

**SFY 2014 JFS 02911 Single Cost Report  
 Title IV-E Reimbursement Ceilings and Cost Per Diems Worksheet  
 Residential Services (RES)**

Title IV-E Reimbursement Ceilings (Note 1)		Cost Per Diems (Note 1)						
Maintenance	Administration	Maintenance	Administration	Case Management	Transportation	Other Direct Services	Behavioral Health	Other
<b>A</b> Salaries - Direct Services	<b>I</b> Case Management Salaries - Direct Services	<b>A</b> Salaries - Direct Services	<b>J</b> Salaries - Support Services	<b>I</b> Case Management Salaries - Direct Services	<b>G</b> Transportation/Travel - Direct Services	<b>C</b> Other Direct (Food - Special Diet, Clothing, Graduation Expense, Liability Insurance) - Direct Services	<b>S</b> Non-Reimbursable: Behavioral Healthcare	<b>T, U</b> Non-Reimbursable: Other, Unallowable
<b>B</b> Consultants - Direct Services		<b>B</b> Consultants - Direct Services	<b>K</b> Consultants - Support Services		<b>Q</b> Transportation/Travel - Support Services			
<b>C</b> Other Direct (Food - Special Diet, Clothing, Graduation Expense, Liability Insurance) - Direct Services		<b>D</b> Other Consumables - Direct Services	<b>N</b> Other Consumables - Support Services					
<b>D</b> Other Consumables - Direct Services		<b>E</b> Facility Expense - Direct Services	<b>O</b> Facility Expense - Support Services					
<b>E</b> Facility Expense - Direct Services		<b>F</b> Insurance - Direct Services	<b>P</b> Insurance - Support Services					
<b>F</b> Insurance - Direct Services		<b>H</b> Equipment Expense - Direct Services	<b>R</b> Equipment Expense - Support Services					
<b>G</b> Transportation/Travel - Direct Services								
<b>H</b> Equipment Expense - Direct Services								
Cost Pool Allocation: Salaries - Direct Services %	Cost Pool Allocation: Case Management Salaries %	Cost Pool Allocation: Salaries - Direct Services %	Cost Pool Allocation: Salaries - Support Services %	Cost Pool Allocation: Case Management Salaries - Direct Services %				
Cost Pool <b>J</b> Salaries - Support Services <b>K</b> Consultant - Support Services <b>L</b> Fringes <b>M</b> Administrative Overhead <b>N</b> Other Consumables - Support Services <b>O</b> Facility Expense - Support Services <b>P</b> Insurance - Support Services <b>Q</b> Transportation/Travel - Support Services <b>R</b> Equipment Expense - Support Services		Cost Pool <b>L</b> Fringes <b>M</b> Administrative Overhead						

**Excluded from Title IV-E Ceilings Calculation:** Non-Reimbursable - Behavioral Health, Other, and Unallowable

Note 1: Title IV-E Reimbursement Ceilings and Cost Per Diems include inflation factor.

