

| Master Data Look-up Table - Basic Home Care Case Management - 8014 | | |
|--|-------------|--|
| Benchmark Salaries | | Rebased |
| Care Manager (124-132) | \$42,190 | Original Salary rebased with compounded CAFs |
| Registered Nurses | \$59,307 | Original Salary rebased with compounded CAFs |
| Supervising Professionals | \$62,130 | Original Salary rebased with compounded CAFs |
| Client Services Mgr/Dir. | \$91,816 | Original Salary rebased with compounded CAFs |
| Program/Sec Clerical Staff | \$34,165 | Original Salary rebased with compounded CAFs |
| Benchmark FTEs | | |
| LSW/Care Manager (124-132) | 450.36 | Total from FY11 UFR data (70 to 1 caseload) |
| Registered Nurses | 62.12 | Total from FY11 UFR data (1 RN to 7 Care Managers) |
| Supervisory Professionals | 42.71 | Total from FY11UFR data (1 to 12 RN plus Care Managers) |
| Client Services Mgr/Dir. | 7.36 | Total from FY11 UFR data (.3 per site) |
| Program/Sec Clerical Staff | 44.20 | Total from FY11 UFR data (1.7 per site) |
| Benchmark Expenses | | |
| Tax & Fringe | 28.30% | Median from FY10 UFR data |
| Occupancy | \$1,918,266 | Original Expense rebased with compounded CAFs |
| Total Other Expense* | \$3,083,420 | Original Expense rebased with compounded CAFs |
| Total Direct Admin Expense | \$1,767,982 | Original Expense rebased with compounded CAFs |
| Admin Allocation | 24.17% | Average from FY10 UFR data |
| Rate Review CAF | 1.81% | Base 2019 Q4 - Prospective 1/1/20-12/31/21 |
| PFLMA Trust Contribution | 0.63% | Per the Grand Bargain Agreement |

| 8014 - Basic Home Care Case Management | | | | |
|--|---------------|----------|---------------------|-----------------|
| | | | Total Units | 379,382 |
| | Total FTE | Salary | Expense | Per Unit |
| Care Manager (124-132) | 450.36 | \$42,190 | \$19,000,625 | \$50.08 |
| Registered Nurses | 62.12 | \$59,307 | \$3,684,057 | \$9.71 |
| LCSW/LSW | 42.71 | \$62,130 | \$2,653,349 | \$6.99 |
| Client Services Mgr/Dir. | 7.36 | \$91,816 | \$675,579 | \$1.78 |
| Program/Sec Clerical Staff | 44.20 | \$34,165 | \$1,510,073 | \$3.98 |
| Total Staffing | 606.74 | | \$27,523,684 | \$72.55 |
| Tax & Fringe | | 28.30% | \$7,788,790 | \$20.53 |
| Total Direct Care Program Staff | | | \$35,312,474 | \$93.08 |
| Total Occupancy | | | \$1,918,266 | \$5.06 |
| Total Other Expense | | | \$3,083,420 | \$8.13 |
| Total Direct Admin | | | \$1,767,982 | \$4.66 |
| SUBTOTAL PROGRAM COSTS | | | \$42,082,141 | \$110.92 |
| Admin Allocation | 24.17% | | \$10,171,254 | |
| Rate Review CAF | 1.81% | | \$946,852 | |
| PFLMA Trust Contribution | 0.63% | | \$176,541 | |
| PROGRAM TOTAL | | | \$53,376,788 | |
| Unit Rate | | | | \$140.70 |

| MASTER DATA LOOK-UP TABLE | | |
|------------------------------------|--------------|--|
| Benchmark Salaries | | Source |
| Care Manager (124-132) | \$ 42,190 | Original Salary rebased with compounded CAFs |
| Registered Nurses | \$ 59,307 | Original Salary rebased with compounded CAFs |
| Supervising Professionals | \$ 62,130 | Original Salary rebased with compounded CAFs |
| Client Services Mgr/Dir. (101) | \$ 91,816 | Original Salary rebased with compounded CAFs |
| Program/Sec Clerical Staff | \$ 34,165 | Original Salary rebased with compounded CAFs |
| Benchmark FTEs | | |
| LSW/Care Manager (124-132) | 50.32 | Average from FY10 UFR data (41 to 1 caseload) |
| Registered Nurses | 16.77 | Average from FY10 UFR data (1 to 3 Case Managers) |
| Supervisory Professionals (104) | 8.39 | Average from FY10 UFR data (1 to 8 Care Mgr plus RN) |
| Client Services Mgr/Dir. (101) | 1.34 | Average from FY10 UFR data (.103 per site) |
| Program/Sec Clerical Staff | 3.87 | Average from FY10 UFR data (.3 per site) |
| Benchmark Expenses | | |
| Tax & Fringe | 28.30% | Median from FY10 UFR data |
| Total Occupancy | \$ 190,011 | Original Expense rebased with compounded CAFs |
| Total Other Expenses* | \$ 780,514 | Original Expense rebased with compounded CAFs |
| Admin Allocation | 4.26% | Average from FY10 UFR data |
| Rate Review CAF (fall 2018) | 1.81% | Base 2019 Q4 - Prospective 1/1/20-12/31/21 |
| PFLMA Trust Contribution | 0.63% | Per the Grand Bargain Agreement |

| 8060 ECOP Case Management | | | |
|-------------------------------|--------------|-----------|---------------------|
| Position | Units | | 25,789 |
| | Total FTE | Salary | Expense |
| Care Manager | 50.32 | \$ 42,190 | \$ 2,123,001 |
| Registered Nurse | 16.77 | \$ 59,307 | \$ 994,776 |
| LCSW / LSW | 8.39 | \$ 62,130 | \$ 521,064 |
| Client Services Mgr/Dir | 1.34 | \$ 91,816 | \$ 122,941 |
| Program/Sec Clerical | 3.87 | \$ 34,165 | \$ 132,353 |
| Total Program Staff | 80.69 | | \$ 3,894,135 |
| Tax and Fringe | | 28.30% | \$ 1,101,982 |
| Total Compensation | | | \$ 4,996,117 |
| Total Occupancy | | | \$ 190,011 |
| Total Other Expenses | | | \$ 780,514 |
| Total Excl M & G | | | \$ 5,966,642 |
| Admin. Allocation | | 4.26% | \$ 254,119 |
| Total Program Expenses | | | \$ 6,220,761 |
| CAF | | 1.81% | \$ 112,723 |
| PFLMA Trust Contribution | | 0.63% | \$ 24,978 |
| Total | | | \$ 6,358,461 |
| Unit Rate | | | \$ 246.56 |

| Supportive Housing Master Data Look-up Table | | |
|--|----------|------------|
| | Salary | FTE |
| Service Coordinator | \$44,907 | 0.50 |
| Non-Specialized Direct Care Staffing | \$30,650 | 2.40 |
| | | EXP |
| Taxes & Fringe | | 27.18% |
| On Call Staffing | | \$4,490 |
| Other Program Exp. (Social Activities) | | \$2,190 |
| Occupancy Costs | | \$2,190 |
| PFLMA Trust Contribution | 0.63% | |
| Admin. Alloc. (M & G) | | 11.98% |
| CAF - Base 2019 Q4-prospective 1/1/20-12/31/21 | | 1.81% |

| Elder Affairs Program Hours | Hrs/wk | FTEs |
|---|------------|-------------|
| Service Coordinator | 20 | 1 |
| Direct Care Shift 7am-3pm | 56 | 1 |
| Direct Care Shift 3pm-11pm Weekdays | 40 | 1 |
| Direct Care On-call shift 3pm-11pm weekends | 16 | 0 |
| Direct Care On-call shift 11pm-7am | 56 | 1 |
| Total Direct Care Staffing Hours | 168 | 4.70 |

| 8015 - Supportive Housing Model Budget | | | |
|---|---------------------|---------------------|------------------|
| Service unit Position | Total Months FTE | Per Month Salary | 12 Expense |
| Service Coordinator | 0.50 | \$44,907 | \$22,454 |
| Non-Specialized Direct Care Staffing | 2.40 | \$30,650 | \$73,560 |
| Sub-total Direct Care Staff | 2.90 | | \$96,014 |
| Taxes & Fringe | | 27.18% | \$26,096 |
| Total Staffing Costs | | | \$122,110 |
| On - Call Staffing | | | \$4,490 |
| Other Program Exp. (Social Activities) | | | \$2,190 |
| Total Reimbursable Exp. Excl. Admin. | | | \$128,790 |
| Admin. Alloc. (M & G) | | 11.98% | \$15,427 |
| Occupancy Costs | | | \$2,190 |
| Total | | | \$146,407 |
| CAF | | 1.81% | \$2,653 |
| PFLMA Trust Contribution | | 0.63% | \$616 |
| Total | | | \$149,676 |
| Monthly Rate | | | \$12,473 |

8042 - Protective Services Rate Recommendation

| | | | | |
|---|-------|-------|-------|-------------------------------|
| Rate Using 60th Percentile Rate (closest to target using Bucket method) | CAF | CAF | CAF | 60th Percentile Rate w CAF |
| \$346.19 | 6.14% | 3.18% | 2.51% | \$388.63 |

| | | | |
|----------------------------|--|--|-----------------|
| | | | Percentile Rate |
| Unit Rate | | | \$388.63 |
| Other expenses (per unit) | | | \$9.44 |
| CAF 1.81% | | | \$7.21 |
| Rate (Jan 2020 - Dec 2021) | | | \$405.28 |

Congregate Housing - 8017

| Provider | REBASED Total Reimbursable Expense | Avg Monthly cost per rm per mo |
|--|------------------------------------|--------------------------------|
| Greater Springfield Senior Services, Inc. | \$91,328 | \$ 223.84 |
| Elder Services of Berkshire County, Inc. | \$32,507 | \$ 225.74 |
| Franklin County Home Care | \$86,744 | \$ 195.37 |
| Elder Services of the Merrimack Valley, Inc. | \$99,821 | \$ 166.37 |
| Elder Services of Worcester Area, Inc. | \$61,064 | \$ 181.74 |
| Old Colony Elderly Services, Inc. | \$135,131 | \$ 261.88 |
| Westmass Eldercare, Inc. | \$69,918 | \$ 215.80 |
| Montachusett Home Care Corporation | \$101,530 | \$ 216.94 |
| Tri-Valley, Inc. | \$50,754 | \$ 234.97 |
| North Shore Elder Services, Inc. | \$64,882 | \$ 207.96 |
| Springwell Inc. | \$80,393 | \$ 223.31 |
| Baypath | \$222,440 | \$ 215.54 |
| Coastline Elderly Services, Inc. | \$35,290 | \$ 172.99 |
| Total | \$1,131,801 | |
| Straight Average/month | | \$ 210.96 |
| Weighted average/month | | \$ 211.00 |
| Rate Review CAF Placeholder | 1.81% | \$ 214.77 |

| Master Data Look-Up Table | | |
|----------------------------|----------|--|
| Benchmark Salaries | | Source |
| Coordinator | \$36,065 | Salary rebased with compounding CAF adjustments |
| Monitor | \$30,650 | Salary plus CAF = \$15/hr |
| Benchmark FTEs | | |
| Coordinator | 0.50 | Purchaser Recommendation |
| Monitor | 0.20 | Purchaser Recommendation |
| Benchmark Expenses | | |
| Tax & Fringe | 20.80% | Average from FY14 UFR Data |
| Travel (Per FTE) | \$1,252 | Expense rebased with compounding CAF adjustments |
| Occupancy (Per FTE) | \$2,621 | Expense rebased with compounding CAF adjustments |
| Program Supplies (Per FTE) | \$942 | Expense rebased with compounding CAF adjustments |
| PFLMA Trust Contribution | 0.63% | Per the Grand Bargain Agreement |
| Admin Allocation | 18.86% | Average from FY14 UFR Data |
| Rate Review CAF | 1.81% | Base 2019Q4 - Prospective 1/1/20 - 12/31/21 |

| Money Management 8005 | | | |
|-----------------------------------|----------|------|-----------------|
| Clients per month | | | 50 |
| Position | Salary | FTE | Expense |
| Coordinator | \$36,065 | 0.50 | \$18,032 |
| Monitor | \$30,650 | 0.20 | \$6,130 |
| Total Program Staff | | 0.70 | \$24,162 |
| Tax & fringe: | 20.80% | | \$5,026 |
| Total Compensation | | | \$29,188 |
| | | | |
| Travel (Per FTE) | | | \$ 876 |
| Occupancy (Per FTE) | | | \$ 1,835 |
| Program Supplies (Per FTE) | | | \$ 659 |
| Total Reimb Excl M & G | | | \$32,558 |
| | | | |
| Admin. Allocation | 18.86% | | \$6,139 |
| Sub Total | | | \$38,698 |
| | | | |
| CAF | 1.81% | | \$701 |
| PFLMA Trust Contribution | 0.63% | | \$155 |
| Total | | | \$39,554 |
| | | | |
| Unit Rate | | | \$65.92 |

| Master Data Look-up Table - ELD Guardianship 8010 | | |
|---|----------|--|
| Benchmark Salary | | Source |
| Management Oversight | \$89,608 | Wtg Avg FY17 Contract data plus applicable CAFs |
| Service Specialist Blend | \$50,244 | Straight Avg FY17 Contract data (LICSW, Case Worker/Mgr DC Sup) plus applicable CAFs |
| Support | \$40,514 | Straight Avg FY17 Contract data plus applicable CAFs |
| Benchmark FTEs | | |
| Management Oversight | | |
| Service Specialist Blend | | |
| Support | | |
| Capacity | | |
| Clients per Month | 13 | |
| Benchmark Expenses | | |
| Tax & Fringe | 24.94% | Benchmarked to 101 CMR 417 |
| Occupancy (Per FTE) | \$3,006 | Wtg Avg FY17 Contract data plus applicable CAFs |
| Staff Training per FTE | \$403 | Wtg Avg FY17 Contract data plus applicable CAFs |
| Other expenses (per client) | \$1,155 | Travel and base legal allowance plus misc expenses |
| Admin. Allocation | 14.77% | Benchmarked to 101 CMR 417 |
| PFLMA Trust Contribution | 0.63% | Per the Grand Bargain Agreement |
| CAF | 1.81% | Base 2019 Q4 - Prospective 1/1/20-12/31/21 |

| ELD Guardianship 8010 | | | |
|------------------------------------|--------------|----------------|--------------------|
| Service Unit: Per Client Per Month | | Total Clients: | 153 |
| Position | FTE | Salary | Expense |
| Management Oversight | 3.00 | \$89,608 | \$268,824 |
| Service Specialist Blend | 7.00 | \$50,244 | \$351,707 |
| Support | 3.00 | \$40,514 | \$121,543 |
| Total Program Staff | 13.00 | | \$742,074 |
| Tax & Fringe | | 24.94% | \$185,073 |
| Total Compensation: | | | \$927,147 |
| | | Unit Cost | |
| Occupancy (Per FTE) | | \$3,006 | \$39,079 |
| Staff Training per FTE | | \$403 | \$5,240 |
| Other expenses (per client) | | \$1,155 | \$176,677 |
| Total Reimb Excl M & G | | | \$1,148,143 |
| Admin. Allocation | | 14.77% | \$169,581 |
| Sub Total | | | \$1,317,724 |
| CAF | | 1.81% | \$23,878 |
| PFLMA Trust Contribution | | 0.63% | \$4,760 |
| Total | | | \$1,346,362 |
| Monthly Cost Per Client | | | \$733.31 |

Massachusetts Economic Indicators

IHS Markit, Spring 2019 Forecast

Prepared by Michael Lynch, 781-301-9129

| NAME | 2004Q1 | 2004Q2 | 2004Q3 | 2004Q4 | 2005Q1 | 2005Q2 | 2005Q3 |
|---------------------|--------|--------|--------|--------|--------|--------|--------|
| CPI--BASE CPIBASEN | 2.035 | 2.060 | 2.065 | 2.087 | 2.104 | 2.115 | 2.151 |
| CPI--OPTII CPIOPTMA | 2.035 | 2.060 | 2.065 | 2.087 | 2.104 | 2.115 | 2.151 |
| CPI--PESS CPIPESSM | 2.035 | 2.060 | 2.065 | 2.087 | 2.104 | 2.115 | 2.151 |

| 2005Q4 | 2006Q1 | 2006Q2 | 2006Q3 | 2006Q4 | 2007Q1 | 2007Q2 | 2007Q3 | 2007Q4 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2.170 | 2.187 | 2.212 | 2.235 | 2.221 | 2.232 | 2.258 | 2.276 | 2.302 |
| 2.170 | 2.187 | 2.212 | 2.235 | 2.221 | 2.232 | 2.258 | 2.276 | 2.302 |
| 2.170 | 2.187 | 2.212 | 2.235 | 2.221 | 2.232 | 2.258 | 2.276 | 2.302 |

| 2008Q1 | 2008Q2 | 2008Q3 | 2008Q4 | 2009Q1 | 2009Q2 | 2009Q3 | 2009Q4 | 2010Q1 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2.320 | 2.364 | 2.405 | 2.351 | 2.340 | 2.347 | 2.367 | 2.381 | 2.379 |
| 2.320 | 2.364 | 2.405 | 2.351 | 2.340 | 2.347 | 2.367 | 2.381 | 2.379 |
| 2.320 | 2.364 | 2.405 | 2.351 | 2.340 | 2.347 | 2.367 | 2.381 | 2.379 |

| 2010Q2 | 2010Q3 | 2010Q4 | 2011Q1 | 2011Q2 | 2011Q3 | 2011Q4 | 2012Q1 | 2012Q2 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2.383 | 2.398 | 2.422 | 2.432 | 2.477 | 2.489 | 2.497 | 2.513 | 2.519 |
| 2.383 | 2.398 | 2.422 | 2.432 | 2.477 | 2.489 | 2.497 | 2.513 | 2.519 |
| 2.383 | 2.398 | 2.422 | 2.432 | 2.477 | 2.489 | 2.497 | 2.513 | 2.519 |

| 2012Q3 | 2012Q4 | 2013Q1 | 2013Q2 | 2013Q3 | 2013Q4 | 2014Q1 | 2014Q2 | 2014Q3 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2.530 | 2.550 | 2.557 | 2.555 | 2.574 | 2.589 | 2.597 | 2.608 | 2.614 |
| 2.530 | 2.550 | 2.557 | 2.555 | 2.574 | 2.589 | 2.597 | 2.608 | 2.614 |
| 2.530 | 2.550 | 2.557 | 2.555 | 2.574 | 2.589 | 2.597 | 2.608 | 2.614 |

| 2014Q4 | 2015Q1 | 2015Q2 | 2015Q3 | 2015Q4 | 2016Q1 | 2016Q2 | 2016Q3 | 2016Q4 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2.617 | 2.612 | 2.623 | 2.619 | 2.627 | 2.621 | 2.642 | 2.663 | 2.678 |
| 2.617 | 2.612 | 2.623 | 2.619 | 2.627 | 2.621 | 2.642 | 2.663 | 2.678 |
| 2.617 | 2.612 | 2.623 | 2.619 | 2.627 | 2.621 | 2.642 | 2.663 | 2.678 |

| | | | | | | FY19 | FY19 | FY19 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2017Q1 | 2017Q2 | 2017Q3 | 2017Q4 | 2018Q1 | 2018Q2 | 2018Q3 | 2018Q4 | 2019Q1 |
| 2.694 | 2.696 | 2.708 | 2.72 | 2.759 | 2.772 | 2.781 | 2.788 | 2.794 |
| 2.694 | 2.696 | 2.708 | 2.72 | 2.759 | 2.772 | 2.781 | 2.788 | 2.794 |
| 2.694 | 2.696 | 2.708 | 2.72 | 2.759 | 2.772 | 2.781 | 2.788 | 2.794 |

Rate-to-rate CAF

Base period: FY20Q2

2019Q4

2.849

Prospective rate period: 1/1/20 - 12/

2020Q1

2.86

| FY19 | FY20 | FY20 | FY20 | FY20 | FY21 | FY21 | FY21 | FY21 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2019Q2 | 2019Q3 | 2019Q4 | 2020Q1 | 2020Q2 | 2020Q3 | 2020Q4 | 2021Q1 | 2021Q2 |
| 2.821 | 2.843 | 2.858 | 2.87 | 2.879 | 2.894 | 2.904 | 2.927 | 2.947 |
| 2.818 | 2.836 | 2.849 | 2.86 | 2.866 | 2.878 | 2.886 | 2.905 | 2.922 |
| 2.824 | 2.848 | 2.867 | 2.884 | 2.896 | 2.917 | 2.932 | 2.96 | 2.987 |

Assumption for Rate Reviews that are to be promulgated JAN 1, 2020

[illegible]

| FY22 | FY22 | FY22 | FY22 | FY23 | FY23 | FY23 | FY23 | |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2021Q3 | 2021Q4 | 2022Q1 | 2022Q2 | 2022Q3 | 2022Q4 | 2023Q1 | 2023Q2 | 2023Q3 |
| 2.967 | 2.985 | 3.004 | 3.021 | 3.039 | 3.059 | 3.078 | 3.094 | 3.114 |
| 2.937 | 2.951 | 2.964 | 2.976 | 2.99 | 3.003 | 3.018 | 3.029 | 3.045 |
| 3.013 | 3.037 | 3.062 | 3.086 | 3.112 | 3.139 | 3.167 | 3.19 | 3.218 |

| 2023Q4 | LABEL |
|--------|-------|
| 3.134 | |
| 3.061 | |
| 3.246 | |