

## Cost tracking worksheet

This document can be used to help track the types and amounts of costs your organization has related to providing services. For cost reporting purposes, this document should be updated at least monthly over an entire year to understand what is being spent to support people. In addition to tracking costs in this sheet, you should also be saving proof of costs such as receipts and bank statements. Tracking costs in this way is not required but encouraged if you are not tracking your business costs anywhere else. Please see the following sections for directions on how to use this tool.

### Directions

To better understand what costs you have for providing services, you will need to track the type and amount of costs you have during the course of year. To do this you will need to fill out the cost tracking sheet regularly or as costs occur. Best practice would be to schedule time each month to review any expenses you have had and enter them on the sheet, though more frequent use may be useful for your business.

If your organization does not track costs outside of these materials, DHS suggests tracking costs every year to prepare for when it is your year to report your costs. Cost reporting year is determined by random sampling and therefore provider organizations will not know prior to their reporting year. If costs are being tracked consistently, you will be ready to report when it is your turn.

As you track costs, keep in mind what is considered a PCA/CFSS service cost and what is not. For more information on what is included in these services, refer to the PCA/CFSS Cost Reporting Manual.

## Cost tracking table examples

Below is an example of a cost tracking sheet and some of the cost types you might have. This example aligns with the cost types included in the cost report but is not meant to fit every business. Your costs might differ from what is listed. For a blank version of this form see [Cost tracking worksheet-Blank \(PDF\)](#).

### Expense category: Payroll expenses (\$)

Expense type	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total cost
Direct care staff (Entry level)													
Supervision wages													
Direct care staff (Senior level)													
Direct care staff withholdings (FUTA, Social Security, etc.)													
Supervision staff withholdings (FUTA, Social Security, etc.)													
QP/RN/LPN wages													
Overtime wages													

<b>Sick/PTO wages</b>													
<b>Bonuses/Incentives</b>													
<b>Contract employee costs (ex. 1099)</b>													
<b>Quarterly withholdings</b>													
<b>Retirement</b>													
<b>Life insurance</b>													
<b>Health insurance</b>													
<b>Misc. insurance</b>													
<b>Disability insurance withholdings</b>													
<b>Misc. withholdings</b>													

**Expense category: Client programing expenses (Expenses to cover costs for people during programming)**

<b>Expense type</b>	<b>Jan.</b>	<b>Feb.</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug.</b>	<b>Sept.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Total cost</b>
<b>Costs to access Community</b>													
<b>Supplies and equipment for programing</b>													
<b>Participation costs for staff</b>													
<b>Reinforcers</b>													

**Expense category: Vehicle-related expenses**

<b>Expense type</b>	<b>Jan.</b>	<b>Feb.</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug.</b>	<b>Sept.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Total cost</b>
<b>Financing costs (Lease, loan Payments)</b>													
<b>Vehicle insurance</b>													
<b>Vehicle license and registration</b>													
<b>Fuel costs</b>													
<b>Reimbursed mileage for staff (not in-program mileage)</b>													
<b>Public transportation costs</b>													
<b>Repairs and maintenance</b>													
<b>Other vehicle costs</b>													


**Expense category: General & administrative**

<b>Expense type</b>	<b>Jan.</b>	<b>Feb.</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug.</b>	<b>Sept.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Total cost</b>
<b>Accounting and bookkeeping-yearly taxes</b>													
<b>Other professional service fees/consulting costs</b>													
<b>Licensing fees</b>													
<b>Bank fees/charges</b>													
<b>Interest expenses</b>													
<b>Non mileage related travel expenses (ex. airfare)</b>													

<b>Dues and subscriptions</b>													
<b>Annual meetings and business conferences</b>													
<b>Continuing training and education (non-wage costs)</b>													
<b>Office supplies expenses</b>													
<b>Insurance premiums (non-payroll related)</b>													
<b>Postage and communications</b>													
<b>Medical supplies (generic)</b>													
<b>Software/software licensing</b>													
<b>Technology hardware</b>													
<b>Telecommunication (cell phones)</b>													

**Total costs**

<b>Jan.</b>	<b>Feb.</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug.</b>	<b>Sept.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Total costs</b>