

Units of Service Allocation

Adjusted Trial Balance – (enter full provider name)

As of (enter begin and end dates)

Expenses	Total Costs	Disallowed	Direct Costs – Texas SSCC					Direct Costs – Kansas SSCC	Shared Costs	Allocated Shared Costs – Texas SSCC (55.69%)	Allocated Shared Costs – Kansas SSCC (44.31%)
			Direct Costs – Texas SSCC	Legal Case Management	Foster Care Support	Purchased Client Services	Program Administration				
Salaries – Executive Administration	\$125,347.28								\$125,347.28	\$69,805.90	\$55,541.38
Salaries – Directors and Coordinators	\$45,288.47		\$25,361.54	\$7,608.46	\$10,144.62	\$2,536.15	\$5,072.31	\$19,926.93			
Salaries – Case Managers	\$33,254.88		\$25,458.97	\$12,729.49	\$10,183.59	\$2,545.90		\$7,795.91			
Salaries – Legal	\$82,588.92		\$51,205.13	\$15,361.54	\$20,482.05	\$5,120.51	\$10,241.03	\$31,383.79			
Contracted Central Office Staff	\$65,000.00								\$65,000.00	\$36,198.50	\$28,801.50
FICA/Medicare	\$21,915.69		\$7,804.96	\$2,731.01	\$3,121.98	\$780.50	\$1,171.47	\$4,521.66	\$9,589.07	\$5,340.15	\$4,248.92
State & Federal Unemployment	\$5,156.63		\$1,270.51	\$444.56	\$508.20	\$127.05	\$190.69	\$554.46	\$3,331.66	\$1,855.40	\$1,476.26
Workers' Compensation	\$0.00		\$0.00					\$0.00			
Employee Benefits/ Insurance	\$4,847.25		\$1,254.01	\$438.79	\$501.60	\$125.40	\$188.22	\$889.47	\$2,703.77	\$1,505.73	\$1,198.04
Office Lease	\$9,000.00		\$2,400.00	\$720.00	\$960.00	\$240.00	\$480.00	\$2,100.00	\$4,500.00	\$2,506.05	\$1,993.95
Utilities	\$8,945.67		\$2,385.51	\$715.65	\$954.20	\$238.55	\$477.10	\$2,087.32	\$4,472.84	\$2,490.92	\$1,981.91
Telecommunications	\$3,008.16		\$401.68	\$120.50	\$160.67	\$40.17	\$80.34	\$333.75	\$2,272.73	\$1,265.68	\$1,007.05
Office Supplies	\$1,501.80								\$1,501.80	\$836.35	\$665.45
Other Operations Supplies	\$874.64								\$874.64	\$487.09	\$387.55
Insurance – General Liability	\$1,254.00								\$1,254.00	\$698.35	\$555.65
Insurance – Malpractice	\$1,050.87								\$1,050.87	\$585.23	\$465.64
Travel	\$387.98	\$237.65	\$54.36	\$16.31	\$21.74	\$5.44	\$10.87	\$35.74	\$60.23	\$33.54	\$26.69
Advertising	\$402.87	\$104.97							\$297.90	\$165.90	\$132.00
Miscellaneous	\$601.47	\$254.74							\$346.73	\$193.09	\$153.64
Total	\$410,426.58	\$597.36	\$117,596.68	\$40,886.31	\$47,038.67	\$11,759.67	\$17,912.03	\$69,629.03	\$222,603.51	\$123,967.90	\$98,635.62

Units of Service Allocation Percentages	Units of Service	Percentage
Texas SSCC	9,961.00	55.69%
Kansas SSCC	7,924.00	44.31%
Total	17,885.00	100.00%

Cost-to-Cost Allocation

Adjusted Trial Balance - (enter full provider name)

As of (enter begin and end dates)

Expenses	Total Costs	Disallowed	Direct Costs - SSCC					Direct Costs - MH	Direct Costs - NF	Shared Costs	Allocated Shared Costs - SSCC (41.48%)	Allocated Shared Costs - MH (30.72%)	Allocated Shared Costs - NF (27.80%)
			Direct Costs - SSCC	Legal Case Management	Foster Care Support	Purchased Client Services	Program Administration						
Salaries - Executive Administration	\$125,347.28									\$125,347.28	\$51,994.05	\$38,506.68	\$34,846.54
Salaries - Central Office Staff	\$2,500.00									\$2,500.00	\$1,037.00	\$768.00	\$695.00
Salaries - Directors and Coordinators	\$87,434.22		\$87,434.22	\$26,230.27	\$34,973.69	\$8,743.42	\$17,486.84						
Salaries - Therapists	\$65,238.41							\$65,238.41					
Salaries - Nurses	\$54,975.15								\$54,975.15				
Salaries - Case Managers	\$33,254.88		\$13,528.48	\$6,764.24	\$5,411.39	\$1,352.85		\$9,467.85	\$10,258.55				
Contracted Case Managers	\$249.85		\$249.85	\$124.93	\$99.94	\$24.99							
FICA/Medicare	\$28,018.12		\$7,723.65	\$2,524.08	\$3,089.46	\$772.37	\$1,337.74	\$5,715.03	\$5,009.49	\$9,569.95	\$3,969.62	\$2,939.89	\$2,660.45
State & Federal Unemployment	\$6,592.50		\$2,524.07	\$824.86	\$1,009.63	\$252.41	\$437.17	\$1,494.13	\$978.51	\$1,595.79	\$661.93	\$490.23	\$443.63
Employee Benefits/ Insurance	\$4,847.25		\$1,254.01	\$409.81	\$501.60	\$125.40	\$217.20	\$889.47	\$1,358.41	\$1,345.36	\$558.06	\$413.29	\$374.01
Office Lease	\$9,000.00		\$2,400.00	\$720.00	\$960.00	\$240.00	\$480.00	\$2,100.00	\$2,500.00	\$2,000.00	\$829.60	\$614.40	\$556.00
Utilities	\$8,945.67		\$2,385.51	\$715.65	\$954.20	\$238.55	\$477.10	\$2,087.32	\$2,484.91	\$1,987.93	\$824.59	\$610.69	\$552.64
Telecommunications	\$3,008.16		\$401.68	\$120.50	\$160.67	\$40.17	\$80.34	\$333.75	\$554.37	\$1,718.36	\$712.78	\$527.88	\$477.70
Office Supplies	\$1,501.80									\$1,501.80	\$622.95	\$461.35	\$417.50
Other Operations Supplies	\$874.64								\$874.64				
Insurance - General Liability	\$1,254.00									\$1,254.00	\$520.16	\$385.23	\$348.61
Insurance - Malpractice	\$1,050.87									\$1,050.87	\$435.90	\$322.83	\$292.14
Travel	\$387.98	\$204.65	\$54.36	\$16.31	\$21.74	\$5.44	\$10.87	\$35.74	\$84.97	\$8.26	\$3.43	\$2.54	\$2.30
Advertising	\$402.87	\$104.97								\$297.90	\$123.57	\$91.51	\$82.82
Miscellaneous	\$601.47	\$254.74								\$346.73	\$143.82	\$106.52	\$96.39
Total	\$435,485.12	\$564.36	\$117,955.83	\$38,450.65	\$47,182.33	\$11,795.58	\$20,527.27	\$87,361.70	\$79,079.00	\$150,524.23	\$62,437.45	\$46,241.04	\$41,845.74

Cost-to-Cost Allocation Percentages	Total Costs	Percentage
Total SSCC	\$117,955.83	41.48%
Total MH	\$87,361.70	30.72%
Total NF	\$79,079.00	27.80%
Total	\$284,396.53	100.00%

Salaries Method Allocation

Adjusted Trial Balance - (enter full provider name)

As of (enter begin and end dates)

Expenses	Total Costs	Disallowed	Direct Costs - Texas SSCC					Direct Costs - Arkansas SSCC	Direct Costs - Oklahoma SSCC	Shared Costs	Allocated Shared Costs - Texas SSCC (22.87%)	Allocated Shared Costs - Arkansas SSCC (50.59%)	Allocated Shared Costs - Oklahoma SSCC (26.54%)
			Direct Costs - Texas SSCC	Legal Case Management	Foster Care Support	Purchased Client Services	Program Administration						
Salaries - Executive Administration	\$125,347.28								\$125,347.28	\$28,666.92	\$63,413.19	\$33,267.17	
Salaries - Directors and Coordinators	\$87,434.22		\$19,286.35	\$5,785.91	\$7,714.54	\$1,928.64	\$3,857.27	\$46,289.32	\$21,858.55				
Salaries - Family Services	\$44,295.84		\$10,352.45	\$3,105.74	\$4,140.98	\$1,035.25	\$2,070.49	\$22,576.36	\$11,367.03				
Salaries - Case Managers	\$54,975.15		\$12,094.53	\$7,256.72	\$4,837.81			\$29,136.83	\$13,743.79				
Contracted Vocational Staff	\$70,000.00		\$15,299.99	\$9,179.99	\$6,120.00			\$28,145.20	\$19,221.57	\$7,333.24	\$1,677.11	\$3,709.89	\$1,946.24
Contracted Central Office Staff	\$2,400.00								\$2,400.00	\$548.88	\$1,214.16	\$636.96	
FICA/Medicare	\$28,018.12		\$7,723.65	\$2,988.60	\$3,089.46	\$548.53	\$1,097.06	\$5,715.03	\$5,009.49	\$9,569.95	\$2,188.65	\$4,841.44	\$2,539.86
State & Federal Unemployment	\$6,592.50		\$2,524.07	\$976.67	\$1,009.63	\$179.26	\$358.52	\$1,494.13	\$978.51	\$1,595.79	\$364.96	\$807.31	\$423.52
Employee Benefits/ Insurance	\$4,847.25		\$1,254.01	\$485.23	\$501.60	\$89.06	\$178.12	\$889.47	\$1,358.41	\$1,345.36	\$307.68	\$680.62	\$357.06
Office Lease	\$9,000.00		\$2,400.00	\$720.00	\$960.00	\$240.00	\$480.00	\$2,100.00	\$2,500.00	\$2,000.00	\$457.40	\$1,011.80	\$530.80
Utilities	\$8,945.67		\$2,385.51	\$715.65	\$954.20	\$238.55	\$477.10	\$2,087.32	\$2,484.91	\$1,987.93	\$454.64	\$1,005.69	\$527.60
Telecommunications	\$3,008.16		\$401.68	\$120.50	\$160.67	\$40.17	\$80.34	\$333.75	\$554.37	\$1,718.36	\$392.99	\$869.32	\$456.05
Office Supplies	\$1,501.80									\$1,501.80	\$343.46	\$759.76	\$398.58
Other Operations Supplies	\$874.64								\$487.39	\$387.25	\$88.56	\$195.91	\$102.78
Insurance - General Liability	\$1,254.00									\$1,254.00	\$286.79	\$634.40	\$332.81
Insurance - Malpractice	\$1,050.87									\$1,050.87	\$240.33	\$531.64	\$278.90
Travel	\$387.98	\$204.65	\$54.36	\$16.31	\$21.74	\$5.44	\$10.87	\$35.74	\$84.97	\$8.26	\$1.89	\$4.18	\$2.19
Advertising	\$402.87	\$104.97								\$297.90	\$68.13	\$150.71	\$79.06
Miscellaneous	\$601.47	\$254.74								\$346.73	\$79.30	\$175.41	\$92.02
Total	\$450,937.82	\$564.36	\$73,776.60	\$31,351.31	\$29,510.64	\$4,304.88	\$8,609.76	\$138,803.15	\$79,648.99	\$158,144.72	\$36,167.70	\$80,005.41	\$41,971.61

Salaries Method Allocation Percentages	Total Costs	Percentage
Total Texas SSCC	\$57,033.32	22.87%
Total Arkansas SSCC	\$126,147.71	50.59%
Total Oklahoma SSCC	\$66,190.94	26.54%
Total	\$249,371.97	100.00%

Labor Method Allocation

Adjusted Trial Balance – (enter full provider name)

As of (enter begin and end dates)

Expenses	Total Costs	Disallowed	Direct Costs – SSCC					Direct Costs – CPA	Direct Costs – ECI	Shared Costs	Allocated Shared Costs – SSCC (41.80%)	Allocated Shared Costs – CPA (21.85%)	Allocated Shared Costs – ECI (36.35%)
			Direct Costs – SSCC	Legal Case Management	Foster Care Support	Purchased Client Services	Program Administration						
Salaries – Executive Administration	\$125,347.28								\$125,347.28	\$52,395.16	\$27,388.38	\$45,563.74	
Salaries – Central Office Staff	\$2,500.00								\$2,500.00	\$1,045.00	\$546.25	\$908.75	
Salaries – Directors and Coordinators	\$195,028.62		\$87,434.22	\$26,230.27	\$34,973.69	\$8,743.42	\$17,486.84		\$65,200.22	\$42,394.18	\$17,720.77	\$9,263.13	\$15,410.28
Salaries – CPA Administrator	\$65,238.41							\$65,238.41					
Salaries – ECI Specialist	\$54,975.15								\$54,975.15				
Salaries – Intake and Placement Staff	\$33,254.88		\$13,528.48	\$8,117.09	\$5,411.39			\$9,467.85	\$10,258.55				
Salaries – Contract Management Staff	\$45,572.08		\$45,572.08			\$31,900.46	\$13,671.62						
FICA/Medicare	\$28,018.12		\$8,073.41	\$1,892.39	\$2,225.04	\$2,239.30	\$1,716.69	\$5,715.03	\$4,990.38	\$9,239.30	\$3,862.03	\$2,018.79	\$3,358.49
State & Federal Unemployment	\$6,592.50		\$2,524.07	\$591.64	\$695.64	\$700.09	\$536.71	\$1,494.13	\$978.51	\$1,595.79	\$667.04	\$348.68	\$580.07
Employee Benefits/ Insurance	\$4,847.25		\$1,254.01	\$293.94	\$345.61	\$347.82	\$266.65	\$889.47	\$1,358.41	\$1,345.36	\$562.36	\$293.96	\$489.04
Workers Compensation	\$0.00												
Office Lease	\$9,000.00		\$2,400.00	\$720.00	\$960.00	\$240.00	\$480.00	\$2,100.00	\$2,500.00	\$2,000.00	\$836.00	\$437.00	\$727.00
Utilities	\$8,945.67		\$2,385.51	\$715.65	\$954.20	\$238.55	\$477.10	\$2,087.32	\$2,484.91	\$1,987.93	\$830.95	\$434.36	\$722.61
Telecommunications	\$3,008.16		\$401.68	\$120.50	\$160.67	\$40.17	\$80.34	\$333.75	\$554.37	\$1,718.36	\$718.27	\$375.46	\$624.62
Office Supplies	\$1,501.80									\$1,501.80	\$627.75	\$328.14	\$545.90
Other Operations Supplies	\$874.64								\$487.39	\$387.25	\$161.87	\$84.61	\$140.77
Insurance – Malpractice	\$1,050.87									\$1,050.87	\$439.26	\$229.62	\$381.99
Travel	\$387.98	\$204.65	\$54.36	\$16.31	\$21.74	\$5.44	\$10.87	\$35.74	\$84.97	\$8.26	\$3.45	\$1.80	\$3.00
Advertising	\$402.87	\$104.97								\$297.90	\$124.52	\$65.09	\$108.29
Miscellaneous	\$601.47	\$254.74								\$346.73	\$144.93	\$75.76	\$126.04
Total	\$587,147.75	\$564.36	\$163,627.82	\$38,697.78	\$45,747.98	\$44,455.24	\$34,726.82	\$87,361.70	\$143,872.86	\$191,721.01	\$80,139.38	\$41,891.04	\$69,690.59

Labor Method Allocation Percentages	Total Costs	Percentage
SSCC	\$158,386.27	41.80%
CPA	\$82,804.89	21.58%
ECI	\$137,761.22	36.35%
Total	\$378,952.38	***

Total Costs, Less Facility Costs Allocation

Adjusted Trial Balance – (enter full provider name)

As of (enter begin and end dates)

Expenses	Total Costs	Disallowed	Direct Costs – SSCC	Direct Costs – SSCC				Direct Costs – GRO	Shared Costs	Allocated Shared Costs – SSCC (57.22%)	Allocated Shared Costs – GRO (42.78%)
				Legal Case Management	Foster Care Support	Purchased Client Services	Program Administration				
Salaries – Executive Administration	\$125,347.28								\$125,347.28	\$71,723.71	\$53,623.57
Salaries – SSCC Service Coordinators	\$87,434.22		\$87,434.22	\$26,230.27	\$34,973.69	\$8,743.42	\$17,486.84				
Salaries – Houseparents	\$33,254.88							\$33,254.88			
Salaries – Therapists	\$25,492.12							\$25,492.12			
Contracted Kitchen and Laundry	\$9,482.66							\$9,482.66			
FICA/Medicare	\$18,821.78		\$8,843.84	\$2,653.15	\$3,537.54	\$884.38	\$1,768.77	\$5,219.57	\$4,758.37	\$2,722.74	\$2,035.63
State & Federal Unemployment	\$4,428.65		\$2,822.33	\$846.70	\$1,128.93	\$282.23	\$564.47	\$665.10	\$941.23	\$538.57	\$402.66
Employee Benefits/ Insurance	\$4,847.25		\$1,254.01	\$376.20	\$501.60	\$125.40	\$250.80	\$889.47	\$2,703.77	\$1,547.10	\$1,156.67
Office Lease	\$9,000.00		\$2,400.00	\$720.00	\$960.00	\$240.00	\$480.00	\$2,100.00	\$4,500.00	\$2,574.90	\$1,925.10
Utilities	\$8,945.67		\$2,385.51	\$715.65	\$954.20	\$238.55	\$477.10	\$2,087.32	\$4,472.84	\$2,559.36	\$1,913.48
Ad Valorem Taxes	\$3,256.88		\$842.64	\$252.79	\$337.06	\$84.26	\$168.53	\$1,834.64	\$579.60	\$331.65	\$247.95
Maintenance & Repairs	\$1,846.74		\$246.25	\$73.88	\$98.50	\$24.63	\$49.25	\$1,041.67	\$558.82	\$319.76	\$239.06
Telecommunications	\$3,008.16		\$401.68	\$120.50	\$160.67	\$40.17	\$80.34	\$333.75	\$2,272.73	\$1,300.46	\$972.27
Office Supplies	\$1,501.80								\$1,501.80	\$859.33	\$642.47
Other Operations Supplies	\$874.64								\$874.64	\$500.47	\$374.17
Insurance – General Liability	\$1,254.00								\$1,254.00	\$717.54	\$536.46
Insurance – Malpractice	\$1,050.87								\$1,050.87	\$601.31	\$449.56
Travel	\$387.98	\$237.65	\$54.36	\$16.31	\$21.74	\$5.44	\$10.87	\$35.74	\$60.23	\$34.46	\$25.77
Advertising	\$402.87	\$104.97							\$297.90	\$170.46	\$127.44
Miscellaneous	\$601.47	\$254.74							\$346.73	\$198.40	\$148.33
Total	\$341,239.93	\$597.36	\$106,684.84	\$32,005.45	\$42,673.94	\$10,668.48	\$21,336.97	\$82,436.92	\$151,520.81	\$86,700.21	\$64,820.60

Allocation Percentages	Total Costs	Facility Costs	Total Costs, Less Facility Costs	Percentage
SSCC	\$106,684.84	\$5,874.40	\$100,810.44	57.22%
GRO	\$82,436.92	\$7,063.63	\$75,373.29	42.78%
Total	\$189,121.76	\$12,938.03	\$176,183.73	100.00%

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