

GROUP HOME PROGRAM COSTS REPORT (SR 3)

This form is to collect cost information for the group home program. Report actual allowable and reasonable costs. If the corporation operates more than one group home program and/or the program provides other services (example: day care, on-site education, adult services, foster family agency, etc.) costs **must be allocated** to the appropriate activity and only the allowable group home program costs for the program are to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in current regulations (MPP Section 11-402.8 et seq.) NOTE: A separate cost report form must be completed for each group home program operated by the corporation.

Number of months in cost reporting period _____

CORPORATE NAME:		PROGRAM NAME (IF DIFFERENT)	CORPORATE NUMBER	PROGRAM NUMBER	PROVIDER FISCAL YEAR (MO/YR - MO/YR)		
COST GROUPS		A	B	C	D	E	F
		TOTAL PROGRAM COSTS	OFFSETS	REASONABLENESS ADJUSTMENTS	FINAL COSTS (COL. A MINUS COLS. B & C)	PERCENTAGE OF TOTAL COSTS	CDSS USE ONLY
1	Child Care & Supervision						
2	Social Work Activities						
3	Food						
4a	Shelter Costs - Building Rent & Leases						
4b	Shelter Costs - Approved by Attorney General Self-Dealing Transactions Affiliated Leases						
4c	Shelter Costs - Acquisition Mortgage: Principal & Interest						
5	Building & Equipment						
6	Utilities						
7	Vehicles & Travel						
8	Child-Related						
9a	Executive Director Salary						
9b	Assistance Director Salary						
9c	Administrator Salary						
9d	All Other Admin. Salaries						
9e	Financial Audit Costs						
9f	Administration (Minus Admin. Salaries and Financial Audit Costs)						
	TOTAL						

CDSS USE ONLY	KDE DATE
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COST REPORT (SR 3)

PURPOSE:

The Group Home Program Cost Report (SR 3) captures monthly data on the actual, allowable and reasonable costs of the group home program.

INSTRUCTIONS FOR COMPLETION:

Submit one report per group home program. If the non-profit corporation provides services other than those of the group home program, (e.g., day care, on-site education, adult services, foster family agency) costs must be allocated to the appropriate activity and only the allowable group home program costs for one program is to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in the current Foster Care Group Home Regulations (MPP Section 11-402.8 et seq.). Please report all amounts to the nearest whole dollar amounts.

Corporate/Licensee Name: Enter the Corporate/Licensee name shown on the most recent Group Home Program Rate Application (SR 1).

Program Name: Enter the Program Name if different from the Corporate/Licensee name.

Corporate Number: Enter the corporate number issued by the California Secretary of State.

Program Number: Enter number previously assigned by the Department (e.g., 1234.00.01) or specify "No number assigned yet."

Reporting Period: For an existing provider, each cost report shall be based on actual fiscal data consistent with the provider's most recent fiscal year. For the reporting period enter the first month and year and the last month and year for the fiscal year. For a new provider, enter data from the first month of operation through the last month of the provider's fiscal year and enter the months for the time period covered in the space provided.

Number of months in cost report period: Enter the number of months for the cost period. For a full fiscal year, enter "12" and enter the months for the time period covered in the space provided.

COSTS GROUPS: THE NINE COST GROUP DEFINITIONS ARE AS FOLLOWS:

1. **Child Care and Supervision (CCS):** All costs related to the hours of CCS reported in the Program Classification Report (SR 2) are to be reported. These include functions of day-to-day care of the child that would be considered ordinary parental duties and supervision by the caregiver. Do not include social work activities. Include payroll taxes and employee benefits.
2. **Social Work Activities:** All costs related to direct social work services which include development of needs, services and discharge plans, group and individual counseling and worker-child interaction. Include payroll, payroll taxes and employee benefits, and contract costs (if social worker is on contract).
3. **Food:** All costs related to food planning, preparation and service kitchen supplies and foodstuffs. Include food worker payroll, payroll tax and employee benefits, food expense and kitchen supplies.
- 4a. **Shelter Costs - Building Rent and Leases:** All costs related to actual lease or rental costs, use allowance for capital improvements, taxes, building insurance, and appraisals for leased or rented property.
- 4b. **Shelter Costs - Affiliated Leases, Self-Dealing Transactions:** Costs related to affiliated leases, self-dealing transactions.
- 4c. **Shelter Costs - Acquisition Mortgage Principal & Interest:** All costs related to property owned by the corporation for which the corporation has clear title or a mortgage or deed of trust. Acquisition mortgage and principle must be reported. Include mortgage loans associated with the original financing arrangement. Include use allowance for capital improvements, taxes, building insurance, and appraisals for owned property.
5. **Building and Equipment:** Include building equipment, payroll, payroll taxes and employee benefits, building maintenance, contracts, supplies, equipment leases, equipment depreciation expenses, expendable equipment, and miscellaneous building and equipment expenses.
6. **Utilities:** Utilities include the cost of electricity, natural gas, water, garbage, and sewer.
7. **Vehicles & Travel:** Include vehicle leases, depreciation, operating costs and transportation of the child. Reasonable annual depreciation or lease costs for automobiles are subject to Internal Revenue Service guidelines for business use that are in effect at the time vehicle costs are incurred. Vehicle costs incurred from leaseback transactions are **unallowable**.
8. **Child Related:** Include clothing, personal and incidental expenses for the child, school supplies, planned activities and other child-related costs. County clothing allowances will offset these costs.
- 9a. **Executive Director Salary:** Report annual salary for person designated as the Executive Director, Include payroll, payroll taxes, and benefits (if applicable).
- 9b. **Assistant Director Salary:** Report annual salary for person(s) designated as the Assistant Executive Director. Include payroll, payroll taxes, and benefits (if applicable).

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- 9c. Administrator Salary:** Report annual salary for person(s) approved by Community Care Licensing as the Administrator. Include payroll, payroll taxes, and benefits (if applicable).
- 9d. All Other Administrative Salaries:** Report annual payroll-related expenses for staff primarily responsible for the ongoing administration and support functions of the organization, including salaries and wages, overtime, payroll taxes and employee benefits which include vacation, sick leave, contributions to an employee pension plan, and dental and health insurance.
- 9e. Financial Audit Costs:** Report any costs incurred in obtaining an independent audit of the organization's financial statements on line 9e, Column A. If the organization has received reimbursement of financial audit costs as previously allowed by Welfare and Institutions Code Section 11466.21(c) prior to this statute being eliminated, report the amount of the reimbursement as an offset of total costs on Line 9e, Column B of the SR 3.
- 9f. Administration:** (Minus Administrative Salaries and Financial Audit Costs). All costs necessary for the ongoing administration and support functions of the Program. This includes contracts, telephone, postage, freight, office supplies, administrative travel, conferences, meetings, in-service training, memberships, subscriptions, dues, printing and publications, bonding, general insurance, advertising, recruiting and other miscellaneous administrative costs.
- TOTAL:** For Total Program Costs add lines 1 through 9f under column A and enter the amount. For total Offsets add lines 1 through 9f under column B and enter the amount. For total Reasonable Adjustments add lines 1 through 9f under column C and enter the amount. For total Final Costs add lines 1 through 9f under column D and enter the amount.