expenses (detail). Staff Travel defaults to General Administration cost pool, but should be assigned to specific programs if documentation is available.
  - ***Line 17 - Vehicle Operating Expenses*** – all gas & oil, insurance, maintenance or other operating vehicles (detail) for programs. Must have drivers listed on the Personnel spreadsheet to enter data here. Do not directly assign to a specific program unless you have documentation to justify – let the % of driver time allocate these expenses from the cost pool.
  - ***Line 23 - Building Expenses*** – Includes building depreciation (if owned) and actual costs for insurance, maintenance or janitor (only if no janitor listed on personnel spreadsheet), building repairs, rent, utilities and other space expenses (detail). Do not directly assign to a specific program unless you have the documentation to justify – let the square footage of each program allocate these expenses from the cost pool.
  - ***Line 32 - Computer Operation Expenses*** – purchases, maintenance, supplies, training or other computer operating costs (detail). Do not directly assign to a specific program unless you have the documentation to justify – let the General Administration cost pool allocate these expenses from the cost pool.

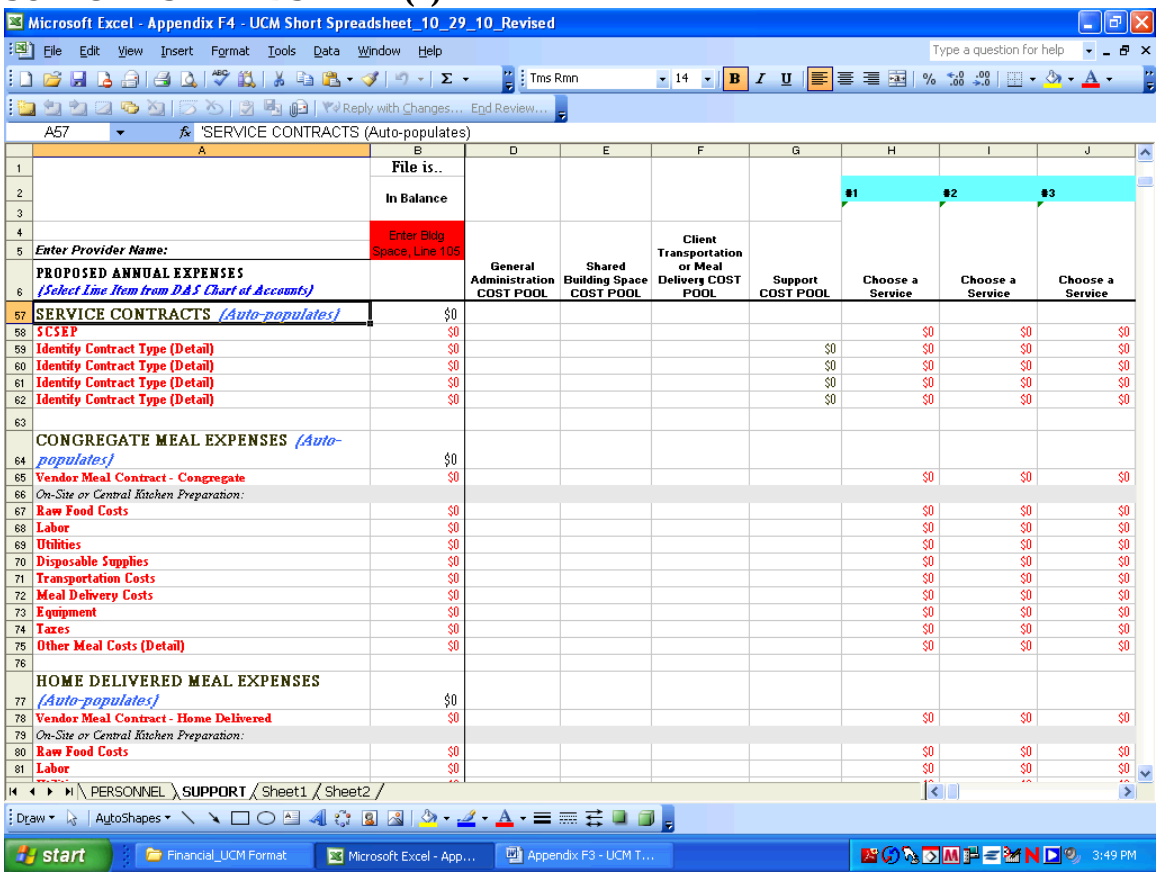
SUPPORT SPREADSHEET (2)



Column A – DAS Chart of Accounts (continued)

- ***Line 39 - Capital Equipment Expenses*** - nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of $5,000 or more must assign depreciation or use allowance annually to the grant.
- ***Line 44 - Supply Expenses*** – Let Supply Expenses default to supply cost pool unless there is documentation to assign to a specific program/service
  - Advertising costs – for recruitment of personnel, procurement of goods and services and/or program outreach
  - Copy/Printing – copying or printing cost for programs
  - Dues/Subscriptions – dues to professional organizations or subscriptions related to aging
  - Employee Testing – includes criminal background checks and drug testing
  - Insurance – bond or professional liability insurance only (personnel, vehicle and building insurance should be reflected other areas of the spreadsheet)
  - Office/Paper Supplies – office materials and paper supplies
  - Postage – shipping and/or postal costs
  - Site Supplies – supplies specific to one program should be assigned to that program and other site supplies shared should default to the cost pool
  - Telephone and Other Telecommunications – costs incurred for telephone services, local and long distance calls, messenger, electronic or computer transmittal services
  - Training/Meeting Expenses – cost of meetings and training events
  - Other Supply Expenses – detail any other supply expenses

SUPPORT SPREADSHEET (2)

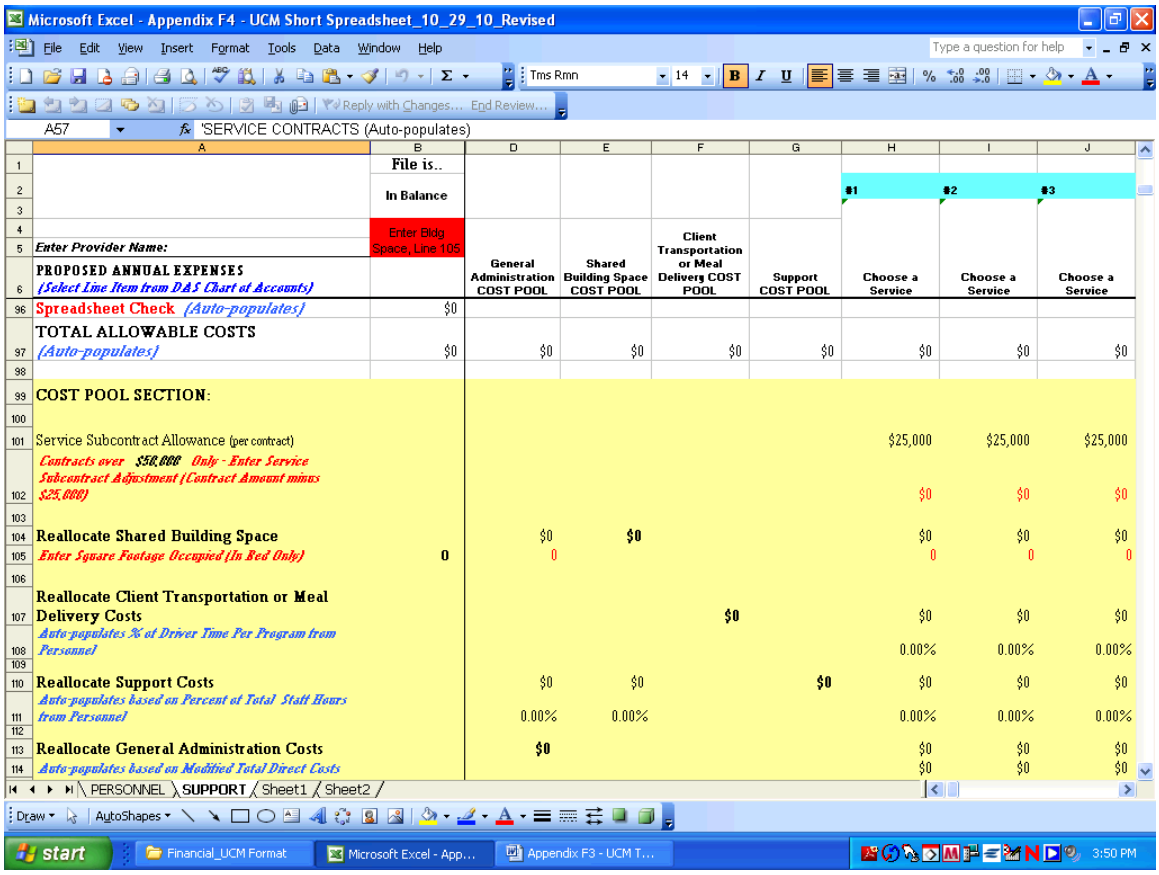


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*								
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL	Client Transportation or Meal Delivery COST POOL	Support COST POOL	Choose a Service	Choose a Service	Choose a Service
57	SERVICE CONTRACTS *(Auto-populates)*	$0							
58	SCSEP	$0					$0	$0	$0
59	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
60	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
61	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
62	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
63									
64	CONGREGATE MEAL EXPENSES *(Auto-populates)*	$0							
65	Vendor Meal Contract - Congregate	$0					$0	$0	$0
66	*On-Site or Central Kitchen Preparation:*								
67	Raw Food Costs	$0					$0	$0	$0
68	Labor	$0					$0	$0	$0
69	Utilities	$0					$0	$0	$0
70	Disposable Supplies	$0					$0	$0	$0
71	Transportation Costs	$0					$0	$0	$0
72	Meal Delivery Costs	$0					$0	$0	$0
73	Equipment	$0					$0	$0	$0
74	Taxes	$0					$0	$0	$0
75	Other Meal Costs (Detail)	$0					$0	$0	$0
76									
77	HOME DELIVERED MEAL EXPENSES *(Auto-populates)*	$0							
78	Vendor Meal Contract - Home Delivered	$0					$0	$0	$0
79	*On-Site or Central Kitchen Preparation:*								
80	Raw Food Costs	$0					$0	$0	$0
81	Labor	$0					$0	$0	$0

Column A – DAS Chart of Accounts (continued)

- ***Line 57 - Service Contracts*** – include the SCSEP contract for those enrollees assigned to sites outside of this provider. All SCSEP provider staff should be listed on the Personnel spreadsheet. List any other specific service contracts and assign it to a specific program or it will default to the support cost pool for distribution by amount of staff time spent in a program.
- ***Line 64 – Congregate Meal Expenses -*** assign congregate meal expenses to either meal costs or meals management (see pages 8-9 of this manual for detailed expenses allowed). There is no cost pool for congregate meal expenses.
- ***Line 77 – Home Delivered Meal Expenses -*** assign home delivered meal expenses to either meal costs or meals management (see pages 10-11 of this manual for detailed expenses allowed) There is no cost pool for HDM meal expenses.

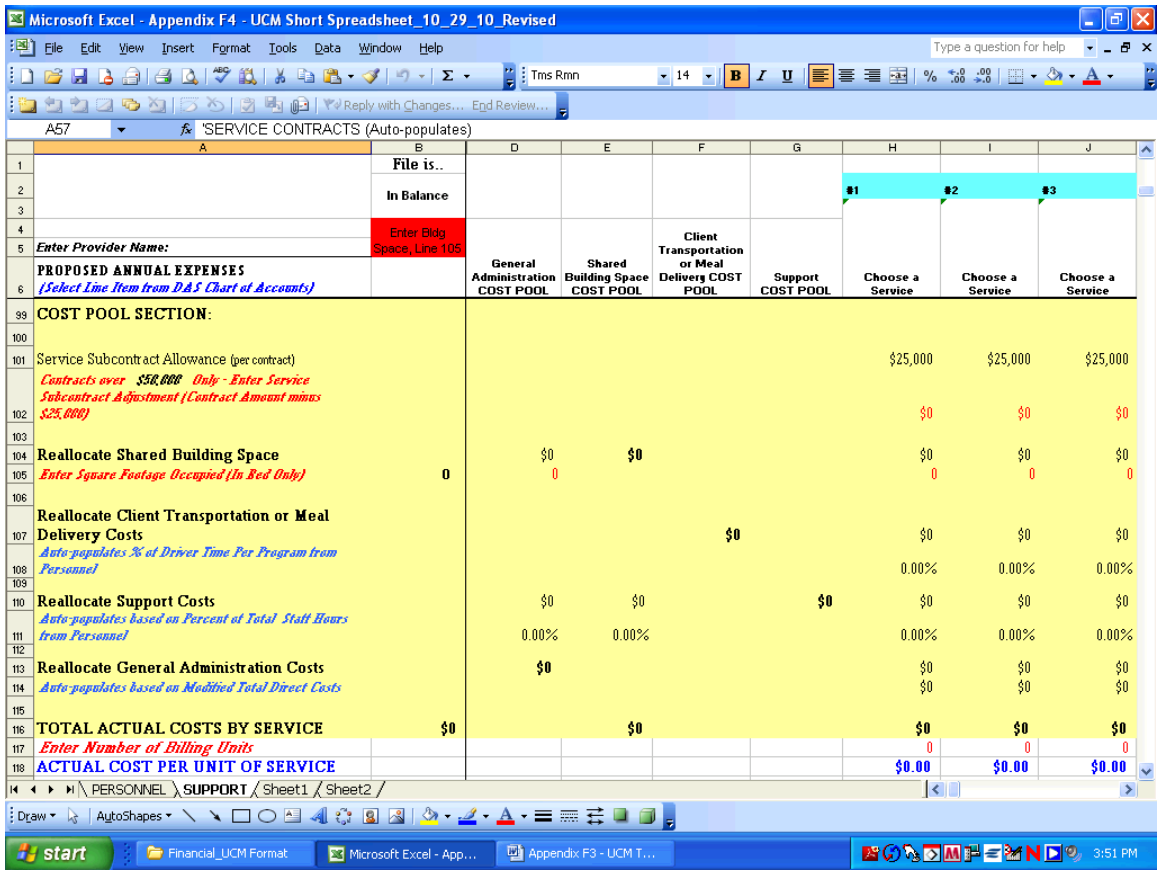
SUPPORT SPREADSHEET (2)



Column A – Verification and Total Costs

- ***Spreadsheet Check* – Do not enter data. Automatically calculates to assure that all cost pools and services have been assigned and equals Total Allowable Costs**
- ***Total Allowable Costs* – Do not enter data. Automatically calculates costs listed in column B**

SUPPORT SPREADSHEET (2)

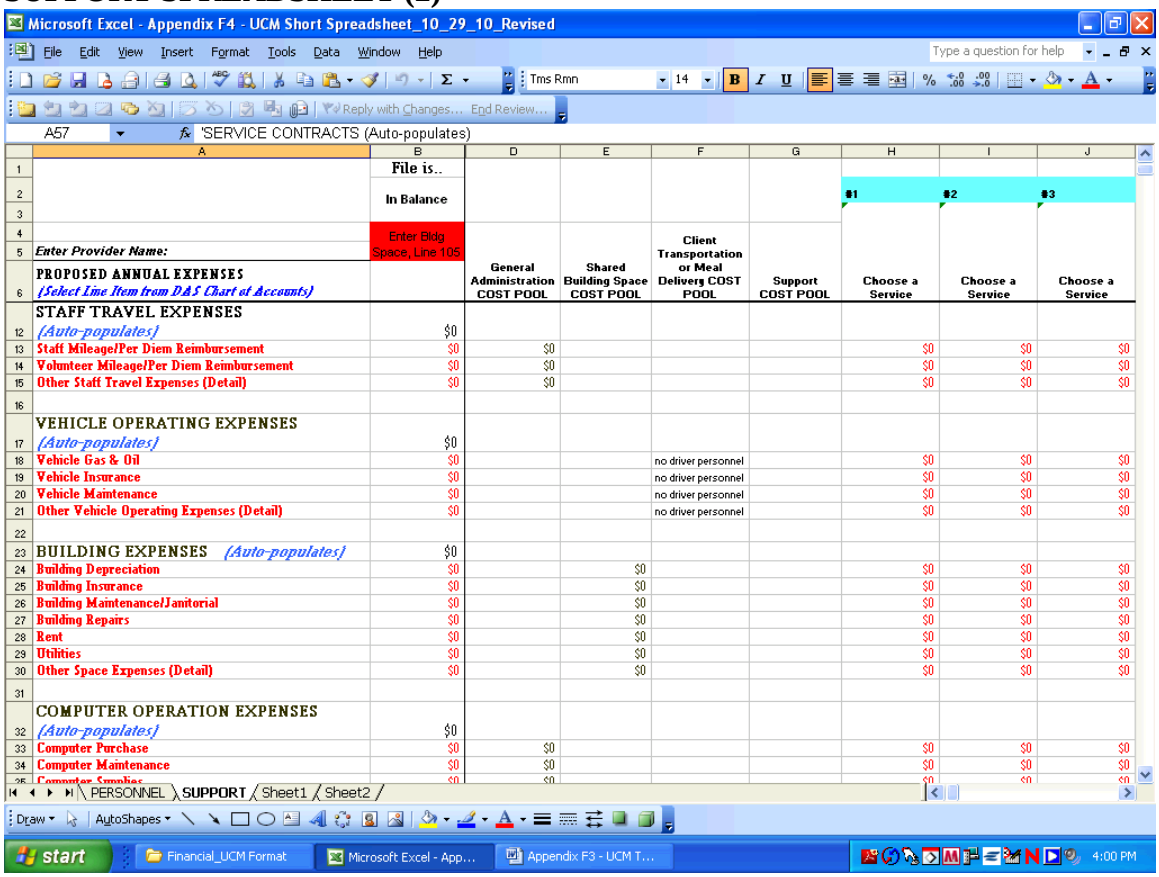


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*				Client Transportation or Meal Delivery COST POOL				
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL		Support COST POOL	Choose a Service	Choose a Service	Choose a Service
99	COST POOL SECTION:								
100									
101	Service Subcontract Allowance (per contract)						$25,000	$25,000	$25,000
102	*Contracts over $50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus $25,000)*						$0	$0	$0
103									
104	Reallocate Shared Building Space		$0	$0			$0	$0	$0
105	*Enter Square Footage Occupied (In Red Only)*	0	0				0	0	0
106									
107	Reallocate Client Transportation or Meal Delivery Costs				$0		$0	$0	$0
108	*Auto-populates % of Driver Time Per Program from Personnel*						0.00%	0.00%	0.00%
109									
110	Reallocate Support Costs		$0	$0		$0	$0	$0	$0
111	*Auto-populates based on Percent of Total Staff Hours from Personnel*		0.00%	0.00%			0.00%	0.00%	0.00%
112									
113	Reallocate General Administration Costs		$0				$0	$0	$0
114	*Auto-populates based on Modified Total Direct Costs*						$0	$0	$0
115									
116	TOTAL ACTUAL COSTS BY SERVICE	$0		$0			$0	$0	$0
117	*Enter Number of Billing Units*						0	0	0
118	ACTUAL COST PER UNIT OF SERVICE						$0.00	$0.00	$0.00

Column B – Space Cost Pool Error Message

- If there are building expenses in the Space Cost Pool, then enter the square footage used by each program on line 105
- On lines 1,2, and 3 will confirm that the spreadsheet for the Space Cost Pool is in balance because the square footage was entered on line 105
- If the square footage was not entered, then the message will read “Out of Balance, Space Line 105”

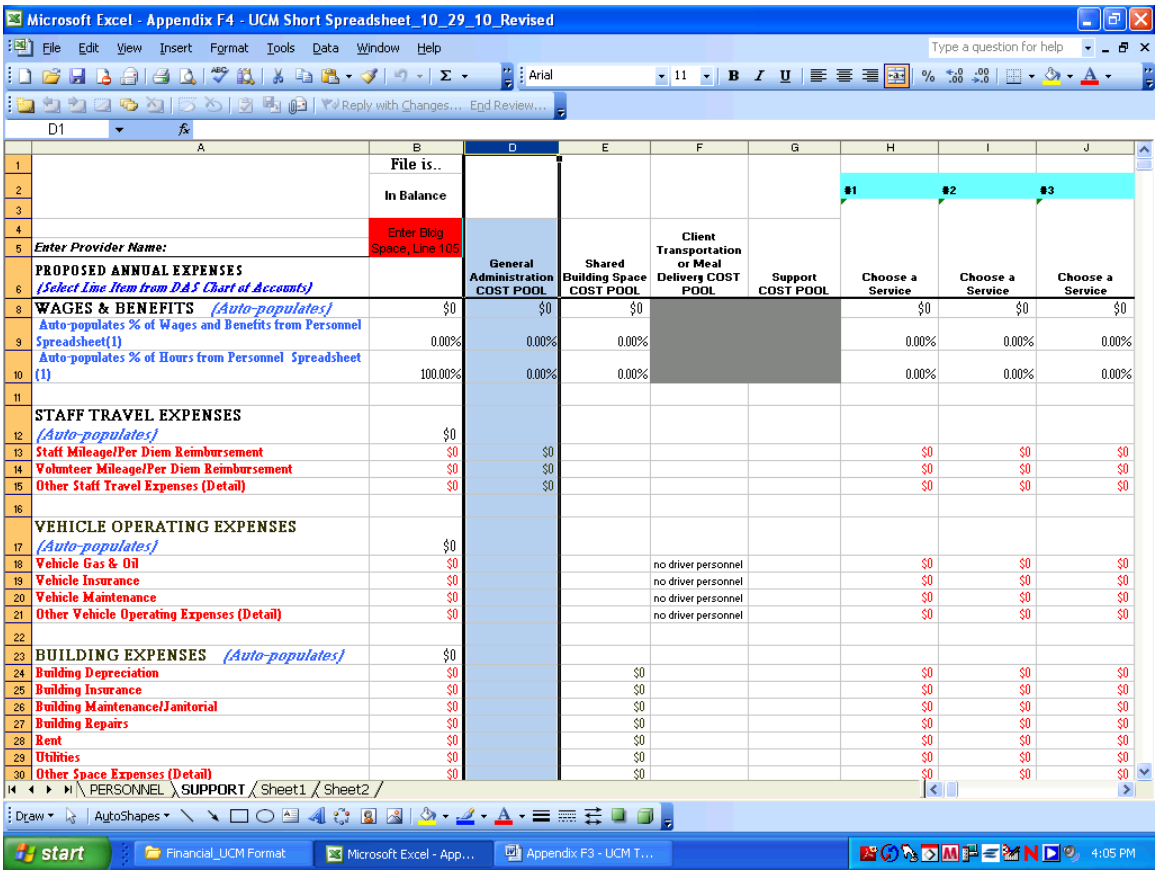
SUPPORT SPREADSHEET (2)



Column B (continued) - Annual Budget Entered

- Enter annual budget amount for each line item as appropriate in Column B (only where highlighted in red – each of the black items will automatically calculate)

SUPPORT SPREADSHEET (2)

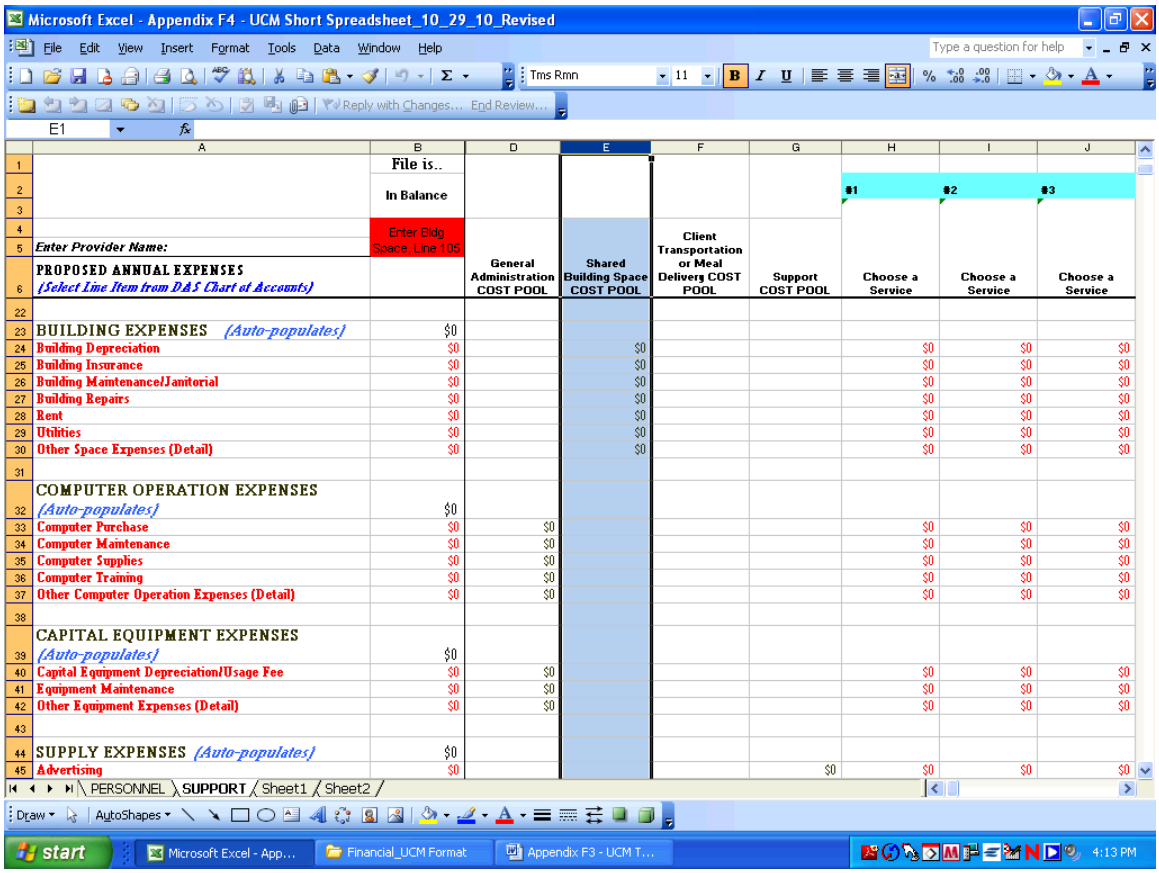


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*				Client Transportation or Meal Delivery COST POOL				
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL		Support COST POOL	Choose a Service	Choose a Service	Choose a Service
8	WAGES & BENEFITS *(Auto-populates)*	$0	$0	$0			$0	$0	$0
9	Auto-populates % of Wages and Benefits from Personnel Spreadsheet(1)	0.00%	0.00%	0.00%			0.00%	0.00%	0.00%
10	Auto-populates % of Hours from Personnel Spreadsheet (1)	100.00%	0.00%	0.00%			0.00%	0.00%	0.00%
11									
12	STAFF TRAVEL EXPENSES *(Auto-populates)*	$0							
13	Staff Mileage/Per Diem Reimbursement	$0	$0				$0	$0	$0
14	Volunteer Mileage/Per Diem Reimbursement	$0	$0				$0	$0	$0
15	Other Staff Travel Expenses (Detail)	$0	$0				$0	$0	$0
16									
17	VEHICLE OPERATING EXPENSES *(Auto-populates)*	$0							
18	Vehicle Gas & Oil	$0			no driver personnel		$0	$0	$0
19	Vehicle Insurance	$0			no driver personnel		$0	$0	$0
20	Vehicle Maintenance	$0			no driver personnel		$0	$0	$0
21	Other Vehicle Operating Expenses (Detail)	$0			no driver personnel		$0	$0	$0
22									
23	BUILDING EXPENSES *(Auto-populates)*	$0							
24	Building Depreciation	$0		$0			$0	$0	$0
25	Building Insurance	$0		$0			$0	$0	$0
26	Building Maintenance/Janitorial	$0		$0			$0	$0	$0
27	Building Repairs	$0		$0			$0	$0	$0
28	Rent	$0		$0			$0	$0	$0
29	Utilities	$0		$0			$0	$0	$0
30	Other Space Expenses (Detail)	$0		$0			$0	$0	$0

Column D - General Administration Cost Pool

- Allocates the following in this column:
  - ***Wages and Benefits*** automatically populates from the Personnel Spreadsheet
  - ***Staff travel*** for administrative staff only should go into the General Administrative Cost pool. All other Staff travel will be assigned to specific programs.
  - ***Computer Operation Expenses*** – Will default to general administration pool if used by all services. These costs may be directly assigned to a specific service if documented.
  - ***Capital Equipment*** – Will default to general administration pool if used by all services. These costs may be directly assigned to a specific service if documentation is available to justify this assignment of costs by program.
  - ***Other Operating Expense*** – Will default to the General Administration Cost pool if used by all services. These costs may be directly assigned to a specific service if documented.

SUPPORT SPREADSHEET (2)

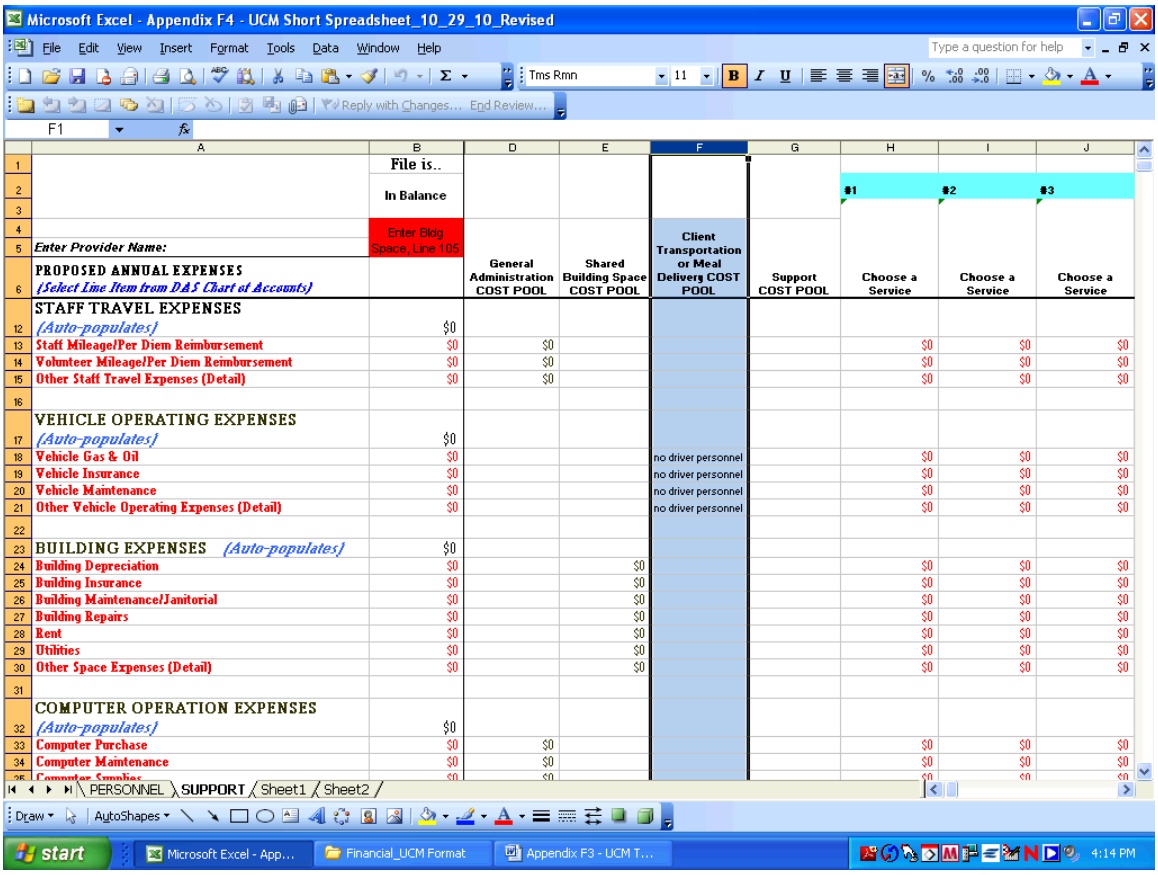


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*								
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL	Client Transportation or Meal Delivery COST POOL	Support COST POOL	Choose a Service	Choose a Service	Choose a Service
22									
23	BUILDING EXPENSES *(Auto-populates)*	$0							
24	Building Depreciation	$0		$0			$0	$0	$0
25	Building Insurance	$0		$0			$0	$0	$0
26	Building Maintenance/Janitorial	$0		$0			$0	$0	$0
27	Building Repairs	$0		$0			$0	$0	$0
28	Rent	$0		$0			$0	$0	$0
29	Utilities	$0		$0			$0	$0	$0
30	Other Space Expenses (Detail)	$0		$0			$0	$0	$0
31									
32	COMPUTER OPERATION EXPENSES *(Auto-populates)*	$0							
33	Computer Purchase	$0	$0				$0	$0	$0
34	Computer Maintenance	$0	$0				$0	$0	$0
35	Computer Supplies	$0	$0				$0	$0	$0
36	Computer Training	$0	$0				$0	$0	$0
37	Other Computer Operation Expenses (Detail)	$0	$0				$0	$0	$0
38									
39	CAPITAL EQUIPMENT EXPENSES *(Auto-populates)*	$0							
40	Capital Equipment Depreciation/Usage Fee	$0	$0				$0	$0	$0
41	Equipment Maintenance	$0	$0				$0	$0	$0
42	Other Equipment Expenses (Detail)	$0	$0				$0	$0	$0
43									
44	SUPPLY EXPENSES *(Auto-populates)*	$0							
45	Advertising	$0				$0	$0	$0	$0

Column E – Shared Building Space Cost Pool

- ***Building Expenses*** should default to the Shared Building Space Cost Pool. The number of square feet utilized for each service in this shared facility will determine how these expenses allocated to each service.
- ***Line 105*** - Square footage must be entered for each service that uses the shared building space or the spreadsheet will not balance

SUPPORT SPREADSHEET (2)

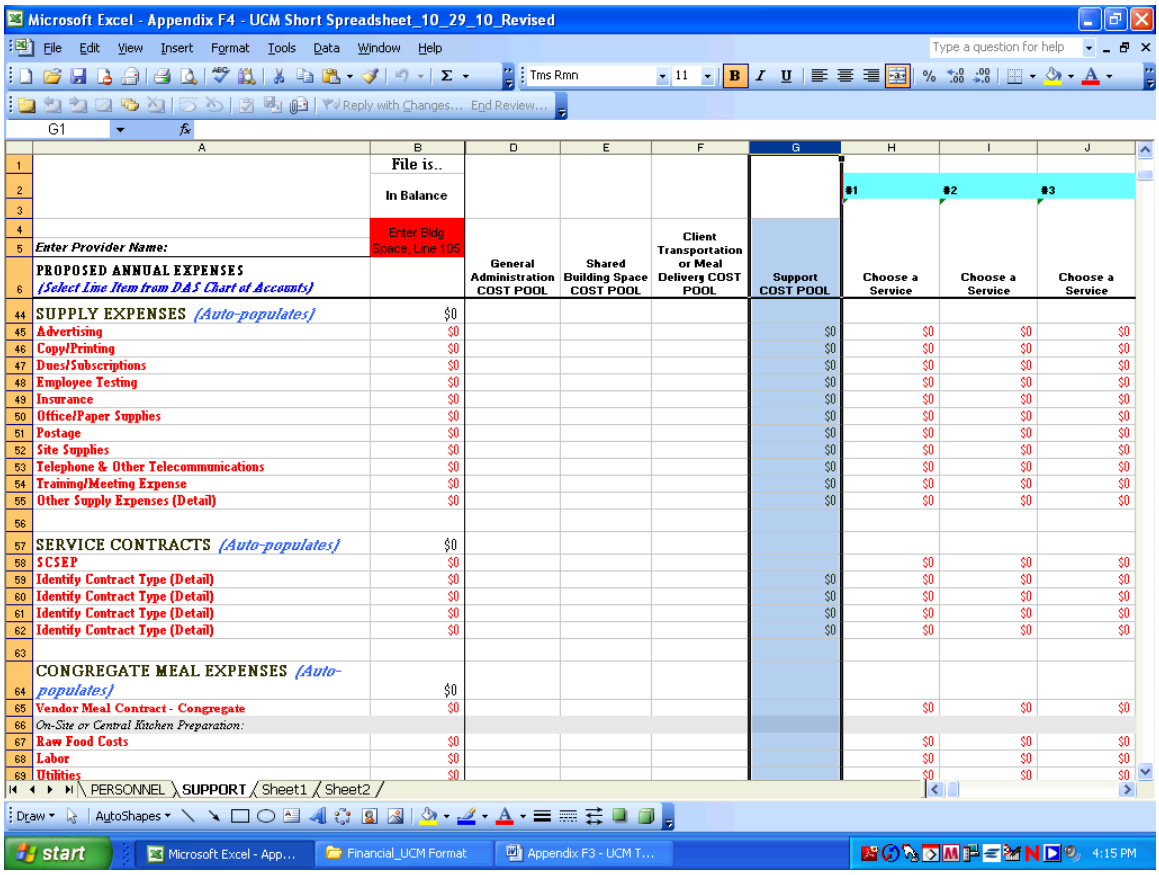


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*				Client Transportation or Meal Delivery COST POOL				
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL		Support COST POOL	Choose a Service	Choose a Service	Choose a Service
12	STAFF TRAVEL EXPENSES *(Auto-populates)*	$0							
13	Staff Mileage/Per Diem Reimbursement	$0	$0				$0	$0	$0
14	Volunteer Mileage/Per Diem Reimbursement	$0	$0				$0	$0	$0
15	Other Staff Travel Expenses (Detail)	$0	$0				$0	$0	$0
16									
17	VEHICLE OPERATING EXPENSES *(Auto-populates)*	$0							
18	Vehicle Gas & Oil	$0			no driver personnel		$0	$0	$0
19	Vehicle Insurance	$0			no driver personnel		$0	$0	$0
20	Vehicle Maintenance	$0			no driver personnel		$0	$0	$0
21	Other Vehicle Operating Expenses (Detail)	$0			no driver personnel		$0	$0	$0
22									
23	BUILDING EXPENSES *(Auto-populates)*	$0							
24	Building Depreciation	$0		$0			$0	$0	$0
25	Building Insurance	$0		$0			$0	$0	$0
26	Building Maintenance/Janitorial	$0		$0			$0	$0	$0
27	Building Repairs	$0		$0			$0	$0	$0
28	Rent	$0		$0			$0	$0	$0
29	Utilities	$0		$0			$0	$0	$0
30	Other Space Expenses (Detail)	$0		$0			$0	$0	$0
31									
32	COMPUTER OPERATION EXPENSES *(Auto-populates)*	$0							
33	Computer Purchase	$0	$0				$0	$0	$0
34	Computer Maintenance	$0	$0				$0	$0	$0

Column F - Client Transportation or Meal Delivery Cost Pool

- ***Wages and Benefits*** - Assigned directly to the cost pool from the Personnel Spreadsheet and are not listed here.
- ***Vehicle Operating Expenses*** - This cost pool will not allow vehicle operating costs to be added unless there are drivers listed on the Personnel Spreadsheet in the yellow area. It is how the driver spends his time in each service that determines the percentage of costs assigned.
- ***Direct Assignment*** - If vehicle operating costs exist, but there are no paid drivers, then assign these vehicle operating costs directly to the specific service and do not use the cost pool. The cost pool allocates expenses based on the paid driver's time.

SUPPORT SPREADSHEET (2)

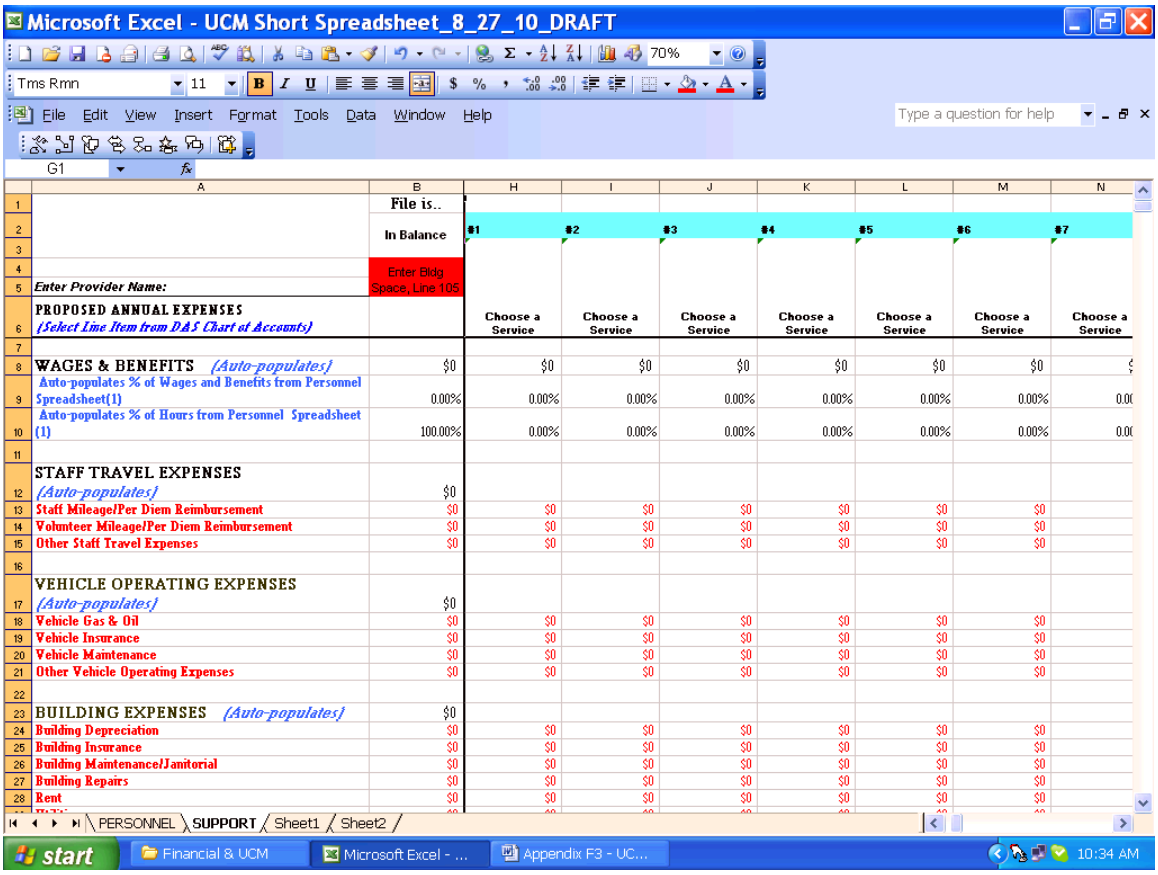


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					$1	$2	$3
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*								
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL	Client Transportation or Meal Delivery COST POOL	Support COST POOL	Choose a Service	Choose a Service	Choose a Service
44	SUPPLY EXPENSES *(Auto-populates)*	$0							
45	Advertising	$0				$0	$0	$0	$0
46	Copy/Printing	$0				$0	$0	$0	$0
47	Dues/Subscriptions	$0				$0	$0	$0	$0
48	Employee Testing	$0				$0	$0	$0	$0
49	Insurance	$0				$0	$0	$0	$0
50	Office/Paper Supplies	$0				$0	$0	$0	$0
51	Postage	$0				$0	$0	$0	$0
52	Site Supplies	$0				$0	$0	$0	$0
53	Telephone & Other Telecommunications	$0				$0	$0	$0	$0
54	Training/Meeting Expense	$0				$0	$0	$0	$0
55	Other Supply Expenses (Detail)	$0				$0	$0	$0	$0
56									
57	SERVICE CONTRACTS *(Auto-populates)*	$0							
58	SCSEP	$0					$0	$0	$0
59	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
60	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
61	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
62	Identify Contract Type (Detail)	$0				$0	$0	$0	$0
63									
64	CONGREGATE MEAL EXPENSES *(Auto-populates)*	$0							
65	Vendor Meal Contract - Congregate	$0					$0	$0	$0
66	*On-Site or Central Kitchen Preparation:*								
67	Raw Food Costs	$0					$0	$0	$0
68	Labor	$0					$0	$0	$0
69	Utilities	$0					$0	$0	$0

Column G – Support Cost Pool

- ***Supply Expenses*** – Let these expenses default to the cost pool and this will be allocated based on percent of staff time. Costs may be directly assigned to services if documented.
- ***Service Contracts*** – Identify contract type and assign directly if it is service specific. However, if this is a contract that is used by all services then let it default to the Support Cost pool and allocated based on percent of staff time.
- ***Senior Community Service Employment Program*** **- Assign directly to the SCSEP Program, since it will not default to the Support Cost pool**

SUPPORT SPREADSHEET (2)

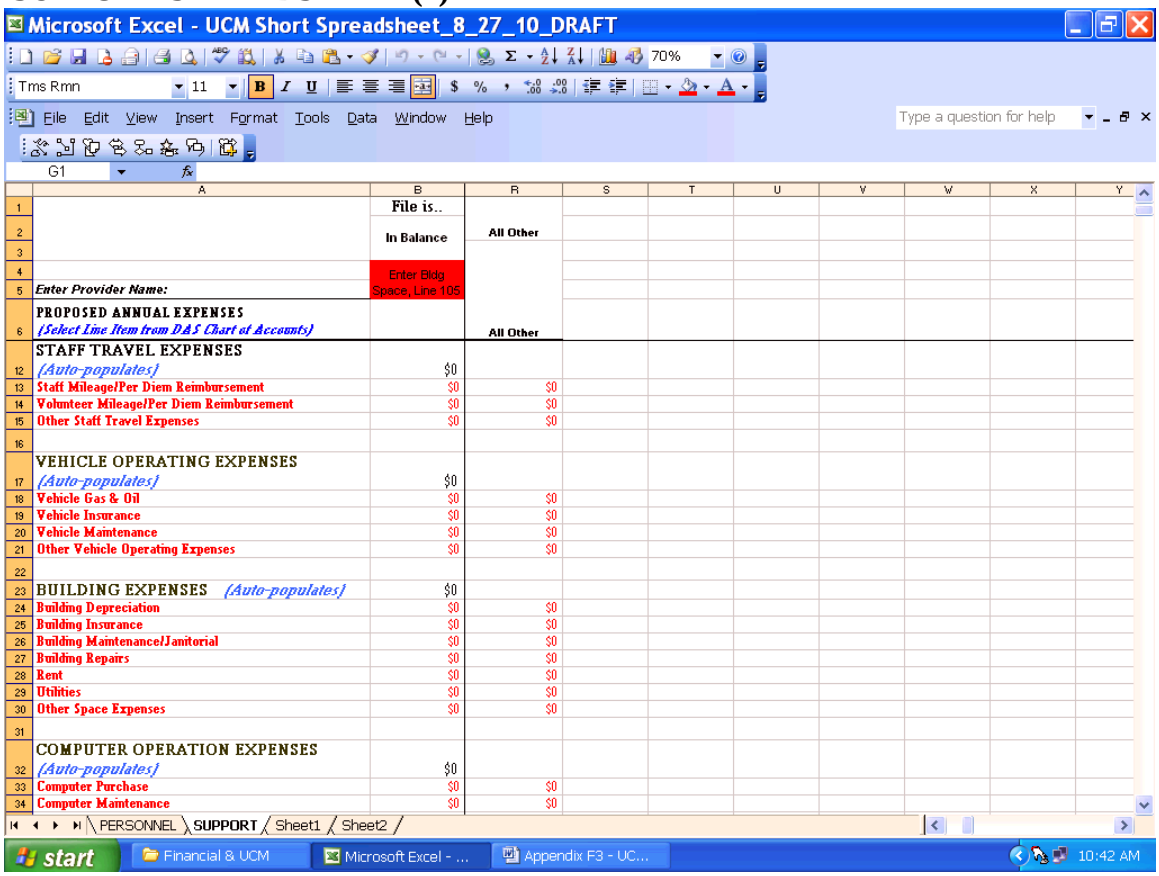


	A	B	H	I	J	K	L	M	N
1		File is..							
2		In Balance	#1	#2	#3	#4	#5	#6	#7
3									
4		Enter Bldg Space, Line 105							
5	Enter Provider Name:								
6	PROPOSED ANNUAL EXPENSES (Select Line Item from DAS Chart of Accounts)		Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service
7									
8	WAGES & BENEFITS (Auto-populates)	$0	$0	$0	$0	$0	$0	$0	$
9	Auto-populates % of Wages and Benefits from Personnel Spreadsheet(1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0
10	Auto-populates % of Hours from Personnel Spreadsheet (1)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0
11									
12	STAFF TRAVEL EXPENSES (Auto-populates)	$0							
13	Staff Mileage/Per Diem Reimbursement	$0	$0	$0	$0	$0	$0	$0	
14	Volunteer Mileage/Per Diem Reimbursement	$0	$0	$0	$0	$0	$0	$0	
15	Other Staff Travel Expenses	$0	$0	$0	$0	$0	$0	$0	
16									
17	VEHICLE OPERATING EXPENSES (Auto-populates)	$0							
18	Vehicle Gas & Oil	$0	$0	$0	$0	$0	$0	$0	
19	Vehicle Insurance	$0	$0	$0	$0	$0	$0	$0	
20	Vehicle Maintenance	$0	$0	$0	$0	$0	$0	$0	
21	Other Vehicle Operating Expenses	$0	$0	$0	$0	$0	$0	$0	
22									
23	BUILDING EXPENSES (Auto-populates)	$0							
24	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	
25	Building Insurance	$0	$0	$0	$0	$0	$0	$0	
26	Building Maintenance/Janitorial	$0	$0	$0	$0	$0	$0	$0	
27	Building Repairs	$0	$0	$0	$0	$0	$0	$0	
28	Rent	$0	$0	$0	$0	$0	$0	$0	

Assignment of Costs Directly to Services

- **100% of costs will automatically default to the cost pool. However, cost may still be assigned to specific services.**
- ***Do not adjust the costs that defaulted to the cost pool*** (or this will eliminate the formula). Once the specific costs are assigned to a service, the cost pool formula will adjust the cost pool balance automatically.

SUPPORT SPREADSHEET (2)

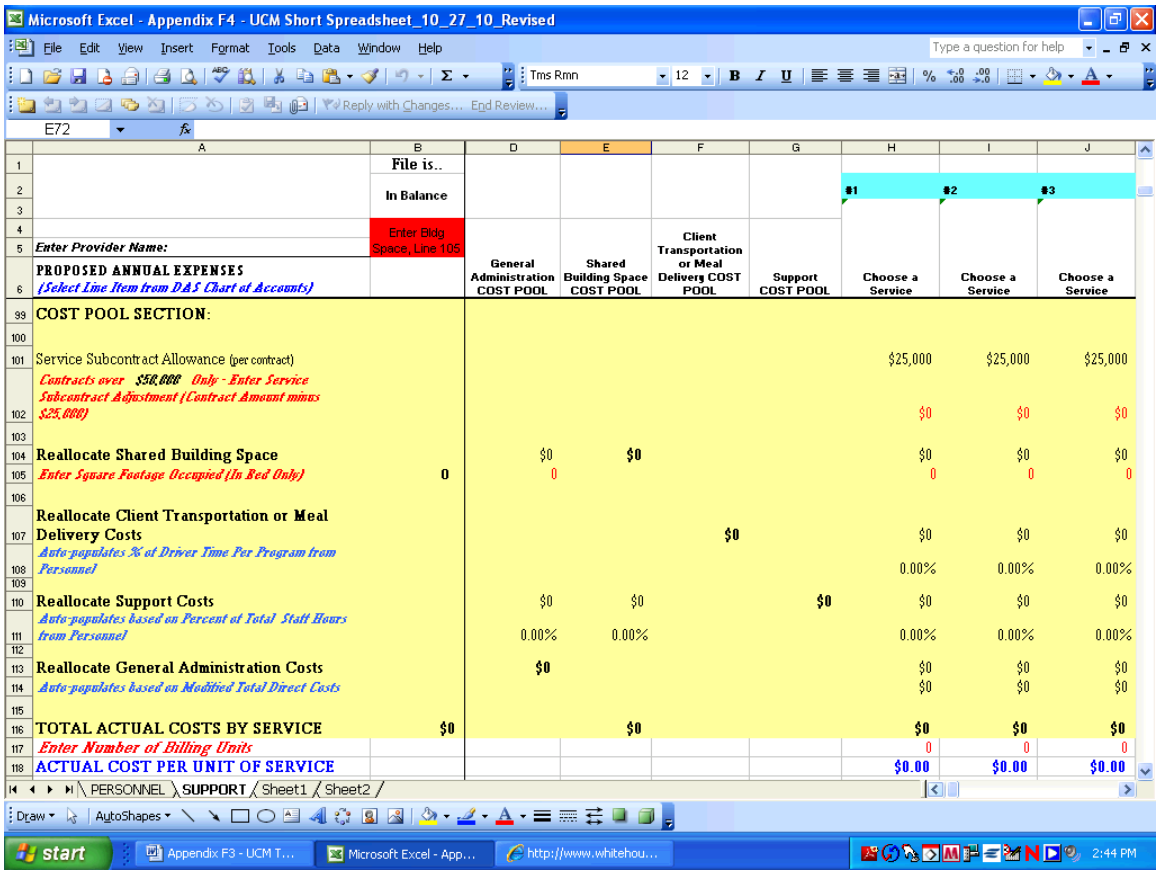


	A	B	R
1		File is..	
2		In Balance	All Other
3			
4		Enter Bldg	
5	Enter Provider Name:	Space, Line 105	
6	PROPOSED ANNUAL EXPENSES (Select Line Item from DAS Chart of Accounts)		All Other
12	STAFF TRAVEL EXPENSES (Auto-populates)	$0	
13	Staff Mileage/Per Diem Reimbursement	$0	$0
14	Volunteer Mileage/Per Diem Reimbursement	$0	$0
15	Other Staff Travel Expenses	$0	$0
16			
17	VEHICLE OPERATING EXPENSES (Auto-populates)	$0	
18	Vehicle Gas & Oil	$0	$0
19	Vehicle Insurance	$0	$0
20	Vehicle Maintenance	$0	$0
21	Other Vehicle Operating Expenses	$0	$0
22			
23	BUILDING EXPENSES (Auto-populates)	$0	
24	Building Depreciation	$0	$0
25	Building Insurance	$0	$0
26	Building Maintenance/Janitorial	$0	$0
27	Building Repairs	$0	$0
28	Rent	$0	$0
29	Utilities	$0	$0
30	Other Space Expenses	$0	$0
31			
32	COMPUTER OPERATION EXPENSES (Auto-populates)	$0	
33	Computer Purchase	$0	$0
34	Computer Maintenance	$0	$0

All Other Column

- Enter costs that relate to all other programs in this column when they have costs directly assignable to All Other.

COST POOL ALLOCATION SECTION (3)

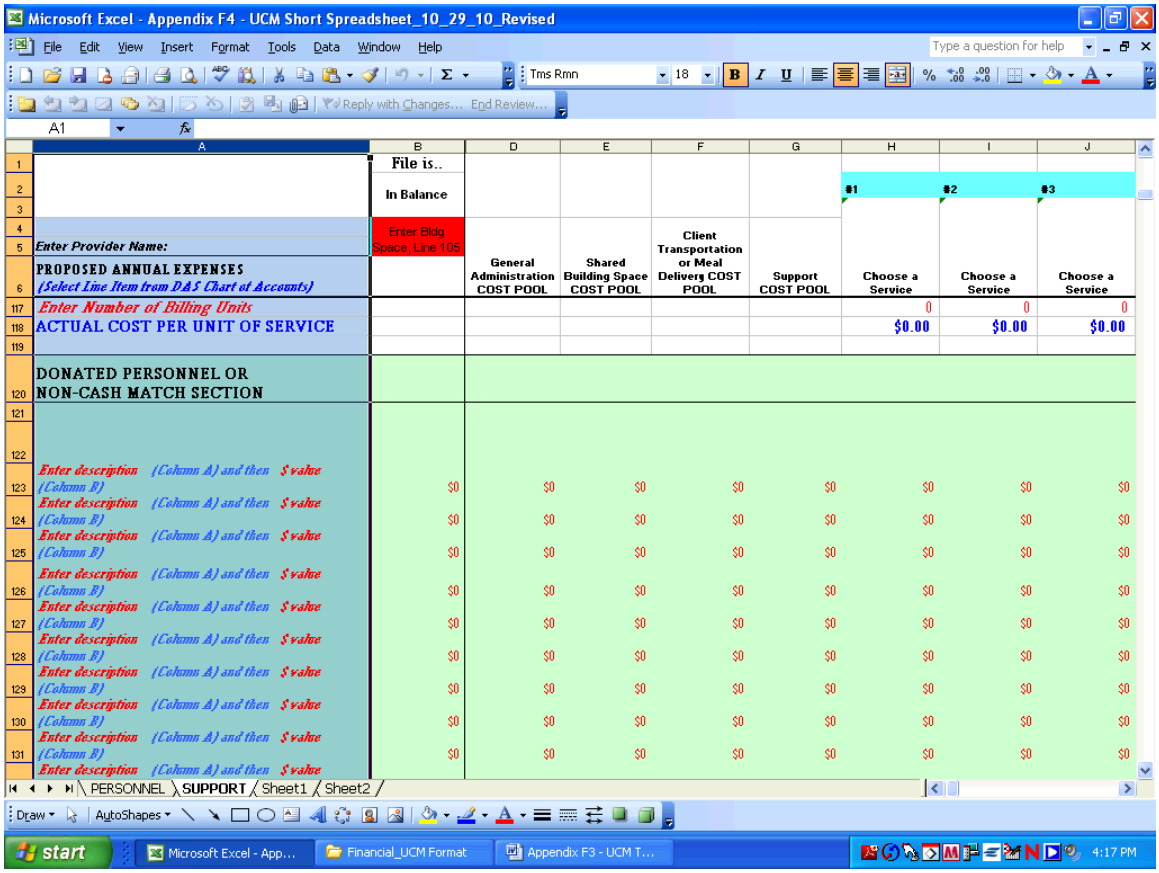


	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					#1	#2	#3
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*				Client Transportation or Meal Delivery COST POOL				
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*		General Administration COST POOL	Shared Building Space COST POOL		Support COST POOL	Choose a Service	Choose a Service	Choose a Service
99	COST POOL SECTION:								
101	Service Subcontract Allowance (per contract)						$25,000	$25,000	$25,000
102	*Contracts over $50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus $25,000)*						$0	$0	$0
104	Reallocate Shared Building Space		$0	$0			$0	$0	$0
105	*Enter Square Footage Occupied (In Bed Only)*	0	0				0	0	0
107	Reallocate Client Transportation or Meal Delivery Costs				$0		$0	$0	$0
108	*Auto-populates % of Driver Time Per Program from Personnel*						0.00%	0.00%	0.00%
110	Reallocate Support Costs		$0	$0		$0	$0	$0	$0
111	*Auto-populates based on Percent of Total Staff Hours from Personnel*		0.00%	0.00%			0.00%	0.00%	0.00%
113	Reallocate General Administration Costs		$0				$0	$0	$0
114	*Auto-populates based on Modified Total Direct Costs*						$0	$0	$0
116	TOTAL ACTUAL COSTS BY SERVICE	$0		$0			$0	$0	$0
117	*Enter Number of Billing Units*						0	0	0
118	ACTUAL COST PER UNIT OF SERVICE						$0.00	$0.00	$0.00

3. Cost Pool Allocation Section

- ***Line 102- Service Subcontract Allowance* - Enter Service Subcontract Allowance for each subcontract over $50,000 by deducting $25,000 per service per contract from the total cost of the contract (i.e., one contract for HDM is $100,000 minus $25,000, so enter $75,000 on line 102)**
- ***Line 105 - Reallocate Shared Building Space* - Enter Square Footage used by administrative office and/or each service**
- ***Line 108 - Reallocate Client Transportation or Meal Delivery Costs* – Do not enter data – automatically calculates**
- ***Line 111 - Reallocate Support Costs* - Do not enter data – automatically calculates**
- ***Line 113 - Reallocate General Administration Costs* - Do not enter data – automatically calculates**
- ***Line 116 - Total Actual Costs by Service* – Do not enter data – automatically calculates**
- ***Line 117 - Billable Units* – Enter number of billing units**
- ***Line 118 - Actual Cost Per Unit of Service* - Do not enter data – automatically calculates**

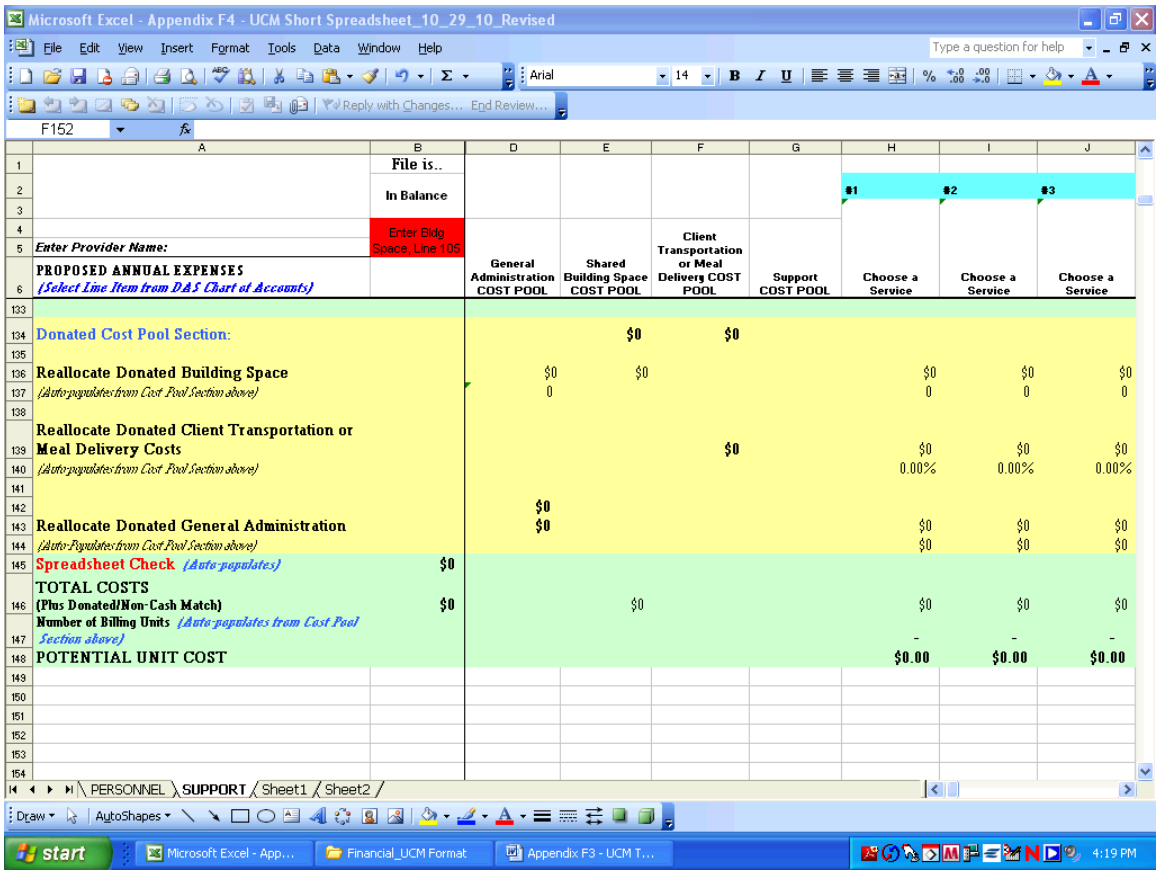
DONATED PERSONNEL OR NON-CASH MATCH SECTION (4)



4. Donated Personnel or Non-Cash Match Section

- *Starting at Line 123*
  - Enter Description of donated item in Column A
  - Enter Annual Dollar value in Column B
  - Assign the Dollar value to the Cost Pool or Service as appropriate

DONATED COST POOL SECTION



	A	B	D	E	F	G	H	I	J
1		File is..							
2		In Balance					$1	$2	$3
3									
4		Enter Bldg Space, Line 105							
5	*Enter Provider Name:*		General Administration COST POOL	Shared Building Space COST POOL	Client Transportation or Meal Delivery COST POOL	Support COST POOL	Choose a Service	Choose a Service	Choose a Service
6	PROPOSED ANNUAL EXPENSES *(Select Line Item from DAS Chart of Accounts)*								
133									
134	Donated Cost Pool Section:			$0	$0				
135									
136	Reallocate Donated Building Space		$0	$0			$0	$0	$0
137	*(Auto-populates from Cost Pool Section above)*		0				0	0	0
138									
139	Reallocate Donated Client Transportation or Meal Delivery Costs				$0		$0	$0	$0
140	*(Auto-populates from Cost Pool Section above)*						0.00%	0.00%	0.00%
141									
142			$0						
143	Reallocate Donated General Administration		$0				$0	$0	$0
144	*(Auto-Populates from Cost Pool Section above)*						$0	$0	$0
145	Spreadsheet Check *(Auto-populates)*	$0							
146	TOTAL COSTS (Plus Donated/Non-Cash Match)	$0		$0			$0	$0	$0
147	Number of Billing Units *(Auto-populates from Cost Pool Section above)*						-	-	-
148	POTENTIAL UNIT COST						$0.00	$0.00	$0.00
149									
150									
151									
152									
153									
154									

5. Donated Cost Pool Section and Potential Costs

- **No data entry is needed in this section. All of the information is brought forward from previous Cost Pool section of the spreadsheet**
- **This reflects the potential costs of if donated support was not available**