

CITY-COUNTY CONSOLIDATED APPLICATION FOR 2009 & 2010 FUNDS

APPLICATION SUMMARY Submit common description to each revenue source.

ORGANIZATION NAME	Tellurian UCAN, Inc.		
MAILING ADDRESS <small>If P.O. Box, include Street Address on second line</small>	300 Femrite Dr. Madison, WI 53716		
TELEPHONE	(608) 222-7311	LEGAL STATUS	
FAX NUMBER	(608) 222-5904	<input checked="" type="checkbox"/> Private, Non-Profit <input type="checkbox"/> Private, For Profit <input type="checkbox"/> Other: LLC, LLP, Sole Proprietor	
NAME CHIEF ADMIN/ CONTACT	Kevin Florek	Federal EIN: <u>39-1482987</u>	
INTERNET WEBSITE (if applicable)	www.tellurian.org	State CN: _____	
E-MAIL ADDRESS	kflorek@tellurian.org		

PROGRAM LISTING Please list all programs your organization provides (including those which are not funded through this process). Use the same letter throughout the application to identify the programs for which you are requesting funding, consistent with prior years.

PROGRAM NAME	PROGRAM CONTACT PERSON	PHONE NUMBER	E-MAIL
A: ReachOut	Ric Schwichtenberg	222-7311 x 213	rschwichtenberg@tellurian.org
B:			
C:			
D:			
E:			
F:			
G:			
H:			
I:			
J:			
K: All other programs (see attachment)	Kevin Florek	222-7311, x 151	kflorek@tellurian.org

For larger organizations use letters A-K for programs which seek funding through this common application process and attach a list or summary in row K for other programs your organization offers.

Program Listing K. All other programs provided by Tellurian UCAN, Inc.

Adult Residential Program

Network

Outpatient

Alcohol Smart

Beloit Inner City Council on Alcoholism

Synergy

Rolo

Jackson House

Dane County Detoxification Program

Acewood Group Home

Med-Psych Clinic

Crawford Group Home

Transitional Housing Program (THP)

Marshall Independent Living

Waubesa Independent Living

SOS

CLA-Case Management Program

Community Intervention Program (Mental Health)

Community Intervention Program (AODA)

CHARM

SRO Apartments NEW

SRO Apartments (Willy St. SRO)

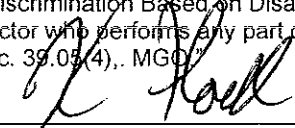
REVENUE Columns 2, 3, and 4 describe **total** agency revenue for a calendar year. Distribute column 4 across the program columns A-K. Identify with an asterisk (*) all funding requests which are duplicative in nature. You may change a row heading to make it applicable to your agency. See the INSTRUCTION SECTION for greater detail.

REVENUE SOURCE	2) 2007 ACTUAL	3) 2008 BUDGET	4) 2009 PROPOSED	2009 PROPOSED PROGRAMS			
				A	B	C	D
DANE CO HUMAN SVCS	3,475,418	3,639,199	3,639,199				
OTHER COUNTY	965,616	1,003,109	1,003,109				
HUD	1,065,653	522,351	522,352				
MADISON- CDBG	12,070	12,268	12,268	12,268			
MEDICAL ASSIST	24,028	45,179	45,179				
INS/ HMO	293,423	347,541	347,541				
STATE OF WI	8,638	9,000	9,000	9,000			
FEDERAL	126,000	126,000	126,000	126,000			
USER FEES	1,194,625	999,717	999,717				
CONTRIB/ U-WAY DESIG	171,052	112,700	112,700				
TOTAL REVENUE	7,336,523	6,817,065	6,817,065	147,268			

2009 PROPOSED PROGRAMS							
REVENUE SOURCE	E	F	G	H	I	J	K
DANE CO HUMAN SVCS							3,639,199
OTHER COUNTY							1,003,109
HUD							522,352
MADISON- CDBG							0
MEDICAL ASSIST							45,179
INS / HMO							347,541
STATE OF WI							0
FEDERAL							0
USER FEES							999,716
CONTRIB / U-WAY DESIG							112,700
TOTAL REVENUE							6,669,796

Affirmative Action: If funded, applicant hereby agrees to comply with City of Madison Ordinance 39.02 and file either an exemption or an affirmative action plan with the Department of Civil Rights. A Model Affirmative Action Plan and instructions are available at www.cityofmadison.com/dcr/aaForms.cfm

Non-Discrimination Based on Disability: Applicant shall comply with Section 39.05, Madison General Ordinances, Nondiscrimination Based on Disability in City-Assisted Programs and Activities. Under Section 39.05(7) of the Madison General Ordinances, no City financial assistance shall be granted unless an Assurance of Compliance with Sec. 39.05 is provided by the applicant or recipient, prior to granting of the City financial assistance. Applicant hereby makes the following assurances: Applicant assures and certifies that it will comply with Sec. 39.05 of the Madison General Ordinances, entitled "Nondiscrimination Based on Disability in City Facilities and City-Assisted Programs and Activities," and agrees to ensure that any subcontractor who performs any part of the agreement complies with Sec. 39.05, where applicable, including all actions prohibited under Sec. 39.05(4), MGO.

Signed: 

CITY-COUNTY CONSOLIDATED APPLICATION FOR 2009 & 2010 FUNDS

PROGRAM DESCRIPTION

ORGANIZATION: Tellurian UCAN, Inc.

PROGRAM: ReachOut
(Submit only to relevant revenue sources.)

PROGRAM LETTER: A
(from App Summary Page A)

- A. **PROGRAM OVERVIEW** Briefly summarize the program being provided (or proposed), including the need being addressed, the program's goals, and the impact of the program. (Word limit: 150 words)

Tellurian provides homeless outreach services to the downtown Madison area in an effort to reduce disruptive behavior, link homeless and disabled individuals to treatment, housing, and other services, and provide public education about homelessness, mental illness, and substance abuse disorders. Program goals are to reduce the number of problem behaviors like panhandling, increase the number of individuals obtaining permanent housing, and connecting individuals with treatment resources. Projects for Assistance to Transition from Homelessness (PATH) funds support three outreach workers who provide these services while City funds provide financial assistance to 15 eligible individuals to be used for housing application fees, security deposits, first months rent, and on-going rent subsidies.

- B. **PARTICIPANT DEMOGRAPHICS** Complete the following chart for unduplicated participants served by this program *in 2007*. Indicate the number and percentage for the following characteristics. If you do not collect information using these age categories, use your own age category descriptors. For new programs, please estimate participant numbers and descriptors.

PARTICIPANT DESCRIPTOR	NUMBER	PERCENT	PARTICIPANT DESCRIPTOR	NUMBER	PERCENT
TOTAL		100%	TOTAL PARTICIPANTS BY RACE		100%
MALE	85	70	WHITE	64	53
FEMALE	35	30	BLACK	51	43
AGE		100%	NATIVE AMERICAN		
< 2			ASIAN/PACIFIC ISLANDER	1	<1
2 - 5			MULTI-RACIAL	3	3
6 - 12			ETHNICITY		100%
13 - 17			HISPANIC	3	3
18 - 34	13	11	NON-HISPANIC	117	97
35 - 49	65	54	HANDICAPPED (persons with disabilities)	108	90
50 - 64	38	32	RESIDENCY		100%
65 & UP	3	3	CITY OF MADISON	120	100
			DANE COUNTY (NOT IN CITY)		
			OUTSIDE DANE COUNTY		

Note: Simple racial and ethnic categories are inadequate to describe the heritage of many people. Please fit client data to the categories above as closely as possible.

(Submit only to relevant revenue sources.)

- Describe the participants to be served; e.g. age, income level, limited English proficiency or needing language accommodations, or accessible service locations.

Participants are single adults who are homeless or at imminent risk of becoming homeless and have a serious mental illness and/or a co-occurring substance use disorder. Participants have little or no income, need permanent, stable housing, and require support services to obtain and maintain housing. Participants are reached through on-street outreach efforts.

D. PROGRAM OUTCOMES

120 Number of unduplicated individual participants served during 2007.

NA Number of unduplicated participants who completed the program during 2007 (if applicable).

Complete the following for each program outcome. No more than **two outcomes per program** will be reviewed. Refer to the Instructions for detailed descriptions of what should be included in the table below.

OUTCOME OBJECTIVE # 1		Assist moving homeless individuals from the streets to housing (transitional, permanent) or treatment facility.				
Performance Indicator(s)		50% of program participants will obtain housing or enter a treatment facility.				
Explain the measurement tools or methods.		Monthly program report.				
Target Proposed for 2009	Total to be served	120	Targeted <u>percent</u> to meet performance indicator(s)	50	Number to meet indicator(s)	60
Target Proposed for 2010	Total to be served	120	Targeted <u>percent</u> to meet performance indicator(s)	50	Number to meet indicator(s)	60
OUTCOME OBJECTIVE # 2		Connect homeless individuals to supportive services.				
Performance Indicator(s)		50% of program participants will be enrolled in supportive services such as mental health or AODA treatment programs.				
Explain the measurement tools or methods.		Monthly program report.				
Target proposed for 2009	Total to be served	120	Targeted <u>percent</u> to meet performance indicator(s)	50	Number to meet indicator(s)	60
Target proposed for 2010	Total to be served	120	Targeted <u>percent</u> to meet performance indicator(s)	50	Number to meet indicator(s)	60

(Submit only to relevant revenue sources.)

3. **PROGRAM ACTIVITIES** In the space below, describe the strategies and program activities used to achieve each of the program outcomes. (These usually include a description of what services your staff and volunteers deliver to achieve your outcomes.)

Outcome #1

To increase access to housing services by providing outreach services to identify and secure housing for homeless individuals.

Two Tellurian outreach workers and a .8 FTE subcontracted Porchlight Inc. outreach worker assist moving homeless individuals into housing by getting them into treatment and/or transitional housing service programs, and then later into more stable and permanent housing if possible. We do this by program referral, individualized social service work and skill development, and assisting individuals with locating and applying for permanent housing. City funded rental application fees, first month's rent, security deposit, and on-going rent assistance totaling \$12,070 (2007 level) can also be provided for 15 eligible individuals.

Outcome #2

To stabilize or improve the housing situation of homeless individuals or near homeless individuals by referring to and securing services necessary to maintain housing in the community.

Two Tellurian outreach workers and a .8 FTE subcontracted Porchlight Inc. outreach worker connect individuals to supportive services by referral and coordination with community service providers including mental health and AODA, housing, case management, employment/entitlement, and other resources. We also use leverage where we can, such as the police, Detox, and probation/parole officers. The more supportive services we can connect an individual to the greater the likelihood of successful community functioning and maintaining permanent housing.

(Submit only to relevant revenue sources.)

PROGRAM BUDGET 2008 ESTIMATED OPERATING BUDGET and 2009 Proposed Budget (You may change row headings to make them applicable to your organization.)

ACCOUNT CATEGORY Source	2008 REVENUE SOURCE TOTAL	PERSONNEL	OPERATING	SPACE	SPECIAL COSTS
DANE CO HUMAN SERV					
DANE CO CDBG	0				0
MADISON COMM SERV					
MADISON CDBG	12,268				12,268
UNITED WAY ALLOC					
UNITED WAY DESIG					
STATE OF WI	9,000	5,197	3,327	476	
FUND RAISING					
USER FEES					
FEDERAL	126,000	72,752	46,584	6,664	
TOTAL	147,268	77,949	49,911	7,140	12,268

ACCOUNT CATEGORY Source	2009 REVENUE SOURCE TOTAL	PERSONNEL	OPERATING	SPACE	SPECIAL COSTS
DANE CO HUMAN SERV					
DANE CO CDBG					
MADISON COMM SERV					
MADISON CDBG	12,268				12,268
UNITED WAY ALLOC					
UNITED WAY DESIG					
STATE OF WI	9,000	5,197	3,327	476	
FUND RAISING					
USER FEES					
FEDERAL	126,000	72,752	46,584	6,664	
TOTAL	147,268	77,949	49,911	7,140	12,268

G. **2009 COST EXPLANATION** (Complete only if significant financial changes are anticipated between 2008 and 2009.) Explain specifically, by revenue source and/or account category, any noteworthy change in the 2009 request. For example, unusual cost increase, program expansion, Living Wage requirements, or loss of revenue.

(Submit only to relevant revenue sources.)

- H. **PARTICIPANT COST** This chart requests unit and participant/client costs for this program only. For column 4) divide column 2) by column 3). For column 6) divide column 2) by column 5).

	2) TOTAL COST OF PROGRAM	3) UNDUPLICATED PARTICIPANTS	4) COST PER PARTICIPANT	5) UNITS PROVIDED	6) UNIT COST
2007 ACTUAL	148,537	120	1,237.81	5,616	26.45
2008 BUDGETED	147,268	120	1,227.23	5,616	26.22
2009 PROPOSED	147,268	120	1,227.23	5,616	26.22

- I. **SERVICE UNITS** Define the 2009 Proposed Units Provided in column 5) in the Unit Cost table above. Wherever possible use the unit of service requested by a revenue source.

One hour for outreach services.

We anticipate that fifteen participants will receive housing assistance through CDBG funding, with funds going toward the participant/s first month's rent and/or security deposits, for an average of \$817.87 per participant receiving CDBG housing assistance.

- J. **UNDUPLICATED PARTICIPANT** How does your agency define an unduplicated participant in this program (e.g., a youth who enrolls in a 4-week summer program, or a senior who receives care management services during the year, or a monthly visitor to a neighborhood center)?

Unduplicated participants include both eligible individuals who are receiving OutReach services and those who don't qualify as eligible participants but are counted as unduplicated because we have to spend time with them to determine if they are eligible or not. We also work with many individuals for a period of time, not see them for a while, and then consider them a participant again when appropriate. Fifteen of the unduplicated participants will receive CDBG housing assistance.

2010 SECOND YEAR FUNDING SUPPLEMENT

USE only if applying to City of Madison OCS or City of Madison CDBG

- If you are requesting only a COLA increase in 2010, indicate by check the box on the left and skip sections K, L and M. If you are requesting increased funding beyond a COLA, complete Sections K through M.

- K. **PROGRAM UPDATE** 1) Describe any major changes being proposed for the program/service in 2010, i.e., expansions or narrowing in target population, scope and level of services, geographic area to be served, etc.).

L. **2010 PROPOSED BUDGET**

2010 PROPOSED BUDGET					
ACCOUNT CATEGORY	2010 PROPOSED BUDGET TOTAL	PERSONNEL	OPERATING	SPACE	SPECIAL COSTS
DANE CO HUMAN SERV					
DANE CO CDBG					
MADISON COMM SERV					
MADISON CDBG	12,268				12,268
UNITED WAY ALLOC					
UNITED WAY DESIG					
STATE OF WI	9,000	5,197	3,327	476	
FUND RAISING					
USER FEES					
FEDERAL	126,000	72,752	46,584	6,664	
TOTAL	147,268	77,949	49,911	7,140	12,268

M. **2010 COST EXPLANATION** Explain specifically, by revenue source, any financial changes that you anticipate between 2009 and 2010.

CITY-COUNTY CONSOLIDATED APPLICATION FOR 2009 & 2010 FUNDS

ORGANIZATIONAL PROFILE

ORGANIZATION Tellurian UCAN, Inc.

(Submit to all revenue sources.)

AGENCY INFORMATION

1. **MISSION STATEMENT** Describe your agency's mission in the space provided.

The mission of Tellurian UCAN, Inc. is to provide a complete state of the art continuum of care, intervention, treatment services, and housing for people who have a mental illness, an addiction disorder, and/or are homeless. Further it is our mission to provide a wide continuum of services with high quality staff to assist people in their recovery process, protect them from harm and bring dignity and an improved quality of life at a time when they need it the most, without regard to ability to pay. Tellurian UCAN is committed to delivering our services in a thoughtful and professional manner that affords respect, dignity, and cultural competence, specific to the individualized needs of each client and family we serve. We provide our services in collaboration with the many other agencies our clients are receiving services from, in an effort to best utilize our resources, decrease service duplication, and to assure that our services are effective in the context of the community we serve.

2. **SERVICE IMPROVEMENT** Describe any recent initiatives or best practices, programmatically or administratively, that have improved your agency's ability to deliver services.

Tellurian UCAN has implemented a staff training program that provides the full array of training required by State certification requirements (e.g. HSF 75, HSF 83, HFS 94, etc.). This training is provided on two consecutive weeks, and is repeated every two months to assure that staff meets their training requirements within the time frames required by the certification standards. The schedule creates a more intensive training experience for new and continuing staff, and facilitates scheduling of staff time within the programs. Training is provided by a team of senior staff from both the program and administrative levels.

3. **EXPERIENCE AND QUALIFICATIONS** Describe (in the space provided) the experience and qualifications of your agency related to the proposed programs.

Tellurian UCAN has provided transitional housing services for homeless mentally ill/ chemically dependent individuals since 1988, and has operated an independent living arrangement for the homeless mentally ill since 1989, as well as other outreach, shelter and case management services. UCAN's experience providing treatment for AODA and mental health disorders is particularly germane to this program, where UCAN services have been directed, in particular, to those who are homeless due to co-occurring mental illness and substance abuse. Our outreach services target this population in an effort to link individuals with available services to adequately address their mental illness/substance abuse problems and to meet other service needs that will enable them to access and maintain housing. In addition, CDBG funds enable outreach workers to pay the first month's rent and security deposits to expedite securing housing for those who become service-connected.

4. **AGENCY GOVERNING BODY** How many Board meetings has your governing body or Board of Directors scheduled for 2008? 3

Please list your current Board of Directors or your agency's governing body. Include names, addresses, primary occupation and board office held. If you have more members, please copy this page.

Board President's Name Home Address Occupation Representing Term of Office: From __ To __	Robert Kasdorf PO Box 1466 Madison, WI 53705 Attorney Unlimited term	Board Vice-President's Name Home Address Occupation Representing Term of Office: From __ To __	No Vice President
Board Secretary's Name Home Address Occupation Representing Term of Office: From __ To __	David Joranson University of WI Pain & Policy Studies Grp 406 Science Dr., #202 Senior Scientist Unlimited term	Board Treasurer's Name Home Address Occupation Representing Term of Office: From __ To __	Judy McGuire 214 Shato Lane Monona, WI 53716 Retired Unlimited term
Name Home Address Occupation Representing Term of Office: From __ To __	Michael Florek 603 Edgewood Dr. Madison, WI 53711 President, Tellurian UCAN Unlimited term	Name Home Address Occupation Representing Term of Office: From __ To __	Kevin Florek 911 Pilgrim Tr Sun Prairie, WI 53590 CEO-Tellurian UCAN
Name Home Address Occupation Representing Term of Office: From __ To __	James Halikas M.D. 783 Tramore Lane Naples, FL 34108-7523 Psychiatrist Unlimited term	Name Home Address Occupation Representing Term of Office: From __ To __	Catherine Zdeblick 4517 Fox Bluff Lane Middleton, WI 53562 Unlimited term
Name Home Address Occupation Representing Term of Office: From __ To __	Father Larry Bakke 304 East St. PO BOX 70 Baraboo, WI 53913 Catholic Priest Unlimited term	Name Home Address Occupation Representing Term of Office: From __ To __	Tommi Thompson Executive Director Wisconsin Women's Health Foundation 2503 Todd Dr. Madison, WI 53713 Unlimited term
Name Home Address Occupation Representing Term of Office: From __ To __	Francis Vance 3423 South Shore Dr. Delavan, WI 53115 Executive-General Motors Unlimited term	Name Home Address Occupation Representing Term of Office: From __ To __	

STAFF-BOARD-VOLUNTEER DESCRIPTORS

5. **STAFF/BOARD/VOLUNTEERS DESCRIPTORS** For your agency's **2007** staff, board and volunteers, indicate by number and percentage the following characteristics.

DESCRIPTOR	STAFF		BOARD		VOLUNTEER	
	Number	Percent	Number	Percent	Number	Percent
TOTAL	148	100%	8	100%		100%
GENDER						
MALE	46	31%	5	63%		
FEMALE	102	69%	3	37%	1	100%
AGE						
LESS THAN 18 YRS	0					
18 – 59 YRS	140	95%	3	37%	1	100%
60 AND OLDER	8	5%	5	63%		
RACE						
WHITE	133	90%	7	88%		
BLACK	12	8%	1	12%	1	100%
NATIVE AMERICAN	1	<1%				
ASIAN/PACIFIC ISLE	2	<1%				
MULTI-RACIAL						
ETHNICITY						
HISPANIC						
NON-HISPANIC	148	100%				
HANDICAPPED* (Persons with Disabilities)			2	25%		

* Refer to definitions on page 3 of the instructions.

BUDGET TOTAL OPERATING EXPENSES

6. **AGENCY EXPENSE BUDGET** This chart describes your agency's total expense budget for 3 separate years. Where possible, use audited figures for 2007 Actual. Use current budget projections for 2008 Budget.

ACCOUNT DESCRIPTION	2007 ACTUAL	2008 BUDGET	2009 PROPOSED
A. PERSONNEL			
Salary	3,489,763	3,529,490	3,529,490
Taxes	280,145	300,818	300,818
Benefits	416,631	438,967	438,967
SUBTOTAL A:	4,186,539	4,269,275	4,269,275
B. OPERATING			
All "Operating" Costs	2,067,173	1,924,012	1,924,012
SUBTOTAL B	2,067,173	1,924,012	1,924,012
C. SPACE			
Rent/Utilities/Maintenance	959,971	521,879	521,879
Mortgage (P&I)/Depreciation/Taxes	84,520	83,881	83,881
SUBTOTAL C	1,044,491	605,760	605,760
D. SPECIAL COSTS			
Assistance to Individuals	12,070	12,268	12,500
Subcontracts, etc.			
Affiliation Dues			
SUBTOTAL D	12,070	12,268	12,500
TOTAL OPERATING EXPENSES A-D	7,310,273	6,811,315	6,811,547
E. TOTAL CAPITAL EXPENDITURES			

7. **PERSONNEL SCHEDULE**

- Column 1) each individual staff position by title.
- Columns 2) and 4) indicate the number of Full Time Equivalents (FTEs) in each staff position.
- Columns 3) and 5) indicate the total salaries for all FTEs in that staff position. Do not include payroll taxes or benefits in this table.
- Columns A-K distribute column 4) (2008 FTEs) across all agency programs.

PLEASE NOTE COLUMNS A-K are FTEs, NOT dollar amounts.

Continue on page 6 if you have more than five (A-E) programs.

1) STAFF POSITION/ CATEGORY	2008 ESTIMATED		2009 PROPOSED		2009 PROPOSED FTE'S DISTRIBUTED BY PROGRAM				
	2) FTE	3) TOTAL SALARY	4) FTE	5) TOTAL SALARY	A	B	C	D	K
President/CEO	1.18	107,886	1.18	107,886	.14				1.04
Director of MH Services	.11	5,725	.11	5,725					.11
Education Coordinator	1.00	45,804	1.00	45,804					1.00
Food Service Wkr	6.14	127,807	6.14	127,807					6.14
Food Service Supv	1.00	25,590	1.00	25,590					1.00
Human Service Assist	48.82	1,012,990	48.82	1,012,990					48.82
Human Service Clinician	28.37	856,842	28.37	856,842	2.00				26.37
Human Service Specialist	15.60	356,862	15.60	356,862					15.60
Janitor	.24	4,929	.24	4,929					.24
Maintenance Supv	1.00	34,121	1.00	34,121					1.00
Maintenance Worker	1.00	24,361	1.00	24,361					1.00
Program Assistant	7.50	185,591	7.50	185,591					7.50
Program Supervisor	7.80	312,344	7.80	312,344	.27				7.53
Resident Manager	.63	12,951	.63	12,951					.63
Registered Nurse	7.39	353,415	7.39	353,415					7.39
Vice President	1.00	62,272	1.00	62,272					1.00
TOTAL	128.78	3,526,490	128.78	3,526,490	2.41				126.37

7b. PERSONNEL SCHEDULE (continued)

1) STAFF POSITION/ CATEGORY	2008 ESTIMATED		2009 PROPOSED		2009 PROPOSED FTE'S DISTRIBUTED BY PROGRAM				
	2) FTE	3) TOTAL SALARY	4) FTE	5) TOTAL SALARY	A	B	C	D	E
TOTAL									

8. **LIST PERCENT OF STAFF TURNOVER** Divide the number of resignations or terminations in calendar year 2007 by the total number of budgeted positions. Do not include seasonal positions. Explain if you had a 20% or more turnover rate in a certain staff position/category. Discuss any other noteworthy staff retention issues, or policies to reduce staff turnover.

Most staff turnover normally occurs in entry-level positions. With little turnover at the clinician and manager positions, once entry level individuals gain some experience and training, they can often find more lucrative positions elsewhere.

Appendix A

Dane County Department of Human Services Supplement

All applicants to Dane County Department of Human Services should provide a detailed program budget. Please complete the program budget following these instructions, and submit only to Dane County Human Services.

- Column 1** CURRENT YEAR TOTAL BUDGET. This is the total amount budgeted for this program.
- Column 2** CURRENT YEAR COUNTY FUNDED. This is the County-funded portion of the total program budget. Column 3 + Column 4 equals this column.
- Column 3** CURRENT YEAR COUNTY FUNDED ADMIN. Using the County's definition of Admin, distribute the costs in column 2 between this column and column 4.
- Column 4** CURRENT YEAR COUNTY FUNDED PROGRAM. Costs not classified as Admin are classified as Program. This column equals Column 2 minus Column 3.

AGENCY ADMINISTRATIVE COST PERCENT. This reflects the current year administrative cost percent. Column 3 County Funded Admin divided by column 2 County Funded. This amount cannot exceed 15%.

ADMINISTRATION AND PROGRAM COST CLASSIFICATION GUIDELINES

ADMINISTRATION COSTS

Administration costs are costs related to the overall direction of the agency. These costs are often described as indirect costs.

Personnel

Salary, Tax & Benefit costs for personnel or contractors who carry out the following functions would generally be treated as administrative costs.

- Program evaluation
- Program planning
- Budget planning, tracking and development
- Program and fiscal reporting
- Management (Supervision of program managers, supervisors, accounting, human resource and administrative support staff)
- Data and information technology system development and management
- Data tracking and client record keeping
- Sub-contracting, including contract negotiations and contract management
- Accounting
- Personnel Administration (human resource functions of staff recruiting and hiring)
- Billing and third party collections
- Agency-wide public relations
- Brochure, web-site and publication development
- Strategic planning

Personnel who would be reported here could include executive directors, accountants, data processing staff, bookkeepers, receptionists, business managers and administrative assistants. **

Operating

- Insurance: all liability, program, personal injury, property damage, automobile, etc. This line item includes all types except insurance relating to payroll.
- Professional Fees (100% of these costs would be reported as administration with the exception of program related professional fees.) All fees/charges of professional, legal, or technical consultants who are not employees of the organization. These persons provide bookkeeping, audit, legal data processing and other similar services.
- Agency audits
- Postage, Office and Program Supplies: postage and mailing costs; office supplies; program supplies for clients/participants; all reproduction, printing of agency brochures, posters, reports, etc.
- Equipment/Furnishings: equipment/furnishings leasing; maintenance; and depreciation.
- Telephone: includes costs of telecommunications devices including all telephones and Telecommunications Devices for the Deaf (TDD's), pagers and answering services.
- Training/Conference: expenditure for staff, board members, and other volunteers to receive training and attend conferences, including registration fees, travel expenses, accommodations, per diem expenses, trainer fees, etc.
- Food/Household Supplies: food/household supplies for residents of a facility.
- Auto Allowance: mileage or flat reimbursement for employees who use their private vehicles for agency business; public transportation costs.
- Vehicle Costs: lease of vehicles/vans; depreciation and operation expenses of agency-owned vehicles, etc. (Operating costs for administrative personnel, e.g., utilities, equipment, maintenance, legal services, purchasing.)

Space

- Space costs for administrative personnel

Other-Please specify: additional operating budget categories and/or special budget categories used by your organization that may be important to list. Please explain "other" at the bottom of page 4.

PROGRAM COSTS

Program costs are costs related to providing direct services or support within a specific program.

Personnel

Salary, Taxes and Benefit costs for personnel or contractors carrying out any of the following functions would be included in program costs.

- Direct client services (staff who provide 90 percent or more of their time carrying out these functions are considered 100 percent program cost)
- Face-to-face client or phone contact
- Client-specific advocacy needed to obtain services for individual clients
- Supervisory time spent on directly supervising individuals who are responsible for direct client services, when that supervisory time is focused on the work that staff do with clients.

(Personnel who would be reported here could include program managers, program support staff, supervisors and line staff. **)

Operating

- Insurance
- Professional Fees/ (Only program related professional fees.)
- Postage, Office and Program Supplies
- Equipment/Furnishings
- Telephone
- Training/Conference
- Food/Household Supplies
- Auto Allowance
- Vehicle Costs

(Operating costs for program personnel, insurance, utilities, equipment, maintenance, legal services, purchasing, professional fees, postage, supplies, telephone, food/household supplies, auto allowance, vehicle costs.)

Space

- Space costs for program personnel

Special Costs-Assistance to Individuals

Other-Please specify

If these guidelines do not completely address or clarify your unique set of circumstances, questions regarding the County's interpretation of proper classification between program and administrative cost classifications should be directed to your contract manager who will work with our fiscal staff to resolve your questions.

**It is possible that some positions may have duties that are classified as Administration and duties that are classified as Program. If this is the case, the costs should be allocated in a reasonable manner between the administration and program categories.

PROGRAM BUDGET

(1)	(2)	(3)	(4)
TOTAL BUDGET	COUNTY FUNDED (= Col 3 + 4)	COUNTY FUNDED ADMIN	COUNTY FUNDED PROGRAM

A. PERSONNEL

Salaries			
Taxes			
Benefits			
Subtotal A			

B. OPERATING

Insurance			
Professional Fees			
Audit			
Data Processing			
Postage, Office, & Program Supplies			
Equipment/Furnishings			
Depreciation			
Telephone			
Training/Conference			
Food/Household Supplies			
Auto Allowance			
Vehicle Costs			
Other1:			
Other2:			
Subtotal B			

C. SPACE

Rent			
Utilities			
Maintenance			
Mortgage Interest, Depreciation			
Property Taxes			
Subtotal C			

D. SPECIAL COSTS

Assistance to Individuals			
Subtotal D			

E. OTHER (Specify)

Other3:			
Other4:			
Subtotal E			

TOTAL A THROUGH E			
-------------------	--	--	--

Agency Administrative Cost Percent: _____

Appendix B
CITY OF MADISON CDBG and DANE COUNTY CDBG Supplement for Funding in 2009-2010

Instructions

(Only complete and submit 20 copies if applying for either Madison CDBG or Dane County CDBG Office Funds)

Please complete this supplement only if applying for Dane County CDBG funds or for Madison CDBG Office-administered funds for capital projects, or housing acquisition, construction or improvement projects for homebuyers or renters, or operating support for neighborhood centers.

City of Madison CDBG Office Funds

Applicants for Madison funds for projects that address objectives B, D, E or G in the Program Funding Framework can find the funding guidelines at www.cityofmadison.com/cdbg.

Dane County CDBG Office Funds

Funding priorities for Dane County CDBG and HOME funds are available on the Dane County website:

CDBG

- Commercial Loans (on-going solicitation - separate application - **contact is Olivia Parry, (608) 261-9957**)

Eligible Areas: Applications will be accepted for projects located in 54 member communities of the Dane County Consortium, which include the following:

Towns-- Albion, Berry, Black Earth, Blooming Grove, Blue Mounds, Bristol, Burke, Christiana, Cottage Grove, Cross Plains, Dane, Deerfield, Dunkirk, Dunn, Madison, Mazomanie, Medina, Middleton, Montrose, Oregon, Pleasant Springs, Perry, Primrose, Roxbury, Rutland, Springdale, Springfield, Sun Prairie, Vermont, Verona, Vienna, Westport, Windsor, York.

Villages-- Belleville, Black Earth, Blue Mounds, Brooklyn, Cambridge, Cross Plains, Deerfield, DeForest, McFarland, Marshall, Mount Horeb, Oregon, Shorewood Hills, Waunakee

Cities-- Fitchburg, Middleton, Monona, Stoughton, Sun Prairie, Verona

General: The County CDBG Commission will determine whether the application should be funded under CDBG or HOME programs. Please note that if funded under HOME a 25% match will be required. *CDBG and other Federal sources are not eligible forms of match.* Under the organization revenues and budget part of the application, potential sources of match should be listed (use additional sheets if necessary). Eligible forms of match include cash; land donation; in-kind services; waived taxes or fees; donated materials, equipment, labor, and professional services; supportive services; and costs of homebuyer counseling.

All Proposals for either Dane County CDBG or Madison CDBG funds

- For all proposals, complete question 1 on participant income levels.
- For any project involving construction or rehab of rental units, including transitional units, please complete pages 2, 3, 4 and 5.
- For any real estate project involving housing for construction or sale to homebuyers, please complete pages 2 and 3, for Madison CDBG only, page 6.
- For Madison CDBG only: For any project involving operational support for neighborhood centers, please complete pages 7, 8, 9 and 10. Note: Pages 7 & 10 are incorporated into this document as Word documents. Pages 8 and 9 are Excel spreadsheets and located in a separate file.

1. Participant Income levels:
 Indicate the number of households of each income level and size that this program would serve in 2007

Income level	Number of households
Over 80% of county median income	
Between 50.1 % to 80%	
Between 30.1% to 50.1% of CMI	
Less than 30.1% of the median	120

2. Agency Cost Allocation Plan What method does your agency use to determine cost allocations among programs? If applying for a Community Development Block Grant from the City of Madison, include one copy of your indirect cost allocation plan.

See attached. All proposed CDBG funds cover direct costs (rental assistance).

3. Real Estate Project Data Summary:

Address	Number of units		Number of units currently occupied?	Number of tenants to be displaced?	Appraised Value		Purchase price	Accessible to individuals with physical disabilities?	
	Prior to purchase	After project			Current	After rehab or construction		Currently	Post-project

If no specific site has been identified, use the average of the high-low range or your best estimate of costs.

For additional information or assistance in completing this application, please contact the Madison CDBG Office at 267-0740 or the Dane County CDBG Office at 261-9781.

CAPITAL BUDGET

Amount and Source of Funding: ***	TOTAL	Amount	Source/Terms**	Amount	Source/Terms**
Acquisition Costs:					
Acquisition					
Title Insurance and Recording					
Appraisal					
*Predvpmnt/feasibility/market study					
Survey					
*Marketing/Affirmative Marketing					
Relocation					
Other: _____					
Construction:					
Construction Costs					
Soils/site preparation					
Construction management					
Landscaping, play lots, sign					
Const interest					
Permits; print plans/specs					
Other: _____					
Fees:					
Architect					
Engineering					
*Accounting					
*Legal					
*Development Fee					
*Leasing Fee					
Other: _____					
Project Contingency:					
Furnishings:					
Reserves Funded from Capital:					
Operating Reserve					
Replacement Reserve					
Maintenance Reserve					
Vacancy Reserve					
Lease Up Reserve					
Other (specify): _____					
Other (specify): _____					
TOTAL COSTS:					

* If CDBG funds are used for items with an *, the total cost of these items may not exceed 15% of the CDBG amount.
 ** Note: Each amount for each source must be listed separately, i.e. Acquisition: \$30,000 HOME, \$125,000 Capital Revolving Fund; \$100,000, First Bank.
 *** Identify if grant or loan and terms.

RESIDENTIAL RENTAL PROPERTY ONLY

A. Recap briefly the key or unique features of this project:

1. Activities to bring it to housing and code standards; (Note: If per unit cost exceeds \$25,000 (total costs), please indicate how the project will meet the cost effective energy conservation and effectiveness standards (24 CFR Part 39)

2. Provide the following information for rental properties:

Table A: RENTAL						
Address/ Unit #	# of Bedrooms	Amount of CD \$	Check proposed income category		Monthly Unit Rent	Includes Utilities?
			<input type="checkbox"/> <30.1% of CM	<input type="checkbox"/> 30.1-50.1%		
			<input type="checkbox"/> 50.1-80%	<input type="checkbox"/> >80%		
			<input type="checkbox"/> <30.1% of CM	<input type="checkbox"/> 30.1-50.1%		
			<input type="checkbox"/> 50.1-80%	<input type="checkbox"/> >80%		
			<input type="checkbox"/> <30.1% of CM	<input type="checkbox"/> 30.1-50.1%		
			<input type="checkbox"/> 50.1-80%	<input type="checkbox"/> >80%		
			<input type="checkbox"/> <30.1% of CM	<input type="checkbox"/> 30.1-50.1%		
			<input type="checkbox"/> 50.1-80%	<input type="checkbox"/> >80%		
			<input type="checkbox"/> <30.1% of CM	<input type="checkbox"/> 30.1-50.1%		
			<input type="checkbox"/> 50.1-80%	<input type="checkbox"/> >80%		

3. Describe briefly your tenant selection criteria and process.

4. Does the project include plans to provide supportive services to residents or links to appropriate services? If yes, please describe.

TOTAL PROJECT PROFORMA (total units in the project)															
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
Revenue															
Gross Income															
Less Vacancy															
Net Income															
Expenses															
Audit															
Taxes															
Insurance															
Maintenance															
Utilities															
Property Management															
Operating Reserve Pmt															
Replacement Reserve Pmt															
Support Services															
Affirmative Marketing															
Other															
Other															
Total Expenses															
NET OPERATING INCOME															
Debt Service															
First Mortgage															
Other															
Other															
Total Debt Service															
Total Annual Cash Expenses															
Debt Service Reserve															
Cash Flow															
Assumptions:															
Vacancy Rate															
Annual Increase															
Carrying Charges															
Expenses															

HOUSING FOR RESALE
 (For City of Madison CDBG funds only)

A. Recap briefly the key or unique features of this project:

1. Activities to bring it to housing and code standards:

B. Provide the following information for owner-occupied properties (list each house or projected unit):

Table A: OWNER						
Address / Unit #	# of Bedrooms	Amount of CD \$	Projected Monthly PITI	Household Income Category**	Affordability Period # of Years	Sale Price
				<input type="checkbox"/> <50%		
				<input type="checkbox"/> 51-80%		
				<input type="checkbox"/> <50%		
				<input type="checkbox"/> 51-80%		
				<input type="checkbox"/> <50%		
				<input type="checkbox"/> 51-80%		
				<input type="checkbox"/> <50%		
				<input type="checkbox"/> 51-80%		
				<input type="checkbox"/> <50%		
				<input type="checkbox"/> 51-80%		

**City of Madison CDBG Supplement for Funding
2009-10 Consolidated Application: Neighborhood Center Only**

Complete and submit 20 copies if applying for City of Madison Community Development Office funds for operating support of neighborhood centers.

1. If you are requesting an increase in funding beyond a COLA over your 2008 allocation, please detail the amount you are requesting, the use of the increased amount, and the increased or improved benefit to the neighborhood.

2. Please detail your policy which encourages resident participation in major policymaking and operational decisions such as representation on your Board of Directors, involvement in your center's program planning committee, participation in your center's hiring committee or the use of customer feedback surveys.

Center Name _____

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Program Name	Outcome Objective	Measurement Tool	2007 Actual	Performance Indicators		
				2008 Goal	2009 Proposed	2010 Proposed
Program A:						
Program B:						
Program C:						

Enter program name in Column 1 as listed on Application Summary – Page A of the Consolidated Application. All programs provided at the center must be included in this supplement format. Add additional pages as necessary (i.e. Program D, Program E, etc.).

Enter the outcome objective in Column 2 for each program as listed on the Program Description – Page 2 of the Consolidated Application.

Enter the measurement tool in Column 3 for each program as listed on the Program Description – Page 2 of the Consolidated Application.

Enter the actual performance achieved in 2007 in Column 4.

Enter the goal/proposed performance indicator in Columns 5, 6, and 7 as listed on the Program Description – Page 2 of the Consolidated Application.

(See the Consolidated Application Instructions for definitions of Outcome Objectives, Performance Standard and Measurement Tool.)

TELLURIAN UCAN, INC.

COST ALLOCATION PLAN FOR 2008
Effective January 1, 2008-December 31, 2008

**TELLURIAN UCAN, INC.
COST ALLOCATION PLAN**

Effective January 1, 2008-December 31, 2008

Introduction: Purpose of Cost Allocation Plan

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that this agency will use to allocate costs to various programs, grants, contracts and agreements.

Federal grants require that OMB Circular A-122, "Cost Principles for Nonprofit Organizations", be compiled with by this agency; in addition, various state and other grants require compliance with A-122.

A-122 states, "The total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits". Further, costs must be reasonable, necessary and documented.

According to A-122, "a cost is allocable to a particular cost objective . . . in accordance with the relative benefits received. Direct costs are those that can be identified specifically with a particular final objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective".

Only costs that are allowable in accordance with Federal and the State of Wisconsin allowable cost policies and other appropriate contract provisions will be allocated to benefiting programs by Tellurian UCAN, Inc..

General Approach to Cost Allocation:

The general approach of Tellurian UCAN, Inc. in allocating costs to particular grants and contracts is as follows:

- A. All allowable **direct costs** are charged directly to the program benefiting from the cost.
- B. All allowable **joint or shared costs** are prorated individually using a base most appropriate to the particular cost being prorated, (e.g. the relative # of clients served, or # of employees in each benefiting program).
- C. All other **allowable indirect costs** are allocated to programs, grants, etc. based upon an appropriate Indirect Cost pool.
- D. The cost allocation plan will be reviewed and evaluated annually and updated as necessary.
- E. If during the year, it is determined that a particular allocation method has inappropriately allocated costs, then a reallocation will be made by adjusting journal entry which properly supports the basis and rationale for the reallocation.

The direct cost allocation, joint cost allocation and allocations of indirect costs are discussed in the following sections of this plan. The following table presents program names and associated cost center

numbers for all UCAN programs. Cost-center numbers are non-sequential, due to programs that are no longer in place. Each Purchase Order notes the cost center the expense is charged to, based upon the benefits incurred by the expense.

Cost Center/Program Table:

cc#	Program Name	cc#	Program Name
1	Administration	22	Acewood Group Home
2	Adult Residential Program	23	Med-Psych Clinic
5	Network	24	Crawford Group Home
7	Outpatient Services	27	Transitional Housing Program
		29	Marshall
		30	Waubesa
12	Beloit Inner City Council	31	SOS
13	Synergy	32	CLA Case Management
15	ROLO Case Management	33	CIT-Mental Health
19	Jackson House-Rock Crisis	34	CIT-AODA
		35	CRX
21	Dane County Detox Program	39	Willy St. SRO
		40	PATH

PART I - ALLOCATION OF DIRECT COSTS

All costs will be allocated on a direct basis when there is a direct relationship between the expense incurred and the benefit to a specific program, grant, or contract for a specific program. The allocated cost center will be indicated on the Purchase Order, and voucher along with any explanation if it is not apparent in the nature of the expense.

PART II - ALLOCATION OF SHARED COSTS

Shared expenses are those that are shared by two or more programs. These costs are allocated to programs, using a basis that is most appropriate to those programs sharing the costs. Considerations in determining an appropriate basis include the relative benefits, the materiality of the cost, and the amount of time and cost to perform the allocation. The shared basis is determined by the type of expense and may be allocated relative to the number of clients served, meals served, staff employed in each of the sharing programs, or other method justification noted on the Purchase Order.

PART III - ALLOCATION OF EXPENSES TO INDIRECT COST POOLS

All costs which are not allocated on a direct basis or a shared cost basis will be allocated to an appropriate Indirect Cost Pool. There are four standard indirect cost pools, as how expenses are shared can vary, depending upon the nature of the expense. In each case, costs that are accumulated in an Indirect Cost Pool are allocated according to the basis of the expense. If during a year, a specific expense is indirect, but is not related to the specific methodology of the standard pools, the expense is allocated on an ad hoc basis, with justification for the distribution documented on the purchase order.

Indirect Cost Pool 994: McGovern Center Space Costs-Basis: Square Footage:

Building costs incurred at the McGovern Center at 300 Femrite Dr. are allocated on the basis of square footage utilized for cost centers 1 (Administrative offices), 2 (Adult Residential Program space), and 27 (Transitional Housing Program space) and 35 (CRX).

Indirect Cost Pool 996: Basis: Proportion of Clients Served:

Central purchasing of office supplies is done for cost centers 1 (Administration), 2 (Adult Residential program), 27 (Transitional Housing Program), and 5 (Network) and 35 (CRX). Ten percent of these costs are allocated to Administration, 10% is charged to CRX, with the remaining 80% of the costs allocated on the basis of the number of treatment slots available for each program. (2, 5, and 27)

Indirect Cost Pool 997 Basis: Proportion of meals served.

Food, and kitchen equipment and supplies costs incurred at 300 Femrite Dr. are allocated to those programs where meals are served, 2 (Adult Residential Program), 21 (Dane Detox program), and 27 (Transitional Housing program). Costs are allocated on the basis of the number of annual budgeted meals to be served. Costs are adjusted quarterly to reflect the actual client loads, which impact the number of meals served.

Indirect Cost Pool 998: Basis: Proportion of Personnel Costs:

Administrative and indirect costs that are appropriately allocated to all cost centers are distributed on the basis of the proportion of personnel costs. Annually, the budgeted direct wages, taxes and benefits in each cost center are totaled and an allocation rate is calculated for each cost center's relative proportion of direct personnel costs. The allocation rate is then applied to the costs in the indirect cost pool, as may be appropriate. Such indirect costs may be adjusted monthly or quarterly to reflect the actual direct staff costs for each program, or other circumstance that may justify a specific readjustment of a specific nature.

Specific Methods of Allocation by Line Item and Cost Center:

The following information summarizes the cost allocation procedures applying to line items and cost centers that will be used by Tellurian UCAN, Inc. during 2006.

Account Numbers 50010-50210 Personnel Costs:

–Personnel costs are directly allocated based on time spent on each program/grant and are supported by employee time sheets summarizing allocations of time spent on each program. Specifically:

1. Salaries and wages of staff assigned and working directly for a program are allocated to that program.
2. Salaries and wages of staff assigned and working for more than one program are allocated using the following method.
 - a. Staff whose time fluctuates significantly submits time sheets each pay period noting the amount of time spent on each program. Wages are allocated according to these percentages.
3. Salaries and wages of designated personnel with duties that are shared, and cross programs will be allocated directly to those programs benefiting from their efforts on a time-spent basis, the efforts needed, and relative program benefit.
4. Management salaries that are to be allocated across all programs are allocated on the basis of Indirect Cost Pool 998. The basis for 998 is the relative proportion of direct personnel costs for each program to the total of direct personnel costs.

5. Fringe benefits (FICA, UC, and Worker's Comp.) are allocated in the same manner as salaries and wages.
6. Vacation, Holiday, and Sick pay are allocated in the same manner as salaries and wages.
7. Health insurance and dental insurance are allocated directly to the cost center where the employee works.
8. Retirement costs are allocated on the basis of 1% (which may be adjusted by the board) of budgeted total salary.

Account Numbers 51000-51050 Office Supplies / Postage / Printing

1. Staff advertising is directly charged to the program the position is for, and if shared, is allocated on the planned proportion of time to be spent in each program. Advertising for administrative positions are allocated to the appropriate Indirect Cost Pool (usually 998).
2. Postage will be allocated directly to the program for which the stamps are purchased. Administrative postage is allocated to 998.
3. Postage meter will be allocated through the 998 Indirect Cost pool.
4. Supplies ordered for a specific program will be allocated to that program. Shared supplies are allocated to the appropriate indirect cost pool, or on an ad hoc basis as described above.
5. Printing and copying will be allocated direct program benefiting from the expense; otherwise they will be allocated to the indirect cost pool.
6. Office machinery lease and repairs will be allocated according to the Indirect Cost Pool most appropriate for the expense. The primary basis for allocation is the location of the equipment and estimated usage.

Account Numbers 52000-52110 Travel / Conferences / Training

1. All costs will be allocated on the direct basis based upon the staff person incurring the expense.
2. For employees whose compensation is allocated among multiple programs, their most recent personnel allocation method is used to allocate costs.
3. For employees whose compensation is allocated to an Indirect Cost pool, related costs are also allocated to the same indirect cost pool.
4. Most vehicle costs are directly charged to the program utilizing the vehicle. For administrative vehicles, costs are allocated on the basis of Indirect Cost Pool 998.

Account Numbers 52500 Telephone

1. Phone service is allocated directly for all non-Femrite Dr. programs.

2. Femrite Dr. phone service costs are allocated on the basis of Indirect Cost Pool 994.
3. Cell phone charges are allocated on a direct basis to the program the personnel is assigned to. Personnel allocated to an Indirect Cost Pool will have their cell phone charges allocated to the appropriate Indirect Cost Pool.

Account Numbers 53000-53020 Insurance

1. General and professional liability is allocated direct by location, reflecting the relative risk to the company.

Account Numbers 53100-53150 Professional Fees

1. General management fees are incurred on a revenue earned basis, with 10% of the revenues in each program (except for certain misc. fall through revenues) directly charged to the particular program.
2. Consultation- Medical and psychiatric consultation is allocated and based on estimates by the President of the anticipated time spent in each program by the professionals. The President periodically reviews how consultants spend their time, and may adjust the allocation according to changes in practice.

Account Numbers 53200-53220 Household Food/Supplies

1. Household expense will be allocated direct unless it is a joint cost that will be allocated according to the appropriate Indirect Cost Pool.
2. For non-Femrite programs, food is directly charged to the program.
3. Food and food supply costs incurred at Femrite Dr. are allocated to those programs where meals are served, and are allocated according to Indirect Cost Pool 997.

Account Numbers 53300-53340 Client Supplies/Program Support

1. Client supplies and client activities are allocated on direct basis.
2. Laundry expense is allocated according to Indirect Cost Pool 994.
3. Medical supplies are allocated on a direct basis.

Account Numbers 53400-53550 Other Costs

1. Memberships and subscriptions are allocated to the Indirect Cost Pool 998.
2. Furniture and lease expense are allocated on a direct basis.
3. Public relations and program and corporate development are allocated to the Indirect Cost Pool 998, unless efforts relate to the specific needs of a particular program, in which case the costs are directly allocated to said program.
4. Program and Corporate Development are allocated to the Indirect Cost Pool 998.
5. Depreciation expense is allocated to the program that benefits, or is charged to an appropriate Indirect Cost pool.

6. Miscellaneous expense is allocated on a direct basis, or appropriate Indirect Cost pool.
7. Board expenses are allocated to the Indirect Cost Pool 998.

Account Numbers 54000 Research and Development

1. Research and development will be allocated to the Indirect Cost Pool 998.

Account Numbers 55010-55590 Property Costs

1. Non-Femrite rent expense is allocated on a direct basis. Femrite Dr. rent is charged to the Indirect Cost pool 994.
2. Interest expense will be allocated on a direct or Indirect Pool basis for which the loan applies.
3. Utilities and building repairs and maintenance will be allocated on a direct basis except for Femrite Dr. costs that are allocated to Indirect Pool 994.
4. Property taxes will be allocated on a direct basis.