

Provider Agency		
Period of Report	From	To

SCHEDULE A: REVENUE REPORT

Revenues:	Total Revenue	Revenue for Schedule D Expense Deduction*
Fee for Service:		
Iowa State Department of Human Services	\$ _____	
County Board of Supervisors	_____	
Private Clients	_____	
Department of Education (Voc Rehab) (service fees only)	_____	
United Way (service fees only)	_____	
Social Security, SSI, SSA	_____	
Other	_____	
Service, Reimbursement or Investment Income:		
Work Services Revenues	\$ _____	\$ _____
Food Reimbursement (DOE)	_____	_____
Investment Income	_____	_____
_____	_____	_____
_____	_____	_____
Other (attach schedule)	_____	_____
Contributions: (Schedule must be attached:)		
United Way: Contributions not restricted or appropriated** to a specific individual	\$ _____	
Restricted to specific individuals*	_____	\$ _____
Other: Contributions not restricted or appropriated** to a specific individual	_____	
Restricted to specific individuals*	_____	\$ _____
Government Grants:	_____	_____
Total Revenue	\$ _____	*\$ _____

* Income which must be deducted from total service expense on Schedule D.

** Agencies must have documentation or support which identifies purposes of contributions reported.

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SCHEDULE B: STAFF NUMBERS AND WAGES

Job Classification and Title	Number of Staff			Gross Wages
	Full Time	Part Time	FTEs	
Administrative #2110 Job Title _____				
Administrative Total.....				
Professional #2120 Job Title _____				
Professional Total.....				
Direct Client Care #2130 Job Title _____				
Direct Client Care Total.....				
Clerical #2150 Job Title _____				
Clerical Total.....				
Other Staff Wages #2190 Job Title _____				
Other Staff Wages Total.....				
Total: ALL JOB CLASSIFICATIONS AND TITLES.....				

The maximum amount of wages chargeable to Purchase of Services for any one employee is \$40,000 annually. If an employee is paid in excess of \$40,000, the excess must be reported as "Other Nonreimbursable Costs" in column 3 of Schedule D or charged to Excluded Services (use column 5 of Schedule D).

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SCHEDULE C: PROPERTY AND EQUIPMENT DEPRECIATION AND RELATED PARTY PROPERTY COSTS

PROVIDER -OWNED EQUIPMENT BUILDINGS

Description:	Original Cost	Depreciation Recorded Prior Years	Method	Annual % Rate	Recorded Depreciation Expense	Straight-Line Depr.
Equipment:						
Building equipment						
Departmental equipment						
Other equipment _____						
Office furniture and fixtures						
Motor vehicles _____						
Total						
Buildings:						
Buildings						
Additions						
Leasehold improvements _____						
Other _____						
Total						
Total Equipment and Buildings						

RELATED PARTY PROPERTY COST

1. Is any property being leased from a party "related to provider" using the definitions in the contract and the Provider Handbook? Yes No

2. Schedule of Lessor's Costs:

If answer to number 1 is yes, provide lessor's costs in the space below.

Depreciation on property _____

Property taxes _____

Mortgage interest on property _____

Insurance _____

Other (describe) _____

Total _____

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SCHEDULE D: EXPENSE REPORT

Direct Service Cost

		1	2	3	4	5	6	7	8	9	10
Acc No.	Account Title	Total Expense	Fund-Raising Cost	Other Nonreim-burseable Costs	Adjusted Cost: Col 1 minus Cols 2 & 3						Indirect Service Cost
2110	Administrative Staff										
2120	Professional Direct Staff										
2130	Other Direct Staff										
2150	Clerical Staff										
2190	Other Staff										
2100	TOTAL WAGES										
2210	Health Benefits										
2220	Retirement Plan										
2290	Other Benefits										
2200	TOTAL BENEFITS										
2310	FICA Expense										
2320	Unemployment										
2350	Worker's Compensation Insurance										
2300	TOTAL PAYROLL TAXES										
2450	Medical and Psych. Serv. Purchased										
2470	Audit and Accounting										
2480	Attorney Fees										
2490	Other Nonmedical										
2400	TOTAL PROFESSIONAL FEES										
2510	Office Supplies										
2530	Medical Supplies										
2540	Recreation and Craft Supplies										
2550	Food										
2590	Other Supplies										
2500	TOTAL SUPPLIES										
2600	TELEPHONE AND TELEGRAPH										
2700	POSTAGE AND SHIPPING										
2810	Rent of Space										
2820	Buildings and Grounds Supplies										
2830	Utilities										
2840	Care of Buildings and Grounds										
2870	Interest										
2880	Insurance and Property Taxes										
2890	Other Occupancy Expense										
2800	TOTAL OCCUPANCY EXPENSE										

Provider Agency		
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SCHEDULE D: EXPENSE REPORT

Direct Service Cost

		11	12	13	14	15	16	17	18	19	20
Acc No.	Account Title										
2110	Administrative Staff										
2120	Professional Direct Staff										
2130	Other Direct Staff										
2150	Clerical Staff										
2190	Other Staff										
2100	TOTAL WAGES										
2210	Health Benefits										
2220	Retirement Plan										
2290	Other Benefits										
2200	TOTAL BENEFITS										
2310	FICA Expense										
2320	Unemployment										
2350	Worker's Compensation Insurance										
2300	TOTAL PAYROLL TAXES										
2450	Medical and Psych. Serv. Purchased										
2470	Audit and Accounting										
2480	Attorney Fees										
2490	Other Nonmedical										
2400	TOTAL PROFESSIONAL FEES										
2510	Office Supplies										
2530	Medical Supplies										
2540	Recreation and Craft Supplies										
2550	Food										
2590	Other Supplies										
2500	TOTAL SUPPLIES										
2600	TELEPHONE AND TELEGRAPH										
2700	POSTAGE AND SHIPPING										
2810	Rent of Space										
2820	Buildings and Grounds Supplies										
2830	Utilities										
2840	Care of Buildings and Grounds										
2870	Interest										
2880	Insurance and Property Taxes										
2890	Other Occupancy Expense										
2800	TOTAL OCCUPANCY EXPENSE										

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SCHEDULE D: EXPENSE REPORT

		Direct Service Cost									
Acc No.	Account Title	1	2	3	4	5	6	7	8	9	10
		Total Expense	Fund-Raising Costs	Other Nonreim-burseable Costs	Adjusted Cost: Col 1 minus Cols 2 & 3						Indirect Service Cost
3100	OUTSIDE PRINTING AND ART WORK										
3210	Mileage and Auto Rental										
3250	Agency Vehicles Expense										
3280	Automobile Insurance										
3290	Other Related Transportation										
3200	TOTAL TRANSPORTATION										
3310	Staff Development and Training										
3320	Annual Meeting and Business Conf.										
3300	TOTAL CONFERENCES AND CONVENTIONS										
3400	SUBSCRIPTIONS AND PUBLICATIONS										
3510	Clothing and Personal Needs										
3520	Other										
3500	TOTAL ASSISTANCE										
4100	ORGANIZATION MEMBERSHIPS										
4200	AWARDS AND GRANTS										
4310	Agency Vehicle Repair										
4320	Other Equipment Repair or Purchase										
4300	TOTAL EQUIPMENT REPAIRS & PURCHASE										
4410	Agency Vehicles										
4420	Equipment										
4480	Buildings and Leasehold										
4400	TOTAL DEPRECIATION										
4910	Moving and Recruitment										
4920	Liability Insurance										
4930	Miscellaneous										
4900	TOTAL MISCELLANEOUS										
	TOTAL EXPENSES										
	ALLOCATION OF INDIRECT SERVICE COSTS										
	Total Service or Maintenance Cost After Allocation of Indirect										
	* Program Income or Reimbursements										
	* United Way Contributions Restricted to Specific Individuals										
	* Other Contributions Restricted to Specific Individuals										
	* Government Grants										
	Total Service or Maintenance Cost After Deductions										
	Units of Service										
	UNIT COST										

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SCHEDULE D: EXPENSE REPORT

Direct Service Cost

		11	12	13	14	15	16	17	18	19	20
Acc No.	Account Title										
3100	OUTSIDE PRINTING AND ART WORK										
3210	Mileage and Auto Rental										
3250	Agency Vehicles Expense										
3280	Automobile Insurance										
3290	Other Related Transportation										
3200	TOTAL TRANSPORTATION										
3310	Staff Development and Training										
3320	Annual Meeting and Business Conf.										
3300	TOTAL CONFERENCES AND CONVENTIONS										
3400	SUBSCRIPTIONS AND PUBLICATIONS										
3510	Clothing and Personal Needs										
3520	Other										
3500	TOTAL ASSISTANCE										
4100	ORGANIZATION MEMBERSHIPS										
4200	AWARDS AND GRANTS										
4310	Agency Vehicle Repair										
4320	Other Equipment Repair or Purchase										
4300	TOTAL EQUIPMENT REPAIRS & PURCHASE										
4410	Agency Vehicles										
4420	Equipment										
4480	Buildings and Leasehold										
4400	TOTAL DEPRECIATION										
4910	Moving and Recruitment										
4920	Liability Insurance										
4930	Miscellaneous										
4900	TOTAL MISCELLANEOUS										
	TOTAL EXPENSES										
	ALLOCATION OF INDIRECT SERVICE COSTS										
	Total Service or Maintenance Cost After Allocation of Indirect										
	* Program Income or Reimbursements										
	* United Way Contributions Restricted to Specific Individuals										
	* Other Contributions Restricted to Specific Individuals										
	* Government Grants										
	Total Service or Maintenance Cost After Deductions										
	Units of Service										
	UNIT COST										

Provider Agency _____		
Period of Report	From _____	To _____

SCHEDULE E: COMPARATIVE BALANCE SHEET

ASSETS, LIABILITIES, AND EQUITY

	BALANCE AT END OF	
	Current Period	Prior Period
ASSETS:		
Cash _____	\$ _____	\$ _____
Receivable from clients _____	_____	_____
Receivable from others _____	_____	_____
Property and equipment:		
Land _____	_____	_____
Buildings and equipment _____	_____	_____
Less allowance for depreciation _____	_____	_____
Net property and equipment _____	_____	_____
Investments and other assets _____	_____	_____
TOTAL ASSETS	_____	_____
LIABILITIES AND EQUITY:		
Accounts payable _____	\$ _____	\$ _____
Accrued taxes (payroll and property) _____	_____	_____
Other liabilities _____	_____	_____
_____	_____	_____
Notes and mortgages _____	_____	_____
Total liabilities _____	_____	_____
Equity or fund balance _____	_____	_____
TOTAL LIABILITIES AND EQUITY	_____	_____

RECONCILIATION OF EQUITY OR FUND BALANCE

TOTAL EQUITY OR FUND BALANCE BEGINNING OF PERIOD	\$	_____
Add:		
TOTAL REVENUE from Schedule A _____	\$	_____
Other revenue. Explain _____		_____
_____		_____
_____		_____
Deduct:		
TOTAL EXPENSES from Schedule D _____		_____
Other expenses. Explain _____		_____
_____		_____
_____		_____
TOTAL EQUITY OR FUND BALANCE END OF PERIOD	\$	_____

Provider Agency		Vendor No.
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SCHEDULE F: COST ALLOCATION PROCEDURES
(To be completed by providers which offer more than one service)

Costs are allocatable to a particular service, such as a grant, project, or other activity, in accordance with the relative benefits received. A cost is allocatable to a service if it is treated consistently with other costs incurred for the same purpose in like circumstances, and if it:

- (1) Is incurred specifically for the service,
- (2) Benefits the service and can be distributed in reasonable proportion to the benefits received, and
- (3) Is necessary to the overall operation of the organization, although a direct relationship to a particular service cannot be shown.

Any cost allocatable to a particular service under the above principles may not be shifted to other services to overcome funding deficiencies or to avoid other restrictions imposed by law or terms of an award.

DIRECT COSTS:

Yes No

- | | | |
|---|--------------------------|--------------------------|
| 1. Do you have a cost allocation plan which describes the methods you use in distributing joint costs to services or activities? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If you do not have a cost allocation plan describing the methods followed, do you have accounting workpapers available to support joint direct cost allocations? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is your method of allocating joint service cost consistently followed from year to year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are costs allocated to services in reasonable proportion to benefits received? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are service income deductions allocated in a manner which is consistent with the costs incurred in generating the income? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Additional comments regarding allocation of joint service costs: | <input type="checkbox"/> | <input type="checkbox"/> |

INDIRECT COST:

- | | | |
|---|--------------------------|--------------------------|
| 1. Are indirect costs distributed on a basis of total direct service or cost? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If indirect costs are not allocated on the basis of total direct service costs, what was the basis used? | | |
| 3. Is the basis for distributing indirect cost the same as that used in the previous year? | <input type="checkbox"/> | <input type="checkbox"/> |

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SCHEDULE G: SUPPLEMENTAL ALLOCATION REPORT, PART 1

A	B	C	D	E	F	G		
		Shelter Care						
Account Number	Account Title	Attribution Cost	Allowable Allocation of Cost	Total Costs	Allocation of Total Cost to: Maintenance	Service	Basis of Allocation	
from 2190	Food Service & Maintenance Workers Salaries					*****	Definition	
% of 2200	Food Service & Maintenance Workers Benefits					*****	Definition	
% of 2300	Food Service & Maintenance Workers Payroll Taxes					*****	Definition	
2130	Direct Care Staff Salaries						Time	
% of 2200	Direct Care Staff Benefits						Time	
% of 2300	Direct Care Staff Payroll Taxes						Time	
from 2120	Other Direct Staff (C1 in/pgm. Supv/SW-Thpst/Nurse)						Time	
% of 2200	Other Direct Staff Benefits						Time	
% of 2300	Other Direct Staff Payroll Taxes						Time	
from 2110	Other Admin. Staff (Clinical/Pgm Supv or Mgr) Salaries						Time	
% of 2200	Clinical Supervisor Benefits						Time	
% of 2300	Clinical Supervisor Payroll Taxes						Time	
2450	Medical & Psychological Services Purchased				*****		Definition	
2490	Other Non-Medical Services Purchased				*****		Definition	
2530	Medical Supplies					*****	Definition	
2540	Recreation ("Family-Like") & Craft Supplies					*****	Definition	
	Formalized Non "Family-Like" Recreation				*****		Definition	
2550	Food					*****	Definition	
3510+352	Clothing, Personal Needs, School Supplies, and Other					*****	Definition	
2810	Rent of Space						Sq Ft. -	
2820	Building and Grounds Supplies						Sq Ft. -	
2830	Utilities						Sq Ft. -	
2840	Care of Building and Grounds						Sq Ft. -	
2870	Interest on Building and Grounds						Sq Ft. -	
2880	Insurance and Property Taxes						Sq Ft. -	
2890	Other Occupancy Expenses						Sq Ft. -	
Schedule G	Part 1	TOTALS					Sq Ft. -Use	
							Service/Maintenance Percentages	

ALLOCATION OF STAFF TIME WORK SHEET

(Use separate form for each staff type)

TYPE OF STAFF: _____

Enter the percent of time spent on maintenance activities here: _____ LINE 1

Enter the percent of the time spent on service activities here: _____ LINE 2

Add line 1 and line 2 and enter result here: _____ LINE 3

Divide line 1 by line 3 and enter result here: _____ LINE 4

Divide line 2 by line 3 and enter result here: _____ LINE 5

Enter the percent of time spent on administrative activities here: _____ LINE 6

Multiply line 4 by line 6 and enter result here: _____ LINE 7

(This is the percentage of administrative time allocated to maintenance.)

SUBTRACT line 7 from line 6 and enter result here: _____ LINE 8

(This is the percentage of administrative time allocated to service.)

ADD line 1 and line 7 and enter result here: _____
(This is the total percentage of time allocated to maintenance. Use this percentage to allocate staff cost to maintenance.)

ADD line 2 and line 8 and enter result here: _____
(This is the total percentage of time allocated to service. Use this percentage to allocate staff cost to service.)

* The combined percent of time spent on maintenance, service, and administrative activities should total 100%.