



**Georgia Department  
of Human Services  
Division of Aging Services**

## **GEORGIA DIVISION OF AGING SERVICES**

### **UNIFORM COST METHODOLOGY TRAINING MANUAL**

**MAN 5600, Appendix G**  
**Updated 11/18/24**

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**Table of Contents**

	Page #
Table of Contents.....	2
I. OLDER AMERICANS ACT (OAA) ADMINISTRATION AND FUNDING.....	4
Administration of the OAA.....	4
Funding of the OAA .....	5
Purpose of the UCM .....	6
How the UCM Relates to Provider Reimbursement.....	6
Implications to funding caused by inaccurate UCMs .....	7
II. RECENT UCM UPDATES IN GEORGIA.....	8
III. GEORGIA’S UNIFORM COST METHODOLOGY POLICIES, DEFINITIONS AND PROCEDURES .....	9
General Policies, Procedures and Definitions: .....	9
IV. TIPS FOR GETTING STARTED .....	11
Gathering Needed Information .....	11
Tips for Entering Data on the Excel Spreadsheet.....	11
V. HOW TO COMPLETE THE UCM EXCEL SPREADSHEET .....	13
PERSONNEL_ INPUTS SHEET .....	13
Identification & Service Selection (Line 1 Column A & Line 2 Columns H-AF) ..	13
Provider Staff List (Column A and B).....	14
Base Wages (Column C).....	18
Fringe Benefits Rate (Column D).....	21
Productive Hours (Column E).....	23
Hour Types (Column F, G, H-AF).....	26
SUPPORT_ INPUTS SHEET .....	32
Expenses (Lines 7-89).....	33
Cost Pool Section: Service Subcontract Allowance (Line 96) .....	40
Cost Pool Section: Reallocate Shared Building Space (Line 99) .....	42
Cost Pool Section: Billing Units (Line 101).....	45
In-kind Donations (Lines 103-115).....	47
PERSONNEL_ OUTPUTS SHEET .....	51
1. Fringe Benefits Dollars (Column E).....	51

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

2. Total Wages and Benefits (Column F) .....	52
3. General Admin % (Column H) .....	52
4. General Admin Costs (Column J) .....	52
5. Staff for Building Maintenance % (Column K) .....	52
6. Shared Building Space Costs (Column M).....	52
7. Total Hours (Column N, R, etc.).....	53
8. % of Staff Time (Column P, T, etc.) .....	53
9. Wages and Benefits Cost (Column Q, U, etc.).....	53
10. All Other Programs % (Column DJ) .....	53
11. All Other Wages (Column DK) .....	53
12. Total Wages and Benefits (Line 44).....	53
13. Percent of Total Wages and Benefits (Line 45).....	54
14. Total Hours (Line 46) .....	54
15. Units of Service (Line 47) .....	54
16. Percent of Total Hours (Line 49).....	54
SUPPORT_OUTPUTS SHEET .....	55
1. Wages & Benefits Expenses (Lines 8-10).....	55
2. Total Allowable Costs (Line 97) .....	55
3. Cost Pool Section (Lines 110-130) .....	55
4. Donated Cost Pool Section (Lines 134-144).....	58
5. Total Costs (Line 146) .....	58
6. Potential Unit Cost (Line 148).....	58
EVIDENCE-BASED PROGRAMS AND PRACTICES / WORKSHOPS / SESSIONS: FULL UCM EXAMPLES .....	59
FREQUENTLY ASKED QUESTIONS (FAQ).....	65
APPENDIX A: EXPLANATION OF COSTS .....	67
APPENDIX B: EXPLANATION OF MEAL COSTS .....	68

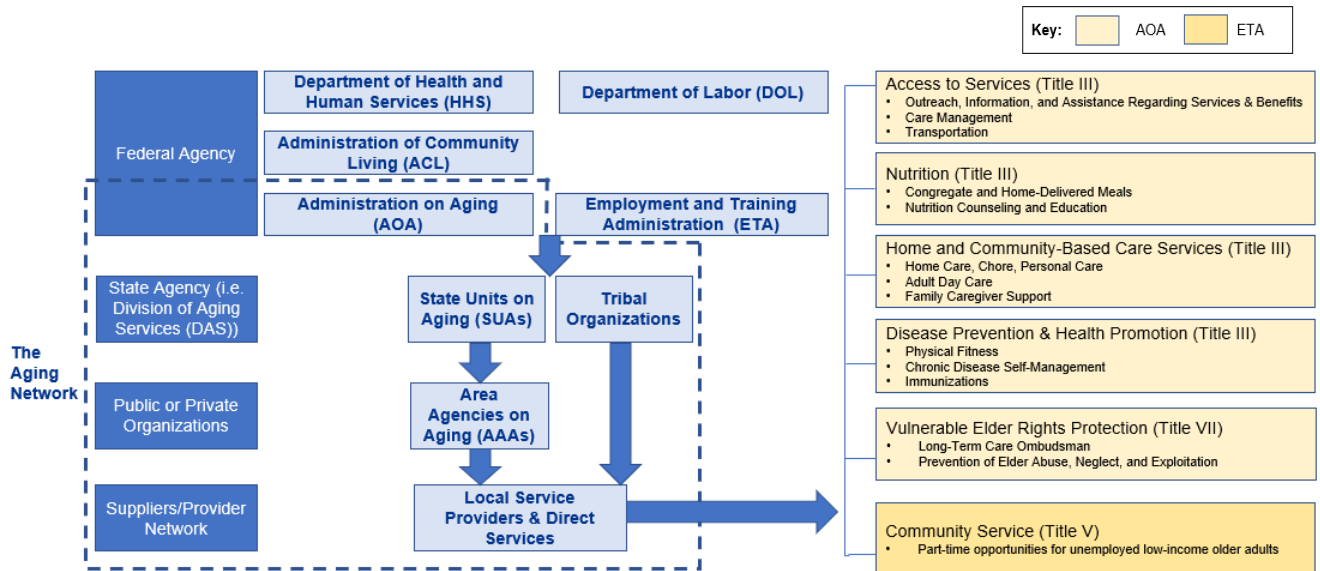
## I. OLDER AMERICANS ACT (OAA) ADMINISTRATION AND FUNDING

### Administration of the OAA

The Older Americans Act (OAA) is a federal program that was first passed in 1965 to help older adults remain active in their communities and benefits from offered services. This legislation was reauthorized in 2006 to include guidance materials (i.e., FAQ section) for the aging network, in 2016 to include provisions aimed at the protection of vulnerable elders, and in 2020 to include provisions aimed at removing barriers to the aging network and providing some allocation flexibility to the states and localities. New regulations that aim to clarify policies, guide newly authorized programs, and incorporate lessons learned from the COVID-19 pandemic were updated to take effect on March 15, 2024.

The aging network is made up of federal agencies that oversee the State Units on Aging and Tribal Organizations in Figure 1 below. These federal agencies include the Department of Health and Human Services, Department of Labor, Administration of Community Living, Administration on Aging, and Employment and Training Administration. Georgia's State Unit on Aging is the Division of Aging Services (DAS) that oversees the Area Agency on Aging (AAAs) working with local service providers. The SUA is overseeing that the AAAs and providers support the older and disabled adults within the services offered through the OAA, such as transportation, nutrition, congregate or home-delivered meals, adult day care, evidence-based programs/workshops, and more.

**Figure 1: Administration of the OAA**

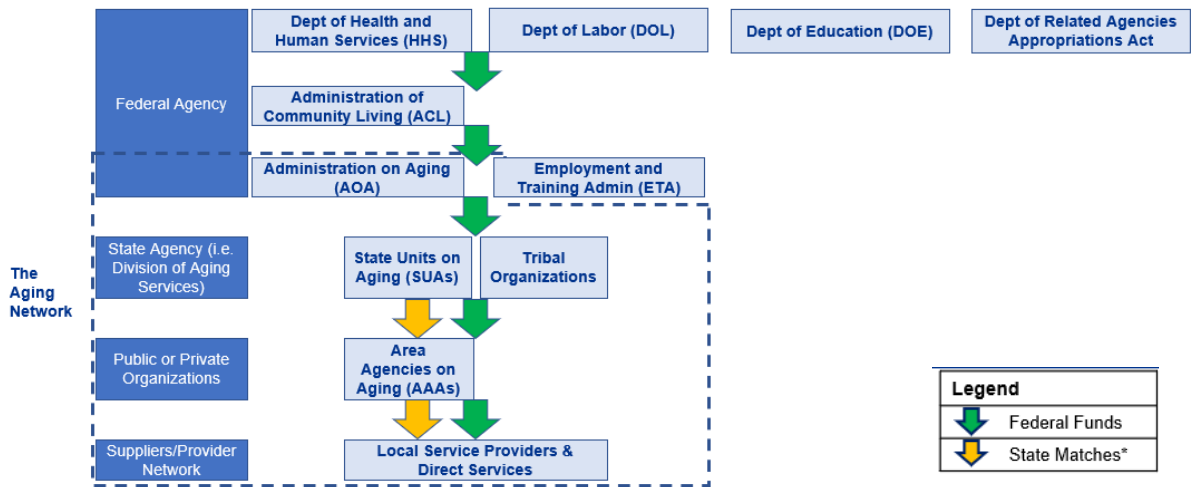


## Funding of the OAA

Usually, OAA funding is comprised of 85% federal funds, 5% state funds, and 10% local match. In Figure 2, federal funding is shown to be provided to support direct services to older Georgians. In brief, the federal agencies award funding to the State of Georgia Department of Human Services (DHS) Division of Aging Services (DAS) who allocates funds to the AAAs to contract for services with providers. As these funds flow down, State of Georgia DAS needs to match certain percentages of the federal funding to add to the money given to AAAs. The money that providers eventually receive is a combination of the federal funds, state match, and local match. State matching can vary by service. The state is required to give a 15% match towards supportive services, congregate, and home-delivers nutrition programs; in Georgia the AAAs provide 10% of this while DAS provides the remaining 5%. The Family Caregiver Program requires a 25% state match; in Georgia the AAAs provide 10% of this while DAS provides the remaining 15%.

Local funds make up about 10% of total funds in Georgia, inclusive of local donations from providers, counties, cities, or multiple other methods local providers have of receiving donations.

**Figure 2: Funding of the OAA**



## **Purpose of the UCM**

The purpose of the UCM is to determine the full costs of a particular service, regardless of fund source and to allocate costs using the same allocation statistic. Providers and AAAs complete the UCM as part of the Request for Proposal (RFP) process initiated by the AAAs to acquire service providers to bid on services. This methodology will provide AAAs with information about all aging programs/services administered by a single provider, and how costs are shared between programs/services in one complete annual budget. AAAs review the RFP responses to select service providers based on multiple criteria, not solely the lowest unit cost.

While DAS budgets each AAA's dollars from federal and state funds, this does not necessarily mean a provider with costs outside of this budget will not be chosen, as cost is only one component of the provider selection criteria. Hence, providers should complete the UCM to accurately reflect the costs of providing services independent of the budget allocated to AAAs.

Once full costs have been determined and the cost pools have allocated indirect or shared costs between all aging programs appropriately, then providers must have a plan for adequate resources to cover all costs – both cash and non-cash.

Each Area Agency on Aging is required to report not only federal, state, program income and minimum required match to the Division, but other funds which support these programs as well. This is in accordance with the federal Older Americans Act.

Providers can use this information to effectively manage their programs and assure they are capturing all their costs when using the UCM Spreadsheet – regardless of who pays for these services. Providers must then be able to assure to the AAA that adequate revenues are available to cover all costs proposed for each service as outlined in their RFP. These funds will include the federal and state funds allocated from the AAA, as well as other community resources that support aging programs in Georgia.

## **How the UCM Relates to Provider Reimbursement**

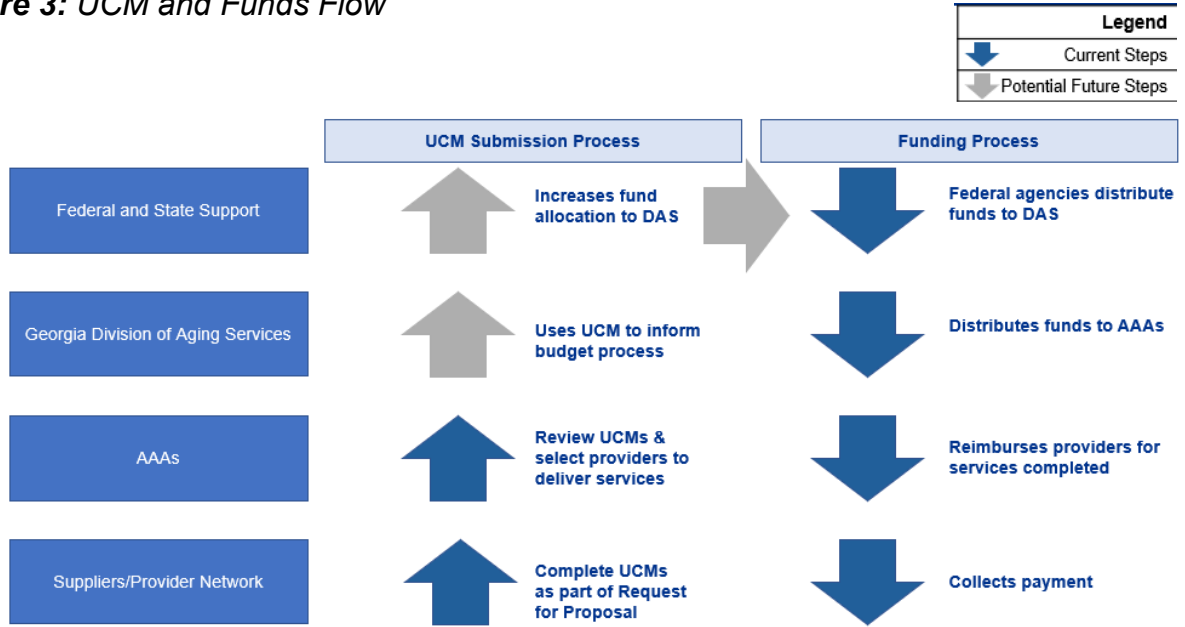
The UCM submission and funding processes are separate, but parallel. Figure 3 below shows these processes. The blue arrows illustrate the current processes: the providers submit their UCMs to AAAs as part of the Request for Proposal (RFP) to bid on providing services to older adults. The AAAs then review the UCMs and select a provider to deliver OAA services. Separately, the federal government awards funds to DAS. DAS will distribute funds to AAAs, so they can reimburse providers after service completion.

The grey arrows show a potential future process addition, which shows how the UCM submission and the funding process may interconnect. This includes DAS

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

using data from the UCMs to inform the budget needs for older Georgians.

**Figure 3: UCM and Funds Flow**



**Implications to funding caused by inaccurate UCMs**

Accuracy of the UCM is critical for providers to be able to plan their services correctly. If providers underestimate their costs, this could lead to potential need for them to pay out-of-pocket. Another implication of inaccuracy would be DAS being impeded from being able to accurately capture funding needs for older Georgians.

## II. RECENT UCM UPDATES IN GEORGIA

In September 2024, the UCM Training Manual and Excel Spreadsheet were updated to make them accessible and efficient for providers and AAAs to use. These changes were informed by stakeholder feedback from DAS leadership and subject matter experts, AAAs, and providers.

Changes to the spreadsheet included:

- Separation of spreadsheet inputs and outputs for clearer data entry
- Addition of Cover Page and Quick Start Guide to orient users to spreadsheet
- Locked cells and sheets to prevent manual overrides
- Methodological changes
  - All providers delivering direct services enter hours in Billable Hours
  - Hours for General Admin and Shared Building Space are manually input, and their % of staff time is auto calculated
- Updated list of services to align with current Taxonomy

Changes to the manual included:

- Expanded summary of the OAA administration and funding
- Relationship between the UCM related and provider reimbursement
- Systematic review of definitions, purpose, documentation requirement, methodology, examples, and spreadsheet instructions per input FAQ section



### III. GEORGIA'S UNIFORM COST METHODOLOGY POLICIES, DEFINITIONS AND PROCEDURES

The provider, Area Agency on Aging and the Division of Aging Services must know full costs of services so the aging network can track funding needs to assure quality aging services for older Georgians.

General Policies, Procedures and Definitions:

1. Providers and Area Agency on Aging (AAAs) shall use the spreadsheet developed by the Division of Aging Services. Please note that the term "providers" in this manual and in other UCM training materials refers to both local service providers and AAAs.
2. This Uniform Cost Methodology is a costing system to be used by all providers in response to Request for Proposal for aging services to calculate costs in the same fashion, treating costs in a consistent manner.
3. AAAs are required to complete the UCM inclusive of all services at the AAA level.
4. This Uniform Cost Methodology is a costing system to be used by providers and AAAs.
5. Allowability of costs must adhere to all Office of Management and Budget (OMB) Circulars, as appropriate, including A-87 "Costs for Principles for State, Local and Indian Tribal Governments" and A-122 "Cost Principles for Non-Profit Organizations". Note: These circulars may be obtained at the following web address: [Circulars | OMB | The White House](#).
6. Documentation of Cost will be determined on a prospective or budget basis and will consist of prior actual year costs to justify direct assignment of costs.
7. Each Area Agency on Aging will evaluate the costs, negotiate contracts and enter appropriate data in the Division of Aging Services Data System (DDS).
8. All services shall be subject to the Uniform Cost Methodology, but not all services will be reimbursed on a **unit cost basis**. Always reference the current DAS Taxonomy of Service for the correct "Method of Reimbursement" for each service. In addition, for services reimbursed based in a line-item budget, the AAA must complete the Uniform Cost Methodology Excel Spreadsheet and the billing units for these will be listed as "1" unit.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

9. During the first year of a new service, AAAs may request a waiver to contract for a line-item budget if the service is normally reimbursed on a unit cost basis. This will allow for start-up costs for a new service. This waiver requires prior approval from the DAS.
10. When excluding a provider from the Uniform Cost Methodology, AAAs must request a waiver and justify why the provider should be excluded. This waiver requires prior approval from the DAS.
11. The Area Agency on Aging shall exempt commercial food vendors who are submitting sealed bids for meals from completing the Uniform Cost Methodology spreadsheet.

#### IV. TIPS FOR GETTING STARTED

##### Gathering Needed Information

To input information in the UCM Excel Spreadsheet, the following documentation will be needed:

- **Payroll documentation:** to support salary expenses of staff claimed in the UCM
- **General ledger statements, paid invoices, receipts, vouchers, logs/journal entries, vendor contracts, etc.:** to support supplies and services expenses
- **Log of volunteer hours:** to record value of volunteer time
- **Itemized donation list and receipts:** for donated supplies

Each topic in the Personnel\_Inputs and Support\_Outputs section reviews supporting documentation needed to support costs.

##### Tips for Entering Data on the Excel Spreadsheet

- The Excel Spreadsheet is separated into inputs and outputs for Personnel and Support expenses. Data should only be entered into the Personnel\_Inputs and Support\_Inputs tab, where the cells are colored in **Green**. The Personnel\_Inputs tab is to input staff wages and benefits costs. The Support\_Inputs tab is to input expenses for supplies and services. The Personnel\_Outputs and Support\_Outputs tabs auto-calculate additional fields based on values entered in the Personnel\_Inputs and Support\_Inputs tabs. The Outputs tabs should be locked based on the services for the proposal. The locked spreadsheet should not allow added lines or columns. *Note: If it does, please contact the Area Agency on Aging to obtain a locked spreadsheet. This will help assure that no formulas will be erased or corrupted.*
- If a provider is proposing less than 25 services, they may hide the additional service columns in the Personnel\_Inputs and Support\_Inputs tabs if they like. If more lines for listing staff are needed, please request assistance from the Area Agency on Aging staff to unlock the spreadsheet and add rows.
- Color coding where data is to be entered (or not):
  - **Green** – Enter data here
  - **Blue** – Instructions for entering data (or not) on spreadsheet
  - **Black** – Do not enter data – the spreadsheet will automatically calculate
- Use the following chapters of this manual on the Personnel\_Inputs and Support\_Outputs tabs for specific instructions on how to complete each column and row.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- Any other questions from providers will be e-mailed and answered by the assigned staff at the Area Agency on Aging.
- The Excel Spreadsheet has certain checks throughout to help verify that your spreadsheet is in balance:
  - The Percent of Total Wages and Benefits and Percent of Total Hours must equal 100% for the UCM Personnel Spreadsheet to balance.
  - The UCM Spreadsheet Check (Support\_Outputs Line 96) and Total Allowable Cost (Support\_Outputs Line 97) must equal so that the UCM spreadsheet is correct, and all costs have been either allocated to a cost pool or assigned to a service.
  - The Cost Pools (Support\_Inputs Columns D-G) will show an over-allocated notation if more money is allocated to a service than inputted as the total in Support\_Inputs Column B.
  - The spreadsheet will show as “Out of Balance” in Column B of the Support\_Outputs tab if the Total Actual Costs by Service (Support\_Outputs Line 116) does not equal the Total Allowable Costs (Support\_Outputs Line 97).

## V. HOW TO COMPLETE THE UCM EXCEL SPREADSHEET

### PERSONNEL\_INPUTS SHEET

	A	H	I	J	K	L
1	Enter Provider Name:	#1	#2	#3	#4	#5
2		Choose a Service	Choose a Service	Choose a Service	Choose a Service	Choose a Service
3	STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>	Billable Hours	Billable Hours	Billable Hours	Billable Hours	Billable Hours
4						
6	Enter Staff Title/Name	0	0	0	0	0
7	Enter Staff Title/Name	0	0	0	0	0
8	Enter Staff Title/Name	0	0	0	0	0
9	Enter Staff Title/Name	0	0	0	0	0
10	Enter Staff Title/Name	0	0	0	0	0
11	Enter Staff Title/Name	0	0	0	0	0
12	Enter Staff Title/Name	0	0	0	0	0
13	Enter Staff Title/Name	0	0	0	0	0
14	Enter Staff Title/Name	0	0	0	0	0
15	Enter Staff Title/Name	0	0	0	0	0
16	Enter Staff Title/Name	0	0	0	0	0
17	Enter Staff Title/Name	0	0	0	0	0
18	Enter Staff Title/Name	0	0	0	0	0
19	Enter Staff Title/Name	0	0	0	0	0
20	Enter Staff Title/Name	0	0	0	0	0
21	Enter Staff Title/Name	0	0	0	0	0
22	Enter Staff Title/Name	0	0	0	0	0
23	Enter Staff Title/Name	0	0	0	0	0
24	Enter Staff Title/Name	0	0	0	0	0
25	Enter Staff Title/Name	0	0	0	0	0
26	Enter Staff Title/Name	0	0	0	0	0
27	Enter Staff Title/Name	0	0	0	0	0
28	Enter Staff Title/Name	0	0	0	0	0
29	Enter Staff Title/Name	0	0	0	0	0

#### Identification & Service Selection (Line 1 Column A & Line 2 Columns H-AF)

- Before setting up any data, go into Line 1 Column A and enter the name of the Provider
- Go to Line 2 Column H and Click on “Choose a Service” and a drop-down arrow will appear
- Click on this arrow and a list of services from the DAS Taxonomy of Services will appear; select one service.
- Go the next “Choose the Service” and repeat this process for each different service until all services have been listed for this provider.

**NOTE:** This step may have been completed by the Area Agency on Aging for each provider, but if not, please complete and hide the remaining columns that are not used see the spreadsheet more effectively. Do not delete columns or you will mess up the formulas in the spreadsheet.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**PERSONNEL\_INPUTS SPREADSHEET**

	A	B	C	D	E
1	Enter Provider Name:				
2					
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Number of Staff Positions</b> <i>(Enter number per staff title)</i>	<b>Base Wages</b> <i>(Enter base amount with no benefits included)</i>	<b>Fringe Benefits Rate</b> <i>(Enter benefit costs by % only)</i>	<b>Productive Hours</b> <i>(Enter annual productive hours)</i>
4					
6	Enter Staff Title/Name	0	\$ -	0%	0
7	Enter Staff Title/Name	0	\$ -	0%	0
8	Enter Staff Title/Name	0	\$ -	0%	0
9	Enter Staff Title/Name	0	\$ -	0%	0
10	Enter Staff Title/Name	0	\$ -	0%	0
11	Enter Staff Title/Name	0	\$ -	0%	0
12	Enter Staff Title/Name	0	\$ -	0%	0
13	Enter Staff Title/Name	0	\$ -	0%	0
14	Enter Staff Title/Name	0	\$ -	0%	0
15	Enter Staff Title/Name	0	\$ -	0%	0
16	Enter Staff Title/Name	0	\$ -	0%	0
17	Enter Staff Title/Name	0	\$ -	0%	0
18	Enter Staff Title/Name	0	\$ -	0%	0
19	Enter Staff Title/Name	0	\$ -	0%	0
20	Enter Staff Title/Name	0	\$ -	0%	0
21	Enter Staff Title/Name	0	\$ -	0%	0
22	Enter Staff Title/Name	0	\$ -	0%	0
23	Enter Staff Title/Name	0	\$ -	0%	0
24	Enter Staff Title/Name	0	\$ -	0%	0
25	Enter Staff Title/Name	0	\$ -	0%	0
26	Enter Staff Title/Name	0	\$ -	0%	0
27	Enter Staff Title/Name	0	\$ -	0%	0
28	Enter Staff Title/Name	0	\$ -	0%	0
29	Enter Staff Title/Name	0	\$ -	0%	0
30	Enter Staff Title/Name	0	\$ -	0%	0
31	Enter Staff Title/Name	0	\$ -	0%	0
32	<b>Client/Meal Transportation Cost Pool Section Only</b>				
33	Driver	0	\$ -	0%	0
34	Driver	0	\$ -	0%	0
35	Driver	0	\$ -	0%	0
36	Driver	0	\$ -	0%	0
37	Driver	0	\$ -	0%	0

**Provider Staff List (Column A and B)**

**Definition of Staff List**

- Staff List is the inventory of all paid employees for a given provider. It should include employees' names and positions.
- Staff includes drivers if the provider directly operates client transportation or delivers meals using drivers employed by this provider. Only include the time the driver delivers meals.

Name	Position
Teresa	Nurse
John	Nurse
Steve	Manager

**Purpose of Staff List in the UCM**

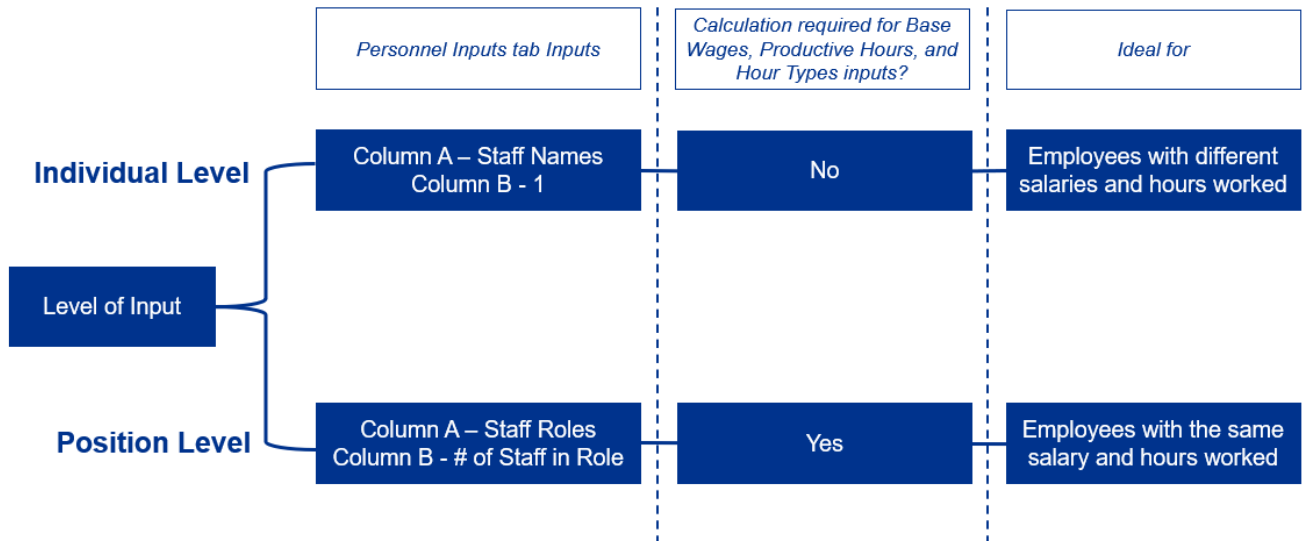
- To be able to associate personnel costs (Base Wages and Fringe Benefits) with a specific employee or position and allocate them to a service or cost pool.
- To determine a unit cost for a specific service, costs of that service must be allocated correctly.

**Documentation providers should gather to input Staff List**

- Payroll registry of complete Staff List

**Methodology for inputting Staff List in the UCM**

- There are two methods to input a Staff List, either on the individual name level or on a position / role level.
- Choosing the position level requires you to calculate Base Wages, Productive Hours, and Hour Types based on the number of staff in that position before inputting them into the spreadsheet. This choice is more ideal when employees of a position have the same salary and hours worked.
- Choosing the individual levels allows you to enter Base Wages, Productive Hours, and Hour Types specific for that employee, and is therefore ideal when employees have different salaries and hours worked.



**Example on the Individual Level**

- A provider employs tutors to give language guidance to older Americans.
- According to last year’s payroll documents, two people were employed: Mary Smith and Emily Cooper.
  - This has no relevance to an input level decision.
- They were both tutors.
  - By having the same role, this may make it easier to choose a Position Level input.
- Mary makes \$45,000, while Emily makes \$50,000. Both Fringe Benefits Rates are 22%.
  - However, different salaries suggest it would be easier and more accurate to choose Individual Level inputs.
- Neither tutor works General Admin or Shared Building Space Hours. Mary works 1,800

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

Billable Hours, while Emily works 2,000.

- Different hours worked further supports that it may be easier and more accurate to choose Individual Level inputs.
- Input Mary Smith into one row of Column A of the Personnel Inputs sheet and Emily Cooper into another row. Enter “1” into Column B of that same sheet in each row. Calculate their respective Productive Hours and Billable Hours before entering each, as shown below:
  - Productive Hours = Annual Hours - Annual Leave
    - Mary takes 20 vacation days, 5 holidays, and 10 sick days, or (20+5+10) 35 annual leave days.
      - $(52 \text{ weeks/year} \times 40 \text{ hours/week}) - (8 \text{ hours/day} \times 35 \text{ days}) = 2,080 \text{ hours} - 280 \text{ hours} = 1,800 \text{ hours}$
    - Emily takes 15 vacation days, 5 holidays, and 3 sick days, or (15+5+3) 23 annual leave days.
      - $(52 \text{ weeks/year} \times 40 \text{ hours/week}) - (8 \text{ hours/day} \times 23 \text{ days}) = 2,080 \text{ hours} - 184 \text{ hours} = 1,896 \text{ hours}$
- Neither tutor works General Admin or Shared Building Space Hours. All of their hours are Billable Hours.
  - Billable Hours = Productive Hours
  - Mary’s Billable Hours = 1,800 hours
  - Emily’s Billable Hours = 1,896 hours
- Input Mary Smith into one row of Column A of the Personnel Inputs sheet and Emily Cooper into another row. Enter “1” into Column B of that same sheet in each row. Enter their respective information in the remaining columns, as shown below:

	A	B	C	D	E	F	G	H
1	Enter Provider Name:							#1
2								Tutoring
3	STAFF LIST <i>(Paid staff only – do not include volunteers or other donated)</i>	Number of Staff Positions <i>(Enter number per staff role)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>	Shared Building Space Hours <i>(Enter shared building space hours)</i>	Billable Hours
4								
6	Mary Smith	1	\$ 45,000	22%	1,800	0	0	1800
7	Emily Cooper	1	\$ 50,000	22%	1,896	0	0	1896

**Example on the Position Level**

- A different provider also employs tutors to give language guidance to older Americans.
  - According to last year’s payroll documents, two people were employed.
    - This has no relevance to an input level decision.
  - They were both tutors.
    - By having the same role, this may make it easier to choose a Position Level input.
  - Both make \$60,000 annually with Fringe Benefits rates of 25%.
    - Having the same salary supports it being easier and more accurate to choose a Position Level input.



Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- Neither tutor works General Admin or Shared Building Space Hours. Both work 1,904 Billable Hours.
  - Working the same hours further supports that it may be easier and more accurate to choose a Position Level input.
- Both tutors take 10 vacation days, 8 holidays, and 4 sick days.
  - Working the same hours further supports that it may be easier and more accurate to choose a Position Level input.
- Input “Tutor” into a row of Column A of the Personnel Inputs sheet. Enter “2” into Column B of that same sheet and row. Calculate the Base Wages, Productive Hours, and Billable Hours before entering each, as shown below:
  - Both make \$60,000 annually.
    - Base Wages = \$60,000 × 2 = \$120,000
  - Both tutors take 10 vacation days, 8 holidays, and 4 sick days, or (10 + 8+ 4) 22 annual leave days.
    - Productive Hours = Annual Hours - Annual Leave
      - (52 weeks/year) × (40 hours/week) – (8 hours/day × 22 days) = 2,080 hours – 176 hours = 1,904 hours
      - 1,904 hours × 2 people = 3,808 productive hours
  - Neither tutor works General Admin or Shared Building Space Hours. All of their hours are Billable Hours.
    - Billable Hours = Productive Hours = 3,808 hours
  - Input “Tutor” into a row of Column A of the Personnel Inputs sheet. Enter “2” into Column B of that same sheet and row. Calculate the Base Wages, Productive Hours, and Billable Hours before entering each, as shown below:

	A	B	C	D	E	F	G	H					
1	Enter Provider Name:							#1					
2	STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>	Number of Staff Positions <i>(Enter number per staff title)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>	Shared Building Space Hours <i>(Enter shared building space hours)</i>	Tutoring					
3													Billable Hours
4													
6	Tutor	2	\$ 120,000	25%	3,808	0	0	3808					

**How providers can input Staff List in the UCM**

- Enter names or positions in Column A of the Personnel Inputs sheet
- Enter the number of the staff in that position or by that name in Column B of the Personnel Inputs sheet

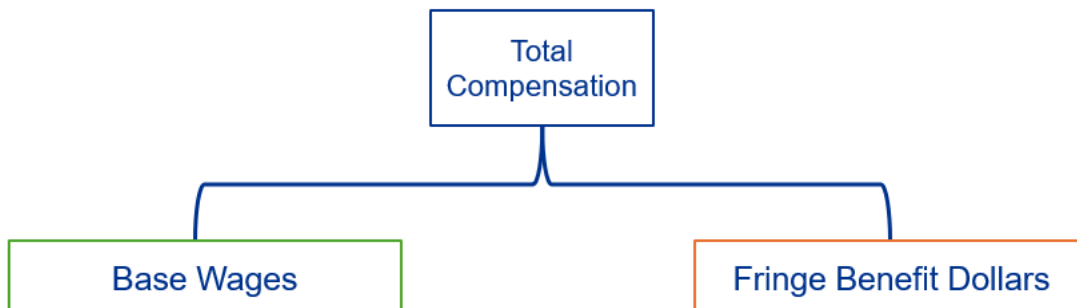
## PERSONNEL\_INPUTS SPREADSHEET

	A	B	C	D	E
1	Enter Provider Name:				
2					
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Number of Staff Positions</b> <i>(Enter number per staff title)</i>	<b>Base Wages</b> <i>(Enter base amount with no benefits included)</i>	<b>Fringe Benefits Rate</b> <i>(Enter benefit costs by % only)</i>	<b>Productive Hours</b> <i>(Enter annual productive hours)</i>
4					
6	Enter Staff Title/Name	0	\$ -	0%	0
7	Enter Staff Title/Name	0	\$ -	0%	0
8	Enter Staff Title/Name	0	\$ -	0%	0
9	Enter Staff Title/Name	0	\$ -	0%	0
10	Enter Staff Title/Name	0	\$ -	0%	0
11	Enter Staff Title/Name	0	\$ -	0%	0
12	Enter Staff Title/Name	0	\$ -	0%	0
13	Enter Staff Title/Name	0	\$ -	0%	0
14	Enter Staff Title/Name	0	\$ -	0%	0
15	Enter Staff Title/Name	0	\$ -	0%	0
16	Enter Staff Title/Name	0	\$ -	0%	0
17	Enter Staff Title/Name	0	\$ -	0%	0
18	Enter Staff Title/Name	0	\$ -	0%	0
19	Enter Staff Title/Name	0	\$ -	0%	0
20	Enter Staff Title/Name	0	\$ -	0%	0
21	Enter Staff Title/Name	0	\$ -	0%	0
22	Enter Staff Title/Name	0	\$ -	0%	0
23	Enter Staff Title/Name	0	\$ -	0%	0
24	Enter Staff Title/Name	0	\$ -	0%	0
25	Enter Staff Title/Name	0	\$ -	0%	0
26	Enter Staff Title/Name	0	\$ -	0%	0
27	Enter Staff Title/Name	0	\$ -	0%	0
28	Enter Staff Title/Name	0	\$ -	0%	0
29	Enter Staff Title/Name	0	\$ -	0%	0
30	Enter Staff Title/Name	0	\$ -	0%	0
31	Enter Staff Title/Name	0	\$ -	0%	0
32	<b>Client/Meal Transportation Cost Pool Section Only</b>				
33	Driver	0	\$ -	0%	0
34	Driver	0	\$ -	0%	0
35	Driver	0	\$ -	0%	0
36	Driver	0	\$ -	0%	0
37	Driver	0	\$ -	0%	0

### Base Wages (Column C)

#### Definition of Base Wages

- Base Wages is the salary portion of an employee’s total compensation, or the amount an employee earns before taxes and other deductions.
- Fringe Benefits Dollars are the other portion of an employee’s total compensation. These are perks provided to an employee which are discussed further in the Fringe Benefits Rate section.



**Purpose of Base Wages in the UCM**

- To calculate an employee’s total compensation, also known as Total Wages and Benefits in the UCM spreadsheet. This allows providers to capture the total cost of employing staff in the UCM.

**Documentation providers should gather to input Base Wages**

- Payroll documentation
  - If the provider chooses to approach inputting data at the individual level, payroll documentation is needed for each individual staff member to locate their Base Wages.
  - If the provider chooses to approach inputting data at the position level, individual payroll data per position must be aggregated to calculate Base Wages.

**Methodology for calculating Base Wages**

- For Individual Level Inputs: Salary of that Individual
- For Position level Inputs: Sum of Salary of Staff 1 + Staff 2 +...

**Example on the Position Level**

A provider has seven Transition Coordinators working to transition older Americans back into the community from Skilled Nursing Facilities. Each Transition Coordinator makes \$50,000 annually.

- Base Wages = 7 × \$50,000 = \$350,000
- Input the Transition Coordinators’ Base Wages into the Personnel Inputs tab of the spreadsheet by entering “Transition Coordinator” in Column A, “7” in Column B, and \$350,000 in Column C, as shown here:

	A	B	C
1	<i>Enter Provider Name:</i>		
2			
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Number of Staff Positions</b> <i>(Enter number per staff title)</i>	<b>Base Wages</b> <i>(Enter base amount with no benefits included)</i>
4			
6	<i>Transition Coordinator</i>	7	\$ 350,000

**Example on the Individual Level**

A provider has two employees providing Nutrition Counseling:

- Alex is a registered dietitian making \$50,000 as an annual salary.
- Julia is a nutrition counselor making \$60,000 as an annual salary.
- Input Alex and Julia’s Base Wages into the Personnel Inputs tab of the spreadsheet by entering each name in Column A, “1” in Column B, and the respective salary in Column C, as shown here:

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

	A	B	C
1	<i>Enter Provider Name:</i>		
2			
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Number of Staff Positions</b> <i>(Enter number per staff title)</i>	<b>Base Wages</b> <i>(Enter base amount with no benefits included)</i>
4			
6	<i>Alex</i>	1	\$ 50,000
7	<i>Julia</i>	1	\$ 60,000

**How providers can input Base Wages in the UCM**

- The Base Wage for each staff member (or staff type) should be entered into Column C of the UCM Personnel spreadsheet.

# Georgia Division of Aging Services Uniform Cost Methodology Training Manual

	A	B	C	D	E	F
1	Enter Provider Name:					
2						
3	STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>	Number of Staff Positions <i>(Enter number per staff title)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>
4						
6	Enter Staff Title/Name	0	\$ -	0%	0	0
7	Enter Staff Title/Name	0	\$ -	0%	0	0
8	Enter Staff Title/Name	0	\$ -	0%	0	0
9	Enter Staff Title/Name	0	\$ -	0%	0	0
10	Enter Staff Title/Name	0	\$ -	0%	0	0
11	Enter Staff Title/Name	0	\$ -	0%	0	0
12	Enter Staff Title/Name	0	\$ -	0%	0	0
13	Enter Staff Title/Name	0	\$ -	0%	0	0
14	Enter Staff Title/Name	0	\$ -	0%	0	0
15	Enter Staff Title/Name	0	\$ -	0%	0	0
16	Enter Staff Title/Name	0	\$ -	0%	0	0
17	Enter Staff Title/Name	0	\$ -	0%	0	0
18	Enter Staff Title/Name	0	\$ -	0%	0	0
19	Enter Staff Title/Name	0	\$ -	0%	0	0
20	Enter Staff Title/Name	0	\$ -	0%	0	0
21	Enter Staff Title/Name	0	\$ -	0%	0	0
22	Enter Staff Title/Name	0	\$ -	0%	0	0
23	Enter Staff Title/Name	0	\$ -	0%	0	0
24	Enter Staff Title/Name	0	\$ -	0%	0	0
25	Enter Staff Title/Name	0	\$ -	0%	0	0
26	Enter Staff Title/Name	0	\$ -	0%	0	0
27	Enter Staff Title/Name	0	\$ -	0%	0	0
28	Enter Staff Title/Name	0	\$ -	0%	0	0
29	Enter Staff Title/Name	0	\$ -	0%	0	0
30	Enter Staff Title/Name	0	\$ -	0%	0	0
31	Enter Staff Title/Name	0	\$ -	0%	0	0
32	<b>Client/Meal Transportation Cost Pool Section Only</b>					
33	Driver	0	\$ -	0%	0	0
34	Driver	0	\$ -	0%	0	0
35	Driver	0	\$ -	0%	0	0
36	Driver	0	\$ -	0%	0	0
37	Driver	0	\$ -	0%	0	0

## Fringe Benefits Rate (Column D)

### Definition of Fringe Benefits

- Fringe benefits, or “perks”, are non-wage compensation provided by employers to employees, in addition to their regular salary.
- These can vary based on employer, but common examples include a 401k, workmen’s compensation, health insurance, FICA, paid vacation, tuition assistance and more.
  - The Federal Insurance Contributions Act (FICA) is a tax paid in part by some employers that goes towards funding Social Security and Medicare programs. These contributions help provide for those that are retired, disabled, or sick.

### Purpose of Fringe Benefits in the UCM

- The Fringe Benefits Rate is the percentage of salary that represents the fringe benefits costs that a provider incurs on behalf of their personnel.
- It is part of an employee’s total compensation package, and part of the total cost of employing staff, in addition to their salaries and wages earned. Hence it is captured as a cost in the UCM.
- In the UCM Spreadsheet, the Fringe Benefits Rate is multiplied by Base Wages to calculate Fringe Benefits Dollars. This is then utilized in the calculation of Total Wages and Benefits Cost to help calculate unit cost per service. Additional explanation is provided in

the “Support\_Outputs” section.

**Documentation providers should gather to calculate Fringe Benefits**

- Existing payroll documentation for all staff

**Note:** The Finance Department of your organization may provide a company-wide Fringe Benefits Rate, which would negate the need to calculate this rate.

**Methodology for calculating Fringe Benefits Rate**

- To calculate Fringe Benefits Rate, fringe benefits costs are divided by annual salaries per employee. This decimal is then multiplied by 100%.

$$\text{Fringe Benefits Rates} = \frac{\text{Fringe Benefits Costs}}{\text{Annual Salary or Base Wage}} \times 100\%$$

**Example of calculating Fringe Benefits Rate**

Annually, Pat’s FICA is \$5,000, health insurance is \$10,000, and pension is \$4,000. He does not receive worker’s compensation or any other benefits. Pat’s annual salary, or Base Wage, is \$85,000.

- 1) Sum the fringe benefits costs: \$5,000 + \$10,000 + \$4,000 = \$19,000
- 2) Divide the fringe benefits cost by the salary: \$19,000 ÷ \$85,000 = 0.224
- 3) Multiply by 100% to get a rate: 0.224 × 100% = 22.4%

Pat’s Fringe Benefits Rate is 22.4%. This value would get entered in the Personnel Inputs tab’s Column D and the row associated with Pat, as seen in the image below.

	A	C	D
1	<i>Enter Provider Name:</i>		
2			
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Base Wages</b> <i>(Enter base amount with no benefits included)</i>	<b>Fringe Benefits Rate</b> <i>(Enter benefit costs by % only)</i>
4			
6	<i>Pat</i>	\$ 85,000	22%

**How providers can input Fringe Benefits into the spreadsheet**

In the UCM Personnel Inputs tab, providers should input the Fringe Benefits Rate for each staff member or position into Column D.

## PERSONNEL\_INPUTS SPREADSHEET

### Productive Hours (Column E)

A		B	C	D	E	F	G
Enter Provider Name:							
STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>		Number of Staff Positions <i>(Enter number per staff title)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>	Shared Building Space Hours <i>(Enter shared building space hours)</i>
6	Enter Staff Title/Name	0 \$	-	0%	0	0	0
7	Enter Staff Title/Name	0 \$	-	0%	0	0	0
8	Enter Staff Title/Name	0 \$	-	0%	0	0	0
9	Enter Staff Title/Name	0 \$	-	0%	0	0	0
10	Enter Staff Title/Name	0 \$	-	0%	0	0	0
11	Enter Staff Title/Name	0 \$	-	0%	0	0	0
12	Enter Staff Title/Name	0 \$	-	0%	0	0	0
13	Enter Staff Title/Name	0 \$	-	0%	0	0	0
14	Enter Staff Title/Name	0 \$	-	0%	0	0	0
15	Enter Staff Title/Name	0 \$	-	0%	0	0	0
16	Enter Staff Title/Name	0 \$	-	0%	0	0	0
17	Enter Staff Title/Name	0 \$	-	0%	0	0	0
18	Enter Staff Title/Name	0 \$	-	0%	0	0	0
19	Enter Staff Title/Name	0 \$	-	0%	0	0	0
20	Enter Staff Title/Name	0 \$	-	0%	0	0	0
21	Enter Staff Title/Name	0 \$	-	0%	0	0	0
22	Enter Staff Title/Name	0 \$	-	0%	0	0	0
23	Enter Staff Title/Name	0 \$	-	0%	0	0	0
24	Enter Staff Title/Name	0 \$	-	0%	0	0	0
25	Enter Staff Title/Name	0 \$	-	0%	0	0	0
26	Enter Staff Title/Name	0 \$	-	0%	0	0	0
27	Enter Staff Title/Name	0 \$	-	0%	0	0	0
28	Enter Staff Title/Name	0 \$	-	0%	0	0	0
29	Enter Staff Title/Name	0 \$	-	0%	0	0	0
30	Enter Staff Title/Name	0 \$	-	0%	0	0	0
31	Enter Staff Title/Name	0 \$	-	0%	0	0	0
32	Client/Meal Transportation Cost Pool Section Only						
33	Driver	0 \$	-	0%	0	0	0
34	Driver	0 \$	-	0%	0	0	0
35	Driver	0 \$	-	0%	0	0	0
36	Driver	0 \$	-	0%	0	0	0
37	Driver	0 \$	-	0%	0	0	0

### Definition of Productive Hours

- Productive Hours are actual hours spent on work-related tasks, excluding vacation, holidays, sick leave, and any other absences such as parental leave.
- Productive Hours are a portion of Annual Hours, as shown in green below. The other elements of Annual Hours, in orange, are not included in Productive Hours, since these are not hours spent on actual work.



**Purpose of Productive Hours in the UCM**

- The UCM only reimburses costs for productive hours, so costs for non-productive hours need to be removed from the work week.
- They are the basis of calculating Percentage of Staff Time spent on services or cost pools. Without it, the amount of time and cost allocated to each service or cost pool cannot be determined, and unit cost per service cannot be calculated.

**Documentation providers should gather to calculate Productive Hours**

- Previous time studies or timesheets
- Holiday and leave policies

**Note:** If this documentation does not exist, providers should calculate Productive Hours by multiplying the number of hours worked per week by 52 weeks.

**Methodology for calculating Productive Hours**

- Deduct hours for any annual leave or non-productive time from annual hours.
- Productive Hours = Annual Hours – (Holidays + Vacation + Sick Leave + Other Leave)

**Example of calculating Productive Hours**

Pat is a full-time Administrative Director at an adult day care who leads staff and spearheads projects.

- Pat works full-time, at 40 hours/week:
  - Annual Hours = 40 hours/week × 52 weeks/year = 2,080 hours
- Per his annual leave policy, he has 8 days holidays, 10 vacation days and 6 sick days.
  - Annual Leave Hours = (8 + 10 + 6) = 24 days
  - 24 days × 8 hours/day = 192 hours
- Pat does not anticipate taking other leave.

• **Productive Hours = 2,080 – 192 = 1,888**

Enter this in the Personnel Inputs Sheet Column E.

	A	E
1	<i>Enter Provider Name:</i>	
2		
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Productive Hours</b> <i>(Enter annual productive hours)</i>
4		
6	<i>Pat</i>	1,888



Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**How providers can input values in the spreadsheet**

In the personnel spreadsheet, providers will enter annual Productive Hours by either staff type or per each individual staff member into Column E.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**PERSONNEL\_INPUTS SPREADSHEET**

The screenshot shows a spreadsheet with the following columns: A (Enter Provider Name), B (Number of Staff Positions), C (Base Wages), D (Fringe Benefits Rate), E (Productive Hours), F (Admin Hours), G (Shared Building Space Hours), H (Choose a Service - Billable Hours), I (Choose a Service - Billable Hours), and J (Choose a Service - Billable Hours). Rows 6-31 are for staff entries, and rows 32-36 are for Client/Meal Transportation Cost Pool Section Only (Driver).

**Hour Types (Column F, G, H-AF)**

**Definitions of Hour Types**

Hour Type	Definition	Typical Associated Positions
General Admin Hours	Time spent on management or general activities, that are not specific to a service	<ul style="list-style-type: none"> <li>Executive Director</li> <li>Fiscal Office Staff</li> <li>Human Resources Staff</li> <li>Data Processing Office</li> </ul>
Shared Building Space Hours	Time spent on building maintenance and upkeep, that are not specific to a service	<ul style="list-style-type: none"> <li>Janitorial Staff</li> <li>Security Officers</li> <li>Building Maintenance Supervisors</li> </ul>
Billable Hours*	Time spent directly assigned to a specific service	<ul style="list-style-type: none"> <li>Local Service Providers</li> <li>AAAs</li> </ul>
All Other Hours	Time not allocable to other hour types	<ul style="list-style-type: none"> <li>N/A</li> </ul>

\*General Admin staff may enter hours here if they spend time directly overseeing a service, based on supporting documentation.

### Purpose of Hour Types in the UCM

- The UCM Spreadsheet uses General Admin, Shared Building Space, Billable, and All Other Hours to calculate the Percentage of Staff Time per Service, and the Wages and Benefits Cost per service, which are necessary for unit cost per service calculations.
- All four Hour Types sum to Productive Hours in the figure below.



### Documentation providers should gather to calculate Hour Types

- Employment contracts
- Holiday, sick leave, and other leave policies
- Timesheets with the number of hours spent on activities

### Methodology for calculating Billable Hours

- Billable Hours = Total Annual Work Hours minus (Holiday + Sick + Vacation + Other Leave + Travel + Training + Administrative Time).
- General Admin Hours = Total Annual Work Hours minus (Holiday + Sick + Vacation + Other Leave + Direct Service Hours).
- Shared Building Space Hours = Total Annual Work Hours minus (Holiday + Sick + Vacation + Other Leave + Direct Service Hours). Same as General Admin Hours.
- All Other Hours = Productive Hours minus (Billable + General Admin + Shared Building Space Hours)

### Example of calculating General Admin Hours

Mary is an administrative assistant to a recreational coach who teaches and organizes tennis classes for senior centers through the Senior Recreation Service.

- She works full-time, at 40 hours/week
  - Annual Hours = 40 hours/week × 52 weeks/year = 2,080 hours
- Per her annual leave policy, she plans to use all 8 holidays, 10 vacation days and 3 sick days:

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- Annual Leave Hours = (8 + 10 + 3 days) = 21 days = 21 days × 8 hours/day = 168 hours
- Mary spends no time on direct service delivery.
- **Admin Hours = 2,080 – 168 = 1,912 hours**
- Input Mary’s 1,912 Admin Hours into the Personnel Inputs tab of the spreadsheet in Column F and the row associated with Mary, as shown here:

	A	F
1	<i>Enter Provider Name:</i>	
2	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Admin Hours</b> <i>(Enter admin hours)</i>
3		
4		
6		

**Example of calculating Billable Hours**

Kyle is a recreational coach who teaches and organizes tennis classes for senior centers through the Senior Recreation Service.

- Kyle works 40 hours per week
  - Annual Hours = (40 hours/week × 52 weeks/year) = 2,080 hours
- Per his annual leave policy, he has 10 holidays, 10 vacation days and 4 sick days:
  - Annual Leave Hours = (10 + 10 + 4 days) = 24 days
- Similar to last year, Kyle anticipates he will spend 50 hours on training. He does not spend time on administrative tasks or have travel expenses.
  - Total time to deduct from 2,080 equals:
    - Holiday/Leave: (24 days × 8 hours/day) = 192 hours
    - Training: 50 hours
    - Total deductions: 192 + 50 = 242 hours
- **Billable Hours = 2080 – 242 = 1,838 hours**

Input Kyle’s 1,838 Billable Hours into the Personnel Inputs tab of the spreadsheet in the column associated with the Senior Recreation Service, Column H below, and the row

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Uniform Cost Methodology Training Manual

associated with Kyle, as shown here:

	A	H
1	<i>Enter Provider Name:</i>	<b>#1</b>
2		<b>Senior Recreation</b>
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	
4		<b>Billable Hours</b>
6	<i>Kyle</i>	<b>1838</b>

**Example of calculating Billable Hours for two services**

Nick is a counselor at a healthcare organization who hosts group sessions for caregivers dealing with grief, and individual sessions for older adults going through lifestyle changes.

- He works full-time, at 40 hours/week. He spends 15 hours/week on group services and 25 hours/week on individual sessions:
  - Group Annual Hours = 15 hours/week × 52 weeks/year = 780 hours
  - Individual Annual Hours = 25 hours/week × 52 weeks/year = 1,300 hours
- Per his practice’s annual leave policy, he has 10 holidays, 10 vacation days and 8 sick days. These are divided equally amongst his services.
  - Proportion of Group Annual Hours to Total Annual Hours:  $780 \div (780 + 1,300) = 780 \div 2,080 = 38\%$
  - Annual Leave Hours = (10 + 10 + 8 days) = 28 days
  - Group Annual Leave Hours: 38% × 28 days = 11 days
  - 11 days × 8 hours/day = 88 hours
  - Individual Leave Hours: 28 – 11 days = 17 days
  - 17 days × 8 hours/day = 136 hours
- Similar to last year, Nick anticipates he will spend 10 hours on training for counseling overall. These are divided equally amongst his services.
  - Group Training Hours = 10 hours ÷ 2 = 5 hours
  - Individual Training Hours = 10 hours ÷ 2 = 5 hours
- He does not spend time on administrative tasks or have travel expenses.
- **Group Billable Hours = 780 – 88 – 5 = 687 hours**
- **Individual Billable Hours = 1,300 – 136 – 5 = 1,159 hours**

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Uniform Cost Methodology Training Manual

Input Nick’s Billable Hours into the Personnel Inputs tab of the spreadsheet in the columns associated with the Group Counseling and Individual Counseling services, Columns H and I below, and the row associated with Nick, as shown here:

	A	H	I
1	<i>Enter Provider Name:</i>	#1	#2
2		<b>Counseling - Group</b>	<b>Counseling - Individual</b>
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>		
4		Billable Hours	Billable Hours
6	<i>Nick</i>	687	1159

**Example of calculating General Admin and Billable Hours**

Taylor is a manager at a legal firm that provides Elderly Legal Assistance services. She mainly partakes in administrative paperwork, but she does provide some direct help to clients weekly.

- She works full-time, at 40 hours/week.
  - Admin Annual Hours = 40 hours/week × 52 weeks/year = 2,080 hours
- Per her annual leave policy, she has 10 holidays, 5 vacation days and 4 sick days.
  - Annual Leave Hours = (10 + 5 + 4 days) = 19 days
  - 19 days × 8 hours/day = 152 hours
- She spends 2 hours/week directly providing Elderly Legal Assistance. This is her Direct Service Time or Billable Hours.
- **Direct Service Time = Billable Hours = 2 hours/week × 52 weeks/year = 104 hours**
- **General Admin Hours = 2,080 – 152 – 104 = 1,824 hours**

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

Input Taylor’s General Admin Hours into the Personnel Inputs tab of the spreadsheet in Column F and the row associated with Taylor. Input her Elderly Legal Assistance Billable Hours in the column associated with that service, Column H below, and the same row. This is shown here:

	A	F	G	H
1	<i>Enter Provider Name:</i>			#1
2				<b>Elderly Legal Assistance</b>
3	<b>STAFF LIST</b> <i>(Paid staff only - do not include volunteers or other donated)</i>	<b>Admin Hours</b> <i>(Enter admin hours)</i>	<b>Shared Building Space Hours</b> <i>(Enter shared building space hours)</i>	<b>Billable Hours</b>
4				
6	<i>Taylor</i>	1824	0	104

**How providers can input them into the spreadsheet**

Enter the calculated value into either the General Admin Hours column (Column F), the Shared Building Space Hours columns (Column G), or the Billable Hours columns under the corresponding service (Column H, etc.) for the line associated with each staff.

# Georgia Division of Aging Services Uniform Cost Methodology Training Manual

## SUPPORT\_INPUTS SHEET

	A	B	C	D	E	F	G	H	I
1		File is..							
2		In Balance						#1	#2
3									
4									
5	Enter Provider Name:								
6	<b>PROPOSED ANNUAL EXPENSES</b>			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Choose a Service	Choose a Service
8	Staff Mileage/Per Diem Reimbursement	\$0						\$0	\$0
9	Volunteer Mileage/Per Diem Reimbursement	\$0						\$0	\$0
10	Other Staff Travel Expenses	\$0						\$0	\$0
11									
12	<b>VEHICLE OPERATING EXPENSES</b>								
13	Vehicle Gas & Oil	\$0						\$0	\$0
14	Vehicle Insurance	\$0						\$0	\$0
15	Vehicle Maintenance	\$0						\$0	\$0
16	Other Vehicle Operating Expenses	\$0						\$0	\$0
17									
18	<b>BUILDING EXPENSES</b>								
19	Building Depreciation	\$0						\$0	\$0
20	Building Insurance	\$0						\$0	\$0
21	Building Maintenance/Janitorial	\$0						\$0	\$0
22	Building Repairs	\$0						\$0	\$0
23	Rent	\$0						\$0	\$0
24	Utilities	\$0						\$0	\$0
25	Other Space Expenses (Security)	\$0						\$0	\$0
26									
27	<b>COMPUTER OPERATION EXPENSES</b>								
28	Computer Purchase	\$0						\$0	\$0
29	Computer Maintenance	\$0						\$0	\$0
30	Computer Supplies	\$0						\$0	\$0
31	Computer Training	\$0						\$0	\$0
32	Other Computer Operation Expenses	\$0						\$0	\$0
33									
34	<b>CAPITAL EQUIPMENT EXPENSES</b>								
35	Capital Equipment Depreciation/Usage Fee	\$0						\$0	\$0
36	Equipment Maintenance	\$0						\$0	\$0
37	Other Equipment Expenses	\$0						\$0	\$0



## Expenses (Lines 7-89)

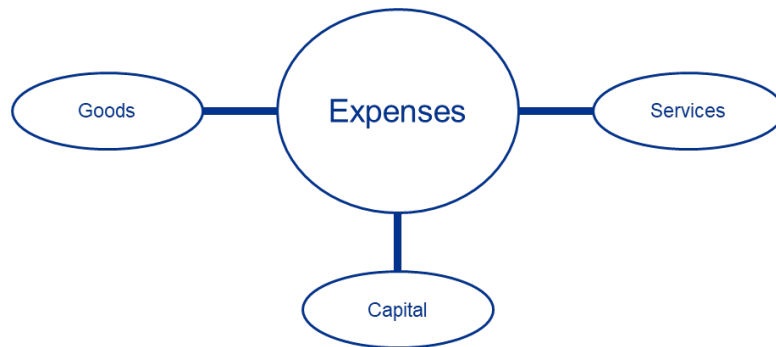
### Definition of Expenses

- Expenses entered in the Support Spreadsheet represent money spent in the process of providing a service, that do not directly relate to employee compensation.
- These are usually physical items or supplies.
- They may also be services or activities, such as rent or utilities.

### Expense Categories

There are different types of Expenses, which can be categorized into goods, services, or capital.

- Goods are physical items, such as supplies, food, or clothes.
- Services are intangible activities, such as vehicle maintenance and utilities.
- Capital is assets that can be used for multiple years to generate more money, such as buildings or cars.



Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**Types of Expenses**

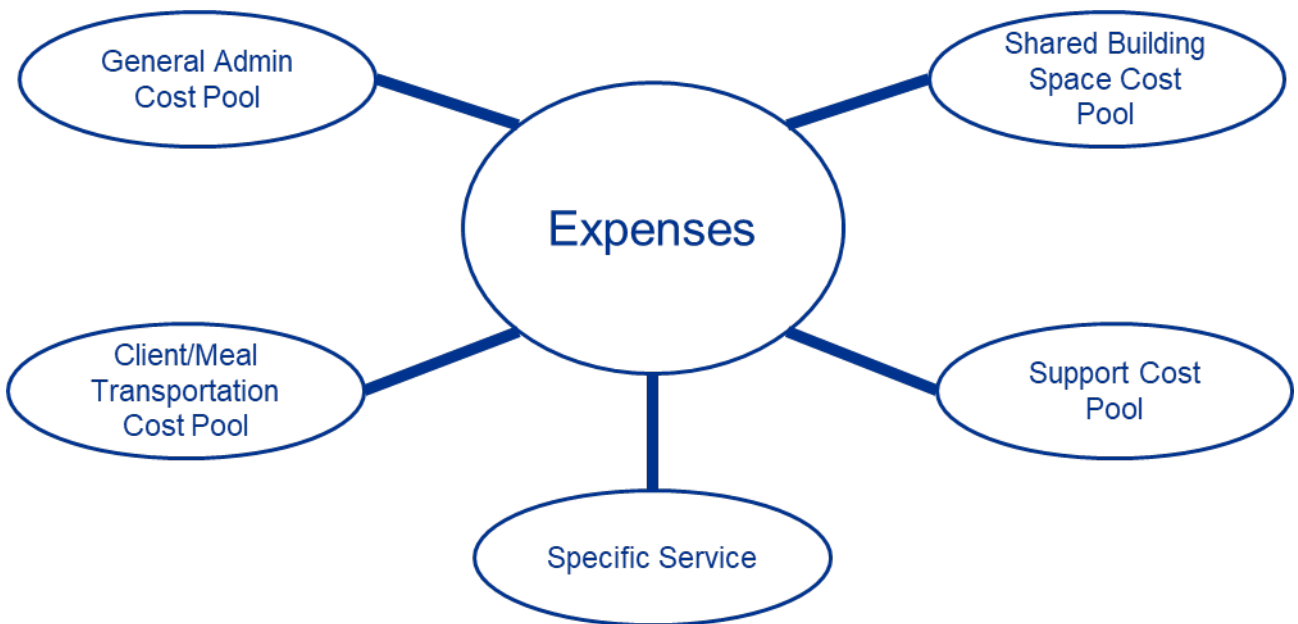
Expense Type	Definition	Example Expenses
Staff Travel Expenses	Money spent on business-related travel	<ul style="list-style-type: none"> <li>• Mileage reimbursement</li> <li>• Per Diem reimbursement</li> </ul>
Vehicle Operating Expenses*	Money spent for the operation and maintenance of vehicles used for business purposes	<ul style="list-style-type: none"> <li>• Gas and oil / maintenance</li> <li>• Insurance</li> </ul>
Building Expenses	Money spent to maintain or lease physical facilities. For owned properties, depreciation, or decrease in value, is also accounted for in this section	<ul style="list-style-type: none"> <li>• Insurance / rent / utilities</li> <li>• Maintenance / janitor** / repairs</li> </ul>
Computer Operating Expenses	Money spent on the purchase and maintenance of computers used to complete work	<ul style="list-style-type: none"> <li>• Purchase</li> <li>• Maintenance / janitor** / repairs</li> </ul>
Capital Equipment Expenses	Money spent on items that last more than a year and cost \$5,000+	<ul style="list-style-type: none"> <li>• Maintenance</li> <li>• Depreciation or usage fees</li> </ul>
Supply Expenses	Money spent on materials, goods, or products necessary for the operation and delivery of services	<ul style="list-style-type: none"> <li>• Advertising / printing / shipping</li> <li>• Background checks / drug tests</li> </ul>
Service Contracts	Cost of Senior Community Service Employment Program (SCSEP) contracts* or any service contracts	<ul style="list-style-type: none"> <li>• Service contracts</li> </ul>
Congregate Meal Cost Only	Costs associated with preparing meals in communal settings	<ul style="list-style-type: none"> <li>• Raw food</li> <li>• Labor</li> </ul>
Congregate Meal Management Only	Costs associated with serving meals in communal settings	<ul style="list-style-type: none"> <li>• Labor</li> <li>• Building expenses</li> </ul>
Home Delivered Meal Cost Only	Costs associated with preparing meals for at-home settings	<ul style="list-style-type: none"> <li>• Raw food</li> <li>• Labor</li> </ul>
Home Delivered Meal Management Only	Costs associated with serving meals for at-home settings	<ul style="list-style-type: none"> <li>• Meal delivery</li> <li>• Labor</li> </ul>
Other Operating Costs	Costs incurred for business operations that are not specifically categorized under other expense items	<ul style="list-style-type: none"> <li>• Agency indirect / audits / legal</li> </ul>

\*Requires certain staff to be listed on the Personnel Inputs tab (i.e., a driver or SCSEP staff)

\*\*Janitor cannot be captured on Personnel Inputs tab, if chosen to include in expenses.

### Purpose

- To capture the supplies and services costs incurred and allocate them to specific services or cost pools to calculate unit costs per service.
- Cost pools are groupings of expenses that are related to an activity or function. The four UCM cost pools within the Support Spreadsheet are the General Administrative Cost Pool, Shared Building Space Cost Pool, Support Cost Pool, and Client/Meal Transportation Pool, which are depicted below:



### Cost Pools vs. Services

- Expenses should be assigned to services only if there is supporting documentation that ties them to a service. Otherwise, they will be auto-assigned to a cost pool.
  - If a computer was bought to be used only for one service, Tutoring, then the computer's cost would be allocated to that service. If that computer was purchased to be used for multiple services, Tutoring and Counseling, then it would get allocated to the General Admin Cost Pool.
- Cost pools that expenses can be allocated to varies by expense per this table:

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

Cost Pool	Expenses Allocated to Cost Pool
General Admin	<ul style="list-style-type: none"> <li>• Wages &amp; Benefits</li> <li>• Staff Travel Expenses</li> <li>• Computer Operation Expenses</li> <li>• Capital Equipment Expenses</li> <li>• Other Operating Costs</li> </ul>
Shared Building Space	<ul style="list-style-type: none"> <li>• Building Expenses</li> <li>• Wages and Benefits</li> </ul>
Client/Meal Transportation	<ul style="list-style-type: none"> <li>• Vehicle Operating Expenses</li> </ul>
Support	<ul style="list-style-type: none"> <li>• Supply Expenses</li> <li>• Service Contracts</li> </ul>

**Documentation providers should gather to calculate and input expenses**

- Documentation from general ledger statements, paid invoices, vouchers, and logs/journal entries
- Vendor Contracts (for Service Contract Expenses)

**Methodology for calculating Support Spreadsheet expenses**

The Support Spreadsheet expenses are derived from supporting documentation, and providers should assign costs to specific services if the documentation exists to do so. The remaining expenses not assigned to specific services will be automatically entered in their respective cost pools.

1. Enter each total line-item expense in Column B of the Support Inputs tab.
2. Allocate total expenses to services or allow them to auto-allocate to a cost pool.

**Example of service allocation only**

Jane is a provider that organizes senior center outings for older adults. Luke is a driver, listed on the Personnel Inputs tab's Column A Staff List, that Jane has hired to take them to these outings.

- Gas is \$500 annually.
  - Enter \$500 in line 13's Column B and the "Transportation – Individual" Service Column.
- Car insurance is \$1,000 for the year.
  - Enter \$1,000 in line 14's Column B and the "Transportation – Individual" Service Column.
- Car maintenance, such as oil changes and tire rotations, was \$250 throughout the year.
  - Enter \$250 in line 15's Column B and the "Transportation – Individual" Service Column.

## Georgia Division of Aging Services Uniform Cost Methodology Training Manual

- These inputs are shown below:

	A	B	C	D	E	F	G	H
1		File is..						
2		In Balance						#1
3								
4								
5	Enter Provider Name:							
6	PROPOSED ANNUAL EXPENSES			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Transportation - Individual
12	VEHICLE OPERATING EXPENSES							
13	Vehicle Gas & Oil		\$500					\$500
14	Vehicle Insurance		\$1,000					\$1,000
15	Vehicle Maintenance		\$250					\$250
16	Other Vehicle Operating Expenses		\$0					\$0

- If these expenses were not allocated to the “Transportation – Individual” Service Column, they would be automatically allocated to the Client/Meal Transportation Cost Pool in Column F.

### Example of service and cost pool allocation

Suzy is a counselor for both individual clients and groups. She uses her computer to communicate with clients to schedule and provide these services.

- Computer maintenance was needed to repair broken keys and clear viruses, which cost \$100 over the course of the year.
  - Enter \$100 line 29’s in Column B
- She also needed to buy a new charger and mouse for \$50.
  - Enter \$50 line 30’s in Column B
- She took a virtual training course on group counseling for \$25.
  - Enter \$25 line 31’s Column B and the “Counseling – Group” Service Column.

These inputs are shown below:

	A	B	C	D	E	F	G	H
1		File is..						
2		In Balance						#1
3								
4								
5	Enter Provider Name:							
6	PROPOSED ANNUAL EXPENSES			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Counseling - Group
27	COMPUTER OPERATION EXPENSES							
28	Computer Purchase		\$0					\$0
29	Computer Maintenance		\$100					\$0
30	Computer Supplies		\$50					\$0
31	Computer Training		\$25					\$25
32	Other Computer Operation Expenses		\$0					\$0

Suzy’s computer training was specifically for group counseling; therefore, it is allocated to that service. The other expenses with general costs associated with her job are auto-allocated to the General Administrative Cost Pool in Column D.

### Depreciation Definition

- Depreciation is the process of spreading the cost of an asset over the period of time it is intended to be used.
- Commonly used to measure the cost of long-term, physical assets, such as buildings and

- equipment.
- In the UCM, depreciation is calculated for building expenses and capital equipment expenses.

**Depreciation Methodology**

- Straight-line depreciation is the most common method of depreciation used on an organization’s financial statements.
- It allocates the cost of the asset evenly over time.
- Other depreciation methods may be used in the UCM if supporting justification and calculation is provided.
- Providers may want to consult with their financial specialist to confirm methodology and calculation.
- Annual depreciation expenses are commonly calculated as:

$$\text{Depreciation Expenses} = \frac{\text{Asset's Cost-Salvage Value}}{\text{Useful Life}}$$

Term	Definition
Asset's Cost	Cost of purchasing asset
Useful life	The number of years the asset is expected to be used
Salvage value	The amount that could be obtained by selling the asset at the end of its useful life

**Depreciation Example**

- On July 1, 2022, Elizabeth purchased a company vehicle for \$10,500 to deliver meals to seniors.
- Elizabeth initially paid \$10,500 for the vehicle.
  - Asset’s Cost = \$10,500
- The estimated amount that the car will be worth at the end of its use is \$2,000, because it depreciates each year from wear and tear.
  - Salvage Value: \$2,000
- The estimated amount of time the car can be utilized for is 10 years.
  - Useful life: 10 years

$$\text{Annual Depreciation Expenses} = \frac{\$10,500 - \$2,000}{10} = \$850$$

- Input \$850 in line 35 in Column B for Capital Equipment Expenses in the Support Inputs Tab, as shown below:

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

	A	B
1		<b>File is..</b>
2		<b>In Balance</b>
3		
4		
5	<b><i>Enter Provider Name:</i></b>	
6	<b>PROPOSED ANNUAL EXPENSES</b>	
34	<b>CAPITAL EQUIPMENT EXPENSES</b>	
35	<b>Capital Equipment Depreciation/Usage Fee</b>	\$850
36	<b>Equipment Maintenance</b>	\$0
37	<b>Other Equipment Expenses</b>	\$0

## SUPPORT\_INPUTS SPREADSHEET

1	A	B	C	D	E	F	G	H
2		File is..						#1
3		In Balance						
4								
5	Enter Provider Name:							
6	<b>PROPOSED ANNUAL EXPENSES</b>			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Choose a Service
88	Profit/Surplus Margin		\$0					\$0
89	Other Misc. Operating Costs		\$0					\$0
90								
91	Spreadsheet Check							
92								
93	<b>COST POOL SECTION:</b>							
94								
95	<b>Service Subcontract Allowance (per contract)</b>							
96	<i>Contracts over \$50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus \$25,000)</i>							\$0
97								
98	<b>Reallocate Shared Building Space</b>							
99	<i>Enter Square Footage Occupied (In Green Only)</i>				0			0
100								
101	<i>Enter Number of Billing Units</i>							0

### Cost Pool Section: Service Subcontract Allowance (Line 96)

***Please note that this section is only completed if there is a contract of over \$50,000 involved.***

### Purpose of the Service Subcontract Allowance in the UCM

- To prevent overestimating the general administrative costs for larger contracts.
- The Office of Management and Budget only considers \$25,000 of large contracts to be attributable to general administrative costs for contracts over \$50,000. Any excess of this amount is not used to distribute costs from the General Administrative Cost Pool to services.
- Example: Jane is a provider and contracts with Bob to do some plumbing work on the bathrooms in her recreational center. The amount of time and cost Bob spends on completing paperwork does not differ if the contract is \$100,000 or \$150,000. Therefore, a flat \$25,000 rate for the general administrative cost of this contract is applied, regardless of the contract price.

### Documentation providers should gather to enter the Service Subcontract Allowance

- Vendor contracts
- Invoices
- Receipts

### Methodology to calculate the Service Subcontract Allowance

- Service Subcontract Adjustment = Contract Amount - \$25,000

### Example of calculating the Service Subcontract Allowance

Tony is a provider of two services: Map Habits (Service 1) to help older Americans organize their routines, and Intake (Service 2) of abuse and neglect reports.

- Tony contracts a software designer for \$60,000 for Service 1 who takes the organizational ideas Tony has and turns them into visuals for an elder to see.
  - Service 1 Subcontract Adjustment = \$60,000 - \$25,000 = \$35,000



Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- There is no service subcontract for Service 2.
  - Service 2 Subcontract Adjustment = \$0
- Input Tony’s Service Subcontract Adjustment in line 96 of the Support Inputs tab under the column associated with Service 1, Map Habits, as shown below:

	A	B	C	D	E	F	G	H
1		File is..						
2		In Balance						#1
3								
4								
5	Enter Provider Name:			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Map Habit
6	PROPOSED ANNUAL EXPENSES							
92								
93	<b>COST POOL SECTION:</b>							
94								
95	Service Subcontract Allowance (per contract)							
96	Contracts over \$50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus \$25,000)							
								\$35,000

Please refer to the Cost Pool Section portion of the Support Outputs area of this manual for information on how this input is used and the methodology behind related auto-calculations.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

	A	B	C	D	E	F	G	H
1		File is..						
2		In Balance						#1
3								
4								
5	Enter Provider Name:							
6	PROPOSED ANNUAL EXPENSES			General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Choose a Service
93	COST POOL SECTION:							
94								
95	Service Subcontract Allowance (per contract)							
96	Contracts over \$50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus \$25,000)							\$0
97								
98	Reallocate Shared Building Space							
99	Enter Square Footage Occupied (In Green Only)			0				0
100								
101	Enter Number of Billing Units							0

**Cost Pool Section: Reallocate Shared Building Space (Line 99)**

**Purpose of the Reallocated Shared Building Space in the UCM**

- To allocate costs in the Shared Building Space Cost Pool to the General Administrative Cost Pool and services, if multiple services are used in a building

**Documentation providers should gather to calculate Reallocated Shared Building Space**

- Salaries or payroll documents
- Building blueprints or square footage documentation
- Receipts

**Methodology to calculate the Reallocated Shared Building Space**

- Square Footage is a measurement taken of a room or space
- Salary Ratio = (Sum of all salaries per Service / Sum of all salaries of workers using the space) \* Square footage of space

**Example of calculating the Reallocated Shared Building Space**

A building has three rooms and houses five services.

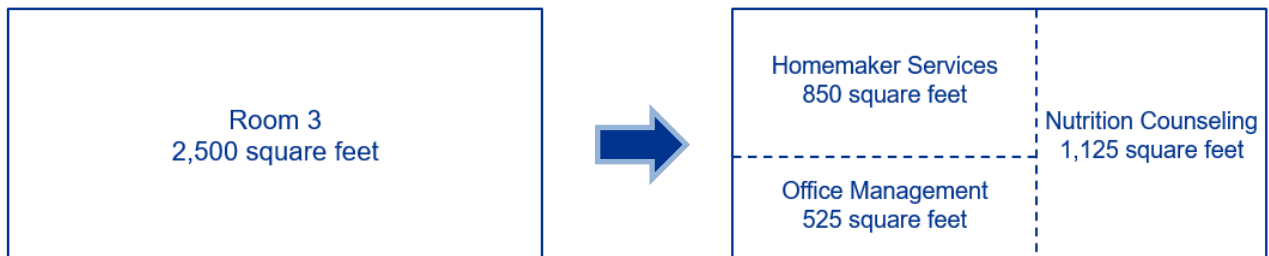
- Total Building Expenses are \$100,000 and need to be allocated among the five services housed in the building.
- The building is 5,000 square feet.
- Room 1 houses Alzheimer’s service; Room 2 houses Congregate Meal services; Room 3 houses Homemaker Services, Nutrition Counseling Services, and another Office of Management (OM) service.
- Room 1 accounts for 500 square feet of the building space and is devoted to the delivery of Alzheimer’s services.
  - **Square Footage for Room 1 = 500 sq ft**
- Room 2 accounts for 2,000 square feet of the building space and is used for the provision of Congregate Meals services. The site includes the kitchen for preparing meals and the dining room for serving.
  - **Square Footage for Room 2 = 2,000 sq ft**

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- Room 3 is 2,500 square feet, but it is not possible to determine the space split amongst the three services with physical measurements: Homemaker Services, Nutrition Counseling Services, and Office of Management (OM) service.
- A salary ratio needs to be calculated for Room 3:
  - Two homemakers use Room 3 with \$50,000 salaries each.
    - Sum of Homemaker Service Salaries in Room 3 =  $2 \times \$50,000 = \$100,000$
  - Two nutrition counselors use Room 3 with \$65,000 salaries each.
    - Sum of Nutrition Counseling Services Salaries in Room 3 =  $2 \times \$65,000 = \$130,000$
  - One office manager using Room 3 makes \$60,000.
    - Sum of OM Salaries in Room 3 = \$60,000
  - Sum of all Salaries in Room 3 =  $\$100,000 + \$130,000 + \$60,000 = \$290,000$
  - Salary Ratios are needed to split the room's square footage.
    - Homemaker Services =  $\$100,000 \div \$290,000 = 34\%$
    - Nutrition Counseling =  $\$130,000 \div \$290,000 = 45\%$
    - Office Management =  $\$60,000 \div \$290,000 = 21\%$

Check that ratio equal 100%:  $34\% + 45\% + 21\% = 100\%$

- **Room 3 is 2,500 square feet.**
  - **Homemaker Services =  $34\% \times 2,500 = 850$  sq ft**
  - **Nutrition Counseling =  $45\% \times 2,500 = 1,125$  sq ft**
  - **Office Management =  $21\% \times 2,500 = 525$  sq ft**
- Below is a depiction of how salary ratios were used divide Room 3:



- Input the square footages in line 99 of the Support Inputs tab under the column associated with each service, as shown below:

# Georgia Division of Aging Services Uniform Cost Methodology Training Manual

	A	B	F	G	H	I	J	K	L	
1		File is..								
2		In Balance			#1	#2	#3	#4	#5	
3					(Resources					
4					Enhancing					
5	Enter Provider Name:		Client/Meal	Support	Alzheimer's	Congregate	Homemaker	Nutrition		
6	PROPOSED ANNUAL EXPENSES		Transportation	COST POOL	Caregiver	Meals		Counseling	Coordination	
98	Reallocate Shared Building Space				Health)					
99	Enter Square Footage Occupied (In Green Only)					500	2000	850	1125	525

Please refer to the Cost Pool Sections portion of the Support Outputs area of this manual for information on how square footage input is used to automatically reallocate Shared Building Space Cost Pool expenses into the General Administrative Cost Pool and services.

# Georgia Division of Aging Services Uniform Cost Methodology Training Manual

	A	B	C	D	E	F	G	H
1		File is..						
2		In Balance						#1
3								
4								
5	Enter Provider Name:				General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL
6	PROPOSED ANNUAL EXPENSES							Choose a Service
93	<b>COST POOL SECTION:</b>							
94								
95	Service Subcontract Allowance (per contract)							
96	Contracts over \$50,000 Only - Enter Service Subcontract Adjustment (Contract Amount minus \$25,000)							\$0
97								
98	Reallocate Shared Building Space							
99	Enter Square Footage Occupied (In Green Only)				0			0
100								
101	Enter Number of Billing Units							0

## Cost Pool Section: Billing Units (Line 101)

### Purpose of Billing Units in the UCM

- A billing unit is how one unit of measure is defined for each service.
- By dividing total costs by the number of billing units, the unit cost per service is determined:
- Actual Cost Per Unit of Service = Total Actual Costs By Service ÷ Number of Billing Units

### Documentation providers should gather to input Billing Units

- Invoices
- Service receipt documentation

### Methodology for calculating Billing Units

- 1) Refer to the *Taxonomy's* Column E for a service's Method of Reimbursement
  - a) If the Method of Reimbursement is “**Unit Cost**”, then refer to the *Taxonomy's* Column C for how a billing unit is defined per service. Estimate the number of billing units to deliver this year based on last year's number (if available)
  - b) If the Method of Reimbursement is “**Line Item**”, then enter “1” as the Billing Unit

	A	B	C	D	E	F	G
1	Program: (Program must match what is in DDS)	Service Name: (Service must match what is in DDS)	Unit of Measure:	Individual or Group:	Method of Reimbursement:	Designated DAS Staff: (Title, Section i.e.: Regional Coordinator, Business Op.)	Definition:
27	HCBS - CAREGIVER SERVICES	Outreach	1 Contact	Individual	Line Item	Caregiver Services Specialist, Livable Communities	Intervention with individuals initiated by an agency or organization for the purpose of identifying potential clients, or their caregivers and encouraging their use of existing services and benefits.

### Example of Calculating Billing Units

Ryan is a Congregate Meals provider. The *Taxonomy* states a unit of service for Congregate Meals is one meal.

- Ryan has a log of last year's services provided. He provided 2,000 meals last year.
  - Billing units = 2,000 meals
- Input billing units in line 101 of the Support Inputs tab under the column associated with the service, as shown below:

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

	A	B	F	G	H
1		File is..			
2		In Balance			#1
3					
4					
5	<i>Enter Provider Name:</i>		Client/Meal Transportation COST POOL	Support COST POOL	Congregate Meals
6	<b>PROPOSED ANNUAL EXPENSES</b>				
101	<i>Enter Number of Billing Units</i>				2,000

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**SUPPORT\_INPUTS SPREADSHEET**

	A	B	F	G	H	I
1		File is..				
2		In Balance			#1	#2
3						
4						
5	Enter Provider Name:		Client/Meal	Support	Choose a	Choose a
6	PROPOSED ANNUAL EXPENSES		Transportation	COST POOL	Service	Service
	DONATED PERSONNEL OR					
	NON-CASH MATCH SECTION					
103						
104						
105						
106	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
107	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
108	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
109	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
110	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
111	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
112	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
113	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
114	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
115	Enter description (Column A) and then \$ value (Column B)	\$0	\$0	\$0	\$0	\$0
116	Spreadsheet Check (Auto-populates)	\$0				
117						
118						
119						
120						
121						
122						
123						
124						
125						
126						
127						
128						
129						
130						

**In-kind Donations (Lines 103-115)**

**Definition of In-Kind**

In-kind Donations are any benefits you derived, which you did not pay for. They are also referred to as Donated Personnel or Non-Cash Match in the UCM spreadsheet. Below are examples of in-kind donations:

Type of In-kind Donation	Examples
Personnel	Volunteers or unpaid staff
Fringe Benefits	Non-wage compensation that a paid worker would receive
Travel	Transportation (flights, train passes, etc.) or Mileage (gas)
Building Space	Office, venue, room, or space
Communications & Utilities	Phone, internet, or electricity
Printing & Supplies	Paper, ink, or pencils
Service Meals	Food

Service Subcontracts	Services provided by another agency
----------------------	-------------------------------------

**Purpose of In-kind Donations in the UCM**

- To help providers identify costs they may have to pay, should the in-kind support disappear, the UCM calculates Potential Unit Costs.
  - Potential Unit Cost = Unit Cost to be administered by DAS + Unit Cost to be Donated
  - Potential Unit Costs assess the total cost of providing a service.
  - To complete this calculation accurately, providers need to input the local donations received in the UCM.
- Calculating Potential Unit Costs provides the following benefits:
  - Aids DAS in identifying the need for additional funding in the budget.
  - May potentially help providers receive additional funding, should in-kind donations disappear.

**Explanation on the relationship between reimbursement and unit costs of services with in-kind donations**

- Determining unit costs for services with in-kind donations, and reimbursement for them, are separate processes.
- The unit cost for a particular service with in-kind donations is the same, regardless of the funding source (Federal, State, Local).
  - Refer to Broader OAA Administration and Funding section for additional information on funding of OAA programs.
- When entering values for in-kind donations, providers should not consider reimbursement for or funding source of these items or services. Rather, they should be entered based on the estimated value, and the number of units of services provided.

**Documentation needed to support in-kind donation calculations**

Donated Labor:

- Log of volunteer hours (including the name of volunteer, hours worked, date, associated program, and purpose of volunteering)
- Salary data for positions volunteers are working
- Fringe benefits rate

Donated Supplies and Building Space:

- Depreciation of equipment donated
- Receipts from donors for items donated
- Itemized donation list (including donor name, description, quantities, condition, estimated values, date, associated program, and purpose of volunteering)



**Methodology for calculating the value of in-kind donations**

Below are some methods for how to associate a value with different types of in-kind donations.

Type of In-kind Donation	Valuation Method
Personnel	Calculate amount typically paid for this work (i.e., multiply the number of donated hours by the wage paid to employees completing similar tasks)
Fringe Benefits	Compare the fringe benefits for a similar paid position within the organization or labor market
Travel	Same as non-volunteer travel costs (i.e., cost of taxi, airline, or bus ticket, etc.)
Building Space	Value through depreciation or use allowances
Communications & Utilities	Amount you would pay for communication services or utilities today
Printing & Supplies	Amount you would pay for the same item at Target, Amazon, or another seller
Service Meals	Amount you would pay for the same item at Kroger or another food seller
Service Subcontracts	Amount you would pay for the subcontract if it had not been donated
Other Costs	Amount you would pay for the same item at Target, Amazon, or another seller

**Note:** Acceptance of in-kind contributions valued at or over \$500 must be approved by the DAS Director or Deputy Director. Records of in-kind contributions must be submitted to the DAS within two weeks of receipt, or, in the case of a seasonal gift drive, within two weeks after the drive ends.

**Examples of calculating the value of different in-kind donations**

Example 1- Donated Personnel

A Meals on Wheels provider received volunteer support to provide meals. There were 3 volunteers who worked 5 hours per week throughout the year.

- 1) **Calculate annual number of hours donated:** multiply the number of volunteers by the weekly donated hours × 52 weeks.
  - a.  $3 \times (5 \text{ hours/week}) \times (52 \text{ weeks/year}) = 780 \text{ hours/year}$
  
- 2) **Determine comparable salary:** multiply volunteer hours by the provider's typical hourly rate for workers.
  - a.  $(780 \text{ hours/year}) \times (\$10.25/\text{hour}) = \$7,995$

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- 3) **Add fringe benefits cost to the comparable salary by multiplying 1 + fringe benefits rate (i.e., 25%):**
  - a.  $1.25 \times \$7,995 = \$9,994$
  
- 4) **Input value in the spreadsheet:** use the Donated Personnel section of the Support Inputs tab under Column A, Column B, and the column of the service benefited (i.e., Home Delivered Meals), as shown below.

	A	B	H
1		File is..	
2		In Balance	#1
3			
4			
5	Enter Provider Name:		Home Delivered Meals
6	PROPOSED ANNUAL EXPENSES		
103	DONATED PERSONNEL OR NON-CASH MATCH SECTION		
104			
105			
106	Volunteers	\$9,994	\$9,994

Example 2- Donated Supplies

Sally donates printing and supplies materials to a provider's Senior Recreation workshop. She provides receipts for her purchases.

- 1) **Identify the supplies on the itemized receipt:**
  - a. 10 pens for \$1 each
  - b. 10 printed handouts for \$1.50 each
- 2) **Calculate the value of the donated supplies:**
  - a.  $(10 \times \$1) + (10 \times \$1.50) = \$25$
  
- 3) **Input the value in the spreadsheet:** Enter the description and total cost of donated supplies within the Donated Personnel section of the Support Inputs tab under Column A, Column B, and the column of the service benefited (i.e., Senior Recreation), as shown below.

	A	B	H	I
1		File is..		
2		In Balance	#1	#2
3				
4				
5	Enter Provider Name:		Home Delivered Meals	Senior Recreation
6	PROPOSED ANNUAL EXPENSES			
103	DONATED PERSONNEL OR NON-CASH MATCH SECTION			
104				
105				
106	Volunteers	\$9,994	\$9,994	\$0
107	Supplies - pens and printed handouts	\$25	\$0	\$25

### How In-kind Donations Impact Unit Costs

- In-kind Donations do not impact the Actual Cost per Unit of Service within the UCM, only the Potential Unit Cost.
- The UCM first calculates Actual Cost per Unit of Service **without** in-kind donations by dividing the Total Allowable Costs by the Number of Billing Units.
  - Actual Cost per Unit of Service = Total Allowable Cost ÷ # of Billing Units
- It then calculates Potential Unit Cost with in-kind donations to measure the total cost of providing services. It does this by adding the Valuation of the In-kind Donation to the numerator to make it the sum of the Total Allowable Costs and the Valuation of the In-kind Donations divided by the Number of Billing Units.
  - Potential Unit Cost = (Total Allowable Cost + Valuation of In-Kind Donation) ÷ # of Billing Units

### Example of calculating Potential Unit Costs

- Last year, a Meals on Wheels provider, Matt, spent \$15,000 on raw food, \$20,000 on labor, \$10,000 on meal delivery costs, \$3,000 on utilities, and \$238 on disposable supplies. He served 9,440 meals.
  - His Total Allowable Costs = \$15,000 + \$20,000 + \$10,000 + \$3,000 + \$238 = \$48,238
  - This equates to a \$5.11 Actual Cost per Unit of Service:  $\$48,238 \div 9,440 = \$5.11$
- Meals on Wheels received personnel volunteer support to provide meals, valued at \$9,994 (per Example 1 above).
  - This drives the Total Cost to \$58,232:  $\$48,238 + \$9,994 = \$58,232$
- The Potential Unit Cost is \$6.17:  $\$58,232 \div 9,440 = \$6.17$
- This represents a \$1.06 decrease in unit cost by using volunteer support:  $\$6.17 - \$5.11 = \$1.06$

### How to input values into the spreadsheet

Enter the description of in-kind support in the non-cash section of the Support Inputs Sheet in Column A, and the total dollar value associated with it in Column B. Allocate the total dollar value associated with it to the specific service or cost pool that was benefitted from the donation in the column associated with that service or cost pool.

### PERSONNEL\_OUTPUTS SHEET

The Personnel Outputs sheet is automatically calculated from the Personnel Inputs tab and does not require manual entry. The below information provides clarity to the generated outputs for interpretation.

#### 1. Fringe Benefits Dollars (Column E)

##### Purpose

- To calculate the cost of providing employees with perks (i.e., workers comp, retirement, healthcare, etc.). This is a part of an employee's total compensation and is utilized in the calculation of Total Wages and Benefits Cost to calculate the unit cost per service.

**Methodology**

- Base Wages × Fringe Benefits Rate

**2. Total Wages and Benefits (Column F)**

**Purpose**

- To calculate the total cost of employing each worker, including their base wages along with any benefits. It utilizes the Base Wages calculated in the Personnel Inputs tab and adds Fringe Benefits Dollars to derive the Total Wages and Benefits cost.

**Methodology**

- Base Wages + Fringe Benefits Dollars

**3. General Admin % (Column H)**

**Purpose**

- To calculate the percent of staff time spent on General Admin tasks entered in the General Admin Hours column of the Personnel\_Inputs sheets, relative to Productive Hours.

**Methodology**

- Admin Hours ÷ Productive Hours

**4. General Admin Costs (Column J)**

**Purpose**

- To understand how much of the Total Wages and Benefits costs are incurred from administrative tasks.

**Methodology**

- (Admin Hours ÷ Productive Hours) × Total Wages and Benefits or
- General Admin % × Total Wages and Benefits

**5. Staff for Building Maintenance % (Column K)**

**Purpose**

- To calculate the percent of staff time spent on building maintenance tasks. It is derived from the Productive Hours and Shared Building Space Hours in the Personnel Inputs tab.

**Methodology**

- Shared Building Space Hours ÷ Productive Hours

**6. Shared Building Space Costs (Column M)**

**Purpose**

- To understand how much of the Total Wages and Benefits costs incurred are from building maintenance tasks.

**Methodology**

- $(\text{Shared Building Space Hours} \div \text{Productive Hours}) \times \text{Total Wages and Benefits}$  or
- $\text{Shared Building Space \%} \times \text{Total Wages and Benefits}$

**7. Total Hours (Column N, R, etc.)**

**Purpose**

- To determine the cumulative number of hours spent on each service.

**Methodology**

- $\text{Productive Hours} \times \% \text{ of Staff Time for that service}$

**8. % of Staff Time (Column P, T, etc.)**

**Purpose**

- To calculate the amount of time spent per service relative to Productive Hours.

**Methodology**

- $(\text{Unit of Service} \times \text{Billable Hours}) \div \text{Productive Hours}$

**9. Wages and Benefits Cost (Column Q, U, etc.)**

**Purpose**

- To calculate personnel costs per service. It helps derive the unit cost per service by calculating the wages and benefits cost per service.

**Methodology**

- $\% \text{ of Staff Time} \times \text{Total Wages and Benefits}$

**10. All Other Programs % (Column DJ)**

**Purpose**

- To calculate the percent of staff time spent that was not allocated to a service or cost pool. This functions to capture the cost that providers could not allocate elsewhere.

**Methodology**

- $(\text{Unit of Service} \times \text{All Other Hours}) \div \text{Productive Hours}$

**11. All Other Wages (Column DK)**

**Purpose**

- To calculate the cost of staff time that was not allocated to a service or cost pool.

**Methodology**

- $\text{All Other Programs \%} \times \text{Total Wages and Benefits}$

**12. Total Wages and Benefits (Line 44)**

**Purpose**

- To sum all personnel costs, both by service and cost pool.

**Methodology**

- Sums each column that lists costs (i.e. sum of General Admin Costs for all employees)

**13. Percent of Total Wages and Benefits (Line 45)**

**Purpose**

- To calculate proportion of personnel costs in services or cost pool relative to total personnel costs.

**Methodology**

- Sum of all personnel costs for a service or cost pool ÷ Sum Total Wages and Benefits for all services and cost pools

**14. Total Hours (Line 46)**

**Purpose**

- To calculate total hours spent by all staff per service or cost pool.

**Methodology**

- Sum of all staff's hours per service or cost pool

**15. Units of Service (Line 47)**

**Purpose**

- To calculate personnel cost per unit. The unit of service is key in determining the unit cost because it is used to allocate the cost associated with each provided service.

**Methodology**

- Always 1

**16. Percent of Total Hours (Line 49)**

**Purpose**

- To calculate the percent of staff time allocated to a service or cost pool for all employees.

**Methodology**

- Sum of Billable Hours or General Admin Hours or Shared Building Space Hours ÷ Sum of Productive Hours

## **SUPPORT\_OUTPUTS SHEET**

The Support Outputs sheet is automatically calculated from the Support Inputs tab and does not require manual entry. The below information provides clarity to the generated outputs for interpretation.

### **1. Wages & Benefits Expenses (Lines 8-10)**

#### **Purpose**

- To pull the personnel expenses from the Personnel Inputs tab and auto-populate wages & benefits cost and hours to its associated service or cost pool.

#### **Methodology**

- Auto-population from the Personnel\_Outputs tab
- $\text{Wages \& Benefits per Service} = \text{The Service's \% of Wages and Benefits} \times \text{Total Wages and Benefits}$

### **2. Total Allowable Costs (Line 97)**

#### **Purpose**

- To calculate the total cost of a service, or all services, including both personnel costs and expenses. Total Allowable Costs is the basis of determining Total Actual Cost by Service, which is then used to actual unit cost and potential unit cost.

#### **Methodology**

- $\text{Wages and Benefits Costs} + \text{Expenses}$

### **3. Cost Pool Section (Lines 110-130)**

#### **Purpose**

- To take costs originally allocated in one of the four cost pools in the top half of the Support Spreadsheet (General Admin, Shared Building Space, Client/Meal Transportation and Support Cost Pools), and reallocate them to individual services, as unit costs are calculated per service.
- Purposes for the auto-populated lines of the Cost Pool Section of the Support Outputs tab are outlined in the table below.

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

Cost Pool Section Title	Purpose
Service Subcontract Allowance (Support Outputs line 101)	Always \$25,000 to show that this is the amount allowed to go towards General Admin
Reallocate Support Costs (Support Outputs line 104-105)	To allocate costs in the Support Cost Pool to the General Administrative Cost Pool, Shared Building Space Cost Pool, and services based on the Productive Hours entered on the Personnel sheet
Reallocate Shared Building Space (Support Outputs line 107)	To calculate the Shared Building Space costs allocated to each service
Reallocate Client Transportation or Meal Delivery Costs (Support Outputs line 110-111)	To allocate a driver's time to different services if one driver is delivering meals or driving patients
Reallocate General Administration Costs (Support Outputs line 113-114)	To calculate the General Admin costs allocated to each service
Total Actual Costs by Service (Support Outputs line 116)	To verify that all costs have been allocated to services by confirming it is equal to Total Allowable Costs once Cost Pools have been allocated to individual services
Actual Cost Per Unit of Service (Support Outputs line 118)	To calculate the cost per unit before accounting for donated personnel or non-cash matches. It is important to separate these costs to understand the impact of in-kind donations on unit costs



Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

**Methodology**

- The auto calculations are explained in the table below:

Cost Pool Section Title	Methodology
Service Subcontract Allowance (Support Outputs line 101)	Always \$25,000
Reallocate Support Costs (Support Outputs line 104-105)	% of Staff time per service × amount in Support Cost Pool
Reallocate Shared Building Space (Support Outputs line 107)	Each Service's Square Footage ÷ Sum of Total Square Footage across all services and cost pools × (Shared Building Space Total Allowable Cost + Shared Building Space Reallocated Support Costs)
Reallocate Client Transportation or Meal Delivery Costs (Support Outputs line 110-111)	% of Driver time per service × amount in Client/Meal Transportation Cost Pool
Reallocate General Administration Costs (Support Outputs line 113-114)	(Total Allowable Cost – Service Subcontract Adjustment) per service ÷ (Sum of all Total Allowable Cost – Service Subcontract adjustments) × (General Admin Total Allowable Cost + General Admin Reallocated Shared Building Space Cost + General Admin Reallocated Support Cost)
Total Actual Costs by Service (Support Outputs line 116)	Total Allowable Cost per service + Reallocated Support Costs per service + Reallocated Shared Building Space per service + Reallocated Client Transportation Costs per service + Reallocated General Admin Costs per service
Actual Cost Per Unit of Service (Support Outputs line 118)	Total Actual Costs by Service ÷ Number of Billing Units

**4. Donated Cost Pool Section (Lines 134-144)**

**Purpose**

- To reallocate in-kind donations for Shared Building Space, Transportation and General Admin to a service in order to calculate potential unit costs.

**Methodology**

- The auto-calculations are explained in the table below:

Donated Cost Pool Section Title	Methodology
Reallocate Donated Building Space	$(\text{Square footage of Shared Building Space per service or Cost Pool}) \div (\text{Total Square footage of Building Space in the General Administration Cost Pool and services}) \times \text{Shared Building Space Cost Pool Donated Cost}$
Reallocate Donated Client Transportation Costs	$(\% \text{ of driver time per service post-reallocation}) \div (\text{Sum of } \% \text{ of driver time per service post-reallocation}) \times \text{Total Client/Meal Transportation Cost Pool expense}$
Reallocate Donated General Administration	$(\text{General Administration cost per service post-reallocation}) \div (\text{Sum of General Administration costs per service}) \times (\text{Sum of Donated Personnel Expenses within the General Administration Cost Pool} + \text{Shared Building Space cost})$

**5. Total Costs (Line 146)**

**Purpose**

- To calculate the total cost of providing a service including actual costs as well as donated and in-kind expenses. The total cost is utilized to calculate the potential unit cost per service.

**Methodology**

- $(\text{Total Actual Cost by Service} + \text{All In-kind Donation Values} + \text{Reallocated Donated Building Space} + \text{Reallocated Donated Client Transportation} + \text{Reallocated Donated General Admin})$

**6. Potential Unit Cost (Line 148)**

**Purpose**

- To calculate Unit Cost with In-kind Donations or the total unit cost per service, should providers not receive anticipated donations.

**Methodology**

- $\text{Total Costs} \div \text{Number of Billing Units}$

## **EVIDENCE-BASED PROGRAMS AND PRACTICES / WORKSHOPS / SESSIONS: FULL UCM EXAMPLES**

### **Definition of Evidence-Based Workshops**

- Structured educational or training sessions that are designed and delivered based on research and empirical evidence.
- These workshops provide patients with knowledge and skills that have been shown to be effective in achieving specific outcomes or addressing certain issues.

### **Purpose**

- EBPs have similarities and differences to other OAA programs
- Similarities to other services include:
  - All have a goal to improve the well-being of older adults.
  - All have to enter costs needed to perform services in the UCM to help the Division understand the funding needs.
- Differences from other services include:
  - Upfront expenses are necessary, such as certifications and materials.
  - Units of measure can vary from one session to one workshop, which consists of multiple sessions.
  - Reimbursement is dependent on completers, or minimum participant and class requirements.

### **Documentation providers should gather**

- Payrolls with hours worked and salaries
- Vouchers, invoices, or receipts of materials or licensure payments
- The most up-to-date *Taxonomy* which provides the requirements for workshops, standards for reimbursement, and units of measure to calculate unit cost

### **Methodology**

- Personnel and Support costs associated with providing the workshop, must be entered in their respective line-items, as detailed throughout the manual and UCM instructional videos
- Providers should note the following:
  - Confirm that the number of classes/sessions meets the workshop definition in the *Taxonomy*
  - Determine the correct unit of in the *Taxonomy* to enter the correct billing units in the Support Spreadsheet
  - Log time spent on obtaining certifications/licensure in the Support tab as 'Training/Meeting Expense' and not as billable hours in the Personnel tab

***Note: The examples below may apply to all services listed on the Taxonomy as 1 Workshop for the Unit of Measure.***

### **Example when Unit of Measure is 1 Workshop**

David, a self-employed Tai Chi instructor, plans to provide 12 workshops this year. He knows that one workshop is eight one-hour sessions/classes to older adults to improve

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

balance, per the *Taxonomy's* definition.

- He makes \$30/hour and his organizations fringe benefits rate is 25%
  - To promote and deliver services, he renews his certification for \$30, purchases \$40 worth of posters to advertise, and buys \$50 worth of stretching bands for participants.
  - He rents out a room in a gym to hold the workshops in. This costs \$80 per month, or \$960 per year (\$80 × 12)
- David would begin entering his personnel costs in the Personnel\_Inputs tab by following the steps:
    1. Select “Falls Prevention- Tai Chi” from service selection dropdown (Column H)
    2. In Staff List (Column A), David enters his name
    3. In Number of Staff Positions (Column B), he enters: 1
    4. For Base Wages (Column C), David makes \$30 per hour plans to run 12, 8-hour workshops
      - a. *Formula: Base Wages = Hours Worked × Hourly Rate*
      - b. 12 workshops × (8 sessions/workshop) × (1 hour/session) × \$30/hour = \$2,880
    5. In Fringe Benefits Rate (Column D), David enters 25%
    6. For Productive Hours (Column E), David needs to hold 8, 1-hour sessions per workshop
      - a. *Formula: Number of Sessions Worked × Time of Session*
      - b. 12 workshops × (8 sessions/workshop) × (1 hour/session) = 96 hours
    7. In Admin Hours (Column F) and Shared Building Space Hours (Column G), David enters 0
    8. In Billable Hours (Column H) David enters 96 equal to his Productive Hours, as all of his hours were spent on Tai-Chi

	A	B	C	D	E	F	G	H
1	Enter Provider Name:							#1 Falls Prevention -
2								
3	STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>	Number of Staff Positions <i>(Enter number per staff title)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>	Shared Building Space Hours <i>(Enter shared building space hours)</i>	Billable Hours
4								
6	David	1	\$ 2,880	25%	96	0	0	96

- David has entered all his personnel costs now. He will enter his additional expenses in the Support\_Inputs tab by following the steps:
  1. In the Supply Expenses section (lines 39-50), David would enter his expenses:
    - a. In Advertising (line 40), he enters \$40 in Column B as the total expense and Column H to allocate it to Tai Chi
    - b. In Dues/Subscriptions (line 42), he enters \$30 in Column B as the total expense and Column H to allocates it to Tai Chi
    - c. In Site Supplies (line 47), he enters \$50 in Column B as the total expense and Column H to allocate it to Tai Chi

## Georgia Division of Aging Services Uniform Cost Methodology Training Manual

	A	B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Falls Prevention - Tai Chi
6	<b>PROPOSED ANNUAL EXPENSES</b>						
39	<b>SUPPLY EXPENSES</b>						
40	Advertising	\$40					\$40
41	Copy/Printing	\$0					\$0
42	Dues/Subscriptions	\$30					\$30
43	Employee Testing	\$0					\$0
44	Insurance	\$0					\$0
45	Office/Paper Supplies	\$0					\$0
46	Postage	\$0					\$0
47	Site Supplies	\$50					\$50
48	Telephone & Other Telecommunications	\$0					\$0
49	Training/Meeting Expense	\$0					\$0
50	Other Supply Expenses	\$0					\$0

2. In the Building Expenses section (lines 18-25), David would enter more expenses:
- a. In Rent (line 23), he enters \$960 in Column B as the total expense and Column H to allocate it to Tai Chi

	A	B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Falls Prevention - Tai Chi
6	<b>PROPOSED ANNUAL EXPENSES</b>						
18	<b>BUILDING EXPENSES</b>						
19	Building Depreciation	\$0					\$0
20	Building Insurance	\$0					\$0
21	Building Maintenance/Janitorial	\$0					\$0
22	Building Repairs	\$0					\$0
23	Rent	\$960					\$960
24	Utilities	\$0					\$0
25	Other Space Expenses (Security)	\$0					\$0

3. In the Cost Pool Section, he enters his Number of Billing Units (line 101) as 12 in Column H

- a. 12 is the number of workshops he will complete that year

	A	B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Falls Prevention - Tai Chi
6	<b>PROPOSED ANNUAL EXPENSES</b>						
101	Enter Number of Billing Units						12

### Example when Unit of Measure is 1 Session

Sam, a nutritional educator, plans to provide 240 individual sessions this year where he promotes better health by offering accurate and culturally sensitive nutritional information to participants.

- He makes \$30 per session and his organizations fringe benefits rate is 22%
- To promote and deliver services, he renews his certification for \$20, purchases \$15 worth of posters to advertise, and buys \$60 worth of healthy snack samples. He also rents out space to host classes in for \$250/month, or \$3,000 that year (\$250 × 12)
- Sam would begin entering his personnel costs in the Personnel\_Inputs tab by following the

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

steps:

1. Select "Nutrition Education" from service selection dropdown (Column H)
2. In Staff List (Column A), Sam enters his name
3. In Number of Staff Positions (Column B), he enters: 1
4. In Base Wages (Column C), Sam makes \$30 per session and plans to run 240 one-hour session per year
  - a) *Formula: Base Wages = Hours Worked × Hourly Rate*
  - b) 240 sessions × 1 hour/session × \$30/session = \$7,200
5. In Fringe Benefits Rate (Column D), Sam enters 22%
6. For Productive Hours (Column E), he plans to hold 240 sessions at one hour each
  - a) *Formula: Number of Sessions Worked × Time of Session*
  - b) 240 sessions × 1 hour/session = 240 hours
7. In Admin Hours (Column F) and Shared Building Space Hours (Column G), Sam enters 0
8. In Billable Hours (Column H) Sam enters 240 equal to his Productive Hours as all of his hours were spent on Nutrition Education

	A	B	C	D	E	F	G	H
1	Enter Provider Name:							#1
2								Nutrition Education
3	STAFF LIST <i>(Paid staff only - do not include volunteers or other donated)</i>	Number of Staff Positions <i>(Enter number per staff title)</i>	Base Wages <i>(Enter base amount with no benefits included)</i>	Fringe Benefits Rate <i>(Enter benefit costs by % only)</i>	Productive Hours <i>(Enter annual productive hours)</i>	Admin Hours <i>(Enter admin hours)</i>	Shared Building Space Hours <i>(Enter shared building space hours)</i>	Billable Hours
4								
5	Sam	1	\$ 7,200	22%	240	0	0	240

- Sam has entered all his personnel costs now. He will enter his additional expenses in the Support\_Inputs tab by following the steps:
  1. In the Supply Expenses section (lines 39-50), Sam would enter his expenses:
    - a. In Advertising (line 40), he enters \$15 in Column B as the total expense and Column H to allocate this to Nutrition Education
    - b. In Dues/Subscriptions (line 42), he enters \$20 in Column B and Column H to allocate this to Nutrition Education program
    - c. In Site Supplies (line 47), he enters \$60 in Column B and Column H to allocate this to Nutrition Education program

## Georgia Division of Aging Services Uniform Cost Methodology Training Manual

A		B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Nutrition Education
6	<b>PROPOSED ANNUAL EXPENSES</b>						
38	<b>SUPPLY EXPENSES</b>						
39	Advertising	\$15					\$15
40	Copy/Printing	\$0					\$0
41	Dues/Subscriptions	\$20					\$20
42	Employee Testing	\$0					\$0
43	Insurance	\$0					\$0
44	Office/Paper Supplies	\$0					\$0
45	Postage	\$0					\$0
46	Site Supplies	\$60					\$60
47	Telephone & Other Telecommunications	\$0					\$0
48	Training/Meeting Expense	\$0					\$0
49	Other Supply Expenses	\$0					\$0

2. In the Building Expenses section (lines 18-25), Sam would enter more expenses:
  - a. In Rent (line 23), he enters \$3,000 in Column B as the total expense and Column H to allocate this to Nutrition Education

A		B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Nutrition Education
6	<b>PROPOSED ANNUAL EXPENSES</b>						
18	<b>BUILDING EXPENSES</b>						
19	Building Depreciation	\$0					\$0
20	Building Insurance	\$0					\$0
21	Building Maintenance/Janitorial	\$0					\$0
22	Building Repairs	\$0					\$0
23	Rent	\$3,000					\$3,000
24	Utilities	\$0					\$0
25	Other Space Expenses (Security)	\$0					\$0

3. In the Cost Pool Section, he enters his Number of Billing Units (line 101) as 240 in Column H
  - a. 240 is the number of sessions he will complete that year

A		B	D	E	F	G	H
1		File is..					
2		In Balance					#1
3							
4							
5	Enter Provider Name:		General Administration COST POOL	Shared Building Space COST POOL	Client/Meal Transportation COST POOL	Support COST POOL	Nutrition Education
6	<b>PROPOSED ANNUAL EXPENSES</b>						
101	Enter Number of Billing Units						240

### Reimbursement of EBPs and Workshops

- Reimbursement requires completers, which is a defined number of participants and sessions/classes per workshop with the *Taxonomy*. Completers vary by workshop.
  - For example, a Tai-Chi workshop completer is one participant who attends 5 of 8 classes/sessions
- The following are not reimbursed for: canceled sessions, no-shows, and session where the completer requirement is not met.

### Relationship of Reimbursement for EBP and Cost

- Providers may not be reimbursed for costs in their UCMs if there are not completers
- When completing the UCM, providers should examine the number of completers in past years to estimate unit costs for the upcoming year

Georgia Division of Aging Services  
Uniform Cost Methodology Training Manual

- For example, if a providers historical records show they planned 3 workshops, but only two consisted of completers, they may want to enter costs in the UCM for 2 workshops.
- For providers without historical data, enter costs based on the planned number of workshops

**Tips for Increased Workshop Attendees and Completers**

- Promote workshops through multiple channels (e.g., social media, email, newsletters, flyers, etc.)
- Share testimonials or past success stories
- Conduct targeted outreach to specific groups of older adults
- Offer convenient scheduling options to accommodate different schedules
- Send advance reminders to participants
- Stay engaged with past attendees and invite them to future sessions
- Provide incentives like free refreshments for attending workshops



## FREQUENTLY ASKED QUESTIONS (FAQ)

### **1. Do funding sources effect the UCM inputs at all?**

No, the UCM should be completed based on estimated costs of providing services and should not consider funding source when entering data.

### **2. When is the UCM due?**

The completed UCM is due to the AAA when the provider is initially responding to the AAA's Request for Proposal (RFP) and at any time thereafter during the contract period if the provider's unit cost for the service changes or as requested by the AAA.

### **3. Will I be reimbursed for the Actual Unit Cost or the Potential unit Cost?**

Reimbursement is based on the Actual Unit Cost, and providers should be prepared to cover costs if in-kind donations are not received.

### **4. Do AAAs have to submit UCMs?**

Yes, all AAAs must complete a UCM for the services they provide. In prior years, many AAAs only submitted waivers if they provided services, however, they are required to complete UCMs when acting as service providers.

### **5. Who reviews my UCM after I submit it?**

The AAA you submit the UCM to will be the primary reviewer. However, The State of Georgia Division of Aging Services may request a sample of UCMs for additional review, which yours may be a part of.

### **6. Do I complete the UCM if I run an evidence-based workshop? If so, how do I enter up-front costs?**

Yes, providers complete the spreadsheet with the personnel and support costs associated with providing evidence-based workshops. Up-front costs, such as licensure costs are entered in the Support\_Inputs tab. Reimbursement for costs submitted is based on a completer as defined in the *Taxonomy*. For additional clarification, please refer to the Evidence-Based Programs / Workshops section in the manual.

### **7. Can I amend my UCM if my costs have changed?**

UCM amendments are allowed. Please reach out to your AAA for additional information about this process

### **8. If I provide services for multiple AAAs, do I need to complete more than one UCM?**

Yes, you will need to complete different UCMs for each AAA you provide services for, as

fund allocation and distribution varies per AAA.

**9. How can providers help ensure they have adequate funding for in-kind donations?**

Providers can help ensure they have adequate funding for in-kind donations by following a plan for generating adequate resources. The UCM Spreadsheet is based on project costs – regardless of funding.

- Determine available fund sources – federal, state, and local cash
- Determine the donated personnel, volunteers or other non-cash donations to the various services.

Note: To determine comparable wages for volunteers, refer to the U.S. Bureau of Labor Statistics website

**10. How are congregate and home-delivered meals entered in the UCM?**

Congregate and home-delivered meals have separate expenses listed on the Uniform Cost Methodology Spreadsheet. Services available under the “Choose a Service” on the Excel spreadsheet. Always reference the current DAS Taxonomy of Services for all service listings.

## APPENDIX A: EXPLANATION OF COSTS

- Assigned Cost - A cost that can be directly documented and assigned to a specific service.
- Allocated Cost – When a provider operates more than one program or service, shared costs must be assigned using UCM cost pools.
- Indirect Costs -This is the Agency Indirect Rate that requires approval by a federal, cognizant agency. **Note: This does not include for-profit providers.**
- Projected Costs – Determine program costs based on the business plan for program or service (# of units, etc.) and develop an annual budget draft based on these projections for the fiscal year.

## APPENDIX B: EXPLANATION OF MEAL COSTS

### CONGREGATE MEAL COSTS

**Vendor Meal Contract – Congregate** – Total annual contract for congregate meals (total annual number of meals multiplied by the unit cost per meal).

*On-Site or Central Kitchen Preparation:*

**Raw Food Costs** – Annual projected raw food costs used in the preparation of the meals (Example - meat, fruit, canned goods, vegetables, etc.).

**Labor** – Annual projected labor costs for the preparation of the meals based on the number of meals projected to serve (include cooks, prep staff used in the production of meals only).

**Utilities** – Annual projected costs for utilities related specifically to the square footage used at the location where the meals are prepared (Examples – electric, water, gas, etc.).

**Disposable (or Semi-Disposable) Supplies** – We are encouraging the use of real plates, silverware and cups or glasses in order to move toward a more green nutrition program statewide, so you can include these items in the annual projected costs for disposable supplies used in the preparation and serving of meals (Examples: plates (paper or real), napkins, silver ware (plastic or silver), cups and/or glasses (plastic or otherwise) and other relevant items, etc.).

**Transportation Costs** – Costs of delivering food or disposable supplies from the product source (grocery, market) to the on-site or central kitchen.

**Meal Delivery Costs** - Do not include any client meal delivery costs for congregate meals since the client comes to the center to receive their meals.

**Equipment** – Enter the depreciated fee for equipment used in the preparation, storage or serving of meals.

**Taxes** – Federal, state, city or county taxes for real estate, business taxes, sales tax or other relevant operational taxes paid by the on-site or central kitchen.

**Other Meal Costs** – Identify the other congregate meal costs incurred by this on-site or central kitchen facility in the preparation of meals.

## CONGREGATE MEALS MANAGEMENT COSTS (SPREADSHEET INPUT)

**Billable Hours on Personnel\_Inputs Spreadsheet** – All other staff time and salary that are directly related to the congregate meals program (except for meal preparation). This includes the serving of meals to clients in the congregate setting, outreach, training, documenting client and meals data, preparing reports, activities and activity calendars, schedules and client contact.

**Staff Mileage** – This will include staff mileage for outreach, training, and attending necessary meetings.

**Vehicle Operating Expenses** – Defaults to Cost Pool.

**Building Expenses** – Defaults to Cost Pool and square footage is assigned to congregate meals management.

**Computer Operation Expenses** – Can be assigned to congregate meals if used solely for that single program. If shared, let it default to the cost pool.

**Capital Equipment Expense** – Can be assigned to congregate meals if used only for that single program. If shared, let it default to the cost pool.

**Supply Expenses** - Can be assigned to congregate meals if used only for that single program. If shared, let it default to the cost pool.

**Service Contracts** – If food or delivery related should be documented in congregate meals cost.

### **Other Meal Costs (Line 70 on Support\_Inputs tab)**

- **Program Expenses** -- This would include any expenses associated with the one required activity daily in each congregate meal site. This would also include any expense associated with the provision of the once monthly nutrition education.
- **Meal Analysis Expenses** -- This would include any expenses associated with the nutrient analysis of the menu and each meal.
- **Communication/Outreach Expenses** -- This would include any expenses associated with outreach and/or translation service required for limited English-speaking participants.

## HOME DELIVERED MEAL COSTS

**Vendor Meal Contract – Home Delivered** – Total annual contract for HDM meals (total annual number of meals multiplied by the unit cost per meal).

*On-Site or Central Kitchen Preparation:*

**Raw Food Costs** – Annual projected raw food costs used in the preparation of the meals (Example - meat, fruit, canned goods, vegetables, etc.).

**Labor** – Annual projected labor costs for the preparation of the meals based on the number of meals projected to serve (include cooks, prep staff used in the production of meals only).

**Utilities** – Annual projected costs for utilities related specifically to the square footage used at the location where the meals are prepared (Examples – electric, water, gas, etc.).

**Disposable Supplies** – The annual projected costs for disposable supplies used in the preparation and serving of meals (Examples: paper plates, napkins, silver ware, cups and/or glasses and other relevant items, etc.).

**Transportation Costs** – Costs of delivering food or disposable supplies from the product source (grocery, market) to the on-site or central kitchen.

**Meal Delivery Costs** – Costs of delivering food to clients home.

**Do not include meal delivery costs here under HDM Meal Costs if:**

- Already included in the Personnel\_Inputs Spreadsheet, Van Driver's time allocated for HDM meal delivery costs.
- Already included in Staff Reimbursement for either staff or volunteer mileage has been allocated for HDM meal delivery costs.

**Equipment** – Enter the depreciated fee for equipment used in the preparation, storage or serving of meals.

**Taxes** – Federal, state, city or county taxes for real estate, business taxes, sales tax or other relevant operational taxes paid by the on-site or central kitchen.

**Other Operating Costs** – Must explain other operating costs that are not already included in the above categories.

## HOME DELIVERED MEALS MANAGEMENT COSTS (SPREADSHEET INPUT)

**Billable Hours on Personnel\_Inputs Spreadsheet** – All other staff time and salary that are directly related to the home delivered meals program (except for meal preparation). This includes outreach, training, documenting client and meals data, preparing reports, schedules and client contact.

**Staff Mileage** – This will include staff mileage for outreach, training, and attending necessary meetings.

**Vehicle Operating Expenses** – Defaults to Cost Pool.

**Building Expenses** – Defaults to Cost Pool and square footage is assigned to home delivered meals management.

**Computer Operation Expenses** – Can be assigned to home delivered meals management if used solely for that single program. If shared, let it default to the cost pool.

**Capital Equipment Expense** – Can be assigned to home delivered meals management if used only for that single program. If shared, let it default to the cost pool.

**Supply Expense** - Can be assigned to home delivered meals management if used only for that single program. If shared, let it default to the cost pool.

**Service Contracts** – If food or delivery related should be documented in home delivered meals cost.

### **Other Meals Cost (List) (Line 83 on Support\_Inputs tab)**

- **Nutrition Education Expenses** -- This would include any expenses associated with the provision of the required once monthly nutrition education for clients.
- **Meal Analysis Expenses** -- This would include any expenses associated with the nutrient analysis of the menu and each meal.

**Other Operating Costs** - Must explain other operating costs that are not already included in the above categories.