

DIVISION OF DD UNIFORM COST REPORT

SCHEDULE A: The purpose of Schedule A is to report the annualized full-time equivalency or FTE (**NOTE: e.g. 1.00 FTE represents 2080 annualized hours, fractional amounts of FTE are calculated by a proportional division of 2080 hours**) and payroll expense of staff by position title, annual salary, employer withholding (FICA), employer share of health/medical/life benefits (H/M/L), employer share of pension benefits (RETIRE) and total compensation (TOT COMP). You may have costs in only some of these categories. These are identified in the columns titles noted and are further identified by account codes 6501 through 6504. This represents the left side of the equation. The remainder of Schedule A represents the right side of the equation, where the total FTE and compensation for an individual position title is segregated by administrative (SUP/IND) or individual direct service columns. The left side of the equation (total compensation components), should equal the right side of the equation (services components).

SCHEDULE B: The purpose of Schedule B is to report various other annualized expense by various categories or sub-categories. You may have costs for only some of these cost categories. Again annualized expense should be segregated, where possible, by row of individual category or sub-category and then further segregated by administrative (SUP/IND) or individual direct service columns.

The annualized expense categories and sub-categories are as follows:

1. **Other Personnel Costs** (Code 6500). This category is sub-categorized as:
 - A. Unemployment Insurance (Code 6505)
 - B. Workers Compensation Insurance (Code 6506)
 - C. Recruitment and Advertising (Code 6507)
2. **Communications** (Code 6600). This category is sub-categorized as:
 - A. Telephone (Code 6601)
 - B. Postage (Code 6602)
 - C. Printing/Duplication (Code 6603)
 - D. Other Communications (Code 6604)
3. **Maintenance and Repairs** (Code 6700). This category is sub-categorized as:
 - A. Building Maintenance/Repairs (Code 6701)
 - B. Grounds Maintenance/Repairs (Code 6702)
 - C. Program Equipment Maintenance/Repairs (Code 6703)
 - D. Facility Maintenance/Repairs (Code 6704)
 - E. Office Equipment Maintenance/Repairs (Code 6705)
 - F. Service Agreements (Code 6706)
4. **Physical Plant Costs** (Code 6800). This category is sub-categorized as:
 - A. Building/Lease Rent (Code 6801)
 - B. Approved Building Interest (Code 6802)
 - C. Taxes (Code 6803)
 - D. Building Insurance (Code 6804)

- E. Building Depreciation (Code 6805) **NOTE: Building Depreciation for residential facilities should be calculated on a twenty-five year service life basis.**
5. **Utilities** (Code 6900). This category is sub-categorized as:
 - A. Water/Sewer (Code 6901)
 - B. Gas/Electric (Code 6902)
 - C. Trash Removal (Code 6903)
 - D. Cable TV (Code 6904). **NOTE: One basic hook-up maximum per residential location.**
 6. **Food Services** (Code 7000). This category is sub-categorized as:
 - A. Client Food (Code 7001)
 - B. Staff Food (Code 7002) **NOTE: Allowable only if authorized by personal plan.**
 7. **Material and Supplies** (Code 7100). This category is sub-categorized as:
 - A1. Materials/Supplies Program (Code 7101)
 - A2. Materials/Supplies Facility (Code 7102)
 - A3. Materials/Supplies Office (Code 7103)
 - B. Non/Legend Medical Supplies (Code 7104)
 - C. Legend Drugs Non-Medicaid (Code 7105)
 - D. Other Material and Supplies (Code 7106)
 8. **Professional Services** (Code 7200). This category is sub-categorized as:
 - A. Legal Services (Code 7201)
 - B. Accounting/Bookkeeping (Code 7202)
 - C. Audit Services (Code 7203)
 - D. Consultants (Code 7204)
 - E. Other Professional Services (Code 7205)
 9. **Staff Training-Direct Care** (Code 7300). This category is sub-categorized as:
 - A. Mileage (Code 7301)
 - B. Lodging (Code 7302)
 - C. Meals (Code 7303)
 - D. Dues/Fees (Code 7304)
 - E. Book/Subscriptions (Code 7305)
 - F. Other Staff Training (Code 7306)
 10. **Staff Travel-Administration** (Code 7400). This category is sub-categorized as:
 - A. Mileage (Code 7401)
 - B. Lodging (Code 7402)
 - C. Meals (Code 7403)
 - D. Other Staff Travel (Code 7405)
 11. **Insurance** (Code 7500). This category is sub-categorized as:
 - A1. Liability Officers (Code 7501)
 - A2. Liability Professional (Code 7502)
 - A3. Liability Comprehensive (Code 7503)
 - B. Fidelity Bond (Code 7504)
 - C. Other Insurance (Code 7505)
 12. **Licensure/Accreditation** (Code 7600). This category is sub-categorized as:
 - A. Business License (Code 7601)

- B. Accreditation (Code 7602)
- 13. **Equipment and Furnishings** (Code 7700). This category is sub-categorized as:
 - A1. Program Purchases (Code 7701)
 - A2. Facility Purchases (Code 7702)
 - A3. Office Purchases (Code 7703)
 - B1. Program Leases (Code 7704)
 - B2. Facility Leases (Code 7705)
 - B3. Office Leases (Code 7706)
 - C1. Program Depreciation (Code 7707)
 - C2. Facility Depreciation (Code 7708)
 - C3. Office Depreciation (Code 7709)
- 14. **Transportation** (Code 7800). This category is sub-categorized as:
 - A. Fuel/Oil/Tires/Inspections (Code 7801)
 - B. Vehicle Insurance (Code 7802)
 - C. Vehicle Interest/Lease (Code 7803)
 - D. Vehicle Maintenance/Repair (Code 7804)
 - E. Vehicle Depreciation (Code 7805)
 - F. Staff-Reimbursed Client Travel (Code 7806)
 - G. Other Transportation (Code 7807)
- 15. **Miscellaneous** (Code 7900). This category is sub-categorized as:
 - A. Management Fee (Code 7901)
 - B. Other Miscellaneous (Code 7902)

SCHEDULE C: The purpose of Schedule C is to transfer costs for Schedule A and Schedule B to a congregate schedule where total costs can be calculated to determine a total cost per service. Then a proportionate allocation of administrative (SUP/IND) cost will be added to each service column. **NOTE: Total and proportionate administrative (SUP/IND) cost should not exceed fifteen percent of total direct costs.** Total costs (including administrative cost) will then be calculated. Following that, those total costs will be divided by the units of service to be provided for each service, in order to determine a cost per unit of service. Entries should then be made, under each individual service column, for any designated or undesignated grants/donations, which are then subtracted from the total cost per service, to arrive at a total adjusted cost per service and an adjusted cost per unit of service.

Please contact your local Regional Office Provider Relations Liaison if you have any questions.