Iowa Department of Human Services

FINANCIAL AND STATISTICAL REPORT FOR PURCHASE OF SERVICE CONTRACTS

CERTIFICATION PAGE

Agency Name					IR	S ID No.			
Address					Co	ontract No.			
City		State			Zij	p Code			
Period of Report:	From	То			Da	Date of Fiscal Year End			
Administrator Name					Te	Telephone No.			
Name of Person to Cor	tact if Questions About the Report				Te	elephone No).		
Does agency have an i Has a copy of the lates	ndependent audit? Yes, for year ending tindependent audit been submitted?		Yes	🖵 No		🗅 No	0		
 Number of uni Type of uni Total number of Total number of Total number of DHS clien Other clien 	ensure, number of clients licensed for. ts of service (licensed or staffed) nit (hourly, daily, etc.) of units of service provided. of units of service provided for: ts		Proprietar	y					
7. Are the rates r	eceived from non-DHS clients the same as, or mo as for the same service: Circle yes or no, for each	re Yes	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	
 D. Form of Certification I CERTIFY that I h and that to the bes 	on by Officer or Administrator of Provider Agency: ave examined the accompanying schedules of rev t of my knowledge and belief they are true and cor cordance with instructions contained in this report,	rect. I also ce	rtify that the	se schedule	s were prep	pared from the	ne books an	d records	

Signature Officer or administrator of facility	
Title Officer or Administrator	Date

E. Statement of Preparer (if other than agency)

I have prepared this report and to the best of my knowledge and belief, it represents true and accurate data of the agency for the period stated above.

Signature of Preparer	Date

F. Statement of Project Manager

I have reviewed this report prior to submitting it to the State (Department of Human Services, Bureau of Purchased Services, Purchase of Service Unit).

Signature of Project Manager	Date

Provider Agency		
Period of Report	From	То

SCHEDULE A: REVENUE REPORT

Revenues:		Total Revenue	Revenue for Schedule D Expense Deduction*		
Fee for Service:					
County Board Private Client Department c	of Education (Voc Rehab) (service fees only) service fees only)	\$			
Other Service, Reimburs Work Service	sement or Investment Income: s Revenues	\$	\$		
Food Reimbu Investment In	irsement (DOE) icome				
Other (attach	schedule)				
Contributions: (S	chedule 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.

Provider Agency		
Period of Report	From	То

SCHEDULE B: STAFF NUMBERS AND WAGES

Job Classification and Title		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 Nonreimburseable Costs" in column 3 of Schedule D or charged to Excluded Services (use column 5 of Schedule D).

Provider Agency		
Period of Report	From	То

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								
				1				
RELATED PARTY PROPERTY COST	0.00.00.00.00.00.00.00.00.00.00.00.00.0		uning the	_				
1. Is any property being leased from a party "related to provider" using the definitions in the contract and the Provider Handbook?								
2. Schedule of Lessor's Costs:	2. Schedule of Lessor's Costs:							
If answer to number 1 is yes, prov	vide lessor's	costs in the spac	e below.					
Depreciation on p	roperty							
Property taxes	·							

Mortgage interest on property

Insurance

Other (describe)

Total

Provider Agency

Period of Report From

SCHEDULE D: EXPENSE REPORT

SCHE	CHEDULE 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										ļ
2880	Insurance and Property Taxes										
2890	Other Occupancy Expense										
2800	TOTAL OCCUPANCY EXPENSE										

TOTAL OCCUPANCY EXPENSE

2800

Period of Report From

SCHEDULE D: EXPENSE REPORT

		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	l									
2290	Other Benefits	l									
2200	TOTAL BENEFITS										
2310	FICA Expense										
2320	Unemployment										
2350	Worker's Compensation Insurance										
2300	TOTAL PAYROLL TAXES	<u> </u>									
2450	Medical and Psych. Serv. Purchased	<u> </u>									
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										

Direct Service Cost

То

Provider Agency

Provider Agency

Period of Report From

То

SCHEDULE D: EXPENSE REPORT

r		1					Direc	a Service Cost		1	
		1	2	3	4	5	6	7	8	9	10
Acc No.	Account Title	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										
	TION OF INDIRECT SERVICE COSTS										
-	vice or Maintenance Cost After Allocation of Indirect										
U	m Income or Reimbursements										
* United Way Contributions Restricted to Specific Individuals											
	Contributions Restricted to Specific Individuals										
	ment Grants										
	vice or Maintenance Cost After Deductions										
Units of S											
UNIT CO	ST										

Direct Service Cost

SS-1703-0 (Rev. 7/99) 470-0664

SCHEDULE D: EXPENSE REPORT

						Direct Ser	100 0031				
		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										
ALLOCA	TION OF INDIRECT SERVICE COSTS										
Total Ser	vice or Maintenance Cost After Allocation of Indirect										
* Progra	m Income or Reimbursements	ļ									
* United Way Contributions Restricted to Specific Individuals		ļ									
* Other (Contributions Restricted to Specific Individuals	ļ									
* Government Grants											
Total Ser	vice or Maintenance Cost After Deductions										
Units of S	Service										
UNIT CO	ST										

Provider Agency Period of Report From То

Direct Service Cost

Provider Agency		
Period of Report	From	То

SCHEDULE E: COMPARATIVE BALANCE SHEET

ASSETS, LIABILITIES, AND EQUITY

ASSETS, LIADILITIES, AND EQUILI	BALANCE	AT END OF
	Current Period	Prior Period
SSETS:		
Cash	\$	\$
Receivable from clients		
Receivable from others		
Property and equipment:		
Land		
Buildings and equipment		
Net property and equipment		
TOTAL ASSETS		
IABILITIES AND EQUITY:		
	*	•
Accounts payable	\$	\$
Accrued taxes (payroll and property)		
Other liabilities		
Notes and mortgages		
Total liabilities		
quity or fund balance		
TOTAL LIABILITIES AND EQUITY		
RECONCILIATION OF EQUITY OR FUND BALANCE	\$	
Add:		
	¢	
TOTAL REVENUE from Schedule A	\$	
Other revenue. Explain		
Deduct:		
TOTAL EXPENSES from Schedule D		
Other expenses. Explain		
OTAL EQUITY OR FUND BALANCE END OF PERIOD	\$	

Provider Agency		Vendor No.
Period of Report:	From	То

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.

DIRE	CT COSTS:	<u>Yes</u>	<u>No</u>
1.	Do you have a cost allocation plan which describes the methods you use in distributing joint costs to services or activities?		
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?		
3.	Is your method of allocating joint service cost consistently followed from year to year?		
4.	Are costs allocated to services in reasonable proportion to benefits received?		
5.	Are service income deductions allocated in a manner which is consistent with the costs incurred in generating the income?		
6.	Additional comments regarding allocation of joint service costs:		
INDI	RECT COST:		
1.	Are indirect costs distributed on a basis of total direct service or cost?		
2.	If indirect costs are not allocated on the basis of total direct service costs, what was the b	asis usec	1?

3. Is the basis for distributing indirect cost the same as that used in the previous year?

Provider Agency		
Period of Report	From	То

SCHEDULE G: SUPPLEMENTAL ALLOCATION REPORT, PART 1

А	В	С	D	E	F	G	
			Shelter Care				
Account Number	Account Title	Allowable Attribution Cost Allocation of Cost		Total Costs	Allocation of Total Cost to: Maintenance Service		Basis Alloca
from 2190	Food Service & Maintenance Workers Salaries					******	Definit
% of 2200	Food Service & Maintenance Workers Benefits					******	Definit
% of 2300	Food Service & Maintenance Workers Payroll Taxes					******	Definit
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				*****		Definit
2490	Other Non-Medical Services Purchased				*****		Definit
2530	Medical Supplies					*****	Definit
2540	Recreation ("Family-Like") & Craft Supplies					*****	Definit
	Formalized Non "Family-Like" Recreation				*****		Definit
2550	Food					*****	Definit
3510+352	Clothing, Personal Needs, School Supplies, and Other					*****	Definit
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.

Provider Agency		
Period of Report	From	То

SCHEDULE G: SUPPLEMENTAL ALLOCATION REPORT, PART 2

	Gross Total Attributable to:
Residual Cost NOT Included in Schedule G, Part 1	Shelter
Remainder of Program <u>Direct</u> Costs (Total Program Schedule D Direct - Part 1 Direct) Remainder of Program <u>Indirect</u> Cost (Total Program Schedule D Direct - Part 1 Indirect)	
PROGRAM TOTALS for PART 2	
UNIT COST DETERMINATION	
SERVICE PERCENTAGE FROM SCHEDULE G PART 1	
TOTAL PART 2 SERVICE COST	
TOTAL SERVICE COST FROM PART 1	
GRAND TOTAL SERVICE COST	
DEDUCTIONS FROM SERVICE COST FROM SCHEDULE D	
GRAND TOTAL SERVICE COST AFTER DEDUCTIONS	
MAINTENANCE PERCENTAGE FROM SCHEDULE G PART 1	
TOTAL PART 2 MAINTENANCE COST	
TOTAL MAINTENANCE COST FROM PART 1	
GRAND TOTAL MAINTENANCE COST	
DEDUCTIONS FROM MAINTENANCE COST FROM SCHEDULE D	
GRAND TOTAL MAINTENANCE COST AFTER DEDUCTIONS	
UNITS OF SERVICE	
SERVICE COST PER UNIT	
MAINTENANCE COST PER UNIT	
TOTAL COST PER UNIT	·

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%.