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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **Sub-Category**  | **Specific Cost Categories** | **Common to all service categories** | **Day Hab** | **Supported Employment** | **PCA Agency** | **PCA CD** | **Respite** |  **Companion**  |
|  |  |  |  |  |  |  |  |  |  |
| Direct Service Cost***Direct Personnel*** *costs are expenses that are tied directly to personnel who’s job duties are billable in nature as per the approved service categories. A direct cost is any cost that can be identified with a particular program or cost objective.*  | Direct Personnel | Direct Service employee cost including* Direct service time hourly wage
* Paid leave (Vacation, Sick, Family Medical, Bereavement)
* Required training
* Background checks
* Continuing Education
* Staff meetings
* Meetings with supervisor
* Completing required Medicaid documentation
* Holiday

The cost of replacement providers required to replace the primary while the primary is engaged in non-service related activities such as* Paid leave
* Required training
* Staff meetings
* Meetings with supervisor
* Completing required Medicaid documentation
 | Providers must recruit, hire and train an adequate workforce to meet the needs of the consumers in their service. It is understood that direct service workers (DSP) may require extensive skill building training, supervision and support. Documentation of orientation, training and ongoing monitoring of performance should be evident in personnel records. Staff training should result in the demonstrated ability to assist consumers in the acquisition, retention or improvement of skills, appropriate behavior, greater independence and personal choice.Standardized training must include: CPR/1st aide. CIR, DSP should receive market-driven, fair wages and benefitsStaffing ratios must meet the need of the service recipient as specified in the plan of care | Teaching and training1:1 staffing | Expectation of specialized skill set at hire1:1 staffing | Qualified PCA or CNA at hire | Consumer-directed training | Limited skill set | Limited skill set |
| Direct Service Cost | Benefits | * Mandatory payroll taxes
* Worker’s compensation
* Health, LTD, STE and life insurance benefits
* Professional Development
 | Health insurance is based on workers with 30+ hours per work per weekIn 2012, Alaska ranked as the most expensive state in the country for workers compensation premium rates, according to a study by the Department of Consumer Business & Services.  Alaska premium rates are approximately 60% above the national median. |  |  |  |  |  |  |
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| Direct Program SupportCost***Direct Program Support*** *costs are expenses that are neither direct care nor administrative. Such activities are essential to the direct service occurring and are program-specific, but are not billable independent of the direct service. But for the direct service these costs would not be incurred. A direct program support cost can directly benefit more than one program or function and can, therefore, be allocated (or charged) to the benefiting programs or functions on some reasonable and equitable basis.* | Direct Program Support | **Personnel Supervision & Support Services**Direct Service Provider Supervisory costs* The direct service providers immediate supervisor salary/hourly wage
* The cost of replacement providers.

Direct Service Support costs—an allocation Managers and support staff salaries (for example, Program Administrator, Case Manager) directly assigned to the program/project that produces the unit of service, including* Administrative assistants & data entry staff who complete required documentation of direct support services
* Holiday
* Quality Assurance staff
* Intake and scheduling staff
* Training
* Health and wellness costs ( for example, vaccinations required for licensure, or community nursing services)

Fringe* Mandatory payroll taxes
* Worker’s compensation
* Health, LTD, STE and life insurance benefits
* Retirement plan contributions
* Continuing Education/Professional Development

Recruitment advertising Background checks Facility cost for direct program support use by direct assignment* Rent or mortgage interest payments
* Property and contents insurance
* Utilities
* Regular maintenance, including maintenance personnel salary costs and benefits
* Depreciation?

Other Contracts* Interpreter services

**Program Operating and Supplies*** Office Supplies: directly related to the service, file folders trash cans, desk calendars, postage and delivery, printing and reproduction
* Program Supplies
* Other items necessary to carry out approved plans of care

Durable Supplies* Furnishings

Communications* Local and Long Distance phone charges
* Internet service provider charges
* Communication devices: phones, cell phones, computers, printers
	+ Depreciation expenses?

**Quality Assurance*** Documentation and regulatory compliance review
* Program specific audits and investigations
* Self-assessment

**Other** * Licenses and Taxes
 | DSP’s require ongoing supervision and support in order to be successful in their positions and to meet the needs of consumers. Providers must designate a Program Administrator who is responsible for management of the program. The expectation is that this person is the point of contact for SDS. The Program Administrator should come to the position with applicable skills and experience. Training needs should be “continuing education” in nature as opposed to initial, direct skill building. Service providers must develop, implement and monitor service plans specific to the service category being provided. Plans should include measurable goals, objectives, action steps and acquisition/alteration criteria | Service delivery plan developmentMonitoring for goal acquisitionBachelor’s degree or equivalent | Service delivery plan developmentMonitoring for goal acquisitionBachelor’s degree or equivalent | Requires nursing oversight |  |  |  |
| Direct Program Support Cost | Transportation | Travel * Business related travel for training or conferences
* Per diem
* Recipient related travel as approved in the plan of care
* Gas and oil costs for vehicles used in service delivery
* Vehicle Lease costs, Insurance and regular maintenance costs of vehicles used to deliver services
* Depreciation on agency-owned vehicles?
 |  |  |  |  |  |  |  |
| Direct Program Support Cost | Facilities | Service Delivery Site allocation by direct assignment* Rent or mortgage interest payments related to program operations
* Property and contents insurance
* Utilities
* Regular maintenance, including maintenance personnel salary costs and benefits
* Depreciation?
 |  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  |
|  |  |  |  |  |  |  |  |  |  |
| Administrative & General ***Administrative and General*** *costs are those associated with organizational operation but which are not program specific.* *These costs are allowable costs that apply to the general operations of the business or benefit the organization as a whole. These costs have been incurred for the overall general and administration of the organization and do not solely relate* *to any particular service or operation of the provider.* | Personnel | * Agency-wide executive staff
* Agency-wide accounting staff
	+ Billing Staff
* Human Resources staff
	+ Qualification tracking
* Quality Assurance staff
* Training staff for Non-Direct staff
* Executive and agency-wide clerical support
* Information Technology staff
* Facility managers/custodians

Facility cost for administrative use by direct assignment* Rent or mortgage interest payments
* Property and contents insurance
* Utilities
* Regular maintenance, including maintenance personnel salary costs and benefits
* Depreciation?
* Liability and Professional insurance
* Licenses and permits

Advertising and marketing (recruitment) | Providers must demonstrate readiness to provide services and comprehension of Medicaid regulations, home and community-based waiver services regulations, and pertinent service Conditions of Participations.Providers must submit policies and procedures listed in the COPS using the instructions (operations manual) as guidanceProviders must know and be in compliance with all regulations and statutes related to the provided service category. Ex. FLSA, OSHA, Medicaid billing |  |  |  |  |  |  |
| Administrative & General | Compliance | * Audit fees: fiscal and compliance,
 | GAAP |  |  |  |  |  |  |
| Administrative & General | Access to services | * Contingencies for Growth
* Potential Liabilities
* Future Sustainability
* Incentive Factor – productivity assumptions
 |  |  |  |  |  |  |  |