

July/August 2010

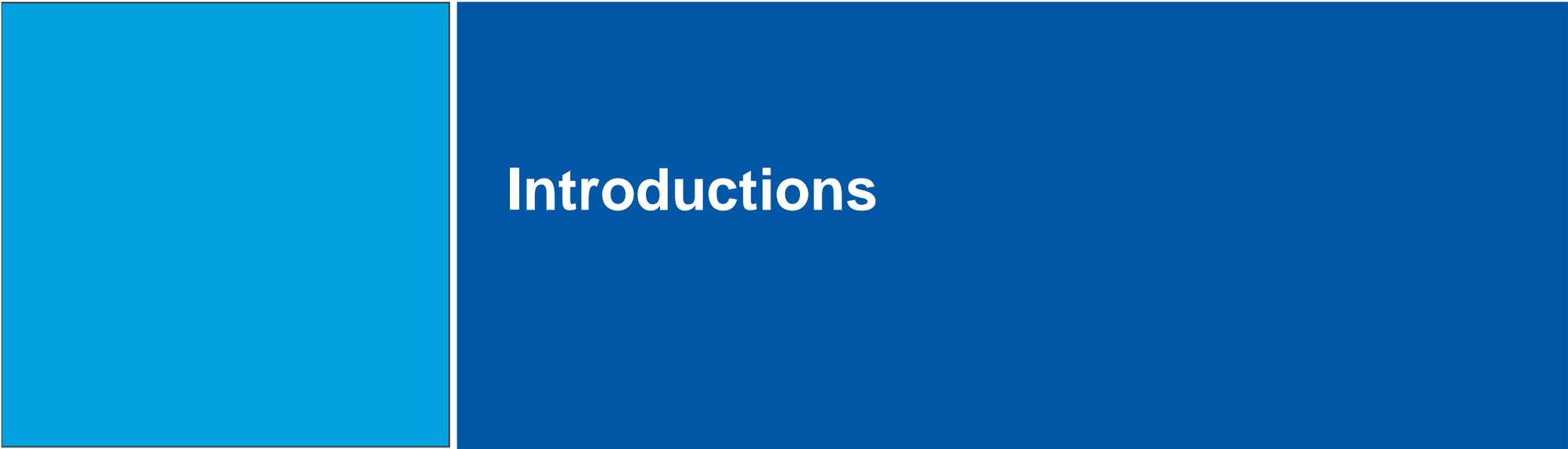
**Commonwealth of Pennsylvania
Office of Developmental Programs
Year 3 Cost Report for the Consolidated
and P/FDS Waiver Programs**

Provider Training Session – Advanced (Level 2)



Agenda

- Introductions
- Background
 - Prospective Payment System Overview
 - Cost Report Process Overview
 - Rate-setting Process Overview
- Cost Report Walk-through
- Audit Requirements
- Cost Report Submission Process and Timelines
- Questions



Introductions



Introductions

- Introductions
- An introductory web-based Cost Report (CR) training session was conducted on July 21
 - This training covered basic concepts related to the scope and purpose of the CR
 - The training materials, along with an audio playback link, will be available on the ODP Consulting website under the ODP Provider Information Center (PIC)
- Today's training will focus more specifically on the detailed completion of the CR, including walking through a sample completed CR



Background



Prospective Payment System Overview

- The Office of Developmental Programs (ODP) implemented a new payment methodology on July 1, 2009, a Prospective Payment System (PPS), to pay providers for services delivered to individuals enrolled in the Consolidated and Person/Family Directed Support (P/FDS) Waiver programs
- The PPS includes several different rate-setting approaches:
 - Fee schedule
 - Outcomes-based
 - Cost-based, in which prospective payment rates for services are developed based on historical data submitted in a uniform CR

Prospective Payment System Overview

- Today's training focuses on the traditional provider (Waiver Direct Service Provider) CR from which cost-based rates will be established
 - A list of Waiver services with cost-based rates is included in Appendix B of the traditional provider Cost Report Instructions (CRI)
- Providers who deliver **only** Supports Coordination or Transportation services that are billed separately (i.e., W7273, W7274, W7275, W7276) do not need to complete the traditional provider CR
 - Supports Coordination and Transportation services billed separately have their own CRs and are not included in today's presentation

Prospective Payment System Overview

- Providers who deliver **only** fee schedule and outcomes-based services do not need to complete a CR
 - Includes Agency with Choice Financial Management Service organizations
 - Includes vendors who provide generic goods and/or services to the general (self-paying) public and do not target their services to individuals with mental retardation
 - See Appendix B in the CRI for a list of fee schedule and outcomes-based services

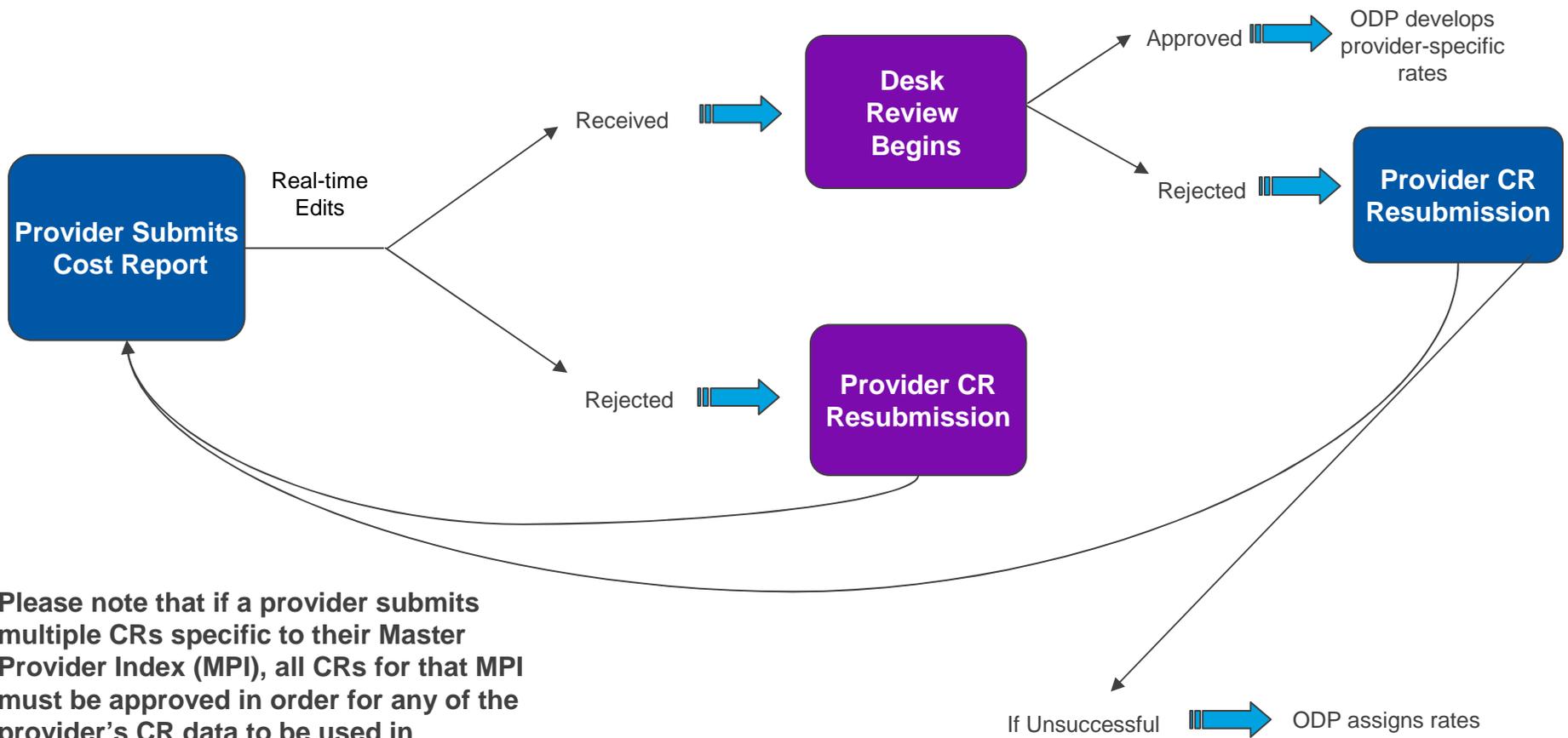
Prospective Payment System Overview

- For today's presentation, the term "Year 3" is used to represent:
 - The reporting period – historical expense data from fiscal year (FY) 2009/2010 and
 - The prospective rating period – the year in which the rates will be effective, FY 2011/2012
- To facilitate the transition from the former payment system to the PPS, the Department of Public Welfare (DPW) is using a revenue reconciliation process for the FY 2009/2010 and FY 2010/2011 rating periods
 - For the FY 2011/2012 rating period (i.e., Year 3), there will be no revenue reconciliation process
 - Providers will be paid based on the units of service they bill for and the prospective rates that are established for those units of service

Cost Reporting Process Overview

- Providers complete and submit the CR and supplemental materials through the on-line submission system
- Real-time edits will be performed upon upload to notify provider if the CR was “received” or “rejected”
 - If received, CR will move to the desk review phase
 - If rejected, error messages will be displayed and the provider must correct errors and submit again
- Administrative Entities (AEs) will be performing desk reviews on CRs
 - If the CR fails the desk review, AEs will ask providers to correct the issues and resubmit
 - If the CR is approved through desk review, it will be used as the basis for rate setting
- Providers are not allowed to modify the number of CRs originally submitted in the resubmission process, if resubmissions are required
- All CRs submitted by a provider must be “**approved**” during the desk review in order for CRs to be used in the rate-setting process

Cost Reporting Process Overview



Please note that if a provider submits multiple CRs specific to their Master Provider Index (MPI), all CRs for that MPI must be approved in order for any of the provider's CR data to be used in prospective rate setting (i.e., partial CR submission approvals will not be used for rate setting)

Rate-Setting Process Overview

- Approved CRs are compiled in a database
- MPI-Service Location Code-Procedure Code combinations from the CRs are compared to the Supports and Services Directory (SSD) in Home and Community Services Information System (HCSIS) to identify those for which rates will be calculated and analyzed
- Attachment 1 will not be collected for Year 3 as the FY 2009/2010 historical data are based on service definitions effective July 1, 2009
- ★ – Changes in staffing should be reflected through the use of the supplemental habilitation procedure code
- Audit adjustments are incorporated where necessary and available to establish FY 2009/2010 historical cost experience
- Utilization data in the CRs are reviewed and adjusted where necessary; ODP will compare the CR utilization to PROMISE utilization
- FY 2009/2010 unit costs and certain cost components are calculated, analyzed and reviewed by ODP staff

Rate-Setting Process Overview

- Outlier adjustments are made to the FY 2009/2010 unit costs, where appropriate
- Cost of living adjustments may be applied to FY 2009/2010 adjusted unit costs to develop FY 2011/2012 preliminary draft rates
- Projected utilization and FY 2011/2012 preliminary draft rates are used to calculate the estimated Waiver expenditures
- Estimated FY 2011/2012 Waiver expenditures are compared to the expected budget appropriation for applicable services to calculate the Rate Adjustment Factor (RAF)
- The RAF is applied to the preliminary draft rates to calculate the FY 2011/2012 proposed rates
- FY 2011/2012 proposed rates are communicated to the providers

Cost Report Walk-through



Cost Report Schedules

The CR consists of 19 schedules:

- Certification Page
- Certification Page – Provider Service Locations
- Certification Page – Service Selection
- Schedule A – Expense Report
- Schedule B – Income Statement
- Schedule D – Program Direct Care Staff Expenses
- Schedule D-1 – Other Program Staff Expenses
- Schedule D-2 – Contracted Staff Expenses
- Schedule D-3 – Administrative Staff Expenses



Cost Report Schedules

- Schedule E – Provider Depreciation Expenses – Buildings
- Schedule E-1 – Provider Depreciation Expenses – Motor Vehicles
- Schedule E-2 – Provider Depreciation Expenses – Fixed Assets/Equipment
- Schedule F – Other Program Expenses
- Schedule F-1 – Other Occupancy Expenses – Administrative/Program Buildings
- Schedule G – Related Party Transactions
- Schedule H – Program Expense Allocation Procedures
- Schedule I – Participant Transportation Expenses
- Schedule J – Residential Occupancy Expenses
- Comments Page

Supplemental Data Submissions

- In addition to the CR schedules, providers may also need to submit:
 - Supplemental schedules – Any schedule that a provider submits to document data entered into the CR (e.g., depreciation schedules)
 - Audited Financial Statements (AFS), if applicable, including a reconciliation between the AFS and the CR
 - Audit requirements are outlined on pages 6 through 10 of the CRI
 - Audit requirements will be discussed later in today's presentation



Cost Report Edits

- Many “real time” edits are built into the CR template and the on-line submission system
- For each schedule, this presentation contains a description of many of the key edits that will be performed on the CR during the upload process
 - As providers are completing their CRs, they should check to ensure their reporting complies with the edits
- ★ ▪ A formal summary containing all Year 3 CR edit and validation checks will be issued in the coming weeks



Certification Page

Purpose and Description

- This schedule is used to collect provider identifying information, as well as the number and type of CR submissions
- If your organization has multiple MPIs, you may combine the experience for all MPIs into one CR submission
 - The MPI number for the main or largest organization should be entered on Line 1a of the Certification Page and used in the file naming convention
- Providers can submit multiple CRs but should remember:
 - If resubmissions are necessary, providers are not allowed to modify the number of CRs originally submitted
 - All CRs submitted by a provider must be approved in the desk review process for any CRs to be used as the basis for rate setting



Certification Page

Purpose and Description

Providers can determine how many CRs to submit

- Combine all service location codes (SLCs) into a single CR
- Complete a CR for each SLC
- Combine select SLCs on a CR and submit multiple CRs for the organization



- Beginning in Year 4 (i.e., historical reporting period of FY 2010/2011) providers need to obtain written approval for any changes to procedure code and SLC CR groupings used in prior years (i.e., Year 3)



Certification Page Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - No structural changes
 - Lines 9 and 10 should reflect the audit consistent with the cost reporting period
 - For FY 2009/2010 historical cost data, the provider should indicate “Yes” if the audit ending 6/30/10 or 12/31/09 has been submitted
 - Line 12a should not change during the submission process
 - If a provider submits 2 CRs (1 of 2 and 2 of 2) for their organization, the naming convention should remain the same throughout the resubmission process, as necessary
 - Line 13 should reflect the type of submission
 - Test submission (due October 8, 2010) and initial submissions (due October 17, 2010) should be indicated as “Initial Submission”
 - Any resubmissions required based on the desk review should be “Resubmissions”

Certification Page Changes and Edits

- ★ ▪ Edits
 - All line items must be completed with the exception of Lines 11.b.2 through b.15, 11.c.2 through c.15, 11.d.2 through d.15 and 15
 - Must use nine digits (include leading zeros) when entering the MPI number on Lines 1.a and 11.b.1 through b.15
 - The values in Lines 11.d.1 through 11.d.15 must be less than or equal to the values in Lines 11.c.1 through 11.c.15

Certification Page Dos and Don'ts

- ★
 - Verify that the e-mail addresses and telephone numbers for contacts are correct
 - Ensure an audit has been uploaded if the response on Line 10 is “Yes”
 - Indicate type of submission
 - Identify the total number of CRs being submitted
 - Do not include supplemental schedules in the count of CRs as supplemental schedules have their own naming convention (i.e., SS)



Certification Page – Provider Service Locations

Purpose and Description

- This schedule identifies:
 - Provider service locations by MPI that have historical expenses during FY 2009/2010 included in the given CR
 - Note that service locations that are entirely Base-funded should not be reported on this schedule
 - Similarly, service locations used only for transportation services that are billed separately or that render only fee schedule or outcomes-based services should not be reported on this schedule
 - SLCs during FY 2009/2010
 - SLC changes that occurred after June 30, 2010
 - County where each provider service location is physically located



Certification Page – Provider Service Locations

Purpose and Description

- This schedule identifies:
 - Beginning and ending dates of service for each provider service location
 - If the provider service location started delivering services prior to FY 2009/2010, the beginning date should be July 1, 2009
 - If the provider service location is still in service on June 30, 2010, the ending date should be left blank
- This schedule also collects program capacity, census, vacancy and staffing data for residential service locations included in the CR
 - Capacity questions are for residential providers only

Certification Page – Provider Service Locations Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - Column B has been clarified to collect the SLC active during the historical reporting period (i.e., FY 2009/2010 for Year 3)
 - Column C has been added to capture SLC changes that occur after the reporting period (i.e., after June 30, 2010 for Year 3)
 - Intent is to increase the direct matches (MPI-Provider Service Location-Procedure Code combinations) between the CRs and the service offerings in the SSD for the prospective period
 - Example: Provider renders supported employment at SLC 0001 during FY 2009/2010 and moved the program to SLC 0002 on July 1, 2010. Provider would include SLC 0001 in Column B and SLC 0002 in Column C. Assuming the SSD is updated to reflect SLC 0002, there would be a match for the MPI-Provider Service Location - Procedure Code combination in the CR and SSD such that a FY 2011/2012 payment rate for this service at SLC 0002 would be developed



Certification Page – Provider Service Locations Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - Column F does not have to be populated if the service location remained active during the reporting period (FY 2009/2010)
 - Column G has been added for providers to select the residential eligible service provided at the service location reported

Certification Page – Provider Service Locations

Changes and Edits



▪ Edits

- Line 1 must at least be populated for Columns A, B, D and E since each CR must contain at least one SLC
- For each MPI number in Column A, at least Columns B, D and E must be populated. Column F must be populated if the service location closed prior to June 30, 2010
- The MPI number entered in Column A must be nine-digits and include any leading zeros
- The SLC entered in Column B (and Column C, if applicable) must be four-digits and include any leading zeros
- If a procedure code is selected in Column G, then Columns H, I and J must be populated

Certification Page – Provider Service Locations

Special Considerations for Residential Services

- For Eligible Procedure Code with Capacity (Column G), use the drop-down box to select the procedure code associated with each service location (Column B)
 - For licensed 6400 homes, the procedure code is determined by the Approved Program Capacity, as established by ODP
 - For homes exempt from 6400 and 6500 licensing or licensed under 6500, 3800 or 5310, the procedure code is determined by the maximum number of individuals who can be provided the service at the service location, regardless of funding source
- In Column H, report the number of Waiver-enrolled participants who are living in each service location as of last day of reporting period (June 30) or as of the day the service location closed, if applicable
- In Column I, report the number of vacancies at each service location as of last day of reporting period (June 30) or as of the day the service location closed, if applicable

Certification Page – Provider Service Locations

Special Considerations for Residential Services

- For Column J, indicate the number of hours that residential direct care staff are scheduled to work in a typical week
 - Do not include the hours for staff that are associated with services that are billed as supplemental habilitation
- Example:
 - A Licensed 6400 home has an approved program capacity of 4
 - On June 30, 2010, one Base-funded individual, one Waiver-funded individual and one private pay individual live in the home
 - The following table summarizes the routine staffing schedule for direct care staff in a typical week at the service location

Shift	Monday — Friday	Saturday — Sunday	Total Hours/Week
7:00 AM to 3:00 PM	1	2	72
3:00 PM to 11:00 PM	1	2	72
11:00 PM to 7:00 AM	1	1	56

Certification Page – Provider Service Locations

Special Considerations for Residential Services

- Example continued:
 - The following data entries should be made in the CR for this service location:
 - Eligible Procedure Code with Capacity = W6096 (4-Individual Home)
 - Waiver Census as of June 30th = 1
 - Vacancy as of June 30th = 1
 - Average Weekly Direct Care Staff Hours = 200

Certification Page – Provider Service Locations

Dos and Don'ts

- ★ ▪ Residential providers need to complete Columns G through Column J
- Do not include service locations where **only** Base-funded, fee schedule or outcomes-based services are rendered (i.e., no Waiver services)
- Do not report a unique combination of MPI and provider SLC on more than one CR
 - Example: A provider who reports MPI 123456789 and SLC 0001 on one CR (1 of 2) and MPI 123456789 and SLC 0001 on a different CR (2 of 2) will have both of their CRs rejected
- Service locations should be consistent with locations indicated in the SSD

Certification Page – Provider Service Locations

Rate Setting Considerations and Observations

- Rates will be calculated for the services indicated in the SSD as of December 31, 2010; providers are encouraged to update service offerings in the SSD before December 31, 2010
 - In Years 1 and 2, there were frequent cases where the service locations and/or procedure codes selected in the CR did not align with the services in the SSD
 - Providers ensuring consistency between the CR and SSD, to the extent possible, enhances the rate development process
- For residential services, average weekly staff hours per participant are calculated from this schedule; it is important to ensure data are submitted in accordance with the CRI
 - Do not include the hours for staff that are associated with services that are billed as supplemental habilitation

Certification Page – Service Selection

Purpose and Description

- This schedule identifies all services that the provider delivered during the FY 2009/2010 historical reporting period at the service locations included in the CR
- Once the provider has selected all applicable services on this schedule, the provider should click on the macro button in the upper left hand corner; this will automatically create a column on Schedule A for each procedure code selected
- If you provide fee schedule or outcomes-based services, as well as Waiver services with cost-based rates, then you need to select Line 154 on this schedule
 - A separate column on Schedule A will not be generated because these expenses are reported in Column D of Schedule A



Certification Page – Service Selection

Purpose and Description

- Residential services generally have two types of payment rates, eligible and ineligible, and providers should submit a claim for both procedure codes to be reimbursed for residential services
 - Eligible procedure codes are used for the service component of residential habilitation services
 - Ineligible procedure codes are used for the residential occupancy component
 - There are exceptions for certain supported living and Family Living Home situations

- Unbundling of residential services
 - Prior to July 1, 2009, providers bundled many services in the residential procedure codes. With the change in service definitions effective July 1, 2009, providers were required to bill distinct non-residential Waiver services (e.g., physical therapy, occupational therapy) separately from residential services. Providers should report their expense data in a manner consistent with the changes in the service definition

Certification Page – Service Selection

Purpose and Description

- Residential providers will not need to select respite procedure codes for those respite services rendered in residential service locations
- Modifiers
 - When a provider renders services that have distinct rates based on whether or not a modifier is attached to the procedure code, the provider should select the appropriate procedure code and modifier combination for each type of service provided and assign costs to each combination appropriately (e.g., Residential Homes with a Nursing modifier)
 - When modifiers are used only to track when specific circumstances occur but for which no distinct payment rate is established, providers should use procedure codes without the modifier to report expenses (e.g., Enhanced Unlicensed Home and Community Habilitation)
 - Refer to Table 6 of Appendix B in the CRI for additional information



Certification Page – Service Selection Changes and Edits

- ★ ■ Year 3 Changes and Clarifications
 - Unlike Years 1 and 2, historical experience data during the reporting period and the Year 3 prospective rating period will be based on similar service definitions and therefore the provider does not need to unbundle or re-allocate costs based on service definition changes between the time periods
 - Providers will still be required to allocate historical expenses to the applicable procedure codes

Certification Page – Service Selection Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - The following services will be paid via a fee schedule in Year 3 and therefore do not appear on the Certification Page – Service Selection schedule
 - Older adult day services (W7094)
 - Supplemental habilitation 1:1 (W7070)
 - Supplemental habilitation 2:1 (W7084)
 - Additional individualized staffing 1:1 (W7085)
 - Additional individualized staffing 2:1 (W7086)
 - Historical expenses for these services at service locations included in the CR should be reported in Column D of Schedule A (i.e., staff expenses for these services should not be reported on the Schedule Ds)

Certification Page – Service Selection

Dos and Don'ts

- ★ ■ Select procedure codes for all Waiver services for which you incurred expenses in FY 2009/2010 (only for those service locations included in the CR); do not select a procedure code for any service for which you do not have expense history
 - Service selections should be based on current service definitions
 - Procedure code selections should be consistent with services indicated in the SSD to ensure providers have rates based on their experience
 - **If there are discrepancies between the SSD and the CR, ODP will assign rates**
- Click on the macro button in the upper left hand corner to create the procedure code columns on Schedule A; verify that all procedure codes are populated in Columns G+ of Schedule A
 - If selected procedure codes are not populated in Columns G+, your Excel macros may not be enabled (see pages 112-113 of CRI)

Certification Page – Service Selection

Rate Setting Considerations and Observations

- For residential services, ODP anticipates a provider will require a rate for both the Eligible and the associated Ineligible procedure codes
 - Ineligible procedure codes will continue to be automatically selected when the Eligible procedure code is selected
 - Modifiers are not used for Ineligible procedures codes in the CR, but the units reported for Ineligible procedure codes should be consistent with the total units for all associated Eligible procedure codes

- For service changes (i.e., procedure code changes) during reporting period (e.g., a two-individual home is converted to a three-individual home), the provider should select both procedure codes on the Certification Page — Service Selection schedule of the CR
 - Report the partial year of expenses and units under each procedure code on Schedule A

Schedule A – Expense Report

Purpose and Description

- This schedule identifies the provider's total expenses by category for all services and by procedure code for provider service locations included in CR
- Column A (Total Provider Expenses) – Report total expenses for all provider operations (this column will need to reconcile to or match the provider's AFS)
- Column B (Excluded Service Locations and Other LOB Expenses) – Report expenses for Waiver and Base-funded services incurred at provider service locations included on another CR; include expenses for other LOB such as expenses incurred when rendering services to non-ODP individuals (e.g., individuals from Mental Health, Children and Youth, Aging)
 - Excluded service locations represent those locations that only render Base-funded, fee schedule, outcomes-based services or transportation services that are billed separately, as well as locations reported on a different CR
 - Participant salary/wage expenses in pre-vocational programs should be included in Column B
 - Supports Coordination expenses should be included in Column B

Schedule A – Expense Report

Purpose and Description

- Column C (Base Expenses) – Report expenses incurred in rendering non-Waiver services (e.g., family aide) to both Waiver and Base-funded individuals, as well as expenses for rendering Waiver services to Base-funded individuals at all provider service locations included in the CR
- Column D (Fee Schedule and Outcomes-based Service Expenses) – Include expenses incurred at all provider service locations that are included in the CR when rendering:
 - Services paid via a fee schedule (see Appendix B of the CRI)
 - Transportation services that are billed separately
 - Services paid via an outcomes-based approach (see Appendix B of the CRI)

Schedule A – Expense Report

Purpose and Description

- Column E (Excluded Non-Allowable Waiver Expenses) – Report expenses incurred when rendering Waiver services at provider service locations that are included in the CR to Waiver-enrolled participants but that are not reimbursed by the Consolidated or P/FDS Waiver programs (e.g., excess compensation, bad debt, advertising)
 - Refer to pages 49-50 of CRI for list of non-allowable expenses
 - If a provider does not have any non-allowable expenses, this should be indicated on the Comments Page
- Column F (Eligible and Ineligible Expenses for Waiver Participants) – Automatically populated from data reported on Schedules B through J
- Columns G+ (Waiver Services with Procedure Codes) – Distribute Eligible and Ineligible expenses from Column F to appropriate procedure codes based on allocation methodology described in Schedule H
- Columns HT and HZ – These columns perform balancing checks to determine if Column A is equal to the sum of Columns B through F and if Column F equals the sum of Columns G+

Schedule A – Expense Report Changes and Edits

- ★ ■ Year 3 Changes and Clarifications
 - Added columns HT and HZ to perform balancing (see CRI)
 - Excessive interest expense (defined in CRI and OMB Circular A-122) and bail added to list of non-allowable expenses
 - If you determine that none of your expenses meet the definition of “non-allowable,” please confirm by adding a statement on the Comments Page
 - Units costs are calculated based on the type of service
 - Line 22 for eligible residential services is based on available units
 - Line 23 for non-residential services is based on units provided
 - Line 25 for ineligible residential services is based on available units
- Edits
 - The total provider expenses for each category in Column A must equal the sum of expenses in Columns B through F
 - The Eligible and Ineligible expenses for Waiver-enrolled participants in Column F must equal the sum of expenses in Columns G+



Schedule A – Expense Report

Changes and Edits

- 
- Edits (continued)
 - Eligible codes must have expenses reported on Line 16 and no residential occupancy expenses reported on Line 24
 - Ineligible codes must have residential occupancy expenses reported on Line 24 and no eligible expenses reported on Line 16
 - The number of units of service available and provided must be completed for each service code reported
 - The number of units of service provided must be less than or equal to the number of units of service available

Schedule A – Expense Report

Changes and Edits

- ★ Edits (continued)
 - For Eligible procedure codes, Line 18 must be positive (i.e., revenue offsets cannot be greater than expenses incurred for an Eligible procedure code)
 - Line 18 will always be negative for Ineligible procedure codes that have offsetting revenue
 - Line 22 (unit cost) will always be negative for Ineligible procedure codes that have offsetting revenue

Schedule A – Expense Report

Dos and Don'ts



- Ensure that the schedule balances
- Ensure that Columns C through F represent expenses only for the provider service locations included in the CR
- Check the calculated costs per unit for reasonableness
 - Line 22 for eligible residential services
 - Line 23 for non-residential services
 - Line 25 for ineligible residential services
- Ensure that Column F is allocated to the appropriate procedure codes for the services selected
- Do not report expenses for the same provider service location on more than one CR
- If multiple CRs submitted, ensure that Column A is the same across CRs

Schedule A – Expense Report

Units Available Calculation Example – Residential

- From CR example, calculate the Units of Service Available for procedure code W6096 (Four-Individual Home)
 - Service Location 0001: 365 available units (days) for three Waiver individuals and one Waiver vacancy = 1,460 days
 - Service Location 0002: 184 available units (days) for four Waiver individuals = 736 days
 - Accounts for the fact that this service location was only open from 7/1/2009 – 12/31/2009
 - Service Location 0004: 365 available units (days) for four Waiver individuals = 1,460 days
- Total available units for W6096 = 3,656 units (days)

Schedule A – Expense Report

Units Available Calculation Example – Non-Residential

- For non-residential services, the number of units available should be determined based on the number of direct care staff hours and an appropriate conversion factor based on the unit definition for the procedure code
 - Prevocational Services, Staff Support Level 2 – W7089 (staff ratio of <1:7.5 to >1:1)
 - One full-time staff person who only works with Waiver participants (2,080 direct care staff hours)
 - Conversion factor would range from 4 (1 individual and 4 units per hour) to 30 (7.5 individuals and 4 units per hour)
 - Units available to bill for W7089 would range from 8,320 (4 x 2,080) to 62,400 (30 x 2,080), depending on the average number of individuals the provider generally serves under the given staffing ratio
 - If the provider's employees deliver direct care services to non-Waiver individuals, the provider will need to determine the portion of units that are reserved to serve Waiver-enrolled participants

Schedule A – Expense Report

Rate-Setting Considerations and Observations

- Number of Units of Service available and provided from Schedule A are used to calculate productivity measures for some services; it is important to ensure the units included are appropriate for the service
 - As part of the rate-setting process, validation of the Units of Service Available and Units of Service Provided will continue to be done based on CR data and PROMISe data; necessary adjustments may be made where there are discrepancies
- The unit costs submitted in the CR should be reviewed prior to submission for reasonableness
 - Providers should review unit cost relationships among different staffing ratios for a given service
 - Providers should review unit costs among different residential home sizes to ensure that the relationship is reasonable based upon size and staffing



Schedule B – Income Statement

Purpose and Description

- This schedule identifies revenue sources at three levels
 - Total provider (Column A)
 - Total Waiver (Column B)
 - Waiver specific to the SLCs included in the CR (Column C)
- The schedule also calculates net income/loss

Schedule B – Income Statement

Changes and Edits

- ★ ■ Year 3 Changes and Clarifications
 - Donated fixed assets (not cash) may be expensed fully in the year acquired for the value of the donated asset, and corresponding contribution revenue recorded. This will result in no impact on rates. Donated fixed assets cannot be depreciated or a use allowance charged
- Edits
 - The Total Waiver Revenue (Column B, Line 12) must be less than or equal to the Total Provider Revenue (Column A, Line 12)
 - Waiver revenue for service locations in the CR (Column C, Line 12) must be less than or equal to Total Waiver Revenue (Column B, Line 12)
 - Waiver revenue for Waiver Eligible services (Line 1a) must be greater than zero for each of Columns A through C to justify a completed CR
 - Total Waiver Expenses (Column B, Line 13) must be populated



Schedule B – Income Statement

Dos and Don'ts

-  ▪ Report all revenue received from the Commonwealth and other sources, including revenue reconciliation payments/recoupments, if known at the time of CR submission
- Report the equity or fund balance from the prior year
 - ODP recognizes that there may not be a balance sheet or fund balance specific to the Waiver program. In this instance, the beginning fund balance should be the accumulation of net income (loss) from Year 1 and Year 2 CRs
- Do not report revenues in Column C from provider service locations that are reported on a different CR



Schedule B – Income Statement

Rate-Setting Considerations and Observations

- Certain types of revenue (e.g., interest income) and unrestricted contributions and donations are used to offset expenses in rate setting; it is important to report revenues and contributions on Schedule B appropriately

Schedules D through D-3 – Staff Expenses

Purpose and Description

- These schedules identify the expenses and hours for:
 - Full- and part-time staff associated with the provision of direct care (Schedule D)
 - Other program staff, such as program director, house leader, program specialist and vocational evaluator (Schedule D-1)
 - Contracted staff (Schedule D-2)
 - Staff performing administrative functions, such as financial reporting or human resources tasks (Schedule D-3)
- Each classification or job title should be identified on different rows in the schedule

Schedules D through D-3 – Staff Expenses Changes and Edits

- ★ ■ Year 3 Changes and Clarifications
 - Total compensation for all staff positions (i.e., executive and non-executive, direct, other program and administrative staff) must align with the limits in the compensation grid located in Appendix E of the CRI
 - Schedule D-2 has been modified to capture family living home (FLH) stipend data in a different format
 - The residential occupancy portion of the FLH stipend will automatically populate Schedule J, Line 30
 - The non-room and board portion will automatically populate Schedule A
- Edits
 - When populated, Waiver salary/wages, Employee Related Expenses (ERE) and hours must be greater than zero
 - If Waiver salary/wages is populated, then hours must be greater than zero

Schedules D through D-3 – Staff Expenses

Dos and Don'ts

- ★ ▪ Report expenses and hours for different types of staff time on the correct schedule
 - For example, if a staff person performs supervisory duties 50 percent of the time and performs administrative duties 50 percent of the time, 50 percent of the salary/wage expenses should be reported on Other Program Staff Expenses (Schedule D-1) and 50 percent on Administrative Staff Expenses (Schedule D-3)
- Review Estimated Hourly Compensation for reasonableness
- Report only expenses and hours associated with the provision of Waiver services to Waiver-enrolled participants at provider service locations included in the CR
 - Do not report expenses and hours associated with the provision of Waiver services to Waiver-enrolled participants at service locations reported on another CR
 - For dually-funded homes, only include expenses and hours that are directly attributable to the Waiver program
- Provide position descriptions when completing rows designated as “Other (Specify)”

Schedules D through D-3 – Staff Expenses

Rate Setting Considerations and Observations

- Average hourly wages for direct care staff are calculated from Schedule D; it is important to ensure salary costs and hours are allocated across programs (Waiver, Base, other LOB) appropriately
- Direct care salary expenses are compared to other program and total salary expenses; it is important to ensure costs are allocated among direct, other program and administration in accordance with the CRI
- Report FLH stipends as contracted salary expenses on Schedule D-2, which also requests the Room & Board portion of the stipend, if applicable

Schedules E through E-2 – Provider Depreciation and Amortization Expenses – Purpose and Description

- These schedules identify depreciation costs of:
 - Buildings (Schedule E)
 - Motor vehicles (Schedule E-1)
 - Fixed assets/equipment (Schedule E-2)
- Costs are separated to distinguish assets associated with non-residential and residential services

Schedules E through E-2 – Provider Depreciation and Amortization Expenses – Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - Clarification provided in CRI for the following depreciable assets (**Non-Residential**)
 - Language added to clarify how to handle improvements and building components
 - A 2 percent use allowance is allowed for fully depreciated buildings
 - If a loan is grandfathered, cannot charge both use allowance and claim principal & interest of loan
 - Donated capital and fixed assets (not cash) may be expensed fully in the year acquired for the value of the donated asset, and corresponding contribution revenue recorded. This will result in no impact on rates. Donated assets cannot be depreciated or a use allowance charged

Schedules E through E-2 – Provider Depreciation and Amortization Expenses – Changes and Edits (continued)

- ★ ▪ Year 3 Changes and Clarifications
 - Clarification provided in CRI for the following depreciable assets (**Non-Residential**)
 - Land cannot be depreciated
 - Loans for grandfathered properties must be at least 15 years
 - Use allowance of 6 2/3 percent allowed for fixed assets that are fully depreciated

Schedules E through E-2 – Provider Depreciation and Amortization Expenses – Changes and Edits (continued)

- ★ – Clarification provided in the CRI for the following depreciable assets (**Residential**)
 - Donated fixed assets (not cash) may be expensed fully in the year acquired for the value of the donated asset, and corresponding contribution revenue recorded. This will result in no impact on rates. Donated fixed assets cannot be depreciated or a use allowance charged
- Motor Vehicles depreciation separately reported for residential and non-residential

Schedule E – Summary of Depreciation Policies – Administrative/Non-residential Buildings

GF	SL	UA
<p>a. If building (and improvements) purchased prior to June 30, 2009 and a loan exists for the building, provider can continue to claim principal and interest payments for a loan with a term of 15 years or more</p> <p>b. Principal and interest payments would be recorded on Schedule E, and the provider would select “GF” as the depreciation method</p>	<p>a. If building purchased after June 30, 2009, the straight-line method of depreciation must be used and applied over the estimated useful life of the building in accordance with GAAP</p> <p>b. Depreciation is recorded on Schedule E and the provider would select “SL” as the depreciation method</p>	<p>a. After the loan is fully amortized, or the building fully depreciated, the provider may claim a participation allowance of 2% for the use of the building (for as long as the building is in use)</p> <p>b. Participation allowance is recorded on Schedule E and the provider would select “UA” as the depreciation method</p>

Schedule E – Summary of Depreciation Policies – Residential Buildings

GF	SL	UA
<p>a. Providers may continue to amortize residential buildings over the life of the loan</p> <p>b. Principal and interest payments would be recorded on Schedule E, and the provider would select “GF” as the depreciation method</p>	<p>a. If the provider uses the straight-line method of depreciation for residential buildings, the building must be depreciated over the estimated useful life of the building in accordance with GAAP</p> <p>b. Depreciation is recorded on Schedule E and the provider would select “SL” as the depreciation method; interest would be recorded on Schedule J, Line 29</p>	<p>a. After the building is debt-free, ODP will reimburse a continuing participation allowance</p> <p>b. For FY 2009/2010 and FY 2010/2011, the participation allowance may not exceed the allowance percentage that the provider claimed in FY 2007/2008</p> <p>c. For buildings that become debt free between July 1, 2009 and June 30, 2011, a participation allowance of the lesser of 8% or the provider’s expense of debt service on the real estate will be an allowable expense</p> <p>d. Participation allowance is recorded on Schedule E and the provider would select “UA” as the depreciation method</p>

Schedules E-1 and E-2 – Summary of Depreciation Policies – All fixed assets, including motor vehicles

GF	SL	UA
<p>a. Not applicable</p>	<p>a. Fixed assets, \$5,000 and above, shall be depreciated using the straight-line method of depreciation over the estimated useful life of the fixed asset</p> <p>b. Depreciation is recorded on Schedule E-1 or E-2, and the provider should select “SL” as the depreciation method</p>	<p>a. Once a fixed asset is fully depreciated, a participation allowance of 6 2/3% of the original expense (if above \$5,000) is an allowable expense (for as long as the asset is still in use)</p> <p>b. The use allowance is recorded on Schedule E-1 or E-2 and the provider would select “UA” as the depreciation method</p>

Schedules E through E-2 – Provider Depreciation and Amortization Expenses – Dos and Don'ts

- ★ ▪ Complete all columns when reporting depreciation
- Submit a supplemental schedule if you report all depreciation on a single line
 - Ensure supplemental schedules clearly identify each asset and all information related to Columns A-G
- Do not report depreciation and use allowance on the same item at the same time
- Do not report expenses for provider service locations that are included in another CR
- Do not report depreciation expenses on fully depreciated assets

Schedule F – Other Program Expenses

Purpose and Description

- This schedule identifies all other program expenses; other program expenses are those expenses that are necessary to support the provider's operation but are not directly related to the provision of services (e.g., management fees, professional services, certain advertising expenses)
 - Other program expenses reported on this schedule should reflect expenses related to the provision of Waiver services to Waiver-enrolled participants specific to the service locations included in the CR

Schedule F – Other Program Expenses

Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - If management fees exceed \$10,000 or 5 percent of the provider's total Other Program expenses (Line 15), the provider must upload a supplemental schedule that details what is included in management fees
 - All costs identified as non-allowable throughout the CRI are also non-allowable as management fees
 - Staff training/development expense line added (Line 13)
 - “Other” line (Line 14) should be used to report expenses for taxes, fixed assets less than \$5,000, and gains or losses on the sale of fixed assets

Schedule F – Other Program Expenses

Dos and Don'ts

- ★ Provide an explanation on Comments Page or submit a supplemental schedule if Line 14 (Other) is greater than 5 percent of total Other Program expenses (Line 15)
- Do not report expenses for provider service locations that are included in another CR
- Include interest expenses for short-term borrowings on loans with terms less than five years. If greater than \$5,000, loan schedule should be submitted
- Transportation expenses reported on this schedule are for staff transportation (i.e., mileage reimbursement not associated with transporting a Waiver participant)
- Report all expenses for program supplies (e.g., latex gloves, over-the-counter medications) on this schedule

Schedule F-1 – Other Occupancy Expenses: Administrative/Program Buildings – Purpose and Description

- This schedule identifies non-depreciation expenses for the maintenance of buildings (e.g., rent of space, utilities and maintenance, interest expense for buildings, insurance, property taxes) that support administrative functions and non-residential programs associated with the provision of Waiver services to Waiver-enrolled participants at provider service locations included in the CR
 - Occupancy expenses for residential service locations are reported on Schedule J (Residential Occupancy Expenses)
- Depreciation should not be reported on this schedule but rather on Schedule E
- Interest for grandfathered buildings is also reported on Schedule E
- If using SL depreciation for a building, and building is not grandfathered, record interest expense on Schedule F-1

Schedule F-1 – Other Occupancy Expenses: Administrative/Program Buildings – Changes and Edits

-  ▪ Year 3 Changes and Clarifications
 - Only expenses associated with the provision of Waiver services to Waiver-enrolled participants at provider service locations included in the CR should be included
 - Interest expense reported less than \$5,000 does not require submission of a classified loan schedule

Schedule F-1 – Other Occupancy Expenses: Administrative/Program Buildings – Dos and Don'ts

-  ▪ Report expenses for leased buildings
- Report expenses for those provider service locations included in the CR
- Depreciation should not be reported on this schedule but rather on Schedule E
- The allowable rent expense for any facility is the lesser of:
 - The expenses allowed for mortgages or other property loans; or
 - The rental charge published for the general public for similar space in the geographic area
- Any amounts in excess of the allowable rent expense must be recorded on Schedule A, Column E, as a non-allowable expense

Schedule G – Related Party Transactions

Purpose and Description

- Identifies expenses associated with any related party transactions and describes financial terms of the transactions
- A related party is defined as an individual or organization related to the provider through control, ownership, capital investment, directorship or other means
- 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

Schedule G – Related Party Transactions

Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - If the provider has more than one property that is leased from a related party, the provider must submit a supplemental schedule listing each property separately, indicating the expense of the property and the rental charge
- Edits
 - Question 1.a must be answered
 - If the answer to question 1.a is yes, then expenses report for Line 1.b must be greater than zero
 - Question 2.a must be answered
 - If the answer to question 2.a is yes, then question 2.b must be answered

Schedule G – Related Party Transactions Dos and Don'ts

-  Complete all questions for provider service locations included in the CR
- Fully disclose all related party transactions

Schedule H – Program Expense Allocation Procedures

Purpose and Description

- This schedule describes how program expenses are allocated; if multiple CRs are submitted, this information should be consistent across CRs
- Examples of acceptable exclusions and allocation bases are:
 - Salaries: time studies or actual time spent
 - ERE: salary and wage allocations
 - Program supplies: direct charges or usage (e.g., supply allocations may be made based on requisition from a central storeroom)
 - Transportation: mileage logs
 - Non-residential occupancy: square footage or allocation in proportion to direct care expenses for procedure codes for which expense applies

Schedule H – Program Expense Allocation Procedures

Changes and Edits

- ★ ■ Year 3 Changes and Clarifications
 - Drop down boxes are incorporated for each expense category. Use the drop-down boxes to identify if the expenses are included as allocated or actual and to identify the basis for allocation
 - Clarified two areas of allocation for which explanation is needed
 - Expense allocations for providers who have expenses in Schedule A, Columns B-E (other LOBs, Base, etc.)
 - Expense allocations among the Waiver eligible and ineligible procedure codes
 - For those providers subject to audit, submit copy of audited cost allocation plan as a supplemental schedule

Schedule H – Program Expense Allocation Procedures

Changes and Edits (Continued)

- ★ ■ Edits
 - For Question 1, “Allocated” or “Actual” must be selected in Column B for each expense category on Lines 1-16
 - If there are no expenses for a given category, select “Actual”
 - If “Allocated” is selected in Column B, then Column C must be populated
 - If “Other” is selected in Column C, then an explanation must be provided in Question 2
 - Questions 4, 5 and 6 must be answered with “Yes” or “No”

Schedule H – Program Expense Allocation Procedures

Dos and Don'ts

- ★ ▪ Identify your method for allocating expenses
 - Failure to fully disclose cost allocation methods may serve to delay approval of or result in rejection of the CR
- Be consistent in your allocation process from year to year
- Do not forget to upload any supplemental documentation (e.g., audited cost allocation plan) using the file naming convention for supporting schedules
- OMB Circular A-122 is a good source for guidance on acceptable cost allocation approaches

Schedule H – Program Expense Allocation Procedures

Rate-Setting Considerations and Observations

- Allocations between Waiver LOB and other LOBs will be reviewed to ensure allocations and relationships are reasonable
- Certain cost components are reviewed at the MPI-Service Location Code-Procedure Code level; it is important to ensure the allocation of costs across locations, services and cost categories is appropriate
 - In Years 1 and 2, some providers had very low costs in one procedure code and very high costs in another for a cost component that would not be expected to exhibit significant variability
 - In Years 1 and 2, some providers had very low costs in one CR and very high costs in another CR for the same procedure code



Schedule I – Participant Transportation Expenses

Purpose and Description

- This schedule identifies a provider's non-depreciation transportation expenses related to transporting participants to their supportive activities, as required by the service definitions and individual supports plans

Schedule I – Participant Transportation Expenses

Dos and Don'ts

- ★ Include all Waiver-enrolled participant transportation expenses that are not billed separately
- Do not report expenses for service locations that are included on another CR
- Motor vehicle depreciation should not be reported on this schedule; it is already included in Schedule E-1
- Transportation costs in Schedule I should not include expenses associated with Transportation services that will be billed separately; only those expenses that are included as part of another service are reflected (e.g., expenses incurred by a residential provider in transporting Waiver-enrolled participants to and from day program)
- Transportation services that are purchased by the provider on behalf of their Waiver-enrolled participants are reported on this schedule (i.e., bus tickets, taxi cabs, etc.)

Schedule J – Residential Occupancy Expenses

Purpose and Description

- This schedule reports supporting detail for residential occupancy costs associated with the provision of Waiver services to Waiver-enrolled participants at provider service locations included in the CR
- Schedule J is only for residential providers to report costs for residential service locations included in the CR

Schedule J – Residential Occupancy Expenses

Changes and Edits

- ★ ▪ Year 3 Changes and Clarifications
 - Depreciation expenses (Schedule E, E-1 and E-2) associated with residential occupancy automatically populate Lines 8 – 10
 - Room and board portion of FLH stipends (Schedule D-2) automatically populates Line 30

Schedule J – Residential Occupancy Expenses

Dos and Don'ts

- ★ ▪ Report expenses only for residential service locations
- Salary and ERE expenses for staff needed to maintain physical plant for residential service locations included in the CR (e.g., maintenance staff, food preparation staff, housekeeping) are reported on this schedule (also administrative staff allocations, if applicable)
 - Do not include expenses for staff, including contracted staff, who perform program functions
 - If some of the administrative staff time is related to residential occupancy, then that time should be allocated between Schedule D-3 and Line 6 of Schedule J
- Report expenses for food preparation workers separately

Schedule J – Residential Occupancy Expenses

Dos and Don'ts (continued)

-  Do not report any expenses for a provider service location that is reported on another CR
- Expenses reported on this schedule must not be reported on any other schedule within the CR
- Other operating expenses related to maintenance of physical plant for residential service locations included in the CR (e.g., lawn care costs, snow removal fees) are reported on this schedule



Schedule J – Residential Occupancy Expenses

Rate-Setting Considerations and Observations

- Residential occupancy costs for FLH stipends (Schedule J, Line 30 – automatically populated from Schedule D-2) should be appropriately allocated to FLH Ineligible procedure codes on Schedule A

Comments and Provider Use Pages

Purpose and Description

- The Comments Page allows providers to add comments, identify supplemental schedules or provide additional information to facilitate the desk review of the CR(s)
 - Remember to indicate you have no non-allowable expenses on this page, if this is applicable to you, or if a schedule does not apply (e.g., Schedule J)
- The Provider Use Page permits providers to paste data on this tab of the CR for their own use
 - Providers may paste data into this tab and create cell references to populate various schedules
 - Providers may write formulas on this tab to ensure Schedule A is balancing
 - This page is not considered in the desk review or rate-setting processes
 - Any information the provider would like the desk reviewer to review should be included in the Comments Page



Audit Requirements



Audit Requirements

- If a provider expends \$500,000 or more in Federal funds, it is subject to the Office of Management and Budget (OMB) Circular A-133, Title 45 CFR 74.26 and any other Federal requirements
- Providers expending more than \$500,000 in combined Federal and Commonwealth funds during year covered by CR must have an independent audit completed in accordance with Generally Accepted Government Auditing Standards (GAGAS)
- If a provider expends \$300,000 or more in combined Federal and Commonwealth funds during year covered by CR (but less than \$500,000), the provider is NOT required to have a Compliance Attestation completed



(Note: this is a change for Year 3 only and the attestation requirement may be reinstated in the future)

Audit Requirements

- A provider that expends less than \$300,000 in combined Commonwealth and Federal funds during year covered by CR is exempt from DPW audit requirements for the Waiver program
 - The provider is required to maintain auditable records for each program year
 - Records must be available for review by DPW or its designee
 - If an audit is required for other programs in which provider participates, provider should include the ODP Waiver program in the audit and submit a copy of the audit, even if funds expended are less than \$300,000
- Requests for audit confirmations **only** should be sent via email to ra-auditconfirmation@state.pa.us (if questions related to this, then send e-mail to ra-ratesetting@state.pa.us)

Audit Requirements

- ★ **The following *will be new* for Year 4 (historical reporting period of FY 2010/2011).** Providers who are required to submit AFS, based on the thresholds listed above, must include a supplemental schedule in their AFS, which has been subjected to the auditing procedures applied in the audit of the basic financial statements in accordance with 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). This supplemental schedule is to be prepared as of June 30 and include the information listed in the CR, Schedule A, Column F, and Schedule B, Column B. This supplemental schedule is to be prepared in accordance with the CRI. Any differences between this supplemental schedule and the CR must be disclosed in a reconciliation. If a reconciliation between this supplemental schedule and the CR is necessary, the reconciliation must also be included as an additional supplemental schedule in the audited financial statements and audited by the independent auditor in accordance with SAS 29. This requirement will also apply to providers with fiscal year ends other than June 30.

Audit Requirements

- ★ Providers must include a schedule with their audit that separately identifies the Waiver-funded services included in the CR to enable reconciliation of audit to the CR
- Failure to submit an audit and reconciliation within nine months from the close of the provider's accounting period (or by the due date of the CR, whichever is later) will result in ODP assigning rate(s)
- Failure to submit a revised CR due to audit adjustments, if applicable, within 30 days of the date the final audit was issued, may also result in ODP assigning rate(s)
- AEs may not grant AFS extensions; providers can only request extensions from the Bureau of Audits
- Refer to the CRI, Section 2, for additional detail regarding audit requirements, corrective action plan for audit findings, etc.

Audit Adjustments

- If audit adjustments result in a downward adjustment to Waiver expenses of more than 1 percent, the provider must resubmit a revised CR to reflect adjustments
 - Depending on timing of resubmission, the provider may receive two sets of rates, one based on the initial CR and a second set based on the revised CR
 - Using the same adjustment process, rates will be re-calculated based on the revised CR
- If the impact of audit adjustments is 1 percent or less, a revised CR is not necessary; these adjustments should be reflected in the CR in the subsequent year
- A copy of the audit adjustments resulting from a provider's independent audit should be included with AFS



Cost Report Submission Process and Timelines

Cost Report Submission Process and Timelines

- ★ ■ Providers must use the ODP Year 3 CR Template, Version 6.0, to submit their FY 2009/2010 expenses
 - If a provider attempts to complete and submit an old version of the CR template (i.e., Version 5.0), the CR will be instantly rejected
- The CR template is locked and protected to ensure consistent reporting by all providers
 - For Year 3, providers are able to move their cursor into every cell and see the formulas
- When completing the CR template, the “Cut and Paste” function cannot be used, as this can corrupt formulas in the template
 - Providers can use the “Copy and Paste” function

Cost Report Submission Process and Timelines

- Providers are encouraged to review Section 22 of the CRI regarding submission of the CR and supplemental materials
 - Prior to filling out the CR template, providers should carefully review Section 22 regarding the use of Excel 2007
 - Excel 2010 cannot be accommodated in this year's cost reporting process, so providers should not attempt to complete the CR template in Excel 2010
- The CR and any supplemental schedules (supporting schedules and AFS) are to be uploaded using the link on the www.odpconsulting.net website under the ODP PIC

Cost Report Submission Process and Timelines

- Upon accessing this submission link, providers will see the ODP CR website home page (see below)

The screenshot shows the ODP Consolidated and P/FDS Waiver Cost Reporting Welcome page. The page has a blue header with the Pennsylvania Department of Public Welfare logo and navigation links. The main content area is divided into two sections: 'Account Login' on the left and a welcome message on the right. The login section includes fields for 'User Name' and 'Password', a 'Login' button, and a 'Remember Login' checkbox. The welcome message states: 'Welcome to the Office of Developmental Programs (ODP) cost reporting and desk review website. You must have a valid user account to access this site. If you did not complete the User Account Request template, please do this in order to obtain your user account information (user name and password). The User Account Request template is available on the ODP Consulting Website (i.e., under "PIC" for traditional providers, under "SCOIC" for SCOs and under "AEIC" for Administrative Entities).'

- Providers will need a username and password in order to log into the website
 - Providers who obtained username and password information in Year 2 will continue to use that same information
 - Providers who did not submit a CR in Year 2 and need to get a user account established should complete the user account request template posted on the ODP Consulting website

Cost Report Submission Process and Timelines

- An additional training session with details on how to submit a CR to the website and how to interpret the edit messages you receive will be conducted in September
- Dates for the September web-based training session have not yet been established
 - Providers should monitor www.odpconsulting.net under the ODP PIC for announcements regarding the dates, times and registration for this training
- ★ ▪ Providers who have questions related to the Year 3 CR should contact their ODP Regional Fiscal staff or the AE assigned to perform the desk review on their CR
- There is also an e-mail help desk to answer provider questions related to the CR and submission process. Providers can submit questions in writing using the link on www.odpconsulting.net under the ODP PIC called “On-line Help Year 3 Cost Report”
 - This link will be available soon

Cost Report Submission Process and Timelines

- Providers must attempt to submit a test CR by Friday, October 8, 2010
 - An initial attempt means the provider needs to log into the ODP CR website and upload a CR file using the appropriate naming convention; CR does not need to be complete and does not need to pass all real-time edits by this date
- ★ ▪ Providers must successfully submit their initial CR(s) by **11:59 PM on Sunday, October 17, 2010** to be considered in the desk review
 - Successful submission is defined as no real-time edit failures when uploading
 - The E-help desk will close at 5:00 PM on Friday, October 15, 2010 and will not be available over the weekend
- On Sunday, October 17, 2010 at 11:59 PM, the submission website will close and no longer accept initial CR submissions; the system will re-open at a later date to accept CR resubmissions

Cost Report Submission Process and Timelines

- AEs will conduct desk reviews on CRs in October and November 2010
 - Will complete desk reviews on all initial CR submissions by November 12, 2010
 - If CR does not pass desk review, AE will request a resubmission with a maximum turnaround time of seven working days
- The website will close on November 30, 2010 and no additional resubmissions will be accepted
- Refer to Appendix D of CRI for an exhibit outlining timelines of entire process

Questions?