

Division of Aging Services  
Uniform Cost Methodology  
UCM Spreadsheet Checklist Form

<i>Spreadsheet</i>	<i>Description</i>	<i>Yes</i>	<i>No</i>	<i>Comments</i>
<b>PERSONNEL SPREADSHEET</b>	Agency Name is listed correctly?			
<b>STAFF LIST SECTION</b>	Staff title and/or staff name listed correctly?			
Client/Meals Transportation Cost Pool Section	Only paid drivers listed in this section highlighted in yellow?			
# of Staff Positions Column	Is there one or more persons listed for each staff title?			
Base Wages	Does this include only base wage for one or more staff listed?			
Fringe Benefits	Does this include % of benefits by staff title for one or more staff listed?			
<i>Fringe Benefit Dollars</i>	<i>Automatically calculates</i>			
<i>Total Wages and/or Benefits Column</i>	<i>Automatically calculates</i>			
Productive Hours	Does this include total productive hours for this staff title excluding annual, sick leave, etc.?			
<i>Note on Productive Hours for Direct Staff</i>	<b>Direct Service Staff</b> - Do homemaker, personal care and in-home respite workers' hours equal the number of billable hours for direct client services listed on support page? If more than one staff person listed for same staff position, do the total hours include all hours for the number of staff with this job title?			
<i>Note on Productive Hours for Salaried Staff</i>	<b>Salaried Staff</b> - If more than one staff person listed for same staff position, does the total hours include all hours for the number of staff with this job title?			
<b>GENERAL ADMIN COST POOL SECTION</b>	Is the % of time entered for staff positions that cannot be documented and assigned directly to a specific service? (bookkeeper, secretary, etc)			
<i>Admin Hours Column</i>	<i>Automatically calculates</i>			
<i>General Admin Cost Pool Column</i>	<i>Automatically calculates</i>			
<b>BUILDING COST POOL SECTION</b>	Is the % of time entered for paid janitorial staff only?			
<i>Shared Building Space Hours Pool</i>	<i>Automatically calculates</i>			
<i>Shared Building Space Cost Pool</i>	<i>Automatically calculates</i>			
<b>SERVICE COLUMNS (4 columns per service)</b>	Are the services columns identified and completed correctly for this provider?			
<i>Total hours Column</i>	<i>Automatically calculates</i>			
# of Billable Hours Column	<b>Direct Service Staff only</b> - enter # of billable hours for homemaker, personal care or in-home respite workers.			

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% of Staff time assigned to this service	<b>Salaried Staff only</b> - enter the % of time staff time assigned and documented for this specific service?			
<b>% Of Wages and Benefits Cost</b>	<i>Note: All % of hours and personnel costs that are not assigned to general admin cost pool, building cost pool or a specific service will default to the All Other Programs automatically.</i>			
All Other Programs Column	Is there a % of time in this column? Is it for non-aging related staff that is shared with an aging service?			
All Other Wages Column	Is there wages assigned to All Other that are non-aging related staff that is shared with aging services?			
<b>TOTAL CALCULATIONS ON PERSONNEL SECTION</b>	<i>Automatically calculates in this section</i>			
Total Wages and Benefits Row	Do the total wages represent the accurate wages for all paid staff only?			
% of Wages and Benefits Row	Does this appear to be an appropriate allocation of staff wages?			
Total Hours Row	Does this appear to be an appropriate allocation of staff hours?			
Unit of Service Row	<i>Note: This is just a description of a unit of service and does not change.</i>			
Percent of Time Row	Does this appear to be an appropriate allocation of staff percent of hours assigned?			
<b>SUPPORT SPREADSHEET</b>	<b>DAS CHART OF ACCOUNT FOR EXPENSES</b>			
<b>WAGES AND BENEFITS</b>	Are they 100% in column B from the Personnel spreadsheet?			
% of Wages & Benefits	<i>Automatically transfers from personnel spreadsheet</i>			
% of Hours	<i>Automatically transfers from personnel spreadsheet</i>			
<b>STAFF TRAVEL EXPENSES</b>	<i>Note: This is travel for staff and volunteers</i>			
Staff Mileage/Per Diem	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Volunteer Mileage/Per Diem	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Travel Expenses	<b>List out specific Other Travel Expenses in the budget narrative.</b>			
<b>VEHICLE OPERATING EXPENSES</b>	<i>Note: If this defaults to a cost pool, there must be personnel listed on the personnel spreadsheet in the Client/Meal Transportation Cost Pool Section</i>			
Vehicle Gas & Oil	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			

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Vehicle Insurance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Vehicle Maintenance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Vehicle Operating Costs	<b>Explain specific Other Vehicle Operating Costs the budget narrative.</b>			
<b>BUILDING EXPENSES</b>	<i>Note: The building expenses will automatically default to the Shared Building cost pool, but may be assigned to specific service as needed.</i>			
Building Depreciation	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Building Insurance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Building Maintenance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Building Repairs	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Rent	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Utilities	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Space Expense	<b>Explain specific Other Space Expenses in the budget narrative.</b>			
<b>COMPUTER OPERATION EXPENSE</b>	<i>Note: The computer expenses will automatically default to the General Admin cost pool, but may be assigned to specific service as needed.</i>			
Computer Purchase	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Computer Maintenance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Computer Supplies	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Computer Training	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Computer Operation Expense	<b>Explain specific Other Computer Expenses in the budget narrative.</b>			

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<b>CAPITAL EQUIPMENT EXPENSE</b>	<i>Note: The capital equipment expenses will automatically default to the General Admin cost pool, but may be assigned to specific service as needed.</i>			
Cap. Equip. Depreciation/Usage Fee	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Equipment Maintenance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Equipment Expenses	<b>Explain specific Other Equipment Expenses in the budget narrative.</b>			
<b>SUPPLY EXPENSES</b>	<i>Note: The supply expenses will automatically default to the support cost pool, but may be assigned to specific service as needed.</i>			
Advertising	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Copy/Printing	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Dues/Subscriptions	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Employee Testing	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Insurance	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Office/Paper Supplies	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Postage	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Site Supplies	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Telephone & Telecommunications	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Training/Meeting Expenses	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Supply Expenses	<b>Explain Other Supply Expenses in the budget narrative.</b>			
<b>SERVICE CONTRACTS</b>	<i>Note: The service contracts must be assigned to a specific service. They will not default to any cost pool.</i>			

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Contract Type	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
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<b>MEAL EXPENSES</b>	<i>Note: The meal expenses must be assigned to a specific service. They will not default to any cost pool.</i>			
Contracted Meal Service	Is the total amount in Column B appropriate for the number of meals to be served?			
<b>On-Site or Central Kitchen Preparation</b>	<i>Note: Explain in budget narrative</i>			
Disposable Supplies	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Capital Kitchen Equipment Depre/Usage Fee	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Meal Delivery	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Production Costs	Is the total amount in Column B appropriate and has this expense been assigned to a specific service?			
Raw Food Costs	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Meals Expenses	<b>Explain Other Meal Expenses in the budget narrative.</b>			
<b>OTHER OPERATING COSTS</b>	<i>Note: The other operating expenses will automatically default to the General Admin cost pool, but may be assigned to specific service as needed.</i>			
Agency Indirect	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Audit/Legal Fees	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Profit Margin	Is the total amount in Column B assigned to the correct programs or cost pool and has this expense been explained in the budget narrative?			
Other Misc. Operating Costs	<b>Explain Other Misc. Operating Expenses in the budget narrative.</b>			
Spreadsheet Check	Does this match Total Allowable costs? Note: This is calculated total based on all entries allocated to cost pool or specific service. If this number is different than total allowable costs, then some costs have not been allocated or assigned correctly.			

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Total Allowable Costs	<i>Automatically calculates</i>			
<b>COST POOL SECTION</b>	<i>This section Automatically reallocates costs based on the methodology. Listed below are the three places where data must be entered.</i>			
Service Subcontract Allowance (per contract) – Enter Adjustment Per Contract Per Service	Is there a subcontract that exceeds \$25,000? If yes, then has the \$25,000 adjustment been deducted from the total subcontract amount and the difference entered on this line in a specific service column per service?			
Reallocate Shared Building Costs – Enter Square Footage Occupied	Has the square footage used by admin and/or each specific service been entered on the appropriate line?			
Reallocate Client/Meal Transportation Costs	Automatically calculates from data entered on the Personnel spreadsheet under the Client/Meal Transportation Costs			
Total Actual Costs by Service	Now that all costs have been allocated from the cost pools to each specific program, this is the total actual costs by service.			
Number of Billing Units – Unit Cost Reimbursed Services	Does homemaker, personal care or in-home respite workers match the number of productive staff time from the personnel spreadsheet? Are other units for unit cost reimbursed services reflecting accurate costs?			
Number of Units – Line Item Reimbursed Services	Has the number “1” been entered to reflect this is the total for this program?			
Actual Cost Per Unit of Service	Is the cost per unit or program reasonable based on history and capacity of provider and explained in the budget narrative?			
<b>DONATED PERSONNEL OR NON-CASH MATCH</b>	This section of the spreadsheet documents the entire donated personnel and/or non-cash match that is leveraged by this program at no expense to the aging services. Does it meet the non-cash match documentation in the budget?			
Enter description and \$ value of donated personnel or non-cash match	Does this seem appropriate and reasonable?			
Donated Cost Pool Section	<i>Automatically calculates</i>			
Total Costs	<i>Automatically calculates</i>			
Potential Costs	This is the potential cost to the program if these donated costs were not available to support the program? <i>Automatically calculates</i>			