Additional HCCGB Cost Computation Tips
Reimbursement rate for FY 2021 NSIP is $0.75 per meal

DAAS-732A-Service Cost Computation Worksheet

Page 1: Projected Revenue (Revenue MUST equal Expenses)
- Include the Agency Name, County, and Fiscal year
- Place HCCBG service title at the top of each column on every page
- Double check and make sure you have the correct allocation for your agency
- Be specific about In-Kind Match identifying the source and calculation
  - Ex: 1000 Volunteer hours using the national volunteer rate of $25.43
- NSIP is calculated by taking the unit count from page 3, Sec. III A. 2. times $0.75
  - Ex: 6500 units x $0.75 = $4875; Page 1, Sec. I. D. = $4875

Match and Non-match
- Identify the source of the match/non-match by name: Sections I.A, I. E, I.F, and I.G
  - Ex: Cash; United Way; ROAP Funds; County Funds

Page 2: Line Item Expenses (Expenses MUST equal Revenue)
- Admin Cost must include the basis for which the Admin cost spread is based.
  - Ex: Basis: Schedule of percentage of direct salaries charged on 732A1.
- In-kind Match revenue must be off set and listed on page 2, Section C, Local In-kind Resources under expenses
  - Ex: Page 1: Revenue In-kind match $2500.
    Page 2: Expenses In-Kind Match $2500.
- Travel: Include Mileage Reimbursement rate and formula supporting projected total
  - Ex: $0.50 x 2000 miles = $1000
- If a service provider has a federally approved indirect cost plan, a copy is to be submitted with the service provider’s cost computation documentation

General Operating Expenses
- If a service provider has several In-Home aide contractors, please list each subcontractor separately along with the contract rate for each.
- When providing nutrition service, separate costs for congregate meals and home delivered
  - Ex: 218 home delivered meals x $3.32 per meal = total cost of home delivered
- Occupancy costs - Include the basis and the calculation as to how occupancy costs are spread and charged to the funded HCCBG programs should be provided.¹ Footnote
- Be specific when identifying costs
  - Ex: rent, accounting fees, utilities, printing costs, and mailing

Page 3: Computation of Rates
- Information on page 3 corresponds with the information stated on the Provider Services Summary DAAS 732. See lower left corner for instructions.
DAAS-732-County Service Summary

- Include the Agency Name, County, and Fiscal year
- Complete column H “Projected HCCBG Clients” for every service.
- Carry the rate for unit based services to four decimal points
  - Ex: $33.9974  not  $34.00

DAAS-733-Methodology to Address Special Needs

- Include the Agency Name, County, and Fiscal year
- This narrative should explain in detail the method, plan or approach that will be utilized to target each of the Special Needs groups as required by the Older Americans Act

DAAS-734-Standard Assurances

- Include the Agency Name, County, and Fiscal year
- Signed by the agency Director

Certification of Match

- Include the Agency Name, County, Services, and Fiscal year
- In-Kind match resources (Ex: In-kind rent; space; or staffing) must be fully documented and verifiable. Records must be maintained to support how the value of the in-kind resource was determined. An in-kind report will be requested by the PTRC AAA near the end of the fiscal year for approval and verification.
- Matching funds listed on the 732a Cost Computation worksheet Sections I.A, I. E, I.F, and I.G should be listed in Section C: Other Non-Matchable Resources on the Certification of Match.
  - Ex: Cash; United Way; ROAP Funds; County Funds

Footnote:

1 Per Part 200 Section 400.405 (d): When direct costs benefit two or more activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the activities based on the proportional benefit. If the benefit cannot be proportionally determined the costs may be allocated on any reasonable documented basis. However, note what Part 200 Section 400.405 (c) states: Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies. So using revenue as a basis for spreading costs is not allowable.

Code of Federal Regulations, Part 200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Calculating Local Match

Minimum match is determined as follows: the amount of HCCGB funding divided by .90, then multiplied by .10. The sum of cash match and in-kind match must total the minimum match requirement. If in-kind resources are being used to meet any or all local match requirements, adequate documentation describing the contribution and the method of determining its value must be maintained.

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\text{HCCBG allocation amount} \div .90 \times .10 = \text{Required Local Match}
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