

SCHEDULE A – EXPENSE REPORT

Column Reference: A B C D E F

For these columns, expenses must be specific to the service location codes included on this Cost Report.

EXPENSES BY CATEGORY	Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible and Ineligible Expenses for Waiver Participants
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 358,373	\$ 40,798	\$ 19,055	\$ 9,150	\$ 775,561
2 Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 74,406	\$ 10,923	\$ 4,916	\$ 2,661	\$ 196,230
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 70,711	\$ 9,306	\$ -	\$ -	\$ 158,265
4 Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 14,056	\$ 2,643	\$ -	\$ -	\$ 44,797
5 Contracted Staff (Schedule D-2)	\$ 290,089	\$ 84,426	\$ 3,869	\$ -	\$ -	\$ 201,794
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 71,765	\$ 6,922	\$ 3,110	\$ 3,472	\$ 138,139
7 Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 16,520	\$ 1,253	\$ 1,302	\$ 885	\$ 36,953
8 Program Supplies (Schedule F)	\$ 12,000	\$ 7,626	\$ 89	\$ -	\$ -	\$ 4,285
9 Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 506	\$ 32	\$ -	\$ -	\$ 1,359
10 Other Program Expense (Schedule F)	\$ 245,387	\$ 123,810	\$ 6,286	\$ 1,649	\$ 870	\$ 112,772
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ -	\$ 640	\$ 1,716	\$ -	\$ 5,900
12 Transportation - Participant (Schedule I)	\$ 69,845	\$ 19,066	\$ 1,617	\$ 2,045	\$ -	\$ 47,117
13 Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 79,994	\$ 15	\$ 329	\$ 35	\$ 19,606
14 Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 1,942	\$ 517	\$ 152	\$ 103	\$ 17,525
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 817	\$ 23	\$ 14	\$ 10	\$ 2,037
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,766	\$ 924,018	\$ 84,933	\$ 34,288	\$ 17,186	\$ 1,762,340
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 155,264	\$ 140,155	\$ 420	\$ 3,735	\$ 2,281	\$ 8,673
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,667,502	\$ 783,864	\$ 84,513	\$ 30,553	\$ 14,905	\$ 1,753,667
CAPACITY / UNITS OF SERVICE						
19 Number of Units of Service (Licensed or Staffed) Available						
20 Type of Unit (15 Min., Daily, etc.)						
21 Total Number of Units of Service Provided						
22 Cost Per Unit of Service Available (Line 18 / Line 19)						
23 Cost Per Unit of Service Provided (Line 18 / Line 21)						
RESIDENTIAL OCCUPANCY						
24 Residential Occupancy (Schedule J)	\$ 224,633	\$ 22,873			\$ 189	\$ 201,571
25 Cost Per Unit of Service Available (Line 24 / Line 19)						
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,047,399	\$ 946,891	\$ 84,933	\$ 34,288	\$ 17,375	\$ 1,963,911

SCHEDULE A – EXPENSE REPORT

Column Reference:

G

H

I

J

K

L

M

	Unlicensed Home and Community Habilitation W7060 Level 3 15 minutes	Licensed Adult Family Living Homes W7291 One-Individual Home, Eligible Day	Licensed Adult Family Living Homes W7292 One-Individual Home, Ineligible Day	Licensed Residential Habilitation Community Homes W6094 Three-Individual Home, Eligible Day	Licensed Residential Habilitation Community Homes W6095 Three-Individual Home, Ineligible Day	Licensed Residential Habilitation Community Homes W6096 Four-Individual Home, Eligible Day	Licensed Residential Habilitation Community Homes W6097 Four-Individual Home, Ineligible Day
EXPENSES BY CATEGORY							
1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 12,645	\$ 3,013	\$ -	\$ 324,569	\$ 362,842	
2	Program Direct Care Staff ERE (Schedule D)	\$ 3,160	\$ 1,025	\$ -	\$ 80,122	\$ 91,344	
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 2,329	\$ 1,236	\$ -	\$ 61,047	\$ 83,741	
4	Other Program Staff ERE (Schedule D-1)	\$ 756	\$ 456	\$ -	\$ 16,499	\$ 24,430	
5	Contracted Staff (Schedule D-2)	\$ -	\$ 12,000	\$ -	\$ 89,125	\$ 100,669	
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 2,222	\$ 2,018	\$ -	\$ 55,000	\$ 66,741	
7	Administrative Staff ERE (Schedule D-3)	\$ 566	\$ 765	\$ -	\$ 14,689	\$ 18,339	
8	Program Supplies (Schedule F)	\$ -	\$ -	\$ -			
9	Other Vehicle Expense (Schedule E-1)	\$ -	\$ -	\$ -	\$ 521	\$ 838	
10	Other Program Expense (Schedule F)	\$ 1,264	\$ 1,221	\$ -	\$ 45,000	\$ 55,315	
11	Transportation - Participant Motor Vehicle (Schedule E-1)	\$ -	\$ -	\$ -	\$ 1,000	\$ 4,900	
12	Transportation - Participant (Schedule I)	\$ -	\$ -	\$ -	\$ 22,156	\$ 24,961	
13	Other Occupancy Expense (Schedule F-1)	\$ 77	\$ 77	\$ -	\$ 4,801	\$ 9,348	
14	Depreciation - Buildings (Schedule E)	\$ 452	\$ 357	\$ -	\$ 3,450	\$ 3,280	
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 65	\$ 50	\$ -	\$ 300	\$ 268	
16	TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 23,536	\$ 22,218	\$ -	\$ 718,279	\$ 847,015	\$ -
17	CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 136			\$ 1,710	\$ 199	
18	EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 23,400	\$ 22,218	\$ -	\$ 716,569	\$ 846,815	\$ -
CAPACITY / UNITS OF SERVICE							
19	Number of Units of Service (Licensed or Staffed) Available	4,829	365	365	2,920	2,920	3,656
20	Type of Unit (15 Min., Daily, etc.)	15 minutes	Day	Day	Day	Day	Day
21	Total Number of Units of Service Provided	3,863	362	362	2,800	2,800	3,300
22	Cost Per Unit of Service Available (Line 18 / Line 19)		\$ 60.87	\$ -	\$ 245.40	\$ -	\$ 231.62
23	Cost Per Unit of Service Provided (Line 18 / Line 21)	\$ 6.06					
RESIDENTIAL OCCUPANCY							
24	Residential Occupancy (Schedule J)	\$ -	\$ -	\$ 6,000	\$ -	\$ 119,001	\$ 76,570
25	Cost Per Unit of Service Available (Line 24 / Line 19)	\$ -	\$ -	\$ 16.44	\$ -	\$ 40.75	\$ 20.94
26	TOTAL EXPENSE (Line 16 + Line 24)	\$ 23,536	\$ 22,218	\$ 6,000	\$ 718,279	\$ 119,001	\$ 847,015

SCHEDULE A – EXPENSE REPORT

Column Reference: N O P Q R S T

	Licensed Day Services - Adult Training Facilities W7072 Basic Staff Support 15 minutes	Licensed Day Services - Adult Training Facilities W7074 Staff Support Level 2 15 minutes	Supported Employment W7235 Supported Employment 15 minutes				
EXPENSES BY CATEGORY							
1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 32,012	\$ 24,000	\$ 16,480			
2	Program Direct Care Staff ERE (Schedule D)	\$ 9,659	\$ 8,228	\$ 2,692			
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 5,000	\$ 4,000	\$ 912			
4	Other Program Staff ERE (Schedule D-1)	\$ 1,260	\$ 1,104	\$ 292			
5	Contracted Staff (Schedule D-2)	\$ -	\$ -	\$ -			
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 5,689	\$ 4,578	\$ 1,891			
7	Administrative Staff ERE (Schedule D-3)	\$ 1,267	\$ 845	\$ 482			
8	Program Supplies (Schedule F)	\$ 2,835	\$ 1,450	\$ -			
9	Other Vehicle Expense (Schedule E-1)	\$ -	\$ -	\$ -			
10	Other Program Expense (Schedule F)	\$ 4,796	\$ 3,245	\$ 1,931			
11	Transportation - Participant Motor Vehicle (Schedule E-1)	\$ -	\$ -	\$ -			
12	Transportation - Participant (Schedule I)	\$ -	\$ -	\$ -			
13	Other Occupancy Expense (Schedule F-1)	\$ 2,568	\$ 2,216	\$ 519			
14	Depreciation - Buildings (Schedule E)	\$ 4,853	\$ 4,134	\$ 1,000			
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 728	\$ 620	\$ 6			
16	TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 70,667	\$ 54,420	\$ 26,206	\$ -	\$ -	\$ -
17	CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 83	\$ 84	\$ 6,461			
18	EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 70,584	\$ 54,336	\$ 19,745	\$ -	\$ -	\$ -
CAPACITY / UNITS OF SERVICE							
19	Number of Units of Service (Licensed or Staffed) Available	75,816	35,241	1,369			
20	Type of Unit (15 Min., Daily, etc.)	15 minutes	15 minutes	15 minutes			
21	Total Number of Units of Service Provided	38,462	20,166	954			
22	Cost Per Unit of Service Available (Line 18 / Line 19)				\$ -	\$ -	\$ -
23	Cost Per Unit of Service Provided (Line 18 / Line 21)	\$ 1.84	\$ 2.69	\$ 20.70	\$ -	\$ -	\$ -
RESIDENTIAL OCCUPANCY							
24	Residential Occupancy (Schedule J)	\$ -	\$ -	\$ -			
25	Cost Per Unit of Service Available (Line 24 / Line 19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	TOTAL EXPENSE (Line 16 + Line 24)	\$ 70,667	\$ 54,420	\$ 26,206	\$ -	\$ -	\$ -

**SAMPLE AUDIT SUPPLEMENTAL SCHEDULE
SCHEDULE A – EXPENSE REPORT**

NOTE: This example includes sample numbers for illustrative purposes and was not designed to tie to the stand alone Schedule A and Schedule B examples on pages 1 and 8 of this set of examples.

Schedule A Column Reference: E F

EXPENSES BY CATEGORY	Excluded Non-Allowable Waiver Expenses	Eligible and Ineligible Expenses for Waiver Participants
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 9,150	\$ 774,711
2 Program Direct Care Staff ERE (Schedule D)	\$ 2,661	\$ 196,230
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ -	\$ 158,265
4 Other Program Staff ERE (Schedule D-1)	\$ -	\$ 44,797
5 Contracted Staff (Schedule D-2)	\$ -	\$ 201,794
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 3,472	\$ 138,139
7 Administrative Staff ERE (Schedule D-3)	\$ 885	\$ 36,953
8 Program Supplies (Schedule F)	\$ -	\$ 4,285
9 Other Vehicle Expense (Schedule E-1)	\$ -	\$ 1,359
10 Other Program Expense (Schedule F)	\$ 870	\$ 112,772
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ -	\$ 5,900
12 Transportation - Participant (Schedule I)	\$ -	\$ 47,117
13 Other Occupancy Expense (Schedule F-1)	\$ 35	\$ 19,606
14 Depreciation - Buildings (Schedule E)	\$ 103	\$ 17,025
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 10	\$ 2,037
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 17,186	\$ 1,760,990
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 2,281	\$ 9,673
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 14,905	\$ 1,751,317
RESIDENTIAL OCCUPANCY		
24 Residential Occupancy (Schedule J)	\$ 189	\$ 201,571
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 17,375	\$ 1,962,561

Note: For providers that submit more than one Cost Report, columns E and F of this supplemental schedule should reflect the sum of each column E and each column F, respectively, across all of the provider's Cost Reports.

For example, if this supplemental schedule was for a provider that submitted two Cost Reports, the amounts in column E of this schedule should reflect the sum of column E for CR 1 of 2 and CR 2 of 2. The amounts in column F of this schedule would reflect the sum of column F for CR 1 of 2 and CR 2 of 2.

**SAMPLE AUDIT SUPPLEMENTAL SCHEDULE
RECONCILIATION - AUDIT TO COST REPORT**

NOTE: This example includes sample numbers for illustrative purposes and was not designed to tie to the stand alone Schedule A and Schedule B examples on pages 1 and 8 of this set of examples.

Schedule A Column F Reconciliation

Schedule A Column Reference:		Audit	Cost Report	Difference
		F	F	F
EXPENSES BY CATEGORY		Eligible and Ineligible Expenses for Waiver Participants	Eligible and Ineligible Expenses for Waiver Participants	Eligible and Ineligible Expenses for Waiver Participants
1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 774,711	\$ 775,561	\$ (850)
2	Program Direct Care Staff ERE (Schedule D)	\$ 196,230	\$ 196,230	\$ -
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 158,265	\$ 158,265	\$ -
4	Other Program Staff ERE (Schedule D-1)	\$ 44,797	\$ 44,797	\$ -
5	Contracted Staff (Schedule D-2)	\$ 201,794	\$ 201,794	\$ -
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 138,139	\$ 138,139	\$ -
7	Administrative Staff ERE (Schedule D-3)	\$ 36,953	\$ 36,953	\$ -
8	Program Supplies (Schedule F)	\$ 4,285	\$ 4,285	\$ -
9	Other Vehicle Expense (Schedule E-1)	\$ 1,359	\$ 1,359	\$ -
10	Other Program Expense (Schedule F)	\$ 112,772	\$ 112,772	\$ -
11	Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 5,900	\$ 5,900	\$ -
12	Transportation - Participant (Schedule I)	\$ 47,117	\$ 47,117	\$ -
13	Other Occupancy Expense (Schedule F-1)	\$ 19,606	\$ 19,606	\$ -
14	Depreciation - Buildings (Schedule E)	\$ 17,025	\$ 17,525	\$ (500)
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,037	\$ 2,037	\$ -
16	TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 1,760,990	\$ 1,762,340	\$ (1,350)
17	CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 9,673	\$ 8,673	\$ 1,000
18	EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 1,751,317	\$ 1,753,667	\$ (2,350)
RESIDENTIAL OCCUPANCY				
24	Residential Occupancy (Schedule J)	\$ 201,571	\$ 201,571	\$ -
26	TOTAL EXPENSE (Line 16 + Line 24)	\$ 1,962,561	\$ 1,963,911	\$ (1,350)

Schedule B Column B Reconciliation

Audit	Cost Report	Difference
TOTAL REVENUE - WAIVER LOB	\$ 2,012,482	\$ 2,010,982
		\$ 1,500

FINANCIAL AND STATISTICAL COST REPORT FOR PROVIDERS OF CONSOLIDATED & P/FDS WAIVER SERVICES

CERTIFICATION PAGE

1	Provider Name:	ABC Provider Agency		
2	Address:	123 Main Street		
3	City:	Philadelphia	State:	PA
			ZIP:	19134
4	Period of Report:	From:	07/01/2010	To:
				06/30/2011
5	Officer or Administrator Name:	John Doe		
6a	Primary Contact Person Regarding Questions about Cost Report:	Rob Smith		
6b	Secondary Contact Person Regarding Questions about Cost Report:	Mary Jones		

1a	MPI Number:	123456789
1b	IRS Tax ID Number:	98-7654321
2a	Date of Fiscal Year End:	06/30/2011
3a	Primary Contact Telephone Number:	(555) 123-4567
3b	Primary Contact Email Address:	robsmith@provider.com
4a	Secondary Contact Telephone Number:	(555) 765-4321
4b	Secondary Contact Email Address:	maryjones@provider.com

7	Was your Cost Report prepared on the accrual basis of accounting?	Yes	
8	Years in Business:	35.00	
9	Does Provider have an independent audit?	Yes	For year ending: 06/30/2011
10	Has an electronic copy of the FY 10/11 independent audit and reconciliation to the Cost Report been submitted to the ODP Website?	No	
11	11a: Does this Cost Report contain expenses for multiple MPIs?	No	
	11b: List each MPI number for which data is reported in a Cost Report.	11c: For each MPI in 11b, list the total number of unique service location codes.	11d: For each MPI in 11b, list the number of unique service location codes reported on this Cost Report.
	b1: 123456789	c1: 10	d1: 10
	b2: _____	c2: _____	d2: _____
	b3: _____	c3: _____	d3: _____
	b4: _____	c4: _____	d4: _____
	b5: _____	c5: _____	d5: _____
	b6: _____	c6: _____	d6: _____
	b7: _____	c7: _____	d7: _____
	b8: _____	c8: _____	d8: _____
	b9: _____	c9: _____	d9: _____
	b10: _____	c10: _____	d10: _____
	b11: _____	c11: _____	d11: _____
	b12: _____	c12: _____	d12: _____
	b13: _____	c13: _____	d13: _____
	b14: _____	c14: _____	d14: _____
	b15: _____	c15: _____	d15: _____
12	12a: Total number of Cost Reports submitted?	1	12b: This Cost Report represents Cost Report 1 of 1
13	Please indicate the type of file being submitted:	Initial Submission	

14 Form of Certification by Officer or Administrator of Provider:

I CERTIFY that I have examined the accompanying schedules of revenues and expenses and the calculations of cost-of-service prepared for this Provider and that, to the best of my knowledge and belief, they are true and correct. I also certify these schedules were prepared from the books and records of the Provider in accordance with instructions contained in this report and allowable cost of care excludes expenses that were not necessary or allowable to provide this care. I also certify that no modifications or changes have been made to the Cost Report protected cells or formulas. I understand that any false claims, statements, documents or concealment of material facts may be prosecuted under applicable federal and state law.

John Doe

 (Officer or Administrator of Provider)

Executive Director

 (Title)

15 Statement of Preparer (If Other Than Provider)

I have prepared this report and, to the best of my knowledge and belief, it represents true and accurate data of the Provider stated above.

 (Preparer Name)

CERTIFICATION PAGE – PROVIDER SERVICE LOCATIONS

A MPI Number	B Service Location Code During Historical Reporting Period	C Service Location Code Change After June 30, 2011 (if applicable)	D County of Service Location Code	E Begin Date of Service	F End Date of Service	G Only Applicable to Residential Service Location Codes			
						H Eligible Procedure Code with Capacity	I Waiver Census as of June 30th or End Date of Service	J Vacancy as of June 30th or End Date of Service	K Average Weekly Direct Care Staff Hours
1	123456789	0045	Philadelphia	07/01/2010	01/01/2011	W6094 - Three-Individual Home	1	0	200.00
2	123456789	0056	Philadelphia	07/01/2010		W6096 - Four-Individual Home	3	1	200.00
3	123456789	0678	0789	Philadelphia	07/01/2010				
4									
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SCHEDULE B – INCOME STATEMENT

		A	B	C
		Total Provider Revenue/Expense	Total Waiver Eligible and Ineligible Revenue/Expense	Total Waiver Eligible and Ineligible Revenue/Expense for Service Locations Included in the Cost Report
REVENUES / CONTRIBUTIONS :				
1	Commonwealth of Pennsylvania:			
	1a. Waiver Revenue for Waiver Eligible Services	\$ 1,727,751	\$ 1,727,751	\$ 1,727,751
	1b. Waiver Revenue for Waiver Ineligible Services	\$ 85,641	\$ 85,641	\$ 85,641
	1c. Waiver Revenue for Fee Schedule and Outcomes-based Services	\$ 110,632	\$ 110,632	\$ 58,282
	1d. Other Revenue (includes Supports Coordination, AWC and other Commonwealth programs)			
2	County	\$ 628,992		
3	Private Clients	\$ 75,064		
4	United Way (service fees only)			
5	Commercial Sales/Contract Sales Revenue			
6	Participant Contribution to Residential Occupancy	\$ 135,727	\$ 130,635	\$ 130,635
7	Investment Income	\$ 5,838	\$ 3,352	\$ 3,352
8	Other (Attach an itemization in Comments tab if Other Revenue is greater than 5% of total revenue)	\$ 10,093		
9	United Way Contributions:			
	9a. Contributions not Restricted/Appropriated			
	9b. Contributions Restricted/Appropriated	\$ 67,457		
10	Other Contributions:			
	Contributions not Restricted/Appropriated (please list below and describe on Comments Page):			
	10a. Contribution 1 - see comments page	\$ 3,293	\$ 2,068	\$ 2,068
	10b. Contribution 2 - see comments page	\$ 2,513	\$ 1,088	\$ 1,088
	10c. Contribution 3 - see comments page	\$ 3,447	\$ 2,165	\$ 2,165
	Contributions Restricted/Appropriated (please list below and describe on Comments Page):			
	10d. Contribution 4 - see comments page	\$ 72,256		
	10e. Contribution 5 - see comments page	\$ 6,773		
	10f. Contribution 6 - see comments page	\$ 39,552		
11	Government Grants (please list below and describe on Comments Page):			
	11a. Grant 1 - see comments page	\$ 89,754		
	11b. Grant 2 - see comments page	\$ 9,540		
	11c. Grant 3 - see comments page	\$ 30,786		
12	TOTAL REVENUE	\$ 3,105,109	\$ 2,063,332	\$ 2,010,982
EXPENSES:				
13	Total Expenses (from Schedule A)	\$ 3,099,749	\$ 2,050,549	\$ 1,998,199
14	NET INCOME / (LOSS)	\$ 5,360	\$ 12,783	\$ 12,783
15	Beginning Equity or Fund Balance	\$ 1,781,636	\$ 1,184,788	\$ 1,184,788
16	Ending Equity or Fund Balance (Line 14 + Line 15)	\$ 1,786,996	\$ 1,197,571	\$ 1,197,571
17	TOTAL CONTRIBUTION/REVENUE (EXPENSE OFFSET) (Lines 7 + 8 + 9a + 10a + 10b + 10c + 11a + 11b + 11c)	\$ 155,264	\$ 8,673	\$ 8,673

SCHEDULE D-3 – ADMINISTRATIVE STAFF EXPENSES (WAIVER-RELATED)
 (Report expenses specific to the service locations on this Cost Report)

ADMINISTRATIVE STAFF		A	B	C	D
Position		Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)	Waiver Hours	Estimated Hourly Compensation
1	CEO	\$ 36,175	\$ 8,965	1,125	\$ 40.12
2	CFO	\$ 32,533	\$ 8,144	1,125	\$ 36.16
3	Accountant	\$ 18,256	\$ 6,125	1,040	\$ 23.44
4	HR Officer	\$ 21,580	\$ 5,900	1,125	\$ 24.43
5	Communications Officer	\$ 11,587	\$ 3,146	1,125	\$ 13.10
6	Secretary	\$ 5,123	\$ 1,211	600	\$ 10.56
7	Desk Clerk	\$ 10,650	\$ 2,950	1,125	\$ 12.09
8	Maintenance Staff	\$ 2,235	\$ 512	185	\$ 14.85
9	PTO/Vacation	\$ 3,763	\$ 1,007	183	\$ 26.06
10	Accrued PTO	\$ 1,158	\$ 310	48	\$ 30.57
11	Other (Specify)				
12	Other (Specify)				
13	Other (Specify)				
14	Other (Specify)				
15	Other (Specify)				
16	Other (Specify)				
17	Other (Specify)				
18	Other (Specify)				
19	Other (Specify)				
20	Other (Specify)				
21	Other (Specify)				
22	Other (Specify)				
23	Other (Specify)				
24	Other (Specify)				
25	Other (Specify)				
26	Other (Specify)				
27	Other (Specify)				
28	Other (Specify)				
29	Other (Specify)				
30	SUBTOTAL (Lines 1-29)	\$ 143,060	\$ 38,269	7,681	\$ 23.61

WRONG WAY TO REPORT PTO

ADMINISTRATIVE STAFF (Cont.)		A	B	C	D
Position		Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)	Waiver Hours	Estimated Hourly Compensation
31	Other (Specify)				
32	Other (Specify)				
33	Other (Specify)				
34	Other (Specify)				
35	Other (Specify)				
36	Other (Specify)				
37	Other (Specify)				
38	Other (Specify)				
39	Other (Specify)				
40	Other (Specify)				
41	Other (Specify)				
42	Other (Specify)				
43	Other (Specify)				
44	Other (Specify)				
45	Other (Specify)				
46	Other (Specify)				
47	Other (Specify)				
48	Other (Specify)				
49	Other (Specify)				
50	Other (Specify)				
51	Other (Specify)				
52	Other (Specify)				
53	Other (Specify)				
54	Other (Specify)				
55	Other (Specify)				
56	Other (Specify)				
57	Other (Specify)				
58	Other (Specify)				
59	Other (Specify)				
60	SUBTOTAL (Lines 31-59)	\$ -	\$ -		\$ -
61	Total (Line 30 + Line 60)	\$ 143,060	\$ 38,269	7,681	\$ 23.61

SCHEDULE D-2 – CONTRACTED STAFF EXPENSES (WAIVER-RELATED)
 (Report expenses specific to the service locations on this Cost Report)

FLH Arrangements now identified by using drop down boxes.
 To make selection, click on cell and select appropriate arrangement from the list.

CONTRACTED STAFF		A	B	C	D
Position	Credentials, Licensure or Degree	Waiver Contractor Fees	Waiver Hours	Estimated Hourly Compensation	
1 Contracted Direct Care Staff	Bachelor	\$ 189,794	8,145	\$ 23.30	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30 Total (Lines 1 - 29)		\$ 189,794	8,145	\$ 23.30	

FAMILY LIVING HOME STIPENDS		E	F	G
FLH Arrangement	Non-Room and Board Portion of Stipend	Room and Board Portion of Stipend	Total Stipend Amount	
1 W7291 / W7292 - Licensed Adult One-Individual FLH	\$ 12,000	\$ 6,000	\$ 18,000	
2			\$ -	
3			\$ -	
4			\$ -	
5			\$ -	
6			\$ -	
7			\$ -	
8			\$ -	
9			\$ -	
10			\$ -	
11			\$ -	
12			\$ -	
13			\$ -	
14			\$ -	
15			\$ -	
16			\$ -	
17			\$ -	
18			\$ -	
19			\$ -	
20			\$ -	
21			\$ -	
22			\$ -	
23			\$ -	
24			\$ -	
25			\$ -	
26			\$ -	
27			\$ -	
28			\$ -	
29			\$ -	
30 Total (Lines 1 - 29)	\$ 12,000	\$ 6,000	\$ 18,000	

SCHEDULE F – OTHER PROGRAM EXPENSES (WAIVER-RELATED)
 (Report expenses specific to the service locations on this Cost Report)

		A
OTHER PROGRAM EXPENSES		Waiver Expense
→	1 Management Fees*	\$ 8,698
→	2 Professional Services*	\$ 11,474
→	3 Advertising (for staff recruitment and outreach purposes)*	\$ 6,883
	4 Telephone	\$ 14,492
	5 Insurance	\$ 4,021
	6 Interest - Short-term Borrowing (includes auto loans)	\$ -
→	7 Legal Fees*	\$ -
	8 Accounting and Auditing	\$ 14,403
	9 Office Supplies	\$ 9,771
	10 Information Systems	\$ 25,995
	11 Professional Dues	\$ 3,000
	12 Staff Transportation	\$ 6,341
	13 Staff Training/Development Expenses	\$ 3,242
→	14 Other*	\$ 4,452
	15 SUBTOTAL	\$ 112,772
PROGRAM SUPPLIES		
	16 Developmental and training supplies for Adult Training Facilities	\$ 3,805
	17 Latex gloves	\$ 480
	18	
	19	
	20 SUBTOTAL	\$ 4,285
↘	21 TOTAL OTHER PROGRAM EXPENSES AND SUPPLIES	\$ 117,057

* For each of Lines 1, 2, 3, 7, and 14, provide an itemization in Comments tab if amount is greater than \$10,000 or 5% of Total Other Program Expenses on Line 15.

SCHEDULE G – RELATED PARTY TRANSACTIONS

1a. Is any property being leased from a party "related to provider" using the definitions in the Cost Report Instructions?

1b. If answer to 1a is yes, provide lessor's costs and additional required information in the table below.*

SCHEDULE OF LESSOR'S EXPENSES:		Property 1	Property 2	Property 3	Property 4	Property 5	Property 6	Property 7	Property 8
1	Depreciation on property	\$ 6,867	\$ 3,412						
2	Property taxes	\$ 2,403	\$ 1,836						
3	Mortgage interest on property	\$ 549	\$ 1,063						
4	Insurance								
5	Other (please provide detail on the Comments tab)								
6	TOTAL	\$ 9,819	\$ 6,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1c. For all properties disclosed in 1b, provide the additional required information in the table below.

ADDITIONAL INFORMATION (REQUIRED)		Property 1	Property 2	Property 3	Property 4	Property 5	Property 6	Property 7	Property 8
1	Current rental expenses (rental expense paid to the lessor by the provider)	\$ 9,769	\$ 6,500						
2	Building type (administrative/program building or residential building)	Residential	Residential						
3	Schedule where rental expenses are reported (Schedule F-1 or Schedule J)	Schedule J	Schedule J						
4	The nature of the relationship(s) involved	Parent Company	Parent Company						
5	If "Other " is selected in Line 4 above, please describe								
6	Name of the related party	ABC Corp.	ABC Corp.						
Confirm current rental expenses for each property meet the following requirements:									
7	Expenses are the lesser of the actual expense of the property indicated in the Schedule of Lessor's Expenses or the amount paid to the related party by the provider	Reported Expenses are Lesser of	Reported Expenses are Lesser of						
8	Expenses are not in excess of the rental charge published for the general public for similar space in the geographic area	Not in Excess of	Not in Excess of						
9	If applicable, amounts in excess of the allowable rent expense are recorded on Schedule A, Column E, as a non-allowable expense	N/A	Excess Reported as Non-Allowable in Schedule A						

*If the provider has more than eight properties that are leased from a related party, the provider must submit a supplemental schedule listing each property separately. For each property on the supplemental schedule, the provider should include the same amount of information as required on this schedule.

SCHEDULE G – RELATED PARTY TRANSACTIONS

2a. Are there any related party transactions for management services, administrative services, professional services and/or other services?

2b. If the answer to 2a is yes, please provide the required information for each applicable transaction below.**

RELATED PARTY TRANSACTION DETAILS:		Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5	Transaction 6	Transaction 7	Transaction 8
1	Type of service performed by the related party	Professional	Management						
2	If "Other" is selected in Line 1 above, please describe								
3	The nature of the relationship(s) involved	Family Member	Parent Company						
4	If "Other " is selected in Line 3 above, please describe								
5	Name of the related party	XYZ Consulting	ABC Corp.						
6	Related party's actual cost for services provided during the cost reporting period	\$ 2,500	\$ 8,698						
7	Amount paid to the related party by the provider for services provided during the current cost reporting period	\$ 2,500	\$ 9,568						
8	Basis for allocation (if applicable)	N/A	Proportional to Waiver expenses						
9	If "Other " is selected in Line 8 above, please describe								
10	Schedule where applicable expenses are reported (Schedule D, Schedule D-1, Schedule D 2, Schedule D-3, Schedule F, Schedule I or Schedule J)	Schedule F	Schedule F						
Confirm current related party expenses for each transaction meet the following requirements:									
11	Allowable costs are limited to the lesser of the actual cost of the goods or services incurred by the related party or the amount paid to the related party by the provider	Reported Expenses are Lesser of	Reported Expenses are Lesser of						
12	If applicable, amounts in excess of the allowable expense are recorded on Schedule A, Column E, as a non-allowable expense	N/A	Excess Reported as Non-Allowable in Schedule A						

** If the provider has more than eight related party transactions for management, administrative, professional and/or other services, the provider must submit a supplemental schedule listing each transaction separately. For each transaction on the supplemental schedule, the provider should include the same amount of information as required on this schedule. Ongoing transactions throughout the cost reporting period such as professional services payments can be combined into one entry for each related party.

SCHEDULE G – RELATED PARTY TRANSACTIONS

2c. Use the space below to provide additional information, as needed, for properties and/or transactions disclosed in 1b and/or 2b above.***

Transaction 1: IT consulting services were provided by XYZ Consulting. XYZ Consulting is owned by a family member of one of the officers of the company. This contract went through a competitive bid process with 2 other firms to ensure the terms were reasonable.

*** Use the Comments tab or a supplemental schedule if additional space is needed to provide detail necessary to adequately describe any transactions disclosed in 1b and/or 2b above.