

September 12, 2012

**Commonwealth of Pennsylvania
Office of Developmental Programs
Year 5 Cost Report for the Consolidated
and P/FDS Waiver Programs**

Introductory Training Session for New Providers



Agenda

- Prospective Payment System Overview
- Cost Report Overview
- Cost Report Schedules
- Cost Report Submission Process
- Desk Review Process
- Submission Deadlines
- Technical Assistance Resources
- Additional Cost Report Trainings
- Questions



Prospective Payment System Overview

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 and Department-established fee
 - Outcomes-based
 - Cost-based, in which prospective rates for services are developed with consideration of historical data submitted in a uniform Cost Report (CR)
- Each of the rate-setting approaches is outlined in 55 PA CODE Chapter 51

Prospective Payment System Overview

- Under the PPS:
 - Prospective rates are established for an annual effective period
 - There is no cost settlement process
 - For cost-based rates, only data from approved CRs is considered as part of the rate development process
 - Providers submit uniform CR(s) annually
 - CR data submitted by providers reflect actual historical experience, not projections of future experience
 - CR data represents allowable costs incurred in providing covered services to Medicaid-eligible individuals as defined in CR Instructions (CRI)
 - All CRs must be approved in the desk review process to be considered as part of the rate development process

Prospective Payment System Overview

- Under the PPS:
 - Unit costs for different procedure codes are calculated in the CR
 - Historical unit costs will be considered during the rate development process but they may not represent the payment rates that will be paid to providers during the contract period.
 - Contract period payment rates depend on the Waiver appropriation and provider audit results, as applicable
 - Providers are paid based on the authorized units of service they bill for and the prospective rates that are established for those units of service

Prospective Payment System Overview

- Today's training focuses on the Waiver Direct Service Provider CR
 - A list of Waiver services with cost-based rates is included in Appendix B of the CRI (only residential eligible services)
 - If a provider wants to have their historical experience considered during the rate development process (for any of these residential eligible services), then the provider needs to complete a CR; if a CR is not submitted, payment rates will be assigned by ODP
 - Providers with historical expenses for these services that do not complete a CR are assigned payment rates, which have historically been the lowest rates across all providers (refer to Chapter 51 for rate assignment process)
- Providers who deliver Transportation trip services that are billed separately (i.e., W7274, W7275, W7276) do not need to complete the Waiver Direct Service Provider CR
 - Transportation trip services billed separately have their own CR (will be issued at a later date in early 2013) and are not included in today's presentation

Prospective Payment System Overview

- Providers who deliver **only** fee schedule, Department-established fee or 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 intellectual disabilities
 - See Appendix B in the CRI for a list of fee schedule, Department-established fee and outcomes-based services
 - Note that many services were moved from the cost-based methodology to a fee schedule or Department-established fee effective July 1, 2012
 - Reporting changes as a result of this shift will be discussed in detail during the Year 5 changes training session

Prospective Payment System Overview

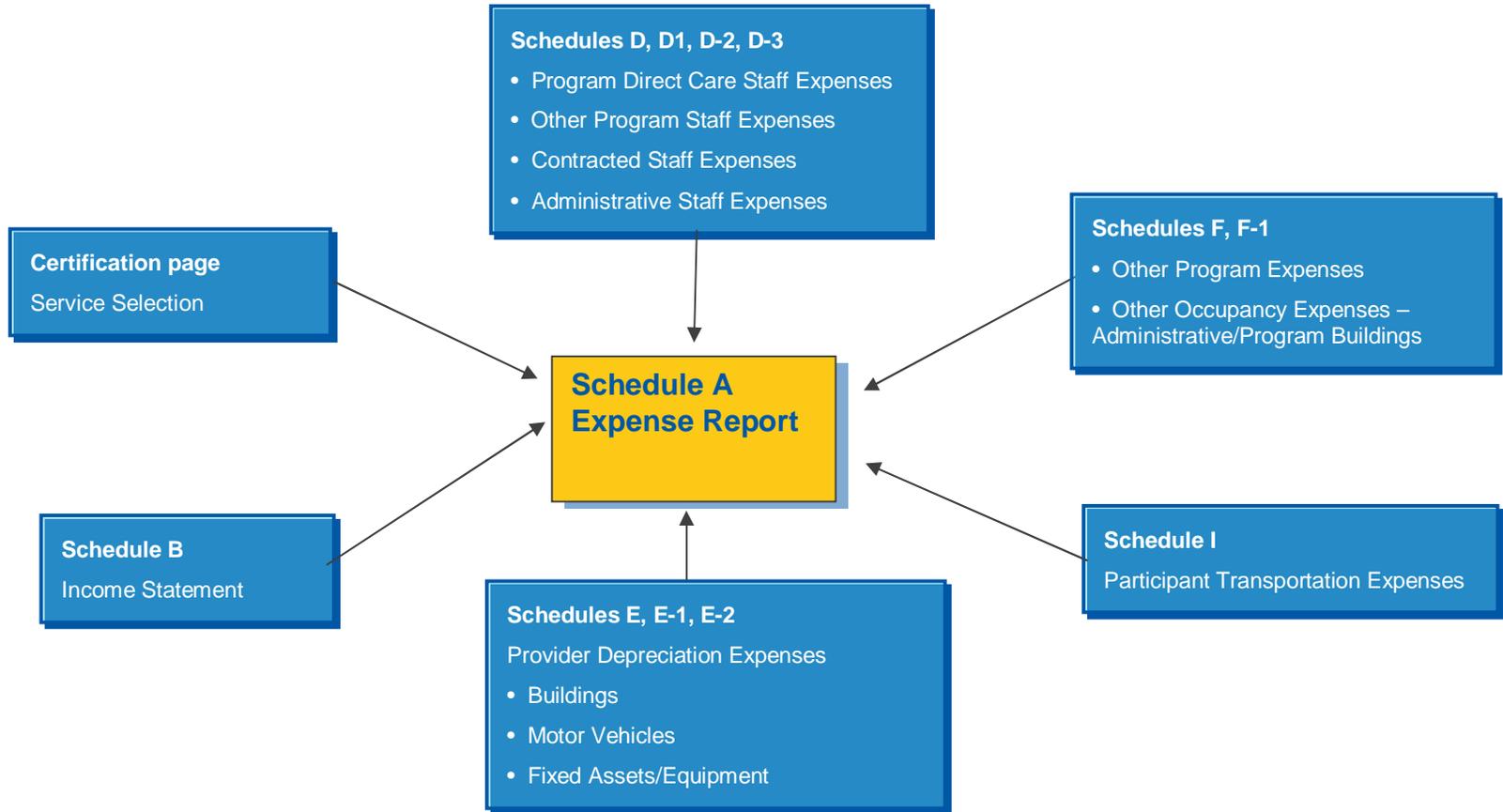
- New providers, new services, new service locations
 - A provider must have historical data to complete the CR
 - New providers who have no cost experience in Fiscal Year (FY) 2011/2012 do not complete a CR – rates will be assigned per process outlined in 55 PA CODE Chapter 51
 - Existing providers offering new services or service locations will also be assigned rates for new services or service locations; providers cannot include estimates for these service costs in the CR

- For today's presentation, the term "Year 5" is used to represent:
 - The historical reporting period – expense data from FY 2011/2012
 - The prospective rating period – the year in which the rates will be effective, FY 2013/2014



Cost Report Overview

Cost Report Overview



Supporting Schedules:



Cost Report Overview

- 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)
 - Supplemental schedules must not contain any protected health information (PHI)
 - Providers should include a note on the Comments Page to alert reviewers that a supplemental schedule has been uploaded
 - Audited Financial Statements (AFS), if applicable, including a reconciliation between the AFS and the CR and a Waiver-specific line of business schedule
 - Audit requirements are outlined on pages 6 -12 of the CRI
 - New providers should carefully review this section to ensure compliance with the audit requirements



Cost Report Overview

- Since many of the cells on Schedule A are automatically populated from supporting schedules, it is recommended that the supporting schedules be completed prior to completing Schedule A
 - Complete all Certification Pages
 - Complete Schedule B through Schedule I
 - Complete Schedule A
 - Complete Columns A-E; Column F will automatically populate
 - Distribute costs and revenue offsets in Column F to appropriate procedure codes in Columns G+
- Many “real-time” edits are built into the CR template and the online 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

Certification Page

Purpose and Description

- This schedule identifies:
 - The provider submitting the CR (Master Provider Index (MPI) number)
 - The reporting period of the CR
 - Contact information for questions on the CR
 - Provider service locations
 - If the CR is an initial submission, a resubmission or a resubmission due to audit
- The provider name, MPI number and report period entered on this page will automatically populate on each subsequent schedule
- Providers must complete all line items or the CR will not upload successfully



Certification Page

Purpose and Description

- Each provider can only submit 1 CR per MPI
 - This CR should reflect data for all of the provider's service locations
 - Lines 12a and 12b are hard coded to reflect the fact that each MPI's CR will be labeled "1 of 1"
- Providers with multiple MPIs have the option of reporting each MPI on a separate CR or reporting all MPIs on a single CR
- Providers should remember that the CR must be approved in the desk review process in order for it to be considered in the rate development process

Certification Page – Provider Service Locations

Purpose and Description

- This schedule identifies:
 - Residential provider service locations (by MPI) that have historical expenses during FY 2011/2012 included in the given CR
 - Note that the following types of service locations should be considered “excluded” service locations and should not be reported on this schedule
 - Service locations that render only fee schedule or outcomes-based services
 - Service locations that are entirely Base-funded
 - Service locations used only for transportation trip services that are billed separately
 - Service location code changes that occurred after June 30, 2012
 - The 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 residential service location
 - If the provider service location started delivering services prior to FY 2011/2012, the beginning date should be July 1, 2011
 - If the provider service location began delivering services at some point during FY 2011/2012, the “beginning date” should reflect the actual start date (e.g., residential service location began delivering services on 2/1/12 so the beginning date should be 2/1/12)
 - If the provider service location is still in service on June 30, 2012, the ending date should be left blank
- Since only residential service locations are reported on this schedule, Columns G through J must be populated for each service location

Certification Page – Provider Service Locations

Purpose and Description

- 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 and is consistent with the procedure code used for the home
- In Column H, report the number of ODP 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

Purpose and Description

- 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 associated with services that are billed as Supplemental Habilitation
- Example:
 - A licensed 6400 home has an approved program capacity of 4
 - On June 30, 2012, one Base-funded individual, one Waiver-funded individual and one private pay individual live in the home. There is also one vacancy
 - 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

Purpose and Description

- 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 Edits

- Each CR must contain at least one residential service location code
- For each MPI number reported in Column A, at least the following columns need to be populated
 - Service Location Code During the Historical Period (Column B)
 - County of Legal Address of Service Location Code (Column D),
 - Begin Date of Service (Column E)
 - Eligible Procedure Code with Capacity (Column G)
 - Waiver Census as of June 30th or End Date of Service (Column H)
 - Vacancy as of June 30th or End Date of Service (Column I)
 - Average Weekly Direct Care Staff Hours (Column J)
- The End Date of Service (Column F) must be populated if the service location closed on or prior to June 30, 2012. If the service location was still active at the end of the fiscal period, leave Column F blank.
- The MPI number (Column A) must be nine-digits and include any leading zeros
- The service location code (Column B and Column C, if applicable) must be four-digits and include any leading zeros

Certification Page – Provider Service Locations

Dos and Don'ts

- Do not include service locations where **only** Base-funded, fee schedule or outcomes-based services are rendered
- Service locations should be consistent with locations indicated in the Services and Supports Directory (SSD) in the Home and Community Services Information System (HCSIS)

Certification Page – Service Selection

Purpose and Description

- This schedule identifies residential services that the provider delivered during the FY 2011/2012 historical reporting period at the service locations on the Certification Page – Provider Service Locations Schedule
- Once the provider has selected all applicable services on this schedule, the provider should click the macro button in the upper left hand corner; this will automatically create a column on Schedule A for each procedure code selected
 - Need to ensure that macros are enabled in Excel before you click the macro button (refer to pages 114-115 of the CR instructions for a step-by-step guide on how to enable macros)
- If a provider delivers fee schedule or outcomes-based services at residential service locations, as well as residential eligible services, then Line 68 on this schedule should be selected
 - Note that a separate column on Schedule A will not be generated because these expenses are reported in Column D of Schedule A
 - Line 68 does not need to be checked for fee schedule and outcomes-based services delivered at “excluded” service locations not included on the Certification Page – Provider Service Locations Schedule



Certification Page – Service Selection

Special Considerations

- 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)
 - Refer to Table 6 of Appendix B in the CRI for additional information

Certification Page – Service Selection

Dos and Don'ts

- Select procedure codes for all Waiver residential services for which you incurred expenses in FY 2011/2012; 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 114-115 of CRI)

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 on the Certification Page – Provider Service Locations Schedule
- Column A (Total Provider Expenses) – Report total expenses for all provider operations, which should tie to the provider's AFS
- Column B (Excluded Service Locations and Other Lines of Business (LOB) Expenses) – Report expenses for service locations that deliver only fee schedule or outcomes-based services; 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 trip services that are billed separately
 - Participant salary/wage expenses in pre-vocational programs should be included in Column B
 - Supports Coordination expenses, where applicable, 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 Residential service locations on the Certification Page – Provider Service Locations Schedule
- Column D (Fee Schedule and Outcomes-based Service Expenses) – Include fee schedule, Department-established fee and outcomes-based service expenses incurred at Residential service locations reported on the Certification Page – Provider Service Locations Schedule
 - Services paid via a fee schedule or Department-established fee are outlined in Table 4 of Appendix B of the CRI (includes Residential ineligible services)
 - Services paid via an outcomes-based approach are outlined in Table 5 of Appendix B in the CRI
 - Transportation trip services that are billed separately (W7274, W7275 and W7276)

Schedule A – Expense Report

Purpose and Description

- Column E (Excluded Non-Allowable Waiver Expenses) – Report non-allowable expenses incurred when rendering Residential eligible services to Waiver-enrolled participants
 - Non-allowable waiver expenses are expenses that are not reimbursed by the Consolidated or P/FDS Waiver programs (e.g., bad debt, advertising)
 - Refer to page 45-46 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 Expenses for Waiver Participants) – Automatically populated from data reported on Schedules B through I
- Columns G+ (Waiver Services with Procedure Codes) – Distribute Eligible expenses from Column F to appropriate procedure codes based on allocation methodology described in Schedule H

Schedule A – Expense Report

Purpose and Description

- Lines 1 – 7 – Salary and ERE Expenses (Schedules D, D-1, D-2, D-3)
- Lines 8 – 10 – Other Program Expenses (Schedule E-1, F)
- Lines 11 & 12 – Participant Transportation Expenses (Schedule E-1, I)
- Line 13 – Other Occupancy Expenses (Schedule F-1)
- Lines 14 & 15 – Depreciation (Schedule E, E-2)
- Line 17 – Contributions/Revenue Offset (Schedule B)
- Lines 19 – 21 – Units of Service Available and Provided; Type of Unit
- Line 24 – Residential Occupancy

Schedule A – Expense Report Edits

- For each line, the total provider expenses (Column A) must equal the sum of expenses associated with excluded service locations, other LOBs, base services, fee schedule services, Department-established fee services, outcomes-based services, excluded non-allowable items, and Waiver Eligible services (Columns B through F)
- For each line, the Eligible expenses for Waiver-enrolled participants in Column F must equal the sum of expenses for all services selected (Columns G+)
- Columns HT and HZ 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+
 - There is a threshold of plus or minus \$25.00 to allow for rounding issues



Schedule A – Expense Report Edits

- Eligible codes must have 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
- For Eligible procedure codes, expenses, net of contribution revenue (Line 18) must be positive (i.e., revenue offsets cannot be greater than expenses incurred for an Eligible procedure code)
- For Eligible procedure codes, the unit costs (Line 22 and 23) must be positive (i.e., revenue offsets cannot be greater than expenses incurred for an Eligible procedure code)



Schedule A – Expense Report

Dos and Don'ts

- Ensure that the schedule balances
- Ensure that Columns C through F represent expenses only for the residential service locations included on the Certification Page – Provider Service Locations Schedule
- Check the Line 22 calculated costs per unit to verify cost allocations are reasonable and reported units are accurate
- Ensure that Eligible Waiver expenses (Column F) are allocated to the appropriate procedure codes for the services selected (Columns G+)

Schedule B – Income Statement

Purpose and Description

- This schedule identifies:
 - Total provider revenues and expenses for all operations (Column A)
 - Total provider revenues and expenses for Waiver services rendered to Consolidated and P/FDS Waiver-enrolled participants across all provider service locations (Column B)
 - Total provider revenues and expenses for Waiver services rendered to Consolidated and P/FDS Waiver-enrolled participants for provider service locations on the Certification Page – Provider Service Locations Schedule (Column C)
 - The values in Column B will be the same as the values in Column C, unless the provider has service locations that only deliver fee schedule or outcomes-based services
 - In this case, Column B will also contain revenues from these locations, and therefore, Column B will be greater than the amount reported in Column C

Schedule B – Income Statement

Purpose and Description

- Line 1a – Waiver Revenue for Waiver Eligible Services – Report revenue received from the Commonwealth for Waiver Eligible services
 - The amount reported in Columns A and B will be the same
- Line 1b – Waiver Revenue for Waiver Ineligible Services – Report revenue received from the Commonwealth for Waiver Ineligible services (i.e., residential occupancy)
 - The amount reported in Columns A and B will be the same
- Line 1c – Waiver Revenue for Fee Schedule and Outcomes-based Services – Report revenue received from the Commonwealth for Waiver Fee Schedule and Outcomes-based services. Include revenue for Transportation trip services that are billed separately
 - The amount reported in Columns A and B will be the same
- Since the CR must be completed on an accrual basis and revenue reconciliation was not in place for the FY 2011/2012 service delivery period, there should be no revenue reconciliation payments or recoupments reflected on this schedule



Schedule B – Income Statement

Purpose and Description

- Line 1d – Other Revenue – Enter revenue received from ODP for all other services rendered in FY 2011/2012 that are not included on Lines 1a-1c, including revenue for Supports Coordination services, Consolidated and P/FDS AWC FMS services and revenue from other Commonwealth programs, including other Waivers (e.g., Adult Autism Waiver), Medicaid fee-for-service, and HealthChoices; revenue from these sources is only reported in Column A
- Line 2 – County – Report revenue received from counties or AEs for rendering Waiver services to Base-funded individuals, Base-funded services to any individual, and other county-funded programs; also include revenue from other county-funded programs not specific to the Consolidated and P/FDS Waiver programs
- Line 3 – Private Clients – Report revenue received for rendering services to private pay individuals (e.g., insurance carriers, Medicare)

Schedule B – Income Statement

Purpose and Description

- Line 4 – United Way – Report revenue received from United Way for pre-vocational service programs; the CR will not allow providers to report this as Waiver revenue
- Line 5 – Commercial Sales/Contract Sales Revenue – Report contract revenue received for pre-vocational service programs; the CR will not allow providers to report this as Waiver revenue
- Line 6 – Participant Contribution to Residential Occupancy – Report revenue received from participants for their contribution to residential occupancy (e.g., SSA, SSI, private pay, food stamps)
- Line 7 – Investment Income – Report *net* revenue received on investments or interest income

Schedule B – Income Statement

Purpose and Description

- Line 8 – Other – Report revenue received from all other sources
 - Include revenue received from ODP for start-up costs
 - Include gains and losses from the sale of assets
 - If revenue reported on Line 8 is greater than 5 percent of total provider revenue, the provider should include an explanation on the Comments Page or in a supplemental schedule
- Lines 9 and 10 – Contributions – Report any charitable contributions or donations received
 - Report restricted and non-restricted revenue separately
 - Identify the source of revenue and include a description on the Comments Page
- Line 11 – Government Grants – Report any government grant contributions
 - On the Comments Page, identify the source and purpose of funding, period of grant, program to which grant pertains
- Portions of revenue reported in Column A should be allocated to Columns B and C where appropriate

Schedule B – Income Statement 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 on the Certification Page – Provider Service Locations Schedule (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



Schedule B – Income Statement

Dos and Don'ts

- Report all revenue received from the Commonwealth and other sources
- Report the equity or fund balance from the prior year
 - The beginning equity or fund balance represents the cumulative retained earnings year over year for each provider
 - 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, Year 2, Year 3, and Year 4 CRs

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, and program specialist (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
- Since the Certification Page – Service Locations schedule will only collect service locations that deliver Residential eligible services, the staff expenses reported on these schedules should be limited to those staff that support Residential eligible services.

Schedules D through D-3 – Staff Expenses

Purpose and Description

- Report the salary and Employee Related Expenses (ERE) for each position, classification or job title that is associated with the provision of Waiver services to Waiver-enrolled participants at Residential service locations (do not include salary/ERE expenses for staff delivering Base-funded, fee schedule or other LOB services)
 - Salary/wages should include expenses for paid time off (PTO) and accrued PTO (refer to CRI for details)
 - Expenses for PTO and accrued PTO should not be separately itemized on any particular line within this schedule. Instead, these expenses should be included with the salary/wages expenses reported for each position
 - ERE eligible for reimbursement under the Waiver include hospital/medical insurance, life insurance, retirement, social security, supplemental health and welfare benefits (such as pharmacy, dental and vision care), unemployment compensation, workers' compensation insurance and disability insurance

Schedules D through D-3 – Staff Expenses

Purpose and Description

- Report the total number of hours associated with the salary expenses reported for each position, classification or job title
- For staff performing multiple types of activities, salary and ERE expenses should be allocated across the appropriate schedules. For example, if a Residential 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)
- The final column on this schedule automatically calculates the estimated hourly compensation; providers should review these results for reasonableness
 - When populated, Waiver salary/wages, ERE and hours must be greater than zero

Schedules D through D-3 – Staff Expenses

Purpose and Description

- In addition to reporting staffing expenses for contracted staff, Schedule D-2 is also used to report expenses for Family Living Home (FLH) stipends
- Providers should identify each FLH contract maintained during FY 2011/2012 using the drop-down boxes that contain FLH procedure codes
 - The provider should select the procedure code for each applicable arrangement (or arrangements, if like arrangements are combined onto one line within this schedule)
- The non-room and board portion is reported in Column E and automatically populates Schedule A
- The Residential occupancy (Room and Board) portion of the FLH stipends is reported on Schedule A, Column D, Line 24 as part of the total residential occupancy amount for all Residential ineligible services

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
 - If salary/wage expenses are reported, then hours must be reported
- Review Estimated Hourly Compensation for reasonableness
- Report only expenses and hours associated with the provision of Residential eligible services to Waiver-enrolled participants
 - For dually-funded homes, only include expenses and hours that are directly attributed to the Waiver program
- Provide position descriptions when completing rows designated as “Other (Specify)”

Schedules E through E-2 – Provider Depreciation Expenses

Purpose and Description

- These schedules identify depreciation expenses for:
 - Administrative buildings (Schedule E)
 - Motor vehicles (Schedule E-1)
 - Administrative fixed assets/equipment (Schedule E-2)
- Assets that are used for administrative purposes (e.g., administrative building, vehicles or equipment) and for which an amount of the total expense is allocated to the Residential eligible services are the only assets that should be reported on these schedules
- Assets with an expense of less than \$5,000 should be expensed in the year in which the asset was acquired, unless the provider has already been depreciating the asset in prior years
- Expenses associated with capital assets of \$5,000 or greater may be reported in one of three ways:
 - Principal and interest costs – Buildings Only (Grandfather method or GF)
 - Depreciation (Straightline method or SL)
 - Participation Allowance – Permitted up to 2% of the original acquisition cost for fully depreciated fixed assets that are still in use

Schedules E through E-2 – Provider Depreciation Expenses

Dos and Don'ts

- Review Section 12 of the CRI for detailed policy guidance
- Complete all columns when reporting depreciation expenses
- Submit a supplemental schedule if you report all depreciation expenses on a single line; the supplemental schedule should include all information that would be reported in Columns A through G in Schedules E, E-1 and E-2
 - Supplemental schedules must clearly agree to the amount entered on each line of Schedule E, E-1 and E-2
 - If supplemental schedules are uploaded, providers should include a note on the Comments page to indicate “see supplemental schedule ## of ##” to facilitate review
- Do not claim depreciation and participation allowance on the same item at the same time
- 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 Residential eligible services to Waiver-enrolled participants
- Interest expenses for short-term borrowing reported on this schedule are for interest on loans with terms less than five years and for auto loans
 - For interest expenses of \$5,000 or more, a classified loan schedule must be submitted

Schedule F – Other Program Expenses

Purpose and Description

- Transportation expenses reported on this schedule are for staff transportation
 - This includes mileage reimbursement not associated with transporting a Waiver participant; expenses for transporting Waiver participants are reported on Schedule I
- Report all expenses for program supplies (e.g., latex gloves, adult diapers, over-the-counter medications) on this schedule
 - Do not include expenses for residential supplies, maintenance supplies, housekeeping supplies or any other building-related supply; these expenses should be reported on Schedule A, Column D, Line 24 for residential service location codes
 - Descriptions must be provided on each line, along with the corresponding expenses
 - Descriptions must provide enough detail to allow the reader to understand the types of supplies being reported (e.g., a generic description of “program supplies” or “habilitation supplies” is not sufficient)

Schedule F – Other Program Expenses

Dos and Don'ts

- Provide an explanation on Comments Page or submit a supplemental schedule if any of the following lines exceeds \$10,000 or 5 percent of total Other Program expense (Line 15):
 - Line 1 (Management Fees)
 - Line 2 (Professional Services)
 - Line 3 (Advertising)
 - Line 7 (Legal Fees)
 - Line 14 (Other)
- The supplemental schedule must detail what is included in the line item and a note should be included on the Comments page to indicate “see supplemental schedule ## of ##” to facilitate review
- Note any expenses identified as non-allowable per the CRIs are also non-allowable as management fees

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

- This schedule identifies non-depreciation expenses for the maintenance of administrative buildings (e.g., rent of space, utilities and maintenance, interest expense for buildings, insurance, property taxes) that support administrative functions associated with the provision of Residential eligible services to Waiver-enrolled participants
 - Occupancy expenses for residential service locations are reported on Schedule A, Column D, Line 24 (Residential Occupancy Expenses)
- Depreciation expenses 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 Buildings – Dos and Don'ts

- Report expenses for leased buildings
- Report expenses only for administrative buildings that support the delivery of Residential eligible services
- If Line 3 (Interest Expense) is \$5,000 or greater, a classified loan schedule needs to be submitted
- If Line 5 (Other) exceeds \$10,000 or 5 percent of total Other Occupancy Expenses, an explanation needs to be provided on Comments Page
- 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
 - The schedule should be completed for both the properties that support administrative functions for Residential eligible services, as well as related-party services provided that support Residential eligible services
- A related party has the same meaning as defined in the FASB Accounting Standards Codification Section 850-10-20, as may be amended or superseded by the FASB, or any successor organization. Examples include:
 - A parent company and its subsidiaries
 - A residential building being leased from the CFO's son
 - A provider's CEO purchasing building maintenance expenses from a family member
- All related party transactions shall be similar in nature to that made by a prudent buyer and not result in any favorable treatment to the related party

Schedule G – Related Party Transactions

Purpose and Description

- 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
- To ensure the required amount of information is provided, providers must complete, in entirety, each section of this schedule for each related party transaction
- If the provider has more than eight administrative properties that are leased from a related party or has more than eight transaction types involving a related party, the provider must submit a supplemental schedule, listing each transaction separately
 - The supplemental schedule should be prepared in the same format as and contain the same level of detail as required in Schedule G
 - Providers should include a note on the Comments page to indicate “see supplemental schedule ## of ##” to facilitate review

Schedule G – Related Party Transactions Edits

- Questions 1a and 2a must be answered with a “Yes” or “No”
- When “Other” is selected from the various drop-down boxes, an explanation must be entered in the spaces provided
- See Appendix H in the CRI for a full list of edits applicable to Schedule G



Schedule G – Related Party Transactions

Dos and Don'ts

- Complete all questions for provider service locations included on the Certification Page – Provider Service Locations Schedule
- Fully disclose all related party transactions
- Schedule A Waiver expenses should reflect 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 H – Program Expense Allocation Procedures

Purpose and Description

- This schedule describes how the provider has allocated program expenses in the CR
- There are two areas of allocation the provider must provide an explanation for:
 - The allocation methodology across residential eligible procedure codes within the Waiver line of business (Question 1)
 - How are costs in Schedule A, Column F attributed to the individual procedure codes in Columns G+?
 - The allocation methodology across lines of business (Question 3)
 - How are total provider costs in Schedule A, Column A attributed to the provider's lines of business reported in Columns B through F?

Schedule H – Program Expense Allocation Procedures

Purpose and Description

- 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
- OMB Circular A-122 is a good source for guidance on appropriate allocation methodology

Schedule H – Program Expense Allocation Procedures

Purpose and Description

- Supplemental schedules or working papers must be submitted to fully disclose how costs are being allocated among different programs and services
 - Providers should include a note on the Comments page to indicate “see supplemental schedule ## of ##” to facilitate review
- Providers are not required to upload a copy of their cost allocation plan as a supplemental schedule. However, providers are required to describe their cost allocation methodology within Schedule H
 - For providers subject to audit, a separate audit opinion specific to the cost allocation plan is not required; disclosure of the cost allocation plan in the notes to the financial statements as part of the overall financial statement presentation is sufficient
- Failure to fully disclose cost allocation methods may delay approval of or result in rejection of the CR

Schedule H – Program Expense Allocation Procedures

Dos and Don'ts

- Identify your method for allocating expenses and fully disclose how costs are allocated among different programs and services
- Be consistent in your allocation process from year to year
- Upload any supporting documentation using the file naming convention for supporting schedules

Schedule I – Participant Transportation Expenses

Purpose and Description

- This schedule identifies a provider's transportation expenses related to transporting participants to their supportive activities, as required by the service definitions and individual supports plans
- Motor vehicle depreciation expenses should not be reported on this schedule; they are already included in Schedule E-1
- Transportation costs in Schedule I should not include expenses associated with Transportation trip services that are billed separately; only those expenses that are included as part of residential eligible services 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 I – Participant Transportation Expenses

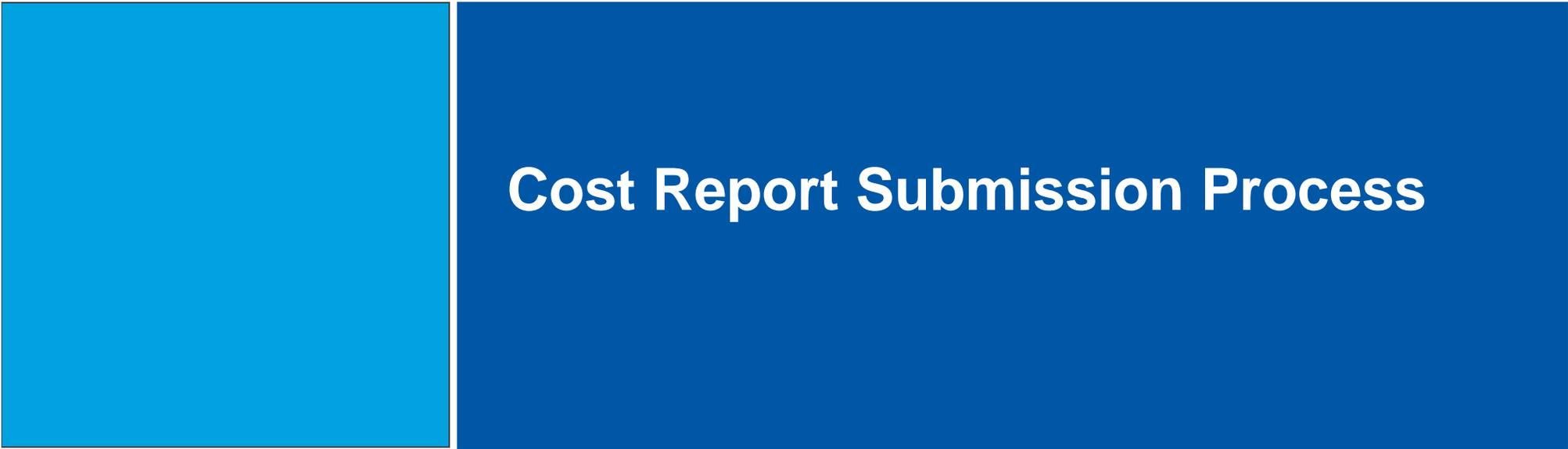
Dos and Don'ts

- Include all Waiver-enrolled participant transportation expenses that are not depreciation expenses and are not billed separately
- If Line 7 (Other Transportation Expense) exceeds \$10,000 or 5 percent of total Transportation Participant Expenses (Line 8), an explanation needs to be provided on Comments Page or supplemental schedule uploaded

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)
 - If applicable, use this page to indicate you do not have non-allowable expenses or that schedule does not apply (e.g., Schedule D-2)
- The Provider Use Page permits providers to paste data 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
 - If the provider requires the use of this page to supply relevant information to be reviewed or considered by ODP or its agent, a clearly identified comment must be made on the Comments Page to alert the reviewer that information has been provided on the “Provider Use Page”. Otherwise, the tab will not be reviewed during the desk review process



Cost Report Submission Process



Cost Report Submission Process

- This section provides detail on how to access and use the CR submission website
 - The upload process is very similar to prior years
- Providers will access the Year 5 CR submission website via www.odpconsulting.net. This website allows providers to upload CR submissions and supplemental data files including:
 - Completed CRs (file type = CR)
 - CR Supplemental Schedules (file type = SS)
 - Audited Financial Statement (file type = AF)
- An announcement will be distributed notifying providers when the website is available to begin accepting Year 5 CR submissions

Cost Report Submission Process

- Completed CRs will go through a series of real-time edits
- CR real-time edits check for:
 - Accuracy of file naming convention
 - MPI number in file naming convention matches the MPI that was provided in the user account request template
 - Mathematical values tie within the CR schedules
 - Completion of required line items
- Providers should refer to the list of validation checks in Appendix H of the cost report instructions to understand the conditions that must be met for CR submissions to upload successfully
- The other types of files (SS, AF) will not go through all edits described above
 - For these file types, the website will only check to ensure the file naming convention has been followed

Cost Report Submission Process

Accessing Year 5 Cost Report Materials

- Year 5 CR template is located on the ODP Consulting website (www.odpconsulting.net)
- From the top of the ODP Consulting home page, click on the drop-down for ODP Information Centers and then click Provider Information Center



The screenshot shows the top navigation bar of the ODP Consulting website. The bar includes links for "ODP Information Centers", "ODP Training Registration Portal", and "HCQU". A search box is located on the right side of the bar. Below the navigation bar, a dropdown menu is open under "ODP Information Centers", listing four options: "Administrative Entity Information Center", "Provider Information Center" (highlighted in yellow), "Supports Coordination Organization Information Center", and "Supports Coordinator Curriculum Center". The main content area features a large heading "OFFICE OF DEVELOPMENTAL PROGRAMS" and a secondary navigation bar with links for "Home", "About Us", "Communications", "Featured Stories", "Topic Info", "Resources", and "Help". Below the navigation bar, there is a welcome message: "Welcome to the Office of Developmental Programs Consulting System (OCS) Website" followed by a paragraph: "Welcome to our new and improved website! We can't wait to show you what we have done to make your life easier. You can find the communications you need faster and access the most up to date webcasts and courses in a one-stop shop." To the right of the welcome message, there is a featured story section titled "Dennis's Journey More Featured Stories" with a small photo of a man wearing a cap and glasses. Below this section, there is a "Breaking News" section with a decorative graphic of five dots.

Cost Report Submission Process

Accessing Year 5 Cost Report Materials

- In the PIC, scroll to ODP Consolidated and P/FDS Waiver Cost Report Information for two links that will help you through the process
 - **Waiver Provider Cost Report Information:** Link to download CR instructions, template and other supporting documents
 - **Submit ODP Cost Report Question:** Link to submit an inquiry to the ODP E-Help Desk

ODP Provider Information Center

Welcome to Pennsylvania Office of Developmental Programs' Provider Information Center (PIC)

The information included on this site is for Service Providers which support the Pennsylvania Office of Developmental Programs. ODP will use this site to post announcements and resources to assist Providers in keeping current with ODP priorities, business practices and communications. This site includes public information that is available to all interested parties and also information that requires a password before users can gain access. New information and resources will be added regularly, so make sure to check back often for updates.

[How to Navigate This Site](#)

ODP Consolidated and P/FDS Waiver Provider Cost Report Information

- [Waiver Provider Cost Report Information](#)
- [Submit ODP Cost Report Question Year 5](#)

Account Information

- [New User Registration](#)
- [Update Your Profile](#)
- [Forgot Password](#)

[OCS Help Desk Information](#)

It is not necessary to log in to the website

Cost Report Submission Process

Accessing Year 5 Cost Report Materials

- From the “Waiver Provider Cost Report Information” link, providers should download the ODP Year 5 CR Template Version 8.0. Providers need to use this template as the starting point for Year 5 or their CR submissions will be rejected
 - Cannot add, delete or rename tabs in the CR template
 - Cannot add or delete cells
 - Cannot use a previous year’s version of the template

Year 5 Provider Cost Report Information

[ODP Year 5 Cost Report Template](#)

[ODP Year 5 Cost Report Instructions](#)

[Submit ODP Cost Report Question Year 5](#)

[Year 5 Audit Requirements for Fiscal Year 2011-2012 Reporting Period](#)

Cost Report Submission Process

Accessing Year 5 Cost Report Materials

- If you open the CR template from the ODP Consulting website directly into your web-browser, please make sure to save the template to your computer before you start working on the file
- The CR Excel template is locked and protected to ensure consistency in provider reporting
- Cells highlighted in yellow contain formulas and will automatically populate based on data entered into non-highlighted cells
- If the cells in yellow do not automatically populate, please check that your Excel calculation setting is set to “automatic” (i.e., not “manual”)
 - For Excel 2003, go to the Tools menu, select Options, then on the Calculation tab select Automatic calculation
 - For Excel 2007 and 2010, select the Formulas menu, on the far right click Calculation Options, then select Automatic calculation

Cost Report Submission Process

Accessing Year 5 Cost Report Materials

- From the “Waiver Provider Cost Report Information” link, providers can also access a link to the CR submission website
 - Click ‘Submit ODP Cost Report and other Financial Files Here’ to be re-directed to the ODP CR website

ODP Consolidated and P/FDS Waiver Cost Report Information

Please contact your Regional Fiscal Officer or Administrative Entity directly for any questions related to cost report desk reviews.

[Submit ODP Cost Report and other Financial Files Here](#)

[Previous Years' Cost Report Instructions and Forms](#)

[ODP Cost Report Information for Waiver Transportation Providers Announcement #003-12](#)

Year 5 Provider Cost Report Information

[ODP Year 5 Cost Report Template](#)

[ODP Year 5 Cost Report Instructions](#)

[Submit ODP Cost Report Question Year 5](#)

[Year 5 Audit Requirements for Fiscal Year 2011-2012 Reporting Period](#)

Cost Report Submission Process

Logging on to the Cost Report Website

- Providers who had a username and password in Year 4 will continue to use that same login information for Year 5
- Usernames and passwords for accounts that existed in Year 4 will not be resent to providers for Year 5
 - Providers who did not retain their Year 4 user account information or need to change their information should send an email to the E-Help Desk with the subject line “Provider Username/Password Help”
 - The E-Help Desk can be accessed via the ODP Consulting website using the link titled “Click here to submit a Cost Report question”

Cost Report Submission Process

Logging on to the Cost Report Website

- Providers who did not submit a CR in Year 4 and need to establish a user account should complete the user account template posted on the ODP Consulting website (“Request for Cost Report User Account”) and email it to the E-Help Desk
 - Please note, only one user account is allowed per MPI and only one user account is allowed per email address
- In cases where a separate entity (e.g., accounting firm) is completing the CR on behalf of the provider, ODP prefers that user accounts be set-up under the provider (i.e., name, phone number, email address) rather than under the separate entity
 - ODP’s contract is held with the provider; ODP expects the provider will receive CR communications directly and share them with entities operating on their behalf
- In early October, usernames and passwords for new accounts will be distributed to providers via email using the email address provided in the user account request form

Cost Report Submission Process

Logging on to the Cost Report Website

- Enter the user name and password provided to you by ODP in the left side of the login screen (shown below). Click the Login button
 - User name generally follows the format of first name-last name
 - Passwords are generally eight digits long and are case sensitive

Account Login

ODP Consolidated and P/FDS Waiver Cost Reporting Welcome

User Name:

Password:

Login

Remember Login

[Forgot Password ?](#)

**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 your organization utilized a user name and password in Year 4, please use that information to log in. If your organization does not have a user account, please complete the User Account Request template in order to obtain your user name and password. The User Account Request template is available on the ODP Consulting Website under "Provider Information Center" for providers.

Cost Report Submission Process

Logging on to the Cost Report Website

- If you forget your password, click on the “Forgot Password?” link on the login screen

Account Login

ODP Consolidated and P/FDS Waiver Cost Reporting Welcome

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Login

User Name:

Password:

Login

Remember Login

[Forgot Password?](#)

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 your organization utilized a user name and password in Year 4, please use that information to log in. If your organization does not have a user account, please complete the User Account Request template in order to obtain your user name and password. The User Account Request template is available on the ODP Consulting Website under "Provider Information Center" for providers.

- You will be asked to provide your user name, and the system will email your password to the email address provided in the user account request form

Retrieve Password

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Login

If you forgot your password, input your User Name below and your password will be sent to the email address that is linked to your user account. In most cases, your User Name will be in the following format: first name-last name. There may be some exceptions to this rule.

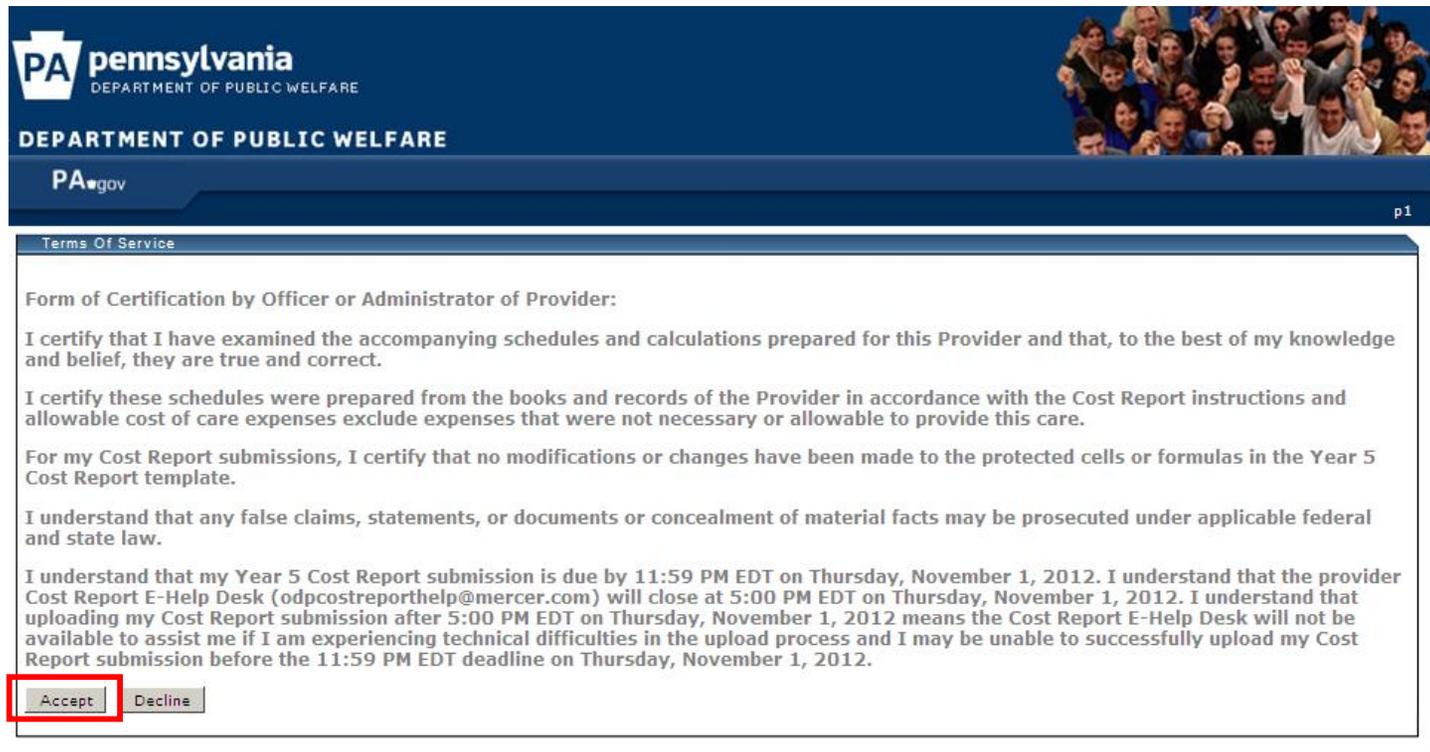
User Name:

Send Password

Cost Report Submission Process

Logging on to the Cost Report Website

- After logging in, you will be asked to read and accept the “Terms of Service” of the website
- You must “Accept” the Terms of Service in order to proceed to the website



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Terms Of Service

Form of Certification by Officer or Administrator of Provider:

I certify that I have examined the accompanying schedules and calculations prepared for this Provider and that, to the best of my knowledge and belief, they are true and correct.

I certify these schedules were prepared from the books and records of the Provider in accordance with the Cost Report instructions and allowable cost of care expenses exclude expenses that were not necessary or allowable to provide this care.

For my Cost Report submissions, I certify that no modifications or changes have been made to the protected cells or formulas in the Year 5 Cost Report template.

I understand that any false claims, statements, or documents or concealment of material facts may be prosecuted under applicable federal and state law.

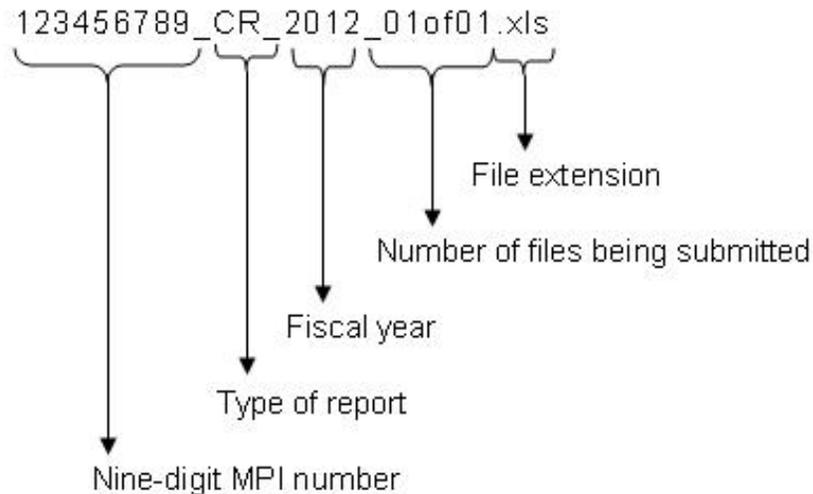
I understand that my Year 5 Cost Report submission is due by 11:59 PM EDT on Thursday, November 1, 2012. I understand that the provider Cost Report E-Help Desk (odpcostreporhelp@mercer.com) will close at 5:00 PM EDT on Thursday, November 1, 2012. I understand that uploading my Cost Report submission after 5:00 PM EDT on Thursday, November 1, 2012 means the Cost Report E-Help Desk will not be available to assist me if I am experiencing technical difficulties in the upload process and I may be unable to successfully upload my Cost Report submission before the 11:59 PM EDT deadline on Thursday, November 1, 2012.

Cost Report Submission Process

Uploading Files

- Before uploading a file, providers must ensure that each file name adheres to the naming conventions described on page 116 of the CR Instructions
- Files that do not follow the file naming convention will trigger a real-time edit and will not upload successfully
- Example of CR file naming convention for Year 5:

File name example: 123456789_CR_2012_01of01.xls



Cost Report Submission Process

Uploading Files

- Instructions for the file naming convention can also be found on File Submissions page by clicking on the “Show/Hide Naming Convention Details” link

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PA.gov Home **File Submissions**

File Submission

Please upload your Cost Report and supplemental data submissions on this page.
The box below allows you to browse your network drives for ease of uploading your submissions.
Please ensure the proper file naming convention is followed before submitting the file.

Show/Hide Naming Convention Details

Character #	Description
1 - 9	Numeric – nine-digit assigned MPI number, including leading zeros (if applicable) (123456789)
10	(underscore)
11 - 12	Alpha/numeric – file type (Cost Report = CR, Supplemental Schedule = SS, Audited Financials = AF)
13	(underscore)
14-17	Numeric – Fiscal Year (FY 2011/2012 = 2012)
18	(underscore)
19-24	Alpha/Numeric – File number being submitted of total files to be submitted (e.g., 01 of 01)
25	(dot)
26 - 28	Alpha – file extension (Excel = xls, xlsx and xlsm, PDF = pdf, Word = doc, docm, docx, ASCII text = txt, ZIP = zip) Note: Cost Report submissions (file type = CR) can only be submitted via Excel (xls, xlsm, xlsx) format. Other file types (i.e., SS and AF) can be zipped prior to upload.

File name example: 123456789_CR_2012_01of01.xls

Cost Report Submission Process

Uploading Files

Naming Convention Examples for Submitting Multiple Files (only allowed for SS and AF file types)

- Example of file naming conventions for a provider who is submitting 3 Supplemental Schedules:

- Supplemental Schedules

- 123456789_SS_2012_01of03.xls
- 123456789_SS_2012_02of03.xls
- 123456789_SS_2012_03of03.xls

Sequential Number for
Each Supplemental
Schedule



Total Number of
Supplemental Schedules
Submitted



Cost Report Submission Process

Uploading Files

- The following is an example of an inappropriate CR naming convention that will not get caught through the real-time edits but will be rejected in the desk review process
 - The provider submits 1 CR and 2 Supplemental Schedules and names them as follows:

- Cost Reports

123456789_CR_2012_01of03.xls

Only One Cost Report per MPI can be submitted so it needs to be named 01of01

- Supplemental Schedules

123456789_SS_2012_02of03.xls

First Supplemental Schedule Submitted should be 01of02

123456789_SS_2012_03of03.xls

Second Supplemental Schedule Submitted Should be 02of02

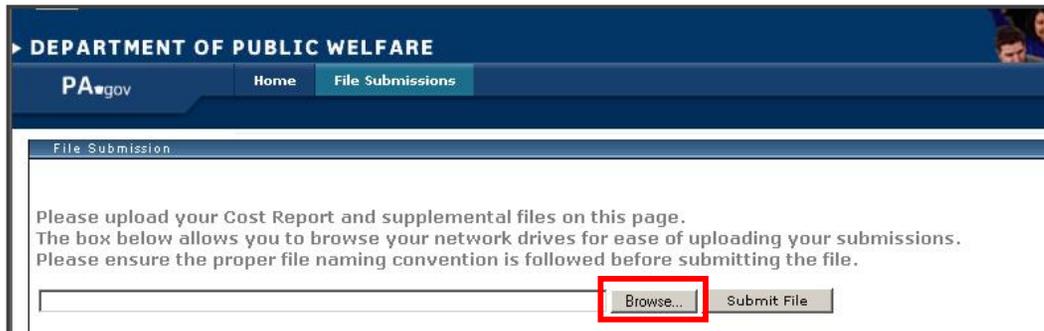
Cost Report Submission Process

Uploading Files

1. After logging in and accepting the terms of service, click on the “File Submissions” menu



2. Click the Browse button to locate the file to upload from your computer's directory



Cost Report Submission Process

Uploading Files

3. When the correct file is selected, click “Submit File”



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PA.gov Home File Submissions

File Submission

Please upload your Cost Report and supplemental data submissions on this page. The box below allows you to browse your network drives for ease of uploading your submissions. Please ensure the proper file naming convention is followed before submitting the file.

Show/Hide Naming Convention Details

Documents and Settings\nikki-bavin\Desktop\123456789_CR_2012_01of01.xls Browse... **Submit File**

4. You will receive a “Please Wait” message. Once the website processes the file, it will produce a message with the upload result



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PA.gov Home File Submissions

File Submission

Please upload your Cost Report and supplemental data submissions on this page. The box below allows you to browse your network drives for ease of uploading your submissions. Please ensure the proper file naming convention is followed before submitting the file.

Show/Hide Naming Convention Details

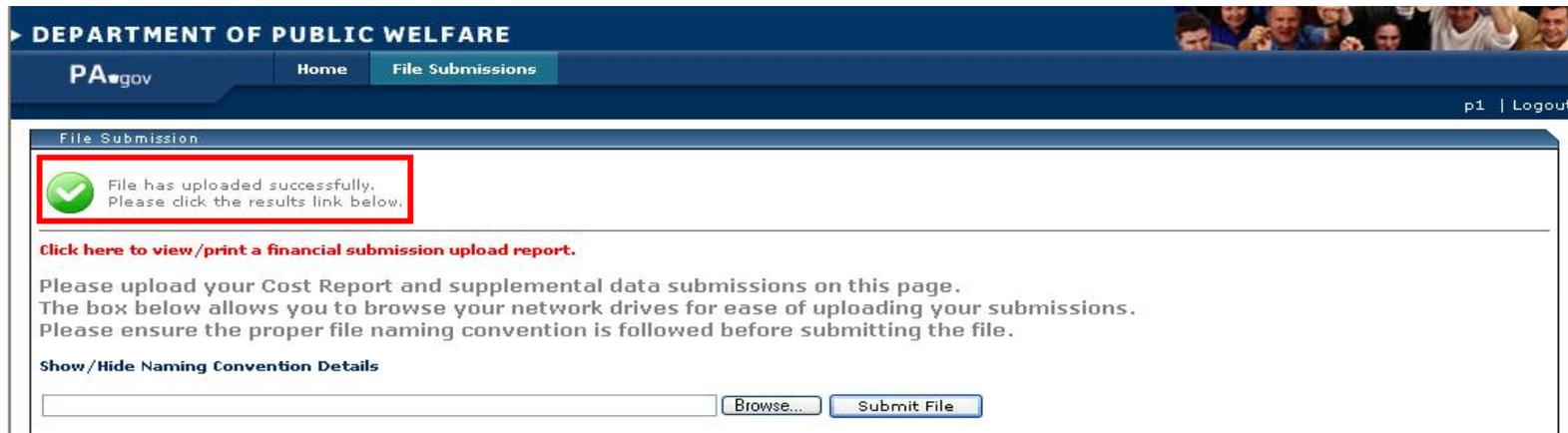
Documents and Settings\nikki-bavin\Desktop\123456789_CR_2012_01of01.xls Browse... Submit File

Please wait

Cost Report Submission Process

Uploading Files – Successful File Upload

- A successful file submission will display a green check button



- You may click the red text to view and print an upload report documenting the successful upload of the file

The screenshot shows a Microsoft Internet Explorer window titled 'File Submissions - Microsoft Internet Explorer'. It contains a table with the following data:

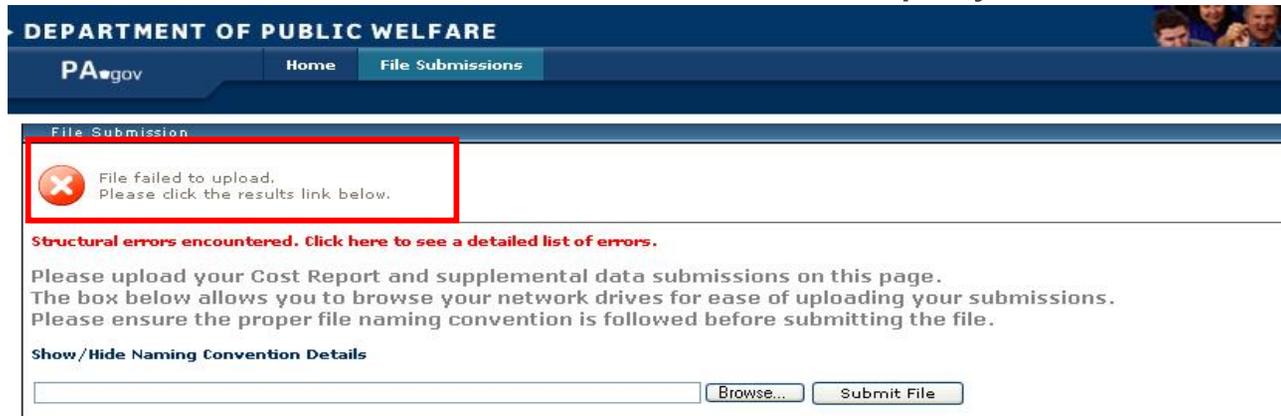
Submission Edit Results	
Submitted File Name:	123456789_CR_2012_01of01.xls
File Submission Date/Time:	9/19/2012 10:50 AM
Submission Status:	Uploaded
Submission ID:	10816

Submission Status: Uploaded

Cost Report Submission Process

Uploading Files – Unsuccessful File Upload

- An unsuccessful file submission will display a red “x” button



- You may click the red text to view and print a detailed list of errors

The screenshot shows a Microsoft Internet Explorer window titled 'File Submissions - Microsoft Internet Explorer'. It contains a 'Print' and 'Close' button. Below is a table with submission details:

Submission Edit Results	
Submitted File Name:	123456789_CR_2012_01of01.xls
File Submission Date/Time:	9/19/2012 10:57 AM
Submission Status:	Failed
Submission ID:	10817

Below the table is a section for 'Structural Errors':

Data in tab 'G - Related Party', row: '16' column: 'E' does not match expected data type of 'Decimal'.
Data in tab 'G - Related Party', row: '16' column: 'F' does not match expected data type of 'Decimal'.

Red boxes and arrows highlight the 'Failed' status, the 'Submission ID: 10817', and the error messages. Three callout boxes provide additional information:

- Submission Status: Failed** (points to the 'Failed' status)
- Submission ID number will be useful if you need to contact the ODP E-help Desk with questions** (points to the 'Submission ID: 10817')
- Edit Message** (points to the structural error messages)

Cost Report Submission Process

Uploading Files – Unsuccessful File Upload

Unable to View Edit Report

- If you are unable to view the edit report when you click on the red text, your pop-ups may not be enabled on your internet browser. Please complete the following steps to enable pop-ups

Internet Explorer

- Open Internet Explorer
- Click on Tools
- Click on Pop-up Blocker
- Click on Turn Off Pop-up Blocker
- Click on Yes when prompted to turn off Internet Explorer's pop-up blocker

Firefox

- Open Firefox
- Click on Tools
- Select Options
- Select Content
- Uncheck Block pop-up windows



Cost Report Submission Process

Real-time Edits

Background

- There are two kinds of edits that may be present in a failed submission
 - Structural: File name, file type, tabs and/or data do not meet formatting requirements
 - Critical: Cell value does not follow CR guidelines
- First, the website reviews files for Structural edits. Once these have passed, the website moves on to Critical edits

Cost Report Submission Process

Real-time Edits

Background

- Structural edit messages provide Excel Spreadsheet (e.g., E15) coordinates
- Critical edit messages provide both Excel Spreadsheet (e.g., E15) and CR Schedule (e.g., A1) coordinates

	B	C	D	E	F	G	H	I
7				SCHEDULE A - EXPENSE REPORT				
8								
9								
10			Column Reference:	A	B	C	D	E
11						For these columns, expenses must be spe service location codes included on the Certifi Provider Service Locations Schedu		
12								
13				Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes- Based Service	Excluded Non- Allowable Waiver Expenses
14	EXPENSES BY CATEGORY							
15	1	Program Direct Care Staff Salary/Wages (Schedule D)						
16	2	Program Direct Care Staff ERE (Schedule D)						
17	3	Other Program Staff Salary/Wages (Schedule D-1)						

Cost Report Submission Process

Real-time Edits

Structural Edits

- MPI Number in the file name must match the MPI number under which your user account was established or the CR will be rejected:

Structural Errors:

Based on your login information, you are not authorized to submit files for MPI='111111111' as indicated in the file name.

- If a file does not follow the file naming conventions, it will be rejected immediately. The error message will indicate the improper name used:

Structural Errors:

Filename '123456789_CR_2012' does not conform to file naming conventions. Please refer to the Cost Report instructions.

Cost Report Submission Process

Real-time Edits

Structural Edits

- Tab names cannot be changed, and tabs cannot be added or deleted, as these items will cause the CR to be rejected:

Structural Errors:

Tab name 'ABC' in the submitted Cost Report was not found in the list of valid tab names. The tab names in the Cost Report template cannot be changed.

Structural Errors:

There are 20 tabs in the submitted Cost Report, but 21 tabs were expected. Tabs cannot be added or removed from the Cost Report template.

- If the Year 5 version of the CR template (Version 8.0) is not used, the CR will be rejected

Critical Errors:

Tab(Certification Page), Cell(X24) has an incorrect value(blank) <=== Must use current version of Cost Report.

Cost Report Submission Process

Real-time Edits

Structural Edits

- Each cell in the CR template has been programmed to only accept specific data types: text, decimal, whole number, or date

Note: if the data type is decimal, a decimal point is not required but is allowed

- If data reported in any cell does not match the expected data type (e.g., entering “N/A” for Management Fees on Schedule F), the CR will be rejected
- Data type Structural Edits provide the tab, row and column of the Excel spreadsheet (i.e., not the Cost Report schedule coordinates) where the error is present
- If the “Cut & Paste” function is used, formulas may be corrupted. The edit message received would be a Structural Edit, showing the error on the cell with the corrupted formula. Use “**Copy & Paste**” if necessary

Cost Report Submission Process

Real-time Edits

Structural Edits Example

Data in tab: 'A – Exp Rpt', row: '16' column: 'F' does not match expected data type of 'Decimal'



	B	C	D	E	F	G	H	
7	SCHEDULE A – EXPENSE REPORT							
8								
9								
10	Column Reference:				A	B	C	D
11					For these columns, ex service location codes in Provider Serv			
12								
13					Total Provider Expenses	Excluded Service Locations and Other LOB	Base Expenses	Fee Schedule and Outcomes- Based
14	EXPENSES BY CATEGORY							
15	1	Program Direct Care Staff Salary/wages (Schedule D)		\$ 1,202,937	\$ 359,523	\$ 40,798	\$ 19,055	
16	2	Program Direct Care Staff ERE (Schedule D)		\$ 289,136	N/A	\$ 10,923	\$ 4,916	
17	3	Other Program Staff Salary/wages (Schedule D-1)		\$ 238,282	\$ 70,711	\$ 9,306	\$ -	
18	4	Other Program Staff ERE (Schedule D-1)		\$ 61,496	\$ 14,056	\$ 2,643	\$ -	
19	5	Contracted Staff (Schedule D-2)		\$ 290,089	\$ 84,426	\$ 3,869	\$ -	
20	6	Administrative Staff Salary/wages (Schedule D-3)		\$ 223,408	\$ 71,765	\$ 6,922	\$ 3,110	
21	7	Administrative Staff ERE (Schedule D-3)		\$ 56,914	\$ 16,520	\$ 1,253	\$ 1,302	
22	8	Program Supplies (Schedule F)		\$ 12,000	\$ 7,626	\$ 89	\$ -	
23	9	Other Vehicle Expense (Schedule E-1)		\$ 1,897	\$ 506	\$ 32	\$ -	
24	10	Other Program Expense (Schedule F)		\$ 245,387	\$ 124,680	\$ 6,286	\$ 1,649	

Cost Report Submission Process

Real-time Edits

Critical Edits

- There are several kinds of Critical Edits:
 - Incomplete Cells — certain cells must be populated (e.g., MPI Number on Line 1a of Certification Page)
 - Incorrect Values — some cells must be greater than zero (e.g., Total Provider Expenses on Schedule A, Column A, Line 16)
 - Comparison Errors — the relationship between certain cells must be appropriate (e.g., Units Available on Schedule A, Line 19 must be greater than or equal to Units Provided on Line 21)
- Critical Edit messages have two parts:
 - The first part provides the Excel coordinates of the cell and the value in the spreadsheet that is in error
 - The second part gives a description of the column and line number on the CR schedule, as described in the CR Instructions

Cost Report Submission Process

Real-time Edits

Critical Edits Example #1

Tab Name

Excel Coordinates

Error Value

Tab (Cert Page - Serv Locations), Cell(B17) has an incorrect value(blank) <===
 MPI Number must be populated: Line 2

Error Description

CERTIFICATION PAGE – PROVIDER SERVICE LOCATIONS							
	A	B	C	D	E	F	G
	MPI Number	Service Location Code During Historical Reporting Period	Service Location Code Change After June 30, 2012 (if applicable)	County of Service Location Code	Begin Date of Service	End Date of Service	Eligible Procedure Code with Capacity
1	123456789	0001		Philadelphia	07/01/2011		W6096 - Four-Individual Home
2		0002		Philadelphia	07/01/2011		W6096 - Four-Individual Home
3							
4							
5							
6							
7							
8							
9							
10							

Cost Report Submission Process

Real-time Edits

Critical Edits Example #2

- Schedule A – Expense Report has validation checks to determine whether the schedule balances correctly
- Balancing checks are performed in the following Excel spreadsheet columns:
 - Column HT – determines whether Column F (Eligible Expenses for Waiver Participants) is equal to the sum of the service Waiver Expenses in Columns G+
 - Column HU – calculates the absolute value difference between Column F and the sum of Columns G+
 - Column HV – calculates the absolute value of the difference between Column A and the sum of Columns B through F
 - Column HZ – determines whether Column A (Total Provider Expenses) is equal to the sum of Columns B through F

Cost Report Submission Process

Real-time Edits

Critical Edits Example #2 (continued)

- There is a tolerance of \$25 to allow for rounding issues
- In order to correct these errors, the second part of the edit message explains which CR schedule columns and line numbers are not balancing
- Please also see the comment boxes in Columns HT and HZ on Schedule A that further explain how to correct the error
- The provider must adjust these cell values to make the schedule balance

Cost Report Submission Process

Real-time Edits

Critical Edits Example #2 (continued)

Tab(A - Exp Rpt), Cell(HV15) has an incorrect value(10,000) <====

Column A must equal sum Columns B through F: Line 1

Tab Name

Columns Not Balancing

Absolute Value of Difference

Error Line

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									
							Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants	Indicator: Does Column F Equal the Sum of Columns G+?	Totals Check: Difference Between Column F and Sum of Columns G+	Totals Check: Difference Between Column A and Sum of Columns B Through F	Indicator: Does Column A Equal the Sum of Columns B through F?
EXPENSES BY CATEGORY																
1	Program Direct Care Staff Salary/Wages (Schedule D)						\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 90,000	\$ 100,000	No	\$ -	\$ 10,000	No
2	Program Direct Care Staff ERE (Schedule D)											\$ -	Yes	\$ -	\$ -	Yes
3	Other Program Staff Salary/Wages (Schedule D-1)											\$ -	Yes	\$ -	\$ -	Yes
4	Other Program Staff ERE (Schedule D-1)											\$ -	Yes	\$ -	\$ -	Yes
5	Contracted Staff (Schedule D-2)											\$ -	Yes	\$ -	\$ -	Yes
6	Administrative Staff Salary/Wages (Schedule D-3)											\$ -	Yes	\$ -	\$ -	Yes

- This message indicates that on Schedule A - Exp Rpt, Column A does not equal the sum of Columns B through F in Line 1. The absolute value of the difference is \$10,000 but should be \$0. The provider must determine which cell values need to be adjusted

Cost Report Submission Process

Real-time Edits

- **Example Error Message:**

Critical Errors:
 Tab(Certification Page), Cell(T12) has an incorrect value(blank) <=== Primary Contact Email Address must be populated - Line 3b

- **Message Interpretation:** Tab Certification Page, Primary Contact Email Address is blank. This line item is a required field and must be populated in order to pass the real-time edits

- **CR:**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
4	<u>FINANCIAL COST REPORT FOR PROVIDERS OF CONSOLIDATED & P/FDS WAIVER SERVICES</u>																					
5	CERTIFICATION PAGE																					
6																						
7																						
8																						
9	1 Provider Name: ABC Provider Agency												1a MPI Number: 123456789									
10	2 Address: 123 Main Street												1b IRS Tax ID Number: 98-7654321									
11	3 City: Philadelphia				State: PA				ZIP: 19134				2a Date of Fiscal Year End: 06/30/2012									
12	4 Period of Report: From: 07/01/2011						To: 06/30/2012						3a Primary Contact Telephone Number: (555) 123-4567									
13	5 Officer or Administrator Name: John Doe																					
14	6a Primary Contact Person Regarding Questions about Cost Report: Rob Smith												3b Primary Contact Email Address: [REDACTED]									
15	6b Secondary Contact Person Regarding Questions about Cost Report: Mary Jones												4a Secondary Contact Telephone Number: (555) 765-4321									
16																						
17																						
18	7 Was your Cost Report prepared on the accrual basis of accounting? <u>Yes</u>																					
19																						
20	8 Years in Business: <u>35.00</u>																					
21																						
22	9 Does Provider have an independent audit? <u>Yes</u> For year ending: <u>06/30/2012</u>																					
23																						
24	10 Has an electronic copy of the FY 10/11 independent audit and reconciliation to the Cost Report been submitted to the ODP Website? <u>No</u>																					
25																						
26	11 11a: Does this Cost Report contain expenses for multiple MPIs? <u>No</u>																					
27																						

Navigation: Certification Page / Cert Page - Serv Locations / Cert Page - Service Selection / A - Exp Rpt / B - Income Stmt / C - Intentionally Blank

Cost Report Submission Process

Real-time Edits

- Example Error Message:**

Critical Errors:
 Tab(Certification Page), Cell(J29) has an incorrect value(10) or Tab(Certification Page), Cell(P29) has an incorrect value (20) <== Total number of Service Locations (Line 11c1) must be greater than or equal to number reported on this Cost Report (Line 11d1)

- Message Interpretation:** Tab Certification Page, the value of Line 11c1 or Line 11d1 must change such that total number of unique service location codes for the provider's Waiver program in total on Line 11c1 is greater than or equal to number of unique service location codes for this particular CR on Line 11d1

- CR:**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V																																																																																																																																																																							
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Cost Report Submission Process

Real-time Edits

- **Example Error Message:**

Critical Errors:
 Tab(Cert Page - Serv Locations), Cell(I16) has an incorrect value(blank) <=== Waiver Census must be populated: Line 1

- **Message Interpretation:** Tab Cert Page - Serv Locations, if an Eligible Procedure Code with Capacity is selected from the drop-down box in Column G, then the Waiver Census as of June 30th must be completed in Column H. In this case of a Four-Individual Home that has one vacancy, a number less than or equal to 3 should be reported in Column H to pass the edit

- **CR:**

	D	E	F	G	H	I	J	K
7								
8								
9	CERTIFICATION PAGE – PROVIDER SERVICE LOCATIONS							
10								
11								
12								
13								
14								
					Residential Service Location Codes			
	Service Location Code Change After June 30, 2012 (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
16		Philadelphia	07/01/2011		W6096 - Four-Individual Home		1	132.25
17		Philadelphia	07/01/2011		W6096 - Four-Individual Home	4	0	174.50
18								
19								
20								
21								

Cost Report Submission Process

Real-time Edits

- Example Error Message:**

Tab(A - Exp Rpt), Cell(HU15) has an incorrect value(25000) <=== Waiver expenses in Column F must be equal to the sum of the expenses in Columns G+: Line 1
Tab(A - Exp Rpt), Cell(HU30) has an incorrect value(25000) <=== Waiver expenses in Column F must be equal to the sum of the expenses in Columns G+: Line 16
Tab(A - Exp Rpt), Cell(HU34) has an incorrect value(25000) <=== Waiver expenses in Column F must be equal to the sum of the expenses in Columns G+: Line 18

- Message Interpretation:** Tab A - Exp Rpt, Column F, Line 1 does not equal the sum of Columns G+. This error also appears for automatically populated Line 16 and 18 which are based on Line 1. The provider must decide which cell(s) on Line 1 need to be adjusted for the schedule to balance

- CR:**

	B	C	D	J	K	L	M	S	HT	HU	HV	HZ
8												
9												
10			Column Reference:	F	G	H	I					
11				For these columns, expenses must be specific to the service location	Unlicensed Residential Habilitation in Community Homes W7078	Child Residential Services W7010	Licensed Residential Habilitation Community Homes W6090		Indicator: Does Column F Equal the Sum of Columns G+?	Totals Check: Difference Between Column F and Sum of Columns G+	Totals Check: Difference Between Column A and Sum of Columns B Through F	Indicator: Does Column A Equal the Sum of Columns B through F?
12				Eligible Expenses for Waiver Participants	One-Individual Home, Eligible Day	One-Individual Home, Eligible Day	One-Individual Home, Eligible Day					
13												
14			EXPENSES BY CATEGORY									
15	1	Program Direct Care Staff Salary/Wages (Schedule D)		\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000		No	\$ 25,000	\$ -	Yes
16	2	Program Direct Care Staff ERE (Schedule D)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes
17	3	Other Program Staff Salary/Wages (Schedule D-1)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes
18	4	Other Program Staff ERE (Schedule D-1)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes
19	5	Contracted Staff (Schedule D-2)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes
20	6	Administrative Staff Salary/Wages (Schedule D-3)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes
21	7	Administrative Staff ERE (Schedule D-3)		\$ -	\$ -	\$ -	\$ -		Yes	\$ -	\$ -	Yes

Cost Report Submission Process

Real-time Edits

- Example Error Message:**

Tab(A - Exp Rpt), Cell(K30) has an incorrect value(0) <=== Line 16 must be greater than 0 for Eligible Procedure Codes: Column G
Tab(A - Exp Rpt), Cell(K40) has an incorrect value(0) <=== Unit Cost Available (Line 18 / Line 19) must be greater than zero: Column G

- Message Interpretation:** Tab A - Exp Rpt, Lines 16 and 22 must be greater than 0 for the Eligible procedure code selected in Column G. If the provider does not have expenses for this procedure code associated with any service location codes for the particular CR, unselect the procedure code on the Service Selection tab and push the macro button to remove this procedure code column. Otherwise, the applicable dollars for this procedure code should be entered

- CR:**

	B	C	D	K	L
7				SCHEDULE A – EXPENSE REPORT	
8					
10			Column Reference:	G	H
11				Licensed Residential	
12				Habilitation Community Homes	
13				W6094	
14				Three-Individual Home, Eligible	
14				Day	
15	1		Program Direct Care Staff Salary/Wages (Schedule D)	\$	-
16	2		Program Direct Care Staff ERE (Schedule D)	\$	-
17	3		Other Program Staff Salary/Wages (Schedule D-1)	\$	-
18	4		Other Program Staff ERE (Schedule D-1)	\$	-
19	5		Contracted Staff (Schedule D-2)	\$	-
20	6		Administrative Staff Salary/Wages (Schedule D-3)	\$	-
21	7		Administrative Staff ERE (Schedule D-3)	\$	-
22	8		Program Supplies (Schedule F)	\$	-
23	9		Other Vehicle Expense (Schedule E-1)	\$	-
24	10		Other Program Expense (Schedule F)	\$	-
25	11		Transportation - Participant Motor Vehicle (Schedule E-1)	\$	-
26	12		Transportation - Participant (Schedule I)	\$	-
27	13		Other Occupancy Expense (Schedule F-1)	\$	-
28	14		Depreciation - Buildings (Schedule E)	\$	-
29	15		Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$	-
30	16		TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$	-
31					
32	17		CONTRIBUTIONS REVENUE (EXPENSE OFFSET) (Schedule B)	\$	-
33					
34	18		EXPENSES, NET OF CONTRIBUTIONS REVENUE	\$	-
35					
36			CAPACITY / UNITS OF SERVICE		
37	19		Number of Units of Service (Licensed or Staffed) Available		2,920
38	20		Type of Unit (Day)	Day	
39	21		Total Number of Units of Service Provided		-
40	22		Cost Per Unit of Service Available (Line 18 / Line 19)	\$	-
41	23		This Line Was Intentionally Left Blank		
42					

Cost Report Submission Process

Real-time Edits

- Example Error Message:

Critical Errors:
 Tab(B - Income Stmt), Cell(P42) has an incorrect value(110000) or Tab(B - Income Stmt), Cell(Q42) has an incorrect value(115000) <== Total Provider Revenue/Expenses must be greater than or equal to Total Waiver Revenue/Expenses - Line 12

- Message Interpretation:** Tab B - Income Stmt, Line 12 Total Provider Revenue/Expense or Total Waiver Revenue/Expense must be adjusted such that Total Provider Revenue/Expense is greater than or equal to Total Waiver Revenue/Expense. In the example, it appears line 10e in Column A should be adjusted to be greater than or equal to the \$25,000 in Column B

- CR:

		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
9	REVENUES / CONTRIBUTIONS :			
29	10 Other Contributions:			
30	Contributions not Restricted/Appropriated (please list below and describe on Comments Page):			
31	10a. Contribution 1 (see comments page)	\$ 5,000	\$ 5,000	\$ 1,000
32	10b. Contribution 2 (see comments page)	\$ 5,000	\$ 5,000	\$ 4,000
33	10c. Contribution 3 (see comments page)			
34	Contributions Restricted/Appropriated (please list below and describe on Comments Page):			
35	10d. Contribution 4 (see comments page)	\$ 15,000	\$ 5,000	\$ 2,500
36	10e. Contribution 5 (see comments page)		\$ 25,000	\$ 20,000
37	10f. Contribution 6 (see comments page)	\$ 15,000	\$ 10,000	\$ 2,500
38	11 Government Grants (please list below and describe on Comments Page):			
39	11a. Grant 1 (see comments page)			
40	11b. Grant 2 (see comments page)			
41	11c. Grant 3 (see comments page)			
42	12 TOTAL REVENUE	\$ 110,000	\$ 115,000	\$ 100,000

Cost Report Submission Process

Real-time Edits

- Example Error Message:

Critical Errors:
 Tab(D - Direct Care Staff), Cell(H18) has an incorrect value(blank) <=== Populate Waiver Hours for associated Staff Waiver Salary and Wages indicated in Sch D Line 1

- Message Interpretation:** Tab D - Direct Care Staff, since a salary and wages value is populated in Column B, Line 1, Waiver Hours needs to also be completed (Column D, Line 1)

- CR:

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						PROGRAM DIRECT CARE STAFF (Cont.)			
	A	B	C	D	E	A	B		
	Position	Credentials, Licensure or Degree	Waiver Salary and Wages	Waiver Employee-Related Expenses (ERE)	Waiver Hours	Estimated Hourly Compensation	Position	Credentials, Licensure or Degree	Waiver Salary and Wages
1	Residential Counselor		\$ 52,490	\$ 17,887			31	Other (Specify)	
2	Registered Nurse		\$ 15,042	\$ 4,112	832	\$ 23.02	32	Other (Specify)	
3	Direct Care Worker		\$ 12,645	\$ 3,160	1,600	\$ 9.88	33	Other (Specify)	
4	Other (Specify)						34	Other (Specify)	
5	Other (Specify)						35	Other (Specify)	
6	Other (Specify)						36	Other (Specify)	
7	Other (Specify)						37	Other (Specify)	

D - Direct Care Staff
D1 - Other Staff
D2 - Contract Staff
D3 - Admin Staff

Cost Report Submission Process

Real-time Edits

- Example Error Message:

Critical Errors:
 Tab(G - Related Party), Cell(E21) has an incorrect value(0) <=== If question 1a is Yes, question 1b - line 6 must be greater than zero for Property 1

- Message Interpretation:** Tab G - Related Party, if the answer to Line 1a is “Yes”, then Table 1b must be completed with a dollar amount greater than zero for at least Property 1

- CR:

	A	B	C	D	E	F	G	H	I	J	K	L
7	SCHEDULE G – RELATED PARTY TRANSACTIONS											
8	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.											
10	1a. Is any administrative property being leased from a party "related to provider" using the definitions in the Cost Report Instructions? <input type="text" value="Yes"/>											
11	1b. If answer to 1a is yes, provide lessor's costs and additional required information in the table below.*											
13	SCHEDULE OF LESSOR'S EXPENSES:											
14				Property 1	Property 2	Property 3	Property 4	Property 5	Property 6	Property 7	Property 8	Property 9
16	1	Depreciation on property				\$ 3,412						
17	2	Property taxes				\$ 1,836						
18	3	Mortgage interest on property				\$ 1,063						
19	4	Insurance										
20	5	Other (please provide detail on the Comments tab)										
21	6	TOTAL			\$ -	\$ 6,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	1c. For all properties disclosed in 1b, provide the additional required information in the table below.											
23	ADDITIONAL INFORMATION (REQUIRED)											
24	1	Current rental expenses (rental expense paid to the lessor by the provider)			\$ 500	\$ 6,500						
26	2	Building type (administrative building)			Administrative	Administrative						
27	3	Schedule where rental expenses are reported (Schedule F-1)			Schedule F-1	Schedule F-1						
28												

Cost Report Submission Process

Real-time Edits

- Example Error Message:

Critical Errors:
 Tab(H - Allocation Procedures), Cell(H24) has an incorrect value(blank) <=== Must select Basis for Allocation for Administrative Staff Salary/Wages (Schedule D-3) Expenses in Question 1 - Line 6: Column C

- Message Interpretation:** Tab H – Allocation Procedures, since Allocated was selected in Column B, Line 6, then a Basis for Allocation needs to be selected in Column C, Line 6

- CR:

	A	B	D	E	F	G	H	I	J	K	L	M	N	O	P
7															
8															
9					SCHEDULE H – PROGRAM EXPENSE ALLOCATION PROCEDURES										
10															
11					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.										
12															
13															
14															
15					1. Allocation Methodology Across Procedure Codes Within Waiver Line of Business:										
16					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.										
17					A	B	C								
18					Expense Category	Allocated or	Basis for Allocation								
19					1 Program Direct Care Staff Salary/Wages (Schedule D)	Actual									
20					2 Program Direct Care Staff ERE (Schedule D)	Actual									
21					3 Other Program Staff Salary/Wages (Schedule D-1)	Allocated	Actual time spent or billed								
22					4 Other Program Staff ERE (Schedule D-1)	Allocated	Direct charge								
23					5 Contracted Staff (Schedule D-2)	Actual									
24					6 Administrative Staff Salary/Wages (Schedule D-3)	Allocated									
25					7 Administrative Staff ERE (Schedule D-3)	Allocated	Other								
26					8 Program Supplies (Schedule F)	Actual									
27					9 Other Vehicle Expense (Schedule E-1)	Allocated	Mileage log								

Cost Report Submission Process

Real-time Edits – Dashboard

- After successfully uploading the first file, a Dashboard will appear at the bottom of the File Submission page
- The Dashboard provides a summary of all files that have been successfully uploaded by the provider and displays the disposition of each file
- Each time a file is uploaded successfully, the Dashboard will be updated to reflect the new submission

The screenshot shows a web interface for file submission. At the top, a green checkmark icon indicates a successful upload. Below this, there is a link to view or print a financial submission upload report. The main area contains instructions for uploading cost reports and supplemental data, along with a 'Browse...' button and a 'Submit File' button. A red box highlights the 'Dash Board' section, which includes a table summarizing the data submissions.

File Submission

File has uploaded successfully.
Please click the results link below.

[Click here to view/print a financial submission upload report.](#)

Please upload your Cost Report and supplemental data submissions on this page.
The box below allows you to browse your network drives for ease of uploading your submissions.
Please ensure the proper file naming convention is followed before submitting the file.

Show/Hide Naming Convention Details

Dash Board

The following table summarizes the data submissions that you have uploaded and the current disposition of each file.

1 of 8 Find | Next

File Type	File Name	Disposition	Submission Date
Cost Report	123456789_CR_2012_01of01.xls	Passed hard edits, pending desk review	9/19/2012 1:00 PM

Cost Report Submission Process

Real-time Edits – Dashboard

- If a provider submitted a CR in Year 2, Year 3 and/or Year 4, the Dashboard will provide a summary of all files in Years 2 through 5 that have been uploaded by the provider and their dispositions
 - Providers can sort files by File Name or Submission Date to separate the Year 2 (2009), Year 3 (2010), Year 4 (2011), and Year 5 (2012) submissions

File Submission

 File has uploaded successfully.
Please click the results link below.

[Click here to view/print a financial submission upload report.](#)

Please upload your Cost Report and supplemental data submissions on this page.
The box below allows you to browse your network drives for ease of uploading your submissions.
Please ensure the proper file naming convention is followed before submitting the file.

Show/Hide Naming Convention Details

Dash Board

The following table summarizes the data submissions that you have uploaded and the current disposition of each file.

1 of 6 Find | Next

File Type	File Name	Disposition	Submission Date
Cost Report	123456789_CR_2012_01of01.xls	Passed hard edits, pending desk review	8/31/2012 10:17 AM
	123456789_CR_2011_01of01.xls	Desk review performed, passed desk review	6/12/2011 9:58 AM
	123456789_CR_2010_01of01.xls	Desk review performed, passed desk review	8/23/2010 10:17 AM
	123456789_CR_2009_01of01.xls	Desk review performed, passed desk review	6/18/2009 8:58 AM

Desk Review Process

- The “Disposition” column on the Dashboard shows the status of the file
- With the exception of Supporting Schedules, the other Year 5 file types (i.e., CR and Audited Financial Statements) will initially indicate a disposition of “Desk Review (DR) Pending”
- When each Year 5 DR has been completed, the Administrative Entity (AE) will update each file disposition as “Passed” or “Failed”
 - In certain cases, the AE may select a disposition of “Does not require pass/fail decision” for those files that do not require DR. Examples include:
 - Provider test submissions
 - Files uploaded using inappropriate naming convention (e.g., a provider uploads 1 CR and 2 SSs and names the files as CR 1 of 3 and SS 2 of 3 and 3 of 3)
 - Resubmission will be requested immediately by AE



Desk Review Process

- Desk reviews will be performed by AEs during November and December
- For CR submissions that fail the DR, AEs will contact the provider and request a resubmission to fix errors
 - Timelines for AE-requested Cost Report resubmissions will be communicated at a later point in time.
- Providers will receive the final CR Approval or Rejection notification from ODP in the early months of CY 2013

Submission Deadlines

- Thursday, October 25, 2012
 - Providers need to make at least one submission attempt by this date. See page 16 of the CR Instructions for description of “submission attempt”
- Thursday, November 1, 2012 at 5:00 pm Eastern
 - E-Help Desk closes and will not be available on Thursday evening
- Thursday, November 1, 2012 at 11:59 pm Eastern
 - Final deadline for submitting CRs and Supporting Schedules for Year 5
 - All CRs successfully uploaded by this date will be moved to DR phase
 - In prior years, providers with historical experience who did not successfully upload a CR by the deadline were assigned the lowest rate

Technical Assistance Resources

- Providers who have questions regarding completion of their CR should contact their ODP Regional Fiscal Officer
 - Central Region: Carol Harty at c-charty@pa.gov
 - Northeast Region: Agnes Rudolf at c-arudolf@pa.gov
 - Southeast Region: Agnes Rudolf at c-arudolf@pa.gov
 - Western Region: Reid Stewart at c-restewar@pa.gov
- Providers who have questions regarding the CR website may send a question to the ODP E-help desk
 - Questions can be submitted in writing using the link on www.odpconsulting.net under the PIC and under the link titled “Click here to submit a Cost Report question”
 - Turnaround time for responses is generally 2 to 3 business days
 - If non-website related questions are submitted to the E-help desk, these questions will be forwarded to the RFOs for a response

Technical Assistance Resources

- The ODP E-Help Desk resource is available for provider questions until Thursday, November 1, 2012 at 5:00 pm Eastern
- Providers are encouraged to submit their CRs prior to November 1, 2012 to ensure access to the E-Help Desk in the event there are issues with the upload process
- Emails should include the provider's MPI number, contact person's name, phone number and issue/question
- For questions about files that failed real-time edits on the website, the provider should also include the Submission ID number of the failed submission
- After November 1, 2012, providers who have questions must contact their Regional Fiscal staff or the AE assigned to perform the DR on their CR
 - Year 5 AE DR assignments will be posted in the coming weeks to the PIC on the ODP Consulting website under the link "Provider to AE DR Assignments"

Technical Assistance Resources

IT Specifications

- The CR Instructions manual is also a helpful resource for all your CR-related questions
- To assist you with understanding the IT system requirements, an IT tip sheet with detailed guidance is available in Section 22 of the cost report instructions
- A few of the highlights from the document are summarized on the following slides

Enabling Macros

- It is important that providers have the Excel security options set to enable macros so that functionality within the CR works correctly
 - Refer to Page 114-115 of the CR instructions for a step-by-step guide on how to enable macros

Technical Assistance Resources

IT Specifications

Considerations for Users with Excel 2007 or 2010

- Providers are encouraged to review Section 22 of the CRI regarding submission of the CR and supplemental materials
 - As in previous years, provider submissions will be accepted using Excel 2007 and 2010 with file extensions of .xlsx or .xlsm
 - If the provider only has access to Excel 2007 or 2010, ODP recommends the provider work in Excel 2007 or 2010 the entire time and not switch back and forth between Excel versions

Technical Assistance Resources

IT Specifications

Considerations for Users with Excel 2007 and Excel 2010

- File Transfers
 - The size of the Excel CR file expands greatly for users that have Excel 2007 or 2010
 - The amount of time that is required to download the CR template and upload the completed CR can vary greatly depending on the mode of internet access that you have
 - Please be patient when you download the template and when you upload the completed CR
 - If you are experiencing excessive upload times, please submit an e-mail to the E-Help Desk

Additional Cost Report Trainings

- ODP will be offering one additional CR training session for providers to attend in preparation for Year 5 CR submissions
 - The session will provide additional detail on the key changes that have been made to the CR instructions and template since the Year 4 process
- This training will be offered on two different dates: Sept 19, 2012 and Sept 26, 2012
 - Refer to Announcement #078-12 for details on the registration process. Providers attending today's session are encouraged to attend the follow-up training session
- Providers should monitor www.odpconsulting.net under the ODP PIC for announcements regarding the Year 5 cost reporting process

Questions?