

FINANCIAL 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
4	Period of Report:	From: 07/01/2014	ZIP:	19134
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:	06/30/2014
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?	<u>Yes</u>		
8	Years in Business:	<u>35.00</u>		
9	Does Provider have an independent audit?	<u>Yes</u>	For year ending:	<u>06/30/2015</u>
10	Has an electronic copy of the FY 14/15 independent audit and reconciliation to the Cost Report been submitted to the ODP Website?	<u>No</u>		
11	11a: Does this Cost Report contain expenses for multiple MPIs?	<u>No</u>		
	11b: List each MPI number for which data is reported in the 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 the Certification Page - Provider Service Locations Schedule.	
	b1: <u>123456789</u>	c1: <u>10</u>	d1: <u>7</u>	
	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: Maximum number of individuals you employed during FY 2014/2015 (including full- and part-time status):	<u>60</u>		
	12b: During FY 2014/2015, how many hours per week did an employee need to work to be considered full-time?	<u>32</u> hours per week		
	12c: Total count of employed individuals from question 12a who met the hours requirement for full-time status from question 12b:	<u>40</u>		
13	13a: Total number of Cost Reports submitted?	<u>1</u>	13b: This Cost Report represents Cost Report	<u>1</u> of <u>1</u>
14	Please indicate the type of file being submitted:	<u>Initial Submission</u>		

15 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)

16 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	B	C	D	E	F	G	Residential Service Location Codes			
							H	I	J	
MPI Number	Service Location Code During Historical Reporting Period	Service Location Code Change After June 30, 2015 (if applicable)	County of Service Location Code	Begin Date of Service	End Date of Service	Eligible Procedure Code with Capacity	Waiver Census as of June 30th or End Date of Service	Vacancy as of June 30th or End Date of Service	Average Weekly Direct Care Staff Hours	
1	123456789	0001	Philadelphia	07/01/2014		W6096 - Four-Individual Home	3	1	132.25	
2	123456789	0002	Philadelphia	07/01/2014	12/31/2014	W6096 - Four-Individual Home	4	0	174.50	
3	123456789	0004	Philadelphia	07/01/2014		W6096 - Four-Individual Home	4	0	134.25	
4	123456789	0010	Philadelphia	07/01/2014		W7291 - One-Individual Home	1	0	125.50	
5	123456789	0005	Philadelphia	07/01/2014		W6094 - Three-Individual Home	2	0	132.50	
6	123456789	0012	0013 Philadelphia	07/01/2014		W6094 - Three-Individual Home	3	0	141.00	
7	123456789	0007	Philadelphia	07/01/2014		W6094 - Three-Individual Home	3	0	155.75	
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PROVIDER NAME: ABC Provider Agency
 MPI NUMBER: 123456789
 PERIOD OF REPORT: 07/01/2014 to 06/30/2015
 COST REPORT: 1 of 1

CERTIFICATION PAGE - SERVICE SELECTION

Note: Boxes should only be checked for services rendered at service locations indicated on the Certification Page - Provider Service Locations Schedule

	Service	Code	Description	Bill Unit	Check if service is provided
1	Unlicensed Residential Habilitation in Community Homes	W7078	One-Individual Home, Eligible	Day	<input type="checkbox"/>
2	Unlicensed Residential Habilitation in Community Homes	W7080	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
3	Unlicensed Residential Habilitation in Community Homes	W7082	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
4	Unlicensed Residential Habilitation in Family Living Homes	W7037	One-Individual Home, Eligible	Day	<input type="checkbox"/>
5	Unlicensed Residential Habilitation in Family Living Homes	W7039	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
6	Child Residential Services	W7010	One-Individual Home, Eligible	Day	<input type="checkbox"/>
7	Child Residential Services	W7010 TD	One-Individual Home, Eligible	Day	<input type="checkbox"/>
8	Child Residential Services	W7010 TE	One-Individual Home, Eligible	Day	<input type="checkbox"/>
9	Child Residential Services	W7012	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
10	Child Residential Services	W7012 TD	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
11	Child Residential Services	W7012 TE	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
12	Child Residential Services	W7014	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
13	Child Residential Services	W7014 TD	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
14	Child Residential Services	W7014 TE	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
15	Child Residential Services	W7016	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
16	Child Residential Services	W7016 TD	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
17	Child Residential Services	W7016 TE	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
18	Child Residential Services	W7018	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
19	Child Residential Services	W7018 TD	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
20	Child Residential Services	W7018 TE	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
21	Community Residential Rehabilitation Services	W7020	One-Individual Home, Eligible	Day	<input type="checkbox"/>

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CERTIFICATION PAGE - SERVICE SELECTION

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	Service	Code	Description	Bill Unit	Check if service is provided
22	Community Residential Rehabilitation Services	W7020 TD	One-Individual Home, Eligible	Day	<input type="checkbox"/>
23	Community Residential Rehabilitation Services	W7020 TE	One-Individual Home, Eligible	Day	<input type="checkbox"/>
24	Community Residential Rehabilitation Services	W7022	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
25	Community Residential Rehabilitation Services	W7022 TD	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
26	Community Residential Rehabilitation Services	W7022 TE	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
27	Community Residential Rehabilitation Services	W7024	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
28	Community Residential Rehabilitation Services	W7024 TD	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
29	Community Residential Rehabilitation Services	W7024 TE	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
30	Community Residential Rehabilitation Services	W7026	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
31	Community Residential Rehabilitation Services	W7026 TD	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
32	Community Residential Rehabilitation Services	W7026 TE	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
33	Community Residential Rehabilitation Services	W7028	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
34	Community Residential Rehabilitation Services	W7028 TD	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
35	Community Residential Rehabilitation Services	W7028 TE	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
36	Licensed Adult Family Living Homes	W7291	One-Individual Home, Eligible	Day	<input checked="" type="checkbox"/>
37	Licensed Adult Family Living Homes	W7291 TD	One-Individual Home, Eligible	Day	<input type="checkbox"/>
38	Licensed Adult Family Living Homes	W7291 TE	One-Individual Home, Eligible	Day	<input type="checkbox"/>
39	Licensed Adult Family Living Homes	W7293	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
40	Licensed Adult Family Living Homes	W7293 TD	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
41	Licensed Adult Family Living Homes	W7293 TE	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
42	Licensed Child Family Living Homes	W7295	One-Individual Home, Eligible	Day	<input type="checkbox"/>

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CERTIFICATION PAGE - SERVICE SELECTION

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	Service	Code	Description	Bill Unit	Check if service is provided
43	Licensed Child Family Living Homes	W7295 TD	One-Individual Home, Eligible	Day	<input type="checkbox"/>
44	Licensed Child Family Living Homes	W7295 TE	One-Individual Home, Eligible	Day	<input type="checkbox"/>
45	Licensed Child Family Living Homes	W7297	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
46	Licensed Child Family Living Homes	W7297 TD	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
47	Licensed Child Family Living Homes	W7297 TE	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
48	Licensed Residential Habilitation Community Homes	W6090	One-Individual Home, Eligible	Day	<input type="checkbox"/>
49	Licensed Residential Habilitation Community Homes	W6090 TD	One-Individual Home, Eligible	Day	<input type="checkbox"/>
50	Licensed Residential Habilitation Community Homes	W6090 TE	One-Individual Home, Eligible	Day	<input type="checkbox"/>
51	Licensed Residential Habilitation Community Homes	W6090 UA	One-Individual Home, Eligible	Day	<input type="checkbox"/>
52	Licensed Residential Habilitation Community Homes	W6092	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
53	Licensed Residential Habilitation Community Homes	W6092 TD	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
54	Licensed Residential Habilitation Community Homes	W6092 TE	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
55	Licensed Residential Habilitation Community Homes	W6092 UA	Two-Individual Home, Eligible	Day	<input type="checkbox"/>
56	Licensed Residential Habilitation Community Homes	W6094	Three-Individual Home, Eligible	Day	<input checked="" type="checkbox"/>
57	Licensed Residential Habilitation Community Homes	W6094 TD	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
58	Licensed Residential Habilitation Community Homes	W6094 TE	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
59	Licensed Residential Habilitation Community Homes	W6094 UA	Three-Individual Home, Eligible	Day	<input type="checkbox"/>
60	Licensed Residential Habilitation Community Homes	W6096	Four-Individual Home, Eligible	Day	<input checked="" type="checkbox"/>
61	Licensed Residential Habilitation Community Homes	W6096 TD	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
62	Licensed Residential Habilitation Community Homes	W6096 TE	Four-Individual Home, Eligible	Day	<input type="checkbox"/>
63	Licensed Residential Habilitation Community Homes	W6096 UA	Four-Individual Home, Eligible	Day	<input type="checkbox"/>

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	Service	Code	Description	Bill Unit	Check if service is provided
64	Licensed Residential Habilitation Community Homes	W6098	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
65	Licensed Residential Habilitation Community Homes	W6098 TD	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
66	Licensed Residential Habilitation Community Homes	W6098 TE	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
67	Licensed Residential Habilitation Community Homes	W6098 UA	Five-to-Eight-Individual Home, Eligible	Day	<input type="checkbox"/>
68	Fee Schedule, Department-established Fee and Outcomes-based Services	FSS/OBS	Various	N/A	<input checked="" type="checkbox"/>

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 the Certification Page - Provider Service Locations Schedule

EXPENSES BY CATEGORY		Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule, Dept. Established Fee and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants
1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,938	\$ 443,685	\$ 40,798	\$ 19,055	\$ 9,150	\$ 690,249
2	Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 95,992	\$ 10,923	\$ 4,916	\$ 2,661	\$ 174,644
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 82,897	\$ 9,306	\$ -	\$ -	\$ 146,079
4	Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 17,505	\$ 2,643	\$ -	\$ -	\$ 41,348
5	Contracted Staff (Schedule D-2)	\$ 290,089	\$ 84,426	\$ 3,869	\$ -	\$ -	\$ 201,794
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,407	\$ 86,131	\$ 6,922	\$ 3,110	\$ 3,472	\$ 123,773
7	Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 20,363	\$ 1,253	\$ 1,302	\$ 885	\$ 33,110
8	Program Supplies (Schedule F)	\$ 12,000	\$ 11,479	\$ 89	\$ -	\$ -	\$ 432
9	Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 1,723	\$ 32	\$ -	\$ -	\$ 142
10	Other Program Expense (Schedule F)	\$ 245,387	\$ 135,087	\$ 6,286	\$ 1,649	\$ 870	\$ 101,495
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	\$ 85,013	\$ 15	\$ 329	\$ 35	\$ 14,587
14	Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 14,210	\$ 517	\$ 152	\$ 103	\$ 5,258
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,899	\$ 2,307	\$ 23	\$ 14	\$ 10	\$ 546
16	TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,764	\$ 1,099,884	\$ 84,933	\$ 34,288	\$ 17,186	\$ 1,586,473
17	CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 154,478	\$ 139,369	\$ 420	\$ 3,735	\$ 2,281	\$ 8,673
18	EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,668,286	\$ 960,516	\$ 84,513	\$ 30,553	\$ 14,905	\$ 1,577,799
CAPACITY / UNITS OF SERVICE							
19	HCSIS Units Authorized						
20	Cost per HCSIS Unit Authorized (Line 18 / Line 19)						
21	Number of Units of Service (Licensed or Staffed) Available						
22	Cost Per Unit of Service Available (Line 18 / Line 21)						
23	This Line Was Intentionally Left Blank						
RESIDENTIAL OCCUPANCY							
24	Residential Occupancy (moved to Dept-established fee on 7/1/12)	\$ 214,633		\$ 12,873	\$ 201,760		
25	This Line Was Intentionally Left Blank						
26	TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,037,397	\$ 1,099,884	\$ 97,806	\$ 236,048	\$ 17,186	\$ 1,586,473

Notes: The sum of Columns B through F should equal Column A. Column F should equal the sum of Columns G+.

SCHEDULE A – EXPENSE REPORT

Column Reference: G H I J K L M

	G	H	I	J	K	L	M
	Licensed Adult Family Living Homes	Licensed Residential Habilitation Community Homes	Licensed Residential Habilitation Community Homes				
	W7291	W6094	W6096				
	One-Individual Home, Eligible	Three-Individual Home, Eligible	Four-Individual Home, Eligible				
	Day	Day	Day				

EXPENSES BY CATEGORY

1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 2,838	\$ 324,569	\$ 362,842			
2	Program Direct Care Staff ERE (Schedule D)	\$ 1,178	\$ 81,122	\$ 92,344			
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 1,236	\$ 61,047	\$ 83,795			
4	Other Program Staff ERE (Schedule D-1)	\$ 456	\$ 16,461	\$ 24,430			
5	Contracted Staff (Schedule D-2)	\$ 12,038	\$ 89,125	\$ 100,631			
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 2,031	\$ 55,000	\$ 66,741			
7	Administrative Staff ERE (Schedule D-3)	\$ 765	\$ 14,389	\$ 17,956			
8	Program Supplies (Schedule F)	\$ 120	\$ 100	\$ 212			
9	Other Vehicle Expense (Schedule E-1)	\$ -	\$ 54	\$ 88			
10	Other Program Expense (Schedule F)	\$ 1,221	\$ 44,959	\$ 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)	\$ 152	\$ 4,901	\$ 9,534			
14	Depreciation - Buildings (Schedule E)	\$ 55	\$ 1,766	\$ 3,436			
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 45	\$ 240	\$ 261			
16	TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 22,135	\$ 716,889	\$ 847,446	\$ -	\$ -	\$ -
17	CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 121	\$ 3,903	\$ 4,649			
18	EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 22,014	\$ 712,987	\$ 842,797	\$ -	\$ -	\$ -

CAPACITY / UNITS OF SERVICE

19	HCSIS Units Authorized	365	2,920	3,625			
20	Cost per HCSIS Unit Authorized (Line 18 / Line 19)	\$ 60.31	\$ 244.17	\$ 232.50			
21	Number of Units of Service (Licensed or Staffed) Available	365	2,920	3,656			
22	Cost Per Unit of Service Available (Line 18 / Line 21)	\$ 60.31	\$ 244.17	\$ 230.52			
23	This Line Was Intentionally Left Blank						

RESIDENTIAL OCCUPANCY

24	Residential Occupancy (moved to Dept-established fee on 7/1/12)						
25	This Line Was Intentionally Left Blank						
26	TOTAL EXPENSE (Line 16 + Line 24)						

Notes: The sum of Columns B through F should equal Column A. Column F should equal the sum of Columns G+.

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 on the Certification Page – Provider Service Locations Schedule
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	\$ 195,641	\$ 195,641	\$ 85,641
	1c. Waiver Revenue for Fee Schedule, Department-established Fee and Outcomes-based Services	\$ 58,282	\$ 58,282	\$ 22,489
	1d. Other Revenue (includes Supports Coordination, AWC and other Commonwealth programs)	\$ 428,992		
2	County	\$ 200,000		
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. Fundraiser contributions #1	\$ 3,293	\$ 2,068	\$ 2,068
	10b. Fundraiser contributions #2	\$ 1,727	\$ 1,088	\$ 1,088
	10c. Fundraiser contributions #3	\$ 3,447	\$ 2,165	\$ 2,165
	Contributions Restricted/Appropriated (please list below and describe on Comments Page):			
	10d. Non-waiver donor contributions #1	\$ 72,256		
	10e. Non-waiver donor contributions #2	\$ 6,773		
	10f. Non-waiver donor contributions #3	\$ 39,552		
11	Government Grants (please list below and describe on Comments Page):			
	11a. Restricted community grants #1	\$ 89,754		
	11b. Restricted community grants #2	\$ 9,540		
	11c. Restricted community grants #3	\$ 30,786		
12	TOTAL REVENUE	\$ 3,161,973	\$ 2,120,982	\$ 1,975,189
EXPENSES:				
13	Total Expenses (from Schedule A)	\$ 3,037,397	\$ 2,000,459	\$ 1,822,521
14	NET INCOME / (LOSS)	\$ 124,576	\$ 120,523	\$ 152,668
15	Beginning Equity or Fund Balance	\$ 1,781,636	\$ 1,399,689	\$ 1,184,788
16	Ending Equity or Fund Balance (Line 14 + Line 15)	\$ 1,906,212	\$ 1,520,212	\$ 1,337,456
17	TOTAL CONTRIBUTION/REVENUE (EXPENSE OFFSET) (Lines 7 + 8 + 9a + 10a + 10b + 10c + 11a + 11b + 11c)	\$ 154,478	\$ 8,673	\$ 8,673

PROVIDER NAME:	ABC Provider Agency
MPI NUMBER:	123456789
PERIOD OF REPORT:	07/01/2014 to 06/30/2015
COST REPORT:	1 of 1

SCHEDULE C – This schedule has been intentionally left blank.

SCHEDULE D – PROGRAM DIRECT CARE STAFF EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations indicated on the Certification Page - Provider Service Locations Schedule)

PROGRAM DIRECT CARE STAFF		A	B	C		D	E	F
Position	Credentials, Licensure or Degree	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation		
			Health Care	All Other				
1	Residential Counselor	\$ 55,870	\$ 5,415	\$ 12,637	7,872	\$ 9.39		
2	Registered Nurse	\$ 632,279	\$ 46,774	\$ 109,139	61,438	\$ 12.83		
3	Relief for Host Family*	\$ 2,100	\$ 204	\$ 475	320	\$ 8.68		
4	Other (Specify)							
5	Other (Specify)							
6	Other (Specify)							
7	Other (Specify)							
8	Other (Specify)							
9	Other (Specify)							
10	Other (Specify)							
11	Other (Specify)							
12	Other (Specify)							
13	Other (Specify)							
14	Other (Specify)							
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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)	\$ 690,249	\$ 52,393	\$ 122,251	69,630	\$ 12.42		

PROGRAM DIRECT CARE STAFF (Cont.)		A	B	C		D	E	F
Position	Credentials, Licensure or Degree	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation		
			Health Care	All Other				
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)	\$ 690,249	\$ 52,393	\$ 122,251	69,630	\$ 12.42		

* This position should only be used by providers who delivered Family Living Home (FLH) services and reported expenses in Column E of Schedule D-2. In these situations, this job position needs to be included on this schedule to separately report expenses for agency-paid direct care staff who provided relief to the life sharer/host family associated with one of the FLH arrangements on Schedule D-2. Refer to the CRI for more information.

SCHEDULE D-1 – OTHER PROGRAM STAFF EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations indicated on the Certification Page - Provider Service Locations Schedule)

OTHER PROGRAM STAFF		A	B	C		D	E	F
Position	Credentials, Licensure or Degree	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation		
			Health Care	All Other				
1	Program Director	BA	\$ 21,652	\$ 2,196	\$ 5,123	1,580	\$ 18.34	
2	House Leader	BA	\$ 38,542	\$ 3,950	\$ 9,217	3,299	\$ 15.67	
3	Program Specialist	BA	\$ 32,107	\$ 2,615	\$ 6,102	1,615	\$ 25.28	
4	Direct Care Supervisor	BA	\$ 53,779	\$ 3,643	\$ 8,501	3,299	\$ 19.98	
5	Other (Specify)							
6	Other (Specify)							
7	Other (Specify)							
8	Other (Specify)							
9	Other (Specify)							
10	Other (Specify)							
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)		\$ 146,079	\$ 12,404	\$ 28,943	9,793	\$ 19.14	

OTHER PROGRAM STAFF (Cont.)		A	B	C		D	E	F
Position	Credentials, Licensure or Degree	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation		
			Health Care	All Other				
31	Other (Specify)							
32	Other (Specify)							
33	Other (Specify)							
34	Other (Specify)							
35	Other (Specify)							
36	Other (Specify)							
37	Other (Specify)							
38	Other (Specify)							
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46	Other (Specify)							
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51	Other (Specify)							
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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)		\$ 146,079	\$ 12,404	\$ 28,943	9,793	\$ 19.14	

SCHEDULE D-2 – CONTRACTED STAFF EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations indicated on the Certification Page - Provider Service Locations Schedule)

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	Contracted Admin Staff				
3	Contracted Staff				
4	Contracted Staff				
5	Contracted Staff				
6	Contracted Staff				
7	Contracted Staff				
8	Contracted Staff				
9	Contracted Staff				
10	Contracted Staff				
11	Contracted Staff				
12	Contracted Staff				
13	Contracted Staff				
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
	FLH Arrangement	Non-Room and Board Portion of Stipend	Relief Paid by Host Family*
1	W7291 - Licensed Adult One-Individual FLH	\$ 12,000	\$ 1,000
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	\$ 1,000

* Note that this column does not represent an expense incurred by the agency. Column F has been added for purposes of collecting additional information regarding costs that host families incur to obtain "relief" from their life sharing duties. Refer to CRI for more information.

SCHEDULE D-3 – ADMINISTRATIVE STAFF EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations indicated on the Certification Page - Provider Service Locations Schedule)

ADMINISTRATIVE STAFF						
Position	A	B		C	D	E
	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation	
		Health Care	All Other			
1 CEO	\$ 32,413	\$ 2,410	\$ 5,623	1,125	\$ 35.95	
2 CFO	\$ 29,150	\$ 2,189	\$ 5,108	1,125	\$ 32.40	
3 Human Resources	\$ 16,357	\$ 1,646	\$ 3,842	1,040	\$ 21.01	
4 Receptionist	\$ 19,336	\$ 1,586	\$ 3,700	1,125	\$ 21.89	
5 Communications Officer	\$ 10,382	\$ 846	\$ 1,973	1,125	\$ 11.73	
6 Secretary	\$ 4,590	\$ 326	\$ 760	600	\$ 9.46	
7 Desk Clerk	\$ 9,542	\$ 793	\$ 1,850	1,125	\$ 10.83	
8 Maintenance Staff	\$ 2,003	\$ 138	\$ 321	185	\$ 13.30	
9 Other (Specify)						
10 Other (Specify)						
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)	\$ 123,773	\$ 9,933	\$ 23,177	7,450	\$ 21.06	

ADMINISTRATIVE STAFF (Cont.)						
Position	A	B		C	D	E
	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)		Waiver Hours	Estimated Hourly Compensation	
		Health Care	All Other			
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)						
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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)	\$ 123,773	\$ 9,933	\$ 23,177	7,450	\$ 21.06	

SCHEDULE E – PROVIDER DEPRECIATION AND AMORTIZATION EXPENSES
BUILDINGS

	A	B	C	D	E	F	G
	Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation/Loan Payments Recorded Prior Years	Depreciation Method	Annual Rate or Loan Term	Total Provider Use Allowance, Depreciation Expense, and/or Loan Payment	Waiver* Use Allowance, Depreciation Expense, and/or Loan Payment
BUILDINGS - ADMINISTRATIVE							
Administrative Buildings (include both the building name and address)							
1	Building #1 - 123 Main Street	01/1986	\$ 788,260	\$ 561,635	SL	2.50%	\$ 19,707 \$ 5,132
2							
3							
4	SUBTOTAL		\$ 788,260	\$ 561,635			\$ 19,707 \$ 5,132
Additions - Including Capital Improvements and Building Renovations (include both the building name and address)							
5	Building #1 - 123 Main Street	07/2007	\$ 15,950	\$ 3,718	SL	3.33%	\$ 532 \$ 126
6							
7							
8	SUBTOTAL		\$ 15,950	\$ 3,718			\$ 532 \$ 126
Leasehold Improvements (include both the building name and address)							
9							
10							
11							
12	SUBTOTAL		\$ -	\$ -			\$ - \$ -
Other (include both the building name and address)							
13							
14							
15	SUBTOTAL		\$ -	\$ -			\$ - \$ -
16	Total Administrative Buildings		\$ 804,210	\$ 565,353			\$ 20,239 \$ 5,258

* Waiver expenses reported in Column G should be specific to the Residential service locations reported on the Certification Page - Provider Service Locations Schedule.

**SCHEDULE E-1 – PROVIDER DEPRECIATION EXPENSES
 MOTOR VEHICLES**

		A	B	C	D	E	F	G
		Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense
MOTOR VEHICLES:								
Participant Expense:								
1	Passenger Van	06/2011	\$ 17,820	\$ 10,989	SL	20.00%	\$ 3,564	\$ 3,120
2	Van	04/2010	\$ 23,459	\$ 19,940	SL	20.00%	\$ 4,692	\$ 2,780
3								
4								
5	SUBTOTAL		\$ 41,279	\$ 30,929			\$ 8,256	\$ 5,900
Administrative - Other Motor Vehicle Expense:								
6	Van	06/2006	\$ 28,451	\$ 28,451	UA	2.00%	\$ 569	\$ 142
7								
8								
9	SUBTOTAL		\$ 28,451	\$ 28,451			\$ 569	\$ 142
10	TOTAL MOTOR VEHICLE DEPRECIATION		\$ 69,730	\$ 59,380			\$ 8,825	\$ 6,042

* Waiver expenses reported in Column G should be specific to the Residential service locations reported on the Certification Page - Provider Service Locations Schedule.

**SCHEDULE E-2 – PROVIDER DEPRECIATION EXPENSES
FIXED ASSETS/EQUIPMENT**

	A	B	C	D	E	F	G
	Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense
FIXED ASSETS/EQUIPMENT - ADMINISTRATIVE:							
Administrative Building Equipment							
1	Building Equipment	03/2008	\$ 13,000	\$ 8,233	SL	10.00%	\$ 1,300 \$ 255
2							
3							
4							
5							
6	SUBTOTAL		\$ 13,000	\$ 8,233		\$ 1,300	\$ 255
Administrative Departmental Equipment							
7							
8							
9							
10							
11							
12	SUBTOTAL		\$ -	\$ -		\$ -	\$ -
Administrative Office Furniture & Fixtures							
13	Phone System	07/2005	\$ 11,546	\$ 10,392	SL	10.00%	\$ 1,155 \$ 263
14	Office Furniture	01/2003	\$ 6,673	\$ 6,673	UA	2.00%	\$ 133 \$ 28
15							
16							
17							
18	SUBTOTAL		\$ 18,219	\$ 17,065		\$ 1,288	\$ 291
Administrative Other							
19							
20							
21							
22							
23							
24	SUBTOTAL		\$ -	\$ -		\$ -	\$ -
25	TOTAL ADMINISTRATIVE FIXED ASSETS/EQUIPMENT		\$ 31,219	\$ 25,298		\$ 2,588	\$ 546

* Waiver expenses reported in Column G should be specific to the Residential service locations reported on the Certification Page - Provider Service Locations Schedule.

SCHEDULE F – OTHER PROGRAM EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations on the Certification Page - Provider Service Locations Schedule)

		A
OTHER PROGRAM EXPENSES		Waiver Expense
1	Management Fees*	\$ 7,828
2	Professional Services*	\$ 10,327
3	Advertising (for staff recruitment and outreach purposes)*	\$ 6,195
4	Telephone	\$ 13,043
5	Insurance	\$ 3,619
6	Interest - Short-term Borrowing (includes auto loans)	\$ -
7	Legal Fees*	\$ -
8	Accounting and Auditing	\$ 12,963
9	Office Supplies	\$ 8,794
10	Information Systems	\$ 23,396
11	Professional Dues	\$ 2,700
12	Staff Transportation	\$ 5,707
13	Staff Training/Development Expenses	\$ 2,918
14	Other*	\$ 4,007
15	SUBTOTAL	\$ 101,495
PROGRAM SUPPLIES		
16	Latex Gloves	\$ 432
17		
18		
19		
20	SUBTOTAL	\$ 432
21	TOTAL OTHER PROGRAM EXPENSES AND SUPPLIES	\$ 101,927

* 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 F-1 – OTHER OCCUPANCY EXPENSES: ADMINISTRATIVE (WAIVER-RELATED)
 (Report expenses specific to the service locations on the Certification Page - Provider Service Locations Schedule)

Other Occupancy Expenses: Administrative Buildings		A Waiver Expense
1	Rent of Space	\$ 7,725
2	Utilities & Maintenance	\$ 5,914
3	Interest Expense - Buildings	
4	Insurance and Property Tax	\$ 815
5	Other Occupancy (provide an itemization in Comments tab if greater than \$10,000 or 5% of Total Other Occupancy Expense on Line 6)	\$ 133
6	TOTAL OTHER OCCUPANCY EXPENSES: ADMINISTRATIVE BUILDINGS	\$ 14,587

SCHEDULE G – RELATED PARTY TRANSACTIONS

The schedule should be completed for both the properties that support administrative functions for Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule, as well as services provided that support Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule.

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

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	\$ 5,424							
2	Property taxes	\$ 1,898							
3	Mortgage interest on property	\$ 434							
4	Insurance								
5	Other (please provide detail on the Comments tab)								
6	TOTAL	\$ 7,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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)	\$ 7,725							
2	Building type (administrative building)	Administrative							
3	Schedule where rental expenses are reported (Schedule F-1)	Schedule F-1							
4	The nature of the relationship(s) involved	Parent Company							
5	If "Other " is selected in Line 4 above, please describe								
6	Name of the related party	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							
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							
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							

*If the provider has more than eight administrative 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

The schedule should be completed for both the properties that support administrative functions for Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule, as well as services provided that support Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule.

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

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	\$ 7,828						
7	Amount paid to the related party by the provider for services provided during the current cost reporting period	\$ 2,500	\$ 8,698						
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, or Schedule I)	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

The schedule should be completed for both the properties that support administrative functions for Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule, as well as services provided that support Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule.

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

*** 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.

SCHEDULE H – PROGRAM EXPENSE ALLOCATION PROCEDURES

Any expense allocable to a particular service may not be shifted to other services to overcome funding deficiencies or to avoid other restrictions imposed by law or terms of an award or program. Please use comments tab if additional space is needed.

1. Allocation Methodology Across Procedure Codes Within Waiver Line of Business:

Please use the drop-down boxes in Column B to indicate which expenses are actual and which are allocated. For those categories that are allocated, please use the drop-down boxes in Column C to indicate the basis for allocation.

	A	B	C
	Expense Category	Allocated or Actual	Basis for Allocation
1	Program Direct Care Staff Salary/Wages (Schedule D)	Actual	
2	Program Direct Care Staff ERE (Schedule D)	Actual	
3	Other Program Staff Salary/Wages (Schedule D-1)	Allocated	Actual time spent or billed
4	Other Program Staff ERE (Schedule D-1)	Allocated	Direct charge
5	Contracted Staff (Schedule D-2)	Actual	
6	Administrative Staff Salary/Wages (Schedule D-3)	Allocated	Other
7	Administrative Staff ERE (Schedule D-3)	Allocated	Other
8	Program Supplies (Schedule F)	Actual	
9	Other Vehicle Expense (Schedule E-1)	Allocated	Mileage log
10	Other Program Expense (Schedule F)	Allocated	Other
11	Transportation - Participant Motor Vehicle (Schedule E-1)	Allocated	Mileage log
12	Transportation - Participant (Schedule I)	Allocated	Mileage log
13	Other Occupancy Expense (Schedule F-1)	Allocated	Square footage
14	Depreciation - Buildings (Schedule E)	Allocated	Square footage
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	Allocated	Other

2. Description of Allocation Methodology for "Other" Allocation Basis:

If your response to Question 1 indicates "Other" as the basis for allocation, please explain the method used and how such method results in a fair and equitable distribution of expenses.

For administrative staff, staff kept logs of how they spent their time for approximately an 8 week period during the first 1/2 of the year and an 8 week period during the second 1/2 of the year. The result of that time study was used to allocate administrative staff time. Administrative ERE was allocated in the same way. Fixed assets, if directly attributable to the Waiver program, were assigned to the Waiver based upon actual depreciation charges. If not directly attributable, but still used in some way for Waiver, depreciation was charged based upon the percentage of square footage used for Waiver participants versus other programs. See comments tab for further explanation.

3. Allocation Methodology Across Lines of Business:

Please explain the methodology used to allocate total provider expenses across categories (Other LOB, Base, Fee Schedule, Department-established Fee and Outcomes-Based, Excluded Non-Allowable Waiver and Waiver) on Schedule A (Columns B through F) and describe how the method results in a fair and equitable distribution of expenses.

In addition to Waiver services and participants, our organization provides services to Base-funded individuals and some services that are contracted with other DHS agencies (e.g. OLTL). For cost categories that could not be directly attributed to one of our lines of business, costs were removed based upon the percent of Base-funded individuals to Waiver participants to determine excluded LOB expenses related to column B and C. Column D is based upon billings for Waiver participants. Column E was either specifically identified and/or allocated using the methodology described in #2 (time studies).

4. Supporting Documentation Indication:

Has additional supporting documentation been uploaded or provided on the Comments tab?

YES or NO

Yes

5. Change in Methodology Indication:

Is your method of allocating program service expenses consistent from year to year? If "no", provide explanation on the Comments tab.

Yes

6. Allocation Reasonable in Proportion to Benefit:

Are expenses allocated to services reasonable in proportion to benefits received? If "no", provide explanation on the Comments tab.

Yes

SCHEDULE I – PARTICIPANT TRANSPORTATION EXPENSES (WAIVER-RELATED)

(Report expenses specific to the Residential service locations and procedure codes included on the Certification Page - Provider Service Locations Schedule. Expenses incurred on fee schedule transportation services should not be reported on this schedule.)

		A
		Waiver Expense
PARTICIPANT TRANSPORTATION EXPENSES:		
1	Lease/Loan Charge	
2	Fuel	\$ 21,701
3	Maintenance	\$ 4,700
4	Insurance	\$ 15,366
5	License/Registration/Taxes	\$ 1,600
6	Reimbursed Mileage	\$ 3,750
7	Other (provide an itemization in Comments tab if greater than \$10,000 or 5% of Total Participant Transportation Expense on Line 8)	
8	TOTAL PARTICIPANT TRANSPORTATION EXPENSE	\$ 47,117

SCHEDULE J - This schedule has been intentionally left blank.

COMMENTS PAGE

Schedule	Comments:
Certification Page	
Cert Page - Serv Locations	
Cert Page - Service Selection	

COMMENTS PAGE

Schedule	Comments:
A - Exp Rpt	
B - Income Stmt	<p>Line 10a, 10b and 10c are contributions from a fundraiser. We have allocated about 63% of the contributions to the Waiver. This allocation is consistent with our allocation methodology described in Schedule H, question #3.</p> <p>Lines 10d,10e, and 10f, represent contributions that were restricted by the donor for services that are not Waiver related or funded. A copy of the donation terms and conditions can be provided upon request. Line 11a, 11b, 11c are community grants also restricted by the grantees for programs that are not Waiver related.</p>
D - Direct Care Staff	

COMMENTS PAGE

Schedule	Comments:
D1 - Other Staff	
D2 - Contract Staff	
D3 - Admin Staff	

COMMENTS PAGE

Schedule	Comments:
E - Depr. Buildings	
E-1 - Depr. Motor Vehicles	
E-2-Depr Fixed Assets & Equip	

COMMENTS PAGE

Schedule	Comments:
F - Other Program Expenses	Refer to Supporting Schedule 1 of 2 for itemization of Line 1: Management Fees, Line 2: Professional Services, and Line 3: Advertising Fees that currently exceed thresholds from instructions.
F-1 - Admin-Program Occ Exp	
G - Related Party	

COMMENTS PAGE

Schedule	Comments:
H - Allocation Procedures	Other program expense for management fees was allocated based upon the percentage of Waiver revenue as a percent of total revenue. Other program expense for the other line items was based on actual invoices.
I -Participant Transportation	

Commonwealth of Pennsylvania
Office of Developmental Programs
Cost Report for the Consolidated & P/FDS Waiver Programs

PROVIDER NAME:	ABC Provider Agency
MPI NUMBER:	123456789
PERIOD OF REPORT:	07/01/2014 to 06/30/2015
COST REPORT:	1 of 1

PROVIDER USE PAGE

(Refer to Cost Report Instructions - Information reported on this tab will not be reviewed during Desk Review)