

January 20, 2012

# ODP Year 4 Transportation Cost Report Instructions

Prospective Payment System  
Rating Period: Fiscal Year  
2012/2013 (July 1, 2012 —  
June 30, 2013)

Commonwealth of Pennsylvania  
Office of Developmental Programs

FINAL

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## Background

### Purpose

To enable the Office of Developmental Programs (ODP) to develop Year 4 (i.e., Fiscal Year (FY) 2012/2013) provider-specific rates and pay for transportation services through PROMISE, transportation providers are required to complete and submit a cost report using the Transportation cost report Excel file dated January 2012. The cost report will be completed based on the historical expense period of FY 2010/2011 (July 1, 2010 — June 30, 2011). The following document contains information for providers regarding how to complete the Excel file, as well as where and when the Excel file needs to be submitted. The document also contains guidance for Administrative Entities (AEs) regarding their role in reviewing the cost report submissions for providers who will provide trip services (i.e., W7274, W7275, W7276) during FY 2012/2013.

### Cost Report Instructions and Excel Template

The Transportation cost report is available electronically in Microsoft Excel software and **must** be completed in the Excel format. Electronic versions of the cost report template and instructions can be found on the ODP Consulting website at [www.odpconsulting.net](http://www.odpconsulting.net). Upon accessing this website, click on the “Provider Information Center” on the left hand side of the page. Next, click on the link titled “Click Here to Access Waiver Provider Cost Report Information.” Under the heading “Year 4 Provider Cost Report Information”, the documents are titled “Year 4 Transportation Cost Report Instructions.doc” and “Year 4 Transportation Cost Report Template.xls.”

Providers are required to complete the ODP Transportation cost report in the electronic Excel format and send it via email to the AE who qualified them to provide transportation services. AEs should not accept paper copies of completed cost reports. In addition, completed cost reports should not be uploaded to the ODP cost report website. After finishing the review, the AE must submit an electronic copy of the cost report to the ODP Regional Fiscal Officer with its recommendations.

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## Cost Report Requirements

### Submission Deadline

Providers who deliver transportation trip services (or who delivered per diem services during FY 2010/2011 and are interested in continuing to provide transportation services under the trip service definition going forward) are required to submit a completed electronic version of the cost report to the AE. Providers may email the completed cost report to the qualifying AE starting January 30, 2012, but no later than **February 21, 2012**.

### Submission Requirements

Providers are required to submit a cost report that reflects actual FY 2010/2011 costs related to delivering transportation services to individuals with Intellectual Disabilities (ID) in the Consolidated and Person/Family Directed Support (P/FDS) Waivers. Please note that the Transportation cost report does **not** get uploaded to the cost report website, but rather should be emailed to the AE. The AE will collect provider cost reports, review the forms, develop recommendations and submit documents to ODP using the provider's electronic cost report dated January 2012. The cost report replaces any previous tools used in developing transportation rates.

### Audit Requirements

**The following is NEW.** This section of the instructions has been updated with additional information to help clarify audit requirements. The information presented here is consistent with the requirements communicated in June 2011 via ODP Announcement #077-11. Questions related to these audit requirements should be directed to the ODP Regional Fiscal Officers (RFOs).

Audit requirements for providers delivering transportation services vary based on the types of services rendered by the provider and the associated level of expenditures.

Note that if a provider enters into an agreement with a subcontractor for the performance of any primary contractual duties, the audit requirements are applicable to the subcontractor(s) with whom the provider has entered into an agreement. Consequently, the audit requirements must be incorporated into the contract between the provider and the subcontractor. Audit requirements are described below:

- Any provider who signs a county contract for Base funds is required to comply with the terms of the contract.
- All Waiver services whose rates are guided by the ODP Cost Report (i.e., cost-based services) are deemed to be subrecipient services. Federal awards expended as a subrecipient are subject to all Federal audit requirements, including OMB Circular A-133 and Title 45 CFR 74.26.
- If a provider does not have expenses for Waiver cost-based services but does have expenses for Waiver fee schedule services and/or outcomes-based services during FY 2010/2011, the provider is not required to submit an independent audit.
- A provider that expends less than \$300,000 in combined federal and Commonwealth funds during the FY 2010/2011 reporting period is exempt from the Department of Public Welfare (DPW) audit requirements for the Waiver program, but is required to maintain auditable records for each program year. Records should be available for review by DPW or its designee. If an audit is required for other programs in which the provider may participate, the provider must include the Waiver program in the audit, and submit a copy of the audit, even if funds expended are less than \$300,000.
- Providers who expend \$300,000 or more in combined federal and Commonwealth funds during the FY 2010/2011 reporting period (but less than \$500,000) are **not** required to have a Compliance Attestation completed in accordance with the American Institute of Certified Public Accountants' (AICPA) Statement on Standards for Attestation Engagements (SSAE) No. 10 (AT § 601, Compliance Attestation). This will be a requirement in future years of the PPS. For the FY 2010/2011 reporting period, providers who meet these expenditure criteria are exempt from DPW audit requirements for the Waiver program. However, providers are required to maintain auditable records for each program year and the records should be available for review by DPW or its designee. If an audit is required for other programs in which the provider may participate, the provider must include the Waiver program in the audit, and submit a copy of the audit, even if funds expended are less than \$500,000.
- Non-county providers expending \$500,000 or more in combined federal and Commonwealth funds on Waiver cost-based transportation services (trip or per diem) during the FY 2010/2011 reporting period must have an independent audit of their financial statements conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS), also known as Yellow Book. In instances where the provider expends \$500,000 or more in federal funds, they are subject to OMB

Circular A-133 (Single Audit); Title 45, CFR 74.26 (federal guidance regarding audit requirements of for-profit entities) and any other federal requirements.

Please note that all for-profit entities that expend \$500,000 or more in federal funds and choose to provide a program-specific Yellow Book audit, as permitted by Title 45 CFR 74.26, and all providers that expend \$500,000 or more in combined federal and Commonwealth funds, but less than \$500,000 in federal funds are required to submit a Yellow Book audit. For purposes of this requirement, a Yellow Book audit has the same meaning as is described in Yellow Book Section 1.22a, financial statement audits (the 2007 version of the Yellow Book). Such providers are required to submit a complete set of financial statements, including notes thereto, prepared in accordance with Accounting Principles Generally Accepted in the United States of America (US GAAP), as of the provider's fiscal year end. These financial statements must be audited in accordance with Auditing Standards Generally Accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. As such, the auditor must include a report on the financial statements and also a report on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

County transportation providers must include the transportation expenses/revenues in their county audit.

- Providers who incur expenses for Waiver Cost Report-based services and also have expenses for fee schedule services and/or outcomes-based services must meet the \$500,000 threshold for subrecipient-type expenditures to meet the independent audit submission requirement. The total expenses for fee schedule and outcomes-based services are not included in the determination of the \$500,000 threshold. Base-funded fee schedule services and Base-funded outcomes-based services are also not included in the determination of the \$500,000 threshold. However, if the provider is required to have a Single Audit or Yellow Book audit performed for other federal funding, such provider is required to submit a copy of its Single Audit or Yellow Book audit to ODP.

Additionally, if a provider has other lines of business (LOBs) where the services provided are deemed to be subrecipient-type services, the expenditures related to subrecipient-type services should be included in the determination of the \$500,000 threshold. For example, if a provider has \$300,000 in expenses for Waiver cost-based services, \$400,000 in expenses for fee schedule services, and \$250,000 in expenses for services deemed to be subrecipient-type services related to the provider's other line(s) of business, the provider would meet the \$500,000 ( $\$300,000 + \$250,000 = \$550,000$ ) threshold for subrecipient-type expenditures, thus requiring an independent audit submission. If in this example, the expenses for services deemed to be subrecipient-type services for the provider's other line(s) of business were \$150,000 instead of \$250,000, the provider would not meet the

\$500,000 (\$300,000+\$150,000 = \$450,000) threshold for subrecipient-type expenditures and would not be required to submit an independent audit.

- **The following is NEW.** All providers who are required to submit an independent audit must include a supplemental schedule in their AFS that is specific to the Waiver LOB expenses and revenues for the FY 2010/2011 reporting period. This Waiver LOB schedule should mirror Column E of Schedule A of the Cost Report. The supplemental schedule should be consistent with and reflect the exact same level of detail as Schedule A, Column E, Lines 1 through 12. Note that contributions/revenue amounts on Line 11 of Schedule A are to be included as part of this supplemental schedule.
- **The following is NEW.** Regardless of the provider's fiscal year end, the AFS must also include an additional supplemental schedule that reconciles the Cost Report **Waiver** expenses (Schedule A, Column E) for the FY 2010/2011 reporting period, as reported in the Cost Report, to the **Waiver** LOB supplemental schedule of expenses and revenues identified in the audit, as described above. This reconciliation of Waiver expenses shall replace the Year 3 requirement for a supplemental schedule containing a reconciliation of variances between the provider's AFS and the provider's Total expenses reported in Schedule A, Column A, which was required to be submitted as a separate attachment.
- **The following is NEW.** Both of these supplemental schedules (Waiver LOB and reconciliation) must be subjected to the auditing procedures applied in the audit of the basic financial statements and include an opinion on whether these supplemental schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole, as described in AICPA Statement on Auditing Standards No. 29, Reporting on Information Accompanying the Basic Financial Statements in Auditor-Submitted Documents (SAS 29), as amended (AU §551).
- Providers should prepare their financial statements in accordance with the financial reporting policies outlined in the Cost Report instructions document and US GAAP, rather than the 4300 regulations.

### ***Reconciliation of Audited Financial Statements to Cost Report***

AEs will compare the provider's total Waiver expenses reported in the Transportation cost report (Schedule A, Column E) to the audited financial statement (AFS) reconciliation supplemental schedule for the Waiver LOB (as described above).

### ***Submission of Audited Financial Statements***

Audit reports that support the Year 4 historical reporting period (July 1, 2010 — June 30, 2011) must be emailed to the AE (unless the provider also delivers non-transportation cost-based services and therefore is required to upload the audit report to the ODP cost report website) within nine months from the close of the FY, or by the due date of the

cost report, whichever is later. For providers whose organization's reporting is not based on a FY, the AFS for the year that ended during the period of July 1, 2010 — June 30, 2011 must be submitted (e.g., for providers whose organization's reporting is based on a calendar year (CY), the AFS for CY 2010 must be submitted).

For providers subject to audit, failure to submit an audit within nine months from the close of the provider's accounting period (or by the due date of the cost report, whichever is later) will result in ODP assigning a payment rate(s) to the provider. Failure to submit a revised cost report due to differences resulting from audit adjustments, if applicable, within 30 days of the date the final audit was issued, may also result in ODP assigning a rate(s).

Effective for the FY 2010/2011 historical reporting period, AEs may not grant AFS extensions for providers subject to Single Audit. Therefore, providers required to submit Transportation cost reports and subject to Single Audit who do not anticipate being able to meet the AFS deadline need to request an extension from the Commonwealth of Pennsylvania, Office of the Budget, Comptroller Operations, Bureau of Audits (BOA) prior to the end of the nine month deadline. For providers not subject to Single Audit (e.g., those entities receiving a GAGAS audit), extensions must be requested in writing to [ra-ratesetting@pa.gov](mailto:ra-ratesetting@pa.gov). Extensions may not be granted by AEs.

Please note that even if the Cost Report due date is later than nine months after the close of the FY, Single Audits must still be submitted to the Bureau of Audits (BOA) within the nine-month time frame.

All audits should be emailed to the AE and should not be uploaded to ODP via the cost report submission website (unless the provider also delivers non-transportation cost-based services and therefore is required to upload the audit report to the ODP cost report website). In addition to emailing audit files to the AE, all A-133 or Title 45 audits associated with the ODP Waiver program must be submitted electronically to:

Office of Comptroller Operations  
Bureau of Audits  
Special Audit Support Services  
555 Walnut St — 9th Floor  
Harrisburg, PA 17101  
[RA-BOASingleAudit@pa.gov](mailto:RA-BOASingleAudit@pa.gov)

Instructions for submitting these audits to BOA can be obtained from their website:  
[www.budget.state.pa.us/portal/server.pt/community/single\\_audit\\_submissions/10670](http://www.budget.state.pa.us/portal/server.pt/community/single_audit_submissions/10670)

Audit confirmation requests should be sent in writing to:

Office of Comptroller Operations  
Division of Quality Assurance  
c/o Steve Burkholder

555 Walnut St, 9<sup>th</sup> Floor  
Harrisburg, PA 17101  
[RA-QAPromiseConf@pa.gov](mailto:RA-QAPromiseConf@pa.gov)

In addition to GAGAS and A-133 audit requirements, ODP may conduct limited scope audits on the cost report. The focus of these audits will be to ensure that only allowable Waiver expenses have been included in the cost report (i.e., Column E of Schedule A).

### ***Audit Findings***

Providers are responsible for preparing a Corrective Action Plan (CAP) to address all findings of noncompliance, internal control weaknesses, and/or significant deficiencies disclosed in the audit report. For each finding noted, the CAP should include: (1) a brief description identifying the finding; (2) whether the provider agrees with the finding; (3) the specific steps taken or to be taken to correct the deficiency, or specific reasons why corrective action is not necessary; (4) a timetable for completion of the corrective action steps; (5) a description of monitoring to be performed to ensure that the steps are taken; and (6) the responsible party for the CAP. The CAP should be sent to the same location as the Audit Report (the AE or the Office of Comptroller Operations).

### ***Audit Adjustments***

If the provider has audit adjustments resulting from an independent audit, and the audit adjustments result in a difference that is greater than 1% of total Waiver transportation costs, the provider must send a restated Transportation cost report that incorporates the audit adjustments to their qualifying AE via email. If a restated cost report is necessary, the restated cost report must be submitted within 30 days of the date the final audit was issued. If not submitted within 30 days of the date the final audit was issued, ODP may assign a rate(s). If the audit is completed earlier than nine months after the FY end, the restated cost report may be required to be submitted prior to the nine-month deadline. A provider is required to submit a restated cost report if differences due to the audit adjustment results in a downward adjustment to the rate. For upward adjustments due to differences resulting from audit adjustments, it is the provider's decision whether or not they choose to submit a restated cost report. Please note that ODP will not accept restated cost reports for upward adjustments unless the audit adjustment is proposed by the provider's independent auditors.

If ODP determines that rates should be adjusted to reflect the audit adjustments, the Regional Fiscal Officer will work with the AE to establish the revised rates, which will be communicated to the provider after the initial release of provider rates (anticipated to take place in May of each year).

If the impact of the audit adjustments results in a difference of 1% or less of total Waiver transportation expenses, the provider may **not** restate the cost report. In these cases, if such adjustments are the result of an inappropriate methodology and would also apply to the next FY, the provider should include those audit adjustments in the following year's

cost report. AEs will review the cost reports to ensure audit adjustments were properly applied.

For Bureau of Financial Operations (BFO) audits, ODP will communicate any necessary adjustments to the provider and applicable AE. It is recommended that if a BFO audit results in adjustments to reported costs in previous years, those same adjustments should be applied to future cost reports, if applicable, to avoid delays or additional adjustments to submitted cost reports.

## Technical Assistance Resources

The E-help desk ([odpcostreporthehelp@mercer.com](mailto:odpcostreporthehelp@mercer.com)) is currently closed and is not responding to questions. Providers who have questions as they are completing the Transportation cost report should contact their Regional Fiscal Officer for assistance.

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## Completing the Cost Report Template

### Situations Requiring Completion of Transportation Cost Report

Organizations that are Provider Type 26 who historically provided trip services (or provided per diem services during FY 2010/2011 and plan to deliver services under the trip service definition going forward) need to complete a transportation cost report based on the FY 2010/2011 historical reporting period.

Please see the following paragraphs for additional explanation on each of the transportation trip services. Changes to the trip service definition that are effective for FY 2012/2013 are also outlined below.

#### *Trip (Zone): W7274, W7275 and W7276*

Transportation services based on per trip rates include W7274, W7275 and W7276. These services may also be referred to as “per zone” services. Providers who deliver these services are required to complete the Transportation cost report in order to obtain provider-specific rates for this service.

**The following is NEW.** Effective July 1, 2012, the updated trip service definitions define Zone 1 (W7274) for all providers as trips that are greater than 0 and up to 20 miles. Zone 2 (W7275) is defined as trips that are greater than 20 miles and up to 40 miles. Zone 3 (W7276) is defined as trips that are greater than 40 miles and up to 60 miles. Providers who delivered per trip (zone) services during FY 2010/2011 must allocate their historical trips and corresponding expenses to each of these procedure codes based on the mileage of each trip.

**The following is NEW.** Effective July 1, 2012, providers that transport more than 6 participants at a time are required to have an aide on the vehicle. If a provider transports 6 or fewer participants, the provider has the discretion to determine if an aide is required.

The determination must be based upon the needs of the participants, the provider's ability to ensure the health and welfare of participants and consistency with ODP requirements for safe transportation. Transportation providers may be subject to additional ODP criteria. Guidance for how to report existing aide expenses, as well as projected aide expenses related to meeting the new requirements, is provided for Lines 2 and 20 of Schedule A.

### *Per Diem: W7273 Used during FY 2010/2011*

Effective July 1, 2012, the Per Diem transportation service (i.e., W7273) will no longer be a Waiver service, and thus, there is no longer a per diem column included in the Transportation cost report. For providers who delivered per diem services during the FY 2010/2011 historical reporting period, expenses for these services will need to be reported under the appropriate zone column (i.e., W7274, W7275 or W7276) based on the number of miles associated with each trip.

For example, let's say a provider delivered per diem services during FY 2010/2011. Each day, the per diem service included six trips. The trips had the following mileage amounts: 6 miles, 7 miles, 25 miles, 25 miles, 30 miles and 45 miles. In order to report the historical expenses and units for these services, the expenses and units associated with the 6- and 7-mile trips would be reported under W7274, since that zone is based on trips that are greater than 0 and up to 20 miles. The two 25-mile trips and the 30-mile trip would be reported under W7275 and the 45-mile trip would be reported under W7276.

## Overview of Cost Report Template

The Transportation cost report Excel template is intended to support the AE in the review and recommendation of transportation rates to ODP. All schedules must be fully completed or the provider risks having their cost report rejected. The cost report contains the following schedules:

- Instructions
- Certification Page
- Schedule A — Expense Report
- Schedule B — Provider Comments and Allocation Methodology

## Completing the Cost Report Template

The following paragraphs provide an overview of each of the cost report schedules, along with an explanation of how they need to be completed. Additional detail is provided in the Excel template file on the "Instructions" tab.

### ***Instructions***

This tab contains an overview of the submission requirements, as well as detailed information on how to complete each line of each schedule. Providers should review this

information in detail to ensure they are completing the cost report in compliance with the instructions.

### ***Certification Page***

The Certification Page collects provider identifying information. It also requires the provider to certify that the information reported in the Excel template is appropriate. Providers should refer to the “Instructions” tab in the Excel template for detail on how to complete each line on this schedule.

### ***Schedule A — Expense Report***

The purpose of Schedule A — Expense Report is to collect actual FY 2010/2011 transportation expense data by specified categories for Consolidated and P/FDS Waiver participants, transportation service expenses for non-Waiver participants and for the provider in total. Details on each of the columns and lines are provided below.

#### ***Overview of Columns in Excel Template***

**The following is NEW.** Schedule A of the Excel template contains eight columns that need to be completed. Note that these columns are different than the columns from the Year 3 cost report.

Total Provider Expenses for all transportation services should be reflected in Column A. For each line, the value reported in this column will equal the sum of the values reported in Columns B, C, D and E. Formulas have been included in this column of the template so no provider entry is required.

Total Expenses in Column A should be allocated accordingly across Columns B through E. Column A is broken down into four categories:

- Column B collects expenses for those services delivered under other lines of business for the provider, as well as any non-allowable expenses (see Appendix A). This column should also include expenses for transportation — mileage and transportation — public services provided under the Waiver.
- Column C collects expenses for transportation services delivered to Base individuals.
- Column D collects expenses for transportation services delivered on a sub-contracted basis for residential providers.
- Column E reflects expenses for cost-based transportation services (i.e., per trip services) delivered to Waiver participants.

Column E expenses are automatically calculated as the sum of Columns G through H. Column E contains a formula in the template so no provider entry is required. Column E is broken out into the following Waiver per trip services:

- Column F (Zone 1 is >0 - 20 miles)
- Column G (Zone 2 is >20 - 40 miles)
- Column H (Zone 3 is >40 miles - 60 miles)

*Selection of Services*

**The following is NEW.** When determining how to populate Columns F through H, the provider must identify the procedure codes for which actual costs for transportation services were incurred during FY 2010/2011. Note that if providers historically defined the zones (W7274, W7275 and W7276) differently than the definitions that will be effective July 1, 2012 (i.e., Zone 1 is >0 - 20 miles, Zone 2 is >20 - 40 miles and Zone 3 is >40 - 60 miles), the provider must re-map the historical expenses and trips into these three columns based on the mileage associated with each trip.

As previously described, the cost report service selections are limited to trip (i.e., zone) services, since these are the only transportation services that will be included in the Waiver. If the provider rendered per diem services during the historical period, these expenses need to be re-allocated into trip (i.e., zone) services per the new definition stated in the service definitions section above.

*Cost Categories: Lines 1 through 10*

The following table outlines appropriate cost categories on Schedule A for which providers will report their expenses. As in past years, note that all expenses reported in Columns E through H need to comply with the allowable cost policies outlined in Appendix A (Compensation Limits and Excluded Non-Allowable Waiver Expenses). To the extent providers incurred costs for non-allowable items, these expenses should be reported in Schedule A, Column B.

Line Number	Cost Category	Description
1	Personnel – Drivers, Dispatchers	This line collects wages, benefits and employee-related expenses for the driver and associated staff (e.g., dispatcher). Note that expenses for aides on the vehicles should not be reported on this line, as those expenses are reported on Line 2. In addition, expenses for administrative staff should not be reported on this line, as those expenses are reported on Line 9.

Line Number	Cost Category	Description
2	Personnel – Aides	<p><b>The following is NEW.</b> This line collects wages, benefits and employee-related expenses for aides who were needed on the vehicles to safely transport the individuals to and from their service[s].</p> <p>Note: If you have historically not used aides to deliver transportation services but will need aides in the future in order to comply with the new requirements, then the projected expenses associated with these aides should be reported on Line 20 of Schedule A.</p>
3	Vehicle Lease/Depreciation	<p>This line collects payments made for leasing vehicles. It also collects depreciation expenses recognized for vehicles that can be directly attributed to transporting Waiver participants<sup>1</sup> and that exceed \$5,000. Vehicles should be depreciated over the useful life of the vehicle and modifications should be depreciated over the remaining life of the vehicle using a reasonable depreciation schedule.*</p> <p>*Supporting schedules should be provided by the transportation organization to support the depreciation and other related expenses reported on this line.</p>
4	Insurance	This line collects costs for automobile and liability insurance. These costs should be reported net of recoveries from insurance claims.
5	Vehicle Repairs and Maintenance	This line collects costs for routine maintenance (e.g., oil changes, tire replacement) and non-routine repairs (e.g., brake replacement) that are necessary to maintain the vehicle in a clean, safe and reliable working condition.
6	Fuel	This line collects the cost for gasoline or diesel fuel used in the transportation of individuals enrolled in the Waiver.

<sup>1</sup> Please note that costs for leasing and/or purchasing luxury or “loaded” vehicles are not recognized as an allowable cost for the Waiver. These expenses should be reported in the “Other LOB Expenses” column (Column B).

Line Number	Cost Category	Description
7	Expenses For Contracted Services	<b>The following is NEW.</b> This line collects expenses paid by other providers on a sub-contracted basis for transportation (e.g., contracts with a residential provider).
8	Other	This line collects miscellaneous vehicle expenses that can be directly attributed to the provision of transportation services. Examples include vehicle license renewals, registration fees and taxes.  <b>The following is NEW.</b> If the Waiver Expense categorized as "Other" (Column E, Line 8) accounts for more than 5% of the Total Waiver Expenses (Column E, Line 10), a detailed itemization of these costs needs to be included in Schedule B, Line 3.
9	Administration	This line includes expenses related to the cost to maintain vehicle logs, coordinate rides and otherwise administer the transportation services that are rendered to Waiver participants, including the salary and employer related expenses (e.g., taxes, workers' compensation and benefits) for administrative staff.  <b>The following is NEW.</b> If the Waiver Expense categorized as Administration (Column E, Line 9) accounts for more than 5% of the Total Waiver Expenses (Column E, Line 10), a detailed itemization of these costs needs to be included in Schedule B, Line 3.
10	Total Expenses	This line automatically calculates by taking the sum of the expenses reported on Lines 1 through 9.

### ***Contributions/Revenue (Offset): Line 11***

The costs outlined above are offset by contributions and revenues that were obtained for general use and not restricted to a specific purpose. These revenues are reported on Line 11 and are used to reduce provider expenses. Examples of items that are reported on Line 11 include: investment income, other revenue (including gains/losses from sale of assets), non-restricted/appropriated United Way contributions, non-restricted/appropriated contributions and government grants such as PennDOT grants. Providers should report all expenses associated with grant funds as well as respective offsets.

Revenue should only be reported on Schedule A, Line 11 if the expenses tied to the revenue are reported on Schedule A, Lines 1 through 9.

The Total Net Expenses on Line 12 will automatically calculate by taking the Total Expenses on Line 10 and subtracting the Contributions/Revenue (Offset) on Line 11.

### *Units: Line 13*

To establish rates for transportation services, the net costs must be divided by an appropriate number of units, as reported on Line 13. The basis for determining units is described below.

For trip (i.e., zone) services, the unit basis is a trip. For Columns F through H, Line 13 should reflect the number of trips that were made in the FY 2010/2011 time period (i.e., same time period as the reported costs). This does not include “no show” trips when a Waiver participant did not receive the service.<sup>2</sup> For per diem services delivered during FY 2010/2011, providers need to determine the number and mileage of all trips delivered each day and report these values under the appropriate trip column.

The Cost per Unit on Line 14 will automatically calculate by taking the Total Net Expenses on Line 12 divided by the units on Line 13.

There are several considerations for establishing a reasonable utilization base for rate development. Factors that impact the number of units of service that are expected to be billed include:

- Efficiency — ODP expects that AEs will encourage efficient use of transportation services and require that providers are rendering services using the most direct routes between destinations
- Coordination of trips — ODP expects that AEs will monitor transportation providers to ensure providers are using multiple-passenger trips where appropriate

The AE should consider these factors in reviewing and recommending the transportation rates for a provider. The utilization base should be established consistent with the approach that will be used for payment. For example, if the provider is allowed to bill a trip for each Waiver participant in the vehicle, the number of units should also reflect the count of the individuals.

### *Mileage Ranges, Average Mileage, Average Number of Individuals with ID and Average Cost per Individual per Mile: Lines 15 through 19*

As mentioned previously, all schedules, columns and lines of the cost report need to be completed, including Lines 15 through 19. **If the provider does not populate these**

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<sup>2</sup> Providers are not able to submit an invoice for a “no show.”

**fields, their Transportation cost report will be rejected and rates will be assigned by ODP.**

**The following is NEW.** The mileage ranges (Lines 15 and 16) are defined in the FY 2012/2013 service definition for the trip service. The shortest mileage driven per trip (Line 15, lower bound) and the longest mileage driven per trip (Line 16, upper bound) are reported on these lines. No provider entry is required.

The average mileage (Line 17) should reflect the number of miles, on average, traveled per trip during the entire reporting period (FY 2010/2011). For example, an organization provides 10 transportation trip services using Zone 1 transportation. The provider drove 10 miles on 5 of the trips and drove 20 miles on each of the other 5 trips. In Column F, Line 17, the provider would enter an average mileage value of 15 (i.e.,  $[10 \text{ miles} * 5 \text{ trips} + 20 \text{ miles} * 5 \text{ trips}] / [10 \text{ total trips}]$ ).

The average number of individuals with ID (Line 18) should reflect the number of individuals with ID, on average, that you transport per trip during the entire reporting period (FY 2010/2011). Continuing with the same example, for the same 10 transportation trip services provided in Zone 1, if 4 individuals with ID were transported on 5 trips and 6 individuals with ID were transported on 5 trips, you would enter the average number of individuals with ID in Column F, Line 18 as 5 (i.e.,  $[4 \text{ individuals} * 5 \text{ trips} + 6 \text{ individuals} * 5 \text{ trips}] / [10 \text{ total trips}]$ ).

The average cost per individual per mile (Line 19) is automatically calculated as the cost per unit (Line 14) divided by the average mileage per trip (Line 17) and then multiplied by the average number of individuals with ID per trip (Line 18). No provider entry is required.

### ***Projected Cost for Aides and Projected Average Cost Per Unit: Lines 20 and 21***

**The following is NEW.** Providers should project how their costs will increase in order to meet the new aide requirement (outlined under the trip definition). The projected increase in expenses should be reported on Line 20 and an explanation should be included on Schedule B, Line 2 to explain the methodology used to estimate these projected expenses.

**The following is NEW.** A projected average cost per unit (i.e., trip) will be calculated on Line 21 which is similar to the cost per unit from Line 14. The difference between these two unit costs is that Line 21 will be inclusive of the additional projected cost for aides that is reported on Line 20.

### ***Schedule B — Provider Comments and Allocation Methodology***

Line 1 of this schedule requires the provider to enter a detailed description of the allocation methodology used to distribute total provider transportation expenses across the various columns of Schedule A (e.g., Other LOB, Base, Waiver, etc.). Line 2 of this

schedule requires the provider to enter a detailed description of the methodology used to project the estimated increase in expenses due to new regulations around the use of aides on vehicles. Line 3 of this schedule allows the provider to input clarifying comments specific to the information reported on Schedule A. If the provider runs out of room on this schedule, supplemental schedules should be uploaded.

### *Provider Documentation Requirements*

ODP expects that transportation providers will maintain documentation that supports the expenses reported in the cost report and the claims submitted to PROMISe. This documentation will be submitted to the AE so rate review and development can occur and so that the AE can submit all necessary information to ODP for approval of the final rates. Any additional information needed to support rate development, approval and claims validation should be submitted to the AE, and must be available to ODP upon request. Examples of appropriate documentation include vehicle mileage logs, supporting schedules for depreciation expenses, Waiver participant census records, individual trip data or other sufficiently detailed methodology to record the actual utilization. This data will support audit and monitoring functions and may potentially be reviewed in future rate setting activities.

4

## Administrative Entity Role

This section provides guidance to the AE for collecting, reviewing and submitting recommended FY 2012/2013 rates to ODP for transportation services. Consistent with the cost reporting process for non-transportation Waiver services and as outlined in these instructions, the AE will coordinate the submission of cost reports for providers of transportation services covered under the Consolidated and P/FDS Waivers. The provider cost reports must be used by the AE in establishing the Prospective Payment System (PPS) rates for transportation services, which will be effective July 1, 2012.

AEs will assist providers in completing and submitting the transportation cost report and AFS. In order to ensure consistency across the Commonwealth, AEs are responsible for discussing all provider questions with their ODP Regional Fiscal Officer prior to responding to the provider. Upon collecting the completed Transportation cost reports, AEs will review the reporting for reasonability, compare the reporting to the AFS (as applicable), and determine if the cost report should be approved.

In cases where the cost report fails the AE's review (i.e., reporting is inaccurate) and the provider does not revise the cost report prior to the deadline, ODP will assign rate(s) to the provider. For cost reports that are approved, AEs will then develop FY 2012/2013 rate recommendations for final sign-off by the ODP Regional Fiscal Officer.

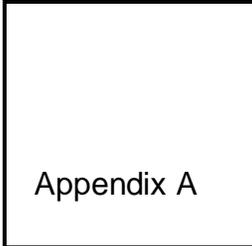
Upon completion of these steps for each of the AEs' providers, AEs will send an email to the ODP Regional Office no later than **March 5, 2012** with:

- Electronic copy of the provider completed cost report
- Completed Transportation Approval Memorandum (available on ODP Consulting website under AEIC menu), if appropriate (Note that AEs should not send this directly to the provider)
- Recommended rates related to the cost report

**Note: If a provider's cost report fails the AE's review, the AE should contact the RFO to discuss the reasons for failure and to determine how to obtain a corrected cost report. Providers must revise and resubmit their cost report to their qualifying AE or the RFO, as directed, if the provider wants their expenses used in rate development. All resubmitted cost reports must be received no later than March 5, 2012.** The qualifying AE is then responsible for sending the updated cost report, updated rate recommendations, and updated Transportation Approval Memorandum (as applicable) to the ODP Regional Office.

ODP will review the AE rate development and recommendations and retain final approval authority over all prospective transportation rates. Transportation providers and AEs are responsible for providing information to ODP to support the recommended rate(s) when needed. ODP will evaluate the Transportation cost reports and AE rate recommendations and will make a final determination to either accept the recommended rate(s), request additional information regarding the recommended rate(s) or request revision of the recommended rate(s). ODP will make the final transportation rate determinations by **March 26, 2012** and will send the Memorandum of Approval via email directly to the provider and copy in the qualifying AE. All final transportation rates will be communicated to providers at the same time the interim cost report rates for cost-based services are communicated to providers (typically in May).

ODP is available to provide technical assistance to the AEs and will monitor the process to ensure consistent rate development processes across the Commonwealth.



## Compensation Limits & Excluded Non-Allowable Waiver Expenses

As in past years, all Waiver expenses reported in Columns E through H of Schedule A need to comply with ODP's allowable cost policies. To the extent providers incur costs for items deemed to be non-allowable (as outlined in this appendix), these expenses must be reported in Column B of Schedule A.

### Excluded Non-Allowable Waiver Expenses

Certain types of expenses that providers may incur when delivering Waiver services are not allowable per the instructions, other ODP guidance, and OMB circulars. These expenses must be excluded from the Waiver columns of Schedule A (Columns E through H) and reported in Column B. Examples of non-allowable expenses include, but are not limited to:

- Advertising (except for staff recruitment purposes), marketing and public relations expenses (except for outreach activities)
- Alcoholic beverages
- Amounts in excess of the actual lessor expenses
- Bad debt
- Bail for participants
- Book versus straight-line depreciation expense
- Benefits for contract staff
- Contributions to contingency reserves
- Entertainment/recreation expenses for participants and provider staff (e.g., cost of admission to sporting events, movie tickets, etc.)
- Excess compensation expenses above grid limits for any staff member (executive, non-executive, direct, other program, contracted and administrative) of the provider organization

- Excessive interest expense (Per OMB Circular A-122, reasonable interest expenses are defined as expenses resulting from interest rates that are no greater than the fair market rate available to non-profit organizations from an unrelated third party. Therefore, anything in excess of a fair market rate would be deemed excessive.)
- Fines or penalties
- First class transportation
- Food purchased for entertainment or meetings
- Fundraising expenses
- Litigation expenses incurred against ODP or any other Commonwealth agency
- Lobbying expenses
- Luxury items such as luxury or “loaded” vehicles (leased or purchased) and extensive improvements to administrative offices
- Rents in excess of fair market value
- Compensation paid to a non-provider employee who is a member of the corporate board
- Goodwill
- Federal, State and local income taxes, as well as unrelated business income taxes
- Retained revenue/earnings and/or margin (note that amounts for retained revenue/earnings and/or margin are not to be reported as expenses in any of the Cost Report schedules)

## Compensation Limits

Prior to allocation of expenses to Waiver allowable, total compensation (i.e., salary and ERE, including one-time payments, bonuses and stock option grants or payments) for each staff position (i.e., executive, non-executive, direct, other program, contracted and administrative) must align with the limits in the following grid. Moreover, these limits apply to any compensation costs allocated from parent/affiliated organizations via management fees. This grid is reviewed annually effective July 1 of each year to determine if updates will be made. Moreover, compensation is limited to reasonable levels as defined by Section 4958 of the United States Internal Revenue Code, which states, “the amount that would ordinarily be paid for like services by like enterprises.” Total compensation expense for any staff member in excess of the applicable limits is the responsibility of the provider and shall be reported in Column B of Schedule A.

Staff Compensation Grid

**Allowable Reimbursement Maximums, effective July 1, 2008**

Pay Range	Salary and Benefits	Total Expenditures of Multiple Service Provider	Total Expenditures of Single Service Provider
	\$297,564	\$60,000,000	
	\$284,567		\$60,000,000
	\$273,751	\$50,000,000	
	\$249,432		\$50,000,000
	\$243,693	\$37,500,000	
	\$227,931		\$37,500,000
	\$220,191	\$27,500,000	
	\$210,358		\$27,500,000
	\$194,436	\$17,500,000	
	\$185,752		\$17,500,000
	\$185,752	\$12,500,000	
	\$176,221		\$12,500,000
54	\$176,221	\$7,000,000	
53	\$168,624		\$7,000,000
52	\$168,624	\$5,000,000	
51	\$151,111		\$5,000,000
50	\$151,111	\$3,000,000	
49	\$132,340		\$3,000,000
48	\$132,340	\$1,000,000	
47	\$132,340		\$1,000,000
46	\$115,945	\$500,000	
45	\$115,945		\$500,000
44	\$115,945	\$300,000	
43	\$101,532		\$300,000
42	\$101,532	\$200,000	
41	\$101,532		\$100,000

For organizations with expenditures above \$17,500,000, the compensation amounts are based on the compensation grid proposed in the March 8, 2006 Interim Rate Setting Procedures For FY 2006/2007 Bulletin (00-06-06), adjusted for cost of living increases of 2% for 2006/2007 and 1% for 2007/2008. For Single Service Providers with up to \$12,500,000 in expenditures, the compensation amount was set to the Pay Range 54 pay rate of \$176,221. For Multiple Service Providers with up to \$12,500,000 in expenditures, the compensation amount was set to \$185,752, which is the compensation amount for Single Service Providers with up to \$17,500,000 in expenditures.

Determination of Single service Providers and Multiple Service Providers is discussed in detail below. ODP chose to set the compensation for these two levels, as amounts resulting from adjusting the compensation levels in the interim rate-setting bulletin were less than the Pay Range 54 compensation amount.

The above salary and benefit amounts represent the allowable total compensation maximums for each pay range. Note that some amounts are identical for different provider total expenditure ranges. This is because the benchmark for local government pay ranges has reached the maximum step (20) on the Commonwealth salary schedule.

If a provider delivers services that fall within more than one of the ten separate service categories listed in the Procedure Code Cost Category table below, the provider shall be considered a multiple service provider for purposes of determining maximum compensation. If a provider delivers services that fall within only one of the ten separate service categories listed in the Provider Code Cost Category table below, the provider should be considered a Single Service Provider for purposes of determining maximum compensation. All services that a provider delivers (i.e., all services the provider delivers across all of their service locations) should be considered in making this determination. Additionally, a provider that delivers services in at least one of the service categories listed below and also delivers services related to other LOBs (e.g. mental health services) shall be considered a Multiple Service Provider for purposes of determining maximum compensation.

Procedure Code Cost Categories

**Service Categories with Procedure Code Mapping**

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
<b>Category 1: Community Habilitation</b>				
Licensed Day Habilitation Services - Adult Training Facilities	W7072	Basic	Category 1	
	W7073	Level 1	Category 1	
	W7074	Level 2	Category 1	
	W7075	Level 3	Category 1	
	W7076	Level 3 Enhanced	Category 1	
	W7076 TD	Level 3 Enhanced (RN)	Category 1	
	W7076 TE	Level 3 Enhanced (LPN)	Category 1	
	W7035	Level 4	Category 1	
	W7036	Level 4 Enhanced	Category 1	
	W7036 TD	Level 4 Enhanced (RN)	Category 1	
	W7036 TE	Level 4 Enhanced (LPN)	Category 1	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
Licensed Day Habilitation Services - Older Adult Daily Living Centers	W7094	Older Adult Daily Living Centers	Category 1	Fee Schedule
<b>Category 2: Community Residential Services</b>				
Child Residential Services	W7010	One-Individual Home, Eligible	Category 2	
	W7010 TD	One-Individual Home (RN), Eligible	Category 2	
	W7010 TE	One-Individual Home (LPN), Eligible	Category 2	
	W7011	One-Individual Home, Ineligible	Category 2	
	W7012	Two-Individual Home, Eligible	Category 2	
	W7012 TD	Two-Individual Home (RN), Eligible	Category 2	
	W7012 TE	Two-Individual Home (LPN), Eligible	Category 2	
	W7013	Two-Individual Home, Ineligible	Category 2	
	W7014	Three-Individual Home, Eligible	Category 2	
	W7014 TD	Three-Individual Home (RN), Eligible	Category 2	
	W7014 TE	Three-Individual Home (LPN), Eligible	Category 2	
	W7015	Three-Individual Home, Ineligible	Category 2	
	W7016	Four-Individual Home, Eligible	Category 2	
	W7016 TD	Four-Individual Home (RN), Eligible	Category 2	
	W7016 TE	Four-Individual Home (LPN), Eligible	Category 2	
	W7017	Four-Individual Home, Ineligible	Category 2	
	W7018	Five-to-Ten-Individual Home, Eligible	Category 2	
	W7018 TD	Five-to-Ten-Individual Home (RN), Eligible	Category 2	
	W7018 TE	Five-to-Ten-Individual Home (LPN), Eligible	Category 2	
W7019	Five to Ten-Individual Home, Ineligible	Category 2		
Community Residential Rehabilitation Services	W7020	One-Individual Home, Eligible	Category 2	
	W7020 TD	One-Individual Home (RN), Eligible	Category 2	
	W7020 TE	One-Individual Home (LPN), Eligible	Category 2	
	W7021	One-Individual Home, Ineligible	Category 2	
	W7022	Two-Individual Home, Eligible	Category 2	
	W7022 TD	Two-Individual Home (RN), Eligible	Category 2	
	W7022 TE	Two-Individual Home (LPN), Eligible	Category 2	
	W7023	Two-Individual Home, Ineligible	Category 2	
	W7024	Three-Individual Home, Eligible	Category 2	
	W7024 TD	Three-Individual Home (RN), Eligible	Category 2	
	W7024 TE	Three-Individual Home (LPN), Eligible	Category 2	
	W7025	Three-Individual Home, Ineligible	Category 2	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
	W7026	Four-Individual Home, Eligible	Category 2	
	W7026 TD	Four-Individual Home (RN), Eligible	Category 2	
	W7026 TE	Four-Individual Home (LPN), Eligible	Category 2	
	W7027	Four-Individual Home, Ineligible	Category 2	
	W7028	Five-to-Ten-Individual Home, Eligible	Category 2	
	W7028 TD	Five-to-Ten-Individual Home (RN), Eligible	Category 2	
	W7028 TE	Five-to-Ten-Individual Home (LPN), Eligible	Category 2	
	W7029	Five to Ten-Individual Home, Ineligible	Category 2	
Adult Family Living Home	W7291	One-Individual Home, Eligible	Category 2	
	W7291 TD	One-Individual Home (RN), Eligible	Category 2	
	W7291 TE	One-Individual Home (LPN), Eligible	Category 2	
	W7292	One-Individual Home, Ineligible	Category 2	
	W7293	Two-Individual Home, Eligible	Category 2	
	W7293 TD	Two-Individual Home (RN), Eligible	Category 2	
	W7293 TE	Two-Individual Home (LPN), Eligible	Category 2	
	W7294	Two-Individual Home, Ineligible	Category 2	
Child Family Living Home	W7295	One-Individual Home, Eligible	Category 2	
	W7295 TD	One-Individual Home (RN), Eligible	Category 2	
	W7295 TE	One-Individual Home (LPN), Eligible	Category 2	
	W7296	One-Individual Home, Ineligible	Category 2	
	W7297	Two-Individual Home, Eligible	Category 2	
	W7297 TD	Two-Individual Home (RN), Eligible	Category 2	
	W7297 TE	Two-Individual Home (LPN), Eligible	Category 2	
	W7298	Two-Individual Home, Ineligible	Category 2	
Unlicensed Residential Habilitation in Community Homes	W7078	One-Individual Home, Eligible	Category 2	
	W7079	One-Individual Home, Ineligible	Category 2	
	W7080	Two-Individual Home, Eligible	Category 2	
	W7081	Two-Individual Home, Ineligible	Category 2	
	W7082	Three-Individual Home, Eligible	Category 2	
	W7083	Three-Individual Home, Ineligible	Category 2	
Unlicensed Residential Habilitation in Family Living Homes	W7037	One-Individual Home, Eligible	Category 2	
	W7038	One-Individual Home, Ineligible	Category 2	
	W7039	Two-Individual Home, Eligible	Category 2	
	W7040	Two-Individual Home, Ineligible	Category 2	
Licensed Residential Habilitation in Community Homes	W6090	One-Individual Home, Eligible	Category 2	
	W6090 TD	One-Individual Home (RN), Eligible	Category 2	
	W6090 TE	One-Individual Home (LPN), Eligible	Category 2	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
	W6090 UA	One-Individual Home, Eligible, Semi-independent	Category 2	
	W6090 TD UA	One-Individual Home (RN), Eligible, Semi-independent	Category 2	
	W6090 TE UA	One-Individual Home (LPN), Eligible, Semi-independent	Category 2	
	W6091	One-Individual Home, Ineligible	Category 2	
	W6092	Two-Individual Home, Eligible	Category 2	
	W6092 TD	Two-Individual Home (RN), Eligible	Category 2	
	W6092 TE	Two-Individual Home (LPN), Eligible	Category 2	
	W6092 UA	Two-Individual Home, Eligible, Semi-independent	Category 2	
	W6092 TD UA	Two-Individual Home (RN), Eligible, Semi-independent	Category 2	
	W6092 TE UA	Two-Individual Home (LPN), Eligible, Semi-independent	Category 2	
	W6093	Two-Individual Home, Ineligible	Category 2	
	W6094	Three-Individual Home, Eligible	Category 2	
	W6094 TD	Three-Individual Home (RN), Eligible	Category 2	
	W6094 TE	Three-Individual Home (LPN), Eligible	Category 2	
	W6094 UA	Three-Individual Home, Eligible, Semi-independent	Category 2	
	W6094 TD UA	Three-Individual Home (RN), Eligible, Semi-independent	Category 2	
	W6094 TE UA	Three-Individual Home (LPN), Eligible, Semi-independent	Category 2	
	W6095	Three-Individual Home, Ineligible	Category 2	
	W6096	Four-Individual Home, Eligible	Category 2	
	W6096 TD	Four-Individual Home (RN), Eligible	Category 2	
	W6096 TE	Four-Individual Home (LPN), Eligible	Category 2	
	W6096 UA	Four-Individual Home, Eligible, Semi-independent	Category 2	
	W6096 TD UA	Four-Individual Home (RN), Eligible, Semi-independent	Category 2	
	W6096 TE UA	Four-Individual Home (LPN), Eligible, Semi-independent	Category 2	
	W6097	Four-Individual Home, Ineligible	Category 2	
	W6098	Five-to-Ten-Individual Home, Eligible	Category 2	
	W6098 TD	Five-to-Ten-Individual Home (RN), Eligible	Category 2	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
	W6098 TE	Five-to-Ten-Individual Home (LPN), Eligible	Category 2	
	W6098 UA	Five-to-Ten-Individual Home, Eligible, Semi-independent	Category 2	
	W6098 TD UA	Five-to-Ten-Individual Home (RN), Eligible, Semi-independent	Category 2	
	W6098 TE UA	Five-to-Ten-Individual Home (LPN), Eligible, Semi-independent	Category 2	
	W6099	Five to Ten-Individual Home, Ineligible	Category 2	
Supplemental Habilitation	W7070	1:1	Category 2	Fee Schedule
	W7084	2:1	Category 2	Fee Schedule
Additional Individualized Staffing	W7085	1:1	Category 2	Fee Schedule
	W7086	2:1	Category 2	Fee Schedule
<b>Category 3: Employment Services</b>				
Supported Employment	W7235	Supported Employment	Category 3	
Transitional Work	W7237	Basic	Category 3	
	W7239	Level 1	Category 3	
	W7241	Level 2	Category 3	
	W7245	Level 3	Category 3	
<b>Category 4: Home and Community Services</b>				
Unlicensed Home & Community Habilitation	W7057	Basic	Category 4	
	W7058	Level 1	Category 4	
	W7059	Level 2	Category 4	
	W7060	Level 3	Category 4	
	W7061	Level 3 Enhanced	Category 4	
	W7061 TD	Level 3 Enhanced (RN)	Category 4	
	W7061 TE	Level 3 Enhanced (LPN)	Category 4	
	W7068	Level 4	Category 4	
	W7069	Level 4 Enhanced	Category 4	
	W7069 TD	Level 4 Enhanced (RN)	Category 4	
	W7069 TE	Level 4 Enhanced (LPN)	Category 4	
Home Accessibility Adaptations	W7279	Home Accessibility Adaptations	Category 4	Outcomes Based
Vehicle Accessibility Adaptations	W7278	Vehicle Accessibility Adaptations	Category 4	Outcomes Based
Homemaker/Chore	W7283	Permanent	Category 4	Fee Schedule
	W7283 UA	Temporary	Category 4	Fee Schedule

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
Specialized Supplies	W6089	Specialized Supplies	Category 4	Outcomes Based
Assistive Technology	T2028 SE	Non-Medical Assistive Technology	Category 4	Outcomes Based
	T2029 SE	Medical Assistive Technology	Category 4	Outcomes Based
Education Support	W7284	Education Support Services	Category 4	Fee Schedule
Companion Services	W1724	Basic	Category 4	Fee Schedule
	W1725	Level 1	Category 4	Fee Schedule
	W1726	Level 2	Category 4	Fee Schedule
	W1727	Level 3	Category 4	Fee Schedule
<b>Category 5: Agency with Choice</b>				
Supports Broker	W7096	Supports Broker	Category 5	Fee Schedule
<b>Category 6: Pre-Vocational Services</b>				
Prevocational Service	W7087	Basic	Category 6	
	W7088	Level 1	Category 6	
	W7089	Level 2	Category 6	
	W7090	Level 3	Category 6	
	W7091	Level 3 Enhanced	Category 6	
	W7091 TD	Level 3 Enhanced (RN)	Category 6	
	W7091 TE	Level 3 Enhanced (LPN)	Category 6	
	W7092	Level 4	Category 6	
	W7093	Level 4 Enhanced	Category 6	
	W7093 TD	Level 4 Enhanced (RN)	Category 6	
	W7093 TE	Level 4 Enhanced (LPN)	Category 6	
<b>Category 7: Respite</b>				
Respite, Child Residential	W9591	Respite 24 Hours	Category 7	
Respite, Community Residential Rehabilitation Services	W9592	Respite 24 Hours	Category 7	
Respite, Family Living Homes	W9593	Respite 24 Hours	Category 7	
Respite, Licensed Residential Habilitation in Community Homes	W9594	Respite 24 Hours	Category 7	
In-Home Respite - 24 Hours	W7247	Basic	Category 7	
	W7248	Level 1	Category 7	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
	W7250	Level 2	Category 7	
	W7251	Level 2 Enhanced	Category 7	
	W7251 TD	Level 2 Enhanced (RN)	Category 7	
	W7251 TE	Level 2 Enhanced (LPN)	Category 7	
	W7252	Level 3	Category 7	
	W7253	Level 3 Enhanced	Category 7	
	W7253 TD	Level 3 Enhanced (RN)	Category 7	
	W7253 TE	Level 3 Enhanced (LPN)	Category 7	
In-Home Respite - 15 Minutes	W7255	Basic	Category 7	
	W7256	Level 1	Category 7	
	W7258	Level 2	Category 7	
	W7264	Level 2 Enhanced	Category 7	
	W7264 TD	Level 2 Enhanced (RN)	Category 7	
	W7264 TE	Level 2 Enhanced (LPN)	Category 7	
	W7265	Level 3	Category 7	
	W7266	Level 3 Enhanced	Category 7	
	W7266 TD	Level 3 Enhanced (RN)	Category 7	
W7266 TE	Level 3 Enhanced (LPN)	Category 7		
Unlicensed Out-of-Home Respite - 24 Hours	W8000	Basic	Category 7	
	W8001	Level 1	Category 7	
	W8002	Level 2	Category 7	
	W8003	Level 2 Enhanced	Category 7	
	W8003 TD	Level 2 Enhanced (RN)	Category 7	
	W8003 TE	Level 2 Enhanced (LPN)	Category 7	
	W8004	Level 3	Category 7	
	W8005	Level 3 Enhanced	Category 7	
	W8005 TD	Level 3 Enhanced (RN)	Category 7	
W8005 TE	Level 3 Enhanced (LPN)	Category 7		
Unlicensed Out-of-Home Respite - 15 Minutes	W8010	Basic	Category 7	
	W8011	Level 1	Category 7	
	W8012	Level 2	Category 7	
	W8013	Level 2 Enhanced	Category 7	
	W8013 TD	Level 2 Enhanced (RN)	Category 7	
	W8013 TE	Level 2 Enhanced (LPN)	Category 7	
	W8014	Level 3	Category 7	
	W8015	Level 3 Enhanced	Category 7	
	W8015 TD	Level 3 Enhanced (RN)	Category 7	
W8015 TE	Level 3 Enhanced (LPN)	Category 7		
Respite - Licensed Out-of-Home - 24 Hours	W7259	Basic	Category 7	
	W7260	Level 1	Category 7	

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
	W7262	Level 2	Category 7	
	W7263	Level 2 Enhanced	Category 7	
	W7263 TD	Level 2 Enhanced (RN)	Category 7	
	W7263 TE	Level 2 Enhanced (LPN)	Category 7	
	W7299	Level 3	Category 7	
	W7300	Level 3 Enhanced	Category 7	
	W7300 TD	Level 3 Enhanced (RN)	Category 7	
	W7300 TE	Level 3 Enhanced (LPN)	Category 7	
Respite - Licensed Out-of-Home - 15 Minutes	W7267	Basic	Category 7	
	W7268	Level 1	Category 7	
	W7270	Level 2	Category 7	
	W7400	Level 2 Enhanced	Category 7	
	W7400 TD	Level 2 Enhanced (RN)	Category 7	
	W7400 TE	Level 2 Enhanced (LPN)	Category 7	
	W7401	Level 3	Category 7	
	W7402	Level 3 Enhanced	Category 7	
	W7402 TD	Level 3 Enhanced (RN)	Category 7	
W7402 TE	Level 3 Enhanced (LPN)	Category 7		
Respite Camp - Day	W7285	Respite Camp - Eligible	Category 7	Outcomes Based
Respite Camp - 15 Minutes	W7286	Respite Camp - Eligible	Category 7	Outcomes Based
Unlicensed Out-of-Home Respite Ineligible - Day	W6060 - W6065	Unlicensed Out-of-Home Respite - Ineligible	Category 7	Fee Schedule
Unlicensed Out-of-Home Respite Ineligible - 15 Minutes	W6066 - W6071	Unlicensed Out-of-Home Respite - Ineligible	Category 7	Fee Schedule
Respite Camp Ineligible - Day	W8401	Respite Camp - Ineligible	Category 7	Fee Schedule
Respite Camp Ineligible - 15 Minutes	W8400	Respite Camp - Ineligible	Category 7	Fee Schedule
<b>Category 8: Specialized Supports</b>				
Therapy Services	T2025 GP	Physical Therapy	Category 8	Fee Schedule
	T2025 GO	Occupational Therapy	Category 8	Fee Schedule
	T2025 GN	Speech and Language Therapy	Category 8	Fee Schedule
	T2025 HE	Behavior Therapy, Individual	Category 8	Fee Schedule
	T2025 HE, HQ	Behavior Therapy, Group	Category 8	Fee Schedule
	W7246	Visual/Mobility Therapy	Category 8	Fee Schedule

Service Name	Procedure Code & Modifier Used for Billing	Staff Level	Category	Notes
Nursing Services	T2025 TD	Registered Nurse	Category 8	Fee Schedule
	T2025 TE	Licensed Practical Nurse	Category 8	Fee Schedule
Behavioral Support	W7095	Behavioral Support	Category 8	Fee Schedule
<b>Category 9: Supports Coordination</b>				
Supports Coordination	W7210	Supports Coordination	Category 9	
<b>Category 10: Transportation Services</b>				
Transportation	W7273	Per Diem	Category 10	
	W7274	Zone 1	Category 10	
	W7275	Zone 2	Category 10	
	W7276	Zone 3	Category 10	
Transportation	W7271	Per Mile	Category 10	Outcomes Based
	W7272	Public Transportation	Category 10	Outcomes Based