

September 19 and September 26, 2012

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

Training Session on Cost Report Changes for Year 5



## Agenda

- Overview of Process Used to Determine Necessary Changes
- Key Changes to Instructions and Template for Year 5
- Technical Assistance Resources
- Next Steps
- Questions



## **Overview of Process Used to Determine Necessary Changes**

## Overview of Process Used to Determine Necessary Changes

- Each spring, the Office of Developmental Programs (ODP) conducts various review processes to determine if Cost Report (CR) changes are necessary for the upcoming year
- Key items considered include the following:
  - ODP reviews provider questions sent to the Regional Fiscal Officers (RFOs) and the E-help desk to identify themes that require clarification within the instructions
  - ODP also reviews policy and rate-setting decisions that have been made since the prior year's CR to determine if they will have an impact on the CR instructions or template
- Based on the information reviewed, ODP develops an updated CR instructions document and template that incorporate all necessary changes

## Overview of Process Used to Determine Necessary Changes

- Feedback from prior years indicated that most providers are very familiar with the CR instructions, template and overall process
- Providers have previously requested that ODP conduct a training session that focused solely on changes between the prior year and the current year, which is the purpose of today's session
  - Key changes are also highlighted in Appendix G of the CR instructions, as well as throughout the CR instructions document next to the headings **“The following is NEW”**
- Today's session aims to provide a high level overview of the key changes
  - ODP recommends providers review the CR instructions in detail to ensure understanding of all updated requirements



## **Key Changes to Instructions and Template for Year 5**

## Key Changes to Instructions and Template for Year 5

### General

- CR Completion and Submission
  - References have been added to indicate that the CR instructions are consistent with and based on the cost-based services payment methodology outlined in 55 PA CODE Chapter 51 (promulgated in June 2012)
  - Per 55 PA CODE Chapter 51, all providers shall submit one CR per MPI number
    - The single CR must contain historical expense data for all of the provider's service locations and providers can no longer choose to submit multiple CRs specific to their MPI
    - Providers with multiple MPI numbers can choose to submit one CR for each MPI number or one CR containing data for all of their MPI numbers
    - Any CR files other than a "1 of 1" submission will be rejected upon upload by the real-time edits

## Key Changes to Instructions and Template for Year 5

### General

- CR Completion and Submission (continued)
  - For Year 5, the E-Help desk will be available to providers only for CR website-related questions
    - These types of questions include issues such as website usernames, passwords, upload errors, real-time edit messages, file naming conventions, website difficulties, submission timelines, etc.
  - Questions sent to the E-Help desk that are related to CR topics other than the website will be forwarded to the RFOs and they will respond to providers
    - These types of questions include issues related to how to complete each schedule, depreciation policies, allowable costs, audit requirements, etc.
  - CR submission timelines have been updated for Year 5 (refer to Appendix D of CR instructions)



## Key Changes to Instructions and Template for Year 5

### General

- CR Completion and Submission (continued)
  - Effective July 1, 2012, the only services that will continue to be cost-based are Residential eligible and Transportation trip services
    - Providers who do not deliver Residential eligible services no longer need to complete a CR (i.e., the other Waiver services are paid based on a fee schedule or are outcomes-based)
    - Residential eligible services will continue to be reported in the CR as they have been historically
      - However, residential ineligible services will be reported differently for Year 5
    - Providers who deliver Transportation trip services will need to complete the separate Transportation CR that will be issued at a later date (likely in January 2013)

## Key Changes to Instructions and Template for Year 5

### General

- CR Requirements
  - The services that moved from the cost-based payment methodology to fee schedule payment methodology effective July 1, 2012 include:
    - Licensed Day – Adult Training Facilities
    - Prevocational services
    - Supported Employment services
    - Transitional Work services
    - Home and Community Habilitation (Unlicensed)
    - Respite services
  - In addition, Residential ineligible services were moved to a Department-established fee effective July 1, 2012
  - Refer to Appendix B of the CR instructions for the list of services under each payment methodology

## Key Changes to Instructions and Template for Year 5

### General

- CR Requirements (continued)
  - The movement of additional services to a fee schedule results in significantly different reporting requirements for Year 5
    - The expenses for the new fee schedule services should no longer be reported on the supporting schedules (e.g., Schedules D, D-1, D-2, D-3, E, E-1, etc.)
      - Expenses should be reported on Schedule A, Column D for fee schedule services delivered at Residential service locations included on the Certification Page – Provider Service Locations schedule, or
      - Reported on Schedule A, Column B for fee schedule services delivered at service locations not included on the Certification Page – Provider Service Locations schedule (i.e., fee schedule-only service locations)

## Key Changes to Instructions and Template for Year 5

### General

- CR Requirements (continued)
  - The expenses for Residential ineligible services (i.e., Residential occupancy expenses) should be reported separately from the other fee schedule expenses using Schedule A, Column D, Line 24
    - Note that these expenses no longer need to be reported in detail on Schedule J or by procedure code on Schedule A
  - Additional information and detailed examples are included in subsequent slides

## Key Changes to Instructions and Template for Year 5

### General

- CR Requirements (continued)
  - In a few cases, there were providers who maintained Licensed Respite homes during FY 2011/2012 and have since converted them to Licensed Residential homes
    - In these cases, the provider should report the expenses and units for these locations under the appropriate FY 2012/2013 Residential procedure code
    - Refer to page 39 of CR instructions for additional information

## Key Changes to Instructions and Template for Year 5

### General

- Audit Requirements
  - In general, the audit requirements for the FY 2011/2012 reporting period are the same as they were for the FY 2010/2011 reporting period
  - Consistent with last year, providers submitting a CR that are subject to audit must include a Waiver LOB schedule and a reconciliation schedule with their AFS submission
    - If the audit is on a reporting year other than a June 30<sup>th</sup> fiscal year end, the auditor does not need to issue an opinion on the supplemental schedules
      - This is a change from Year 4 when the auditor was asked to issue an opinion on the supplemental schedules for reporting periods that did not align with the CR reporting period

## Key Changes to Instructions and Template for Year 5 Certification Page

- Providers can only submit one CR per MPI for the FY 2011/2012 reporting period
  - Within the template, this specifically impacts reporting on Lines 11c, 11d, 12a and 12b
  - Lines 12a and 12b have been automatically populated with values of “1” and cannot be changed

### CERTIFICATION PAGE

(Partial)

11	11a: Does this Cost Report contain expenses for multiple MPIs? <u>No</u>		
	11b: List each MPI number for which data is reported in the Cost Report.	11c: For each MPI in 11b, list the total number of unique service location codes.	11d: For each MPI in 11b, list the number of unique service location codes reported on the Certification Page - Provider Service Locations
	b1: <u>123456789</u>	c1: <u>10</u>	d1: <u>7</u>
	b2: _____	c2: _____	d2: _____
	b3: _____	c3: _____	d3: _____
12	12a: Total number of Cost Reports submitted? <u>1</u>	12b: This Cost Report represents Cost Report <u>1</u> of <u>1</u>	

Should reflect all service location codes (SLCs), including those that deliver fee schedule services, outcomes-based services or residential services.

Should reflect all SLCs where Residential eligible services are delivered; will tie to the number of SLCs listed on the Certification Page – SLCs schedule since all of a provider’s residential eligible SLCs must be reported on a single CR

## Key Changes to Instructions and Template for Year 5 Certification Page – Provider Service Locations Schedule

- The Certification Page – Provider Service Locations schedule will only be used to collect data on Residential service locations
  - Columns G–J must be completed for each service location reported on this schedule

**CERTIFICATION PAGE – PROVIDER SERVICE LOCATIONS**  
(Partial Schedule)

G	H	I	J
Residential Service Location Codes			
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
W6094 - Three-Individual Home	1	0	200.00
W6096 - Four-Individual Home	3	1	200.00

- All Waiver service locations that do not deliver Residential services should be considered “excluded service locations” and will not be reported on this schedule
  - Their expenses should be reported on Schedule A, Column B



## Key Changes to Instructions and Template for Year 5 Certification Page – Service Selection

- It is not necessary to select procedures codes that have been moved to a fee schedule or that are now paid based on a Department-established fee
  - For Year 5, these services are not available for individual selection within this schedule
- If a provider delivers fee schedule or outcomes-based services, as well as residential eligible services, at residential service locations, then Line 68 on this schedule should be selected
  - 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

## Key Changes to Instructions and Template for Year 5 Schedule A

- Expenses for all fee schedule and outcomes-based services (including all services that shifted to fee schedule on July 1, 2012) should not be reported on any of the supporting schedules (e.g., Schedule D, E, etc.)
  - These expenses should be reported in total (including the portion of administration expense allocated to them) within Schedule A in either:
    - Column D for service locations included on the Certification Page – Provider Service Locations schedule, or
    - Column B, for service locations not included on the Certification Page – Provider Service Locations schedule
- Total depreciation amounts will no longer be automatically populated from Schedule E, E-1 and E-2
  - Providers must enter the Total Provider depreciation amount directly into the applicable line of Column A, Schedule A

# Key Changes to Instructions and Template for Year 5 Schedule A (continued)

Year 5 Reporting						
SCHEDULE A – EXPENSE REPORT (Partial Schedule)						
A	B	C	D	E	F	
For these columns, expenses must be specific to the service location codes included on this Cost Report.						
EXPENSES BY CATEGORY (Year 5 Line Descriptions)	Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 594,476	\$ 35,902	\$ 2,858	\$ 6,643	\$ 563,057
2 Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 134,392	\$ 9,612	\$ 737	\$ 1,932	\$ 142,463
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 115,193	\$ 8,189	\$ -	\$ -	\$ 114,900
4 Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 26,648	\$ 2,326	\$ -	\$ -	\$ 32,523
5 Contracted Staff (Schedule D-2)	\$ 290,089	\$ 140,182	\$ 3,405	\$ -	\$ -	\$ 146,502
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 114,040	\$ 6,091	\$ 467	\$ 2,521	\$ 100,289
7 Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 28,145	\$ 1,103	\$ 195	\$ 643	\$ 26,828
8 Program Supplies (Schedule F)	\$ 12,000	\$ 8,811	\$ 78	\$ -	\$ -	\$ 3,111
9 Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 882	\$ 29	\$ -	\$ -	\$ 987
10 Other Program Expense (Schedule F)	\$ 245,387	\$ 157,104	\$ 5,532	\$ 247	\$ 631	\$ 81,872
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ 3,152	\$ 563	\$ 257	\$ -	\$ 4,283
12 Transportation - Participant (Schedule I)	\$ 69,845	\$ 33,908	\$ 1,423	\$ 307	\$ -	\$ 34,207
13 Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 85,657	\$ 13	\$ 49	\$ 25	\$ 14,234
14 Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 6,963	\$ 455	\$ 23	\$ 75	\$ 12,723
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 1,392	\$ 20	\$ 2	\$ 7	\$ 1,479
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,766	\$ 1,450,946	\$ 74,741	\$ 5,143	\$ 12,477	\$ 1,279,459
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 155,264	\$ 146,381	\$ 370	\$ 560	\$ 1,656	\$ 6,297
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,667,502	\$ 1,304,564	\$ 74,372	\$ 4,583	\$ 10,821	\$ 1,273,162

CAPACITY / UNITS OF SERVICE	
19 Number of Units of Service (Licensed or Staffed) Available	
20 Type of Unit (Day)	
21 Total Number of Units of Service Provided	
22 Cost Per Unit of Service Available (Line 18 / Line 19)	
23 This Line Was Intentionally Left Blank	

RESIDENTIAL OCCUPANCY	
24 Residential Occupancy (moved to Dept-established fee on 7/1/12)	\$ 224,633 \$ 22,873 \$ 201,760
25 This Line Was Intentionally Left Blank	
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,047,399 \$ 1,473,819 \$ 74,741 \$ 206,903 \$ 12,477 \$ 1,279,459

Year 4 Reporting						
SCHEDULE A – EXPENSE REPORT (Partial Schedule)						
A	B	C	D	E	F	
For these columns, expenses must be specific to the service location codes included on this Cost Report.						
EXPENSES BY CATEGORY (Year 4 Line Descriptions)	Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible and Ineligible Expenses for Waiver Participants
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 358,373	\$ 40,798	\$ 19,055	\$ 9,150	\$ 775,561
2 Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 74,406	\$ 10,923	\$ 4,916	\$ 2,661	\$ 196,230
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 70,711	\$ 9,306	\$ -	\$ -	\$ 158,265
4 Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 14,056	\$ 2,643	\$ -	\$ -	\$ 44,797
5 Contracted Staff (Schedule D-2)	\$ 290,089	\$ 84,426	\$ 3,869	\$ -	\$ -	\$ 201,794
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 71,765	\$ 6,922	\$ 3,110	\$ 3,472	\$ 138,139
7 Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 16,520	\$ 1,253	\$ 1,302	\$ 885	\$ 36,953
8 Program Supplies (Schedule F)	\$ 12,000	\$ 7,626	\$ 89	\$ -	\$ -	\$ 4,285
9 Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 506	\$ 32	\$ -	\$ -	\$ 1,359
10 Other Program Expense (Schedule F)	\$ 245,387	\$ 123,810	\$ 6,286	\$ 1,649	\$ 870	\$ 112,772
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ -	\$ 640	\$ 1,716	\$ -	\$ 5,900
12 Transportation - Participant (Schedule I)	\$ 69,845	\$ 19,066	\$ 1,617	\$ 2,045	\$ -	\$ 47,117
13 Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 79,994	\$ 15	\$ 329	\$ 35	\$ 19,606
14 Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 1,942	\$ 517	\$ 152	\$ 103	\$ 17,525
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 817	\$ 23	\$ 14	\$ 10	\$ 2,037
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,766	\$ 924,018	\$ 84,933	\$ 34,288	\$ 17,186	\$ 1,762,340
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 155,264	\$ 140,155	\$ 420	\$ 3,735	\$ 2,281	\$ 8,673
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,667,502	\$ 783,864	\$ 84,513	\$ 30,553	\$ 14,905	\$ 1,753,667

19 Number of Units of Service (Licensed or Staffed) Available	
20 Type of Unit (Day)	
21 Total Number of Units of Service Provided	
22 Cost Per Unit of Service Available (Line 18 / Line 19)	
23 This Line Was Intentionally Left Blank	

24 Residential Occupancy (moved to Dept-established fee on 7/1/12)	\$ 224,633 \$ 22,873 \$ 201,760
25 This Line Was Intentionally Left Blank	
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,047,399 \$ 946,891 \$ 84,933 \$ 34,288 \$ 17,375 \$ 1,963,911

# Key Changes to Instructions and Template for Year 5

## Schedule A (continued)

### Year 4 Reporting

#### SCHEDULE A – EXPENSE REPORT

(Partial Schedule)

In Year 4, expenses for these services (W6090, W6091 and W7237) rendered at service locations included on the Certification Page – Provider Service Locations schedule would have been included within amounts reported in Column F

EXPENSES BY CATEGORY (Year 4 Line Descriptions)	A	B	C	D	E	F	For these columns, expenses must be specific to the service location codes included on this Cost Report.		
	Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants	Licensed Residential Habilitation Community Homes W6090 One-Individual Home, Eligible Day	Licensed Residential Habilitation Community Homes W6091 One-Individual Home, Ineligible Day	Transitional Work Service W7237 Basic Staff Support 15 minutes
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 358,373	\$ 40,798	\$ 19,055	\$ 9,150	\$ 775,561	\$ 106,168	\$ -	\$ 2,123
2 Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 74,406	\$ 10,923	\$ 4,916	\$ 2,661	\$ 196,230	\$ 19,419	\$ -	\$ 1,013
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 70,711	\$ 9,306	\$ -	\$ -	\$ 158,265	\$ 18,183	\$ -	\$ 1,349
4 Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 14,056	\$ 2,643	\$ -	\$ -	\$ 44,797	\$ 3,326	\$ -	\$ 549
5 Contracted Staff (Schedule D-2)	\$ 290,089	\$ 84,426	\$ 3,869	\$ -	\$ -	\$ 201,794	\$ -	\$ -	\$ -
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 71,765	\$ 6,922	\$ 3,110	\$ 3,472	\$ 138,139	\$ -	\$ -	\$ 435
7 Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 16,520	\$ 1,253	\$ 1,302	\$ 885	\$ 36,953	\$ -	\$ -	\$ 132
8 Program Supplies (Schedule F)	\$ 12,000	\$ 7,626	\$ 89	\$ -	\$ -	\$ 4,285	\$ 401	\$ -	\$ 13
9 Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 506	\$ 32	\$ -	\$ -	\$ 1,359	\$ -	\$ -	\$ 1
10 Other Program Expense (Schedule F)	\$ 245,387	\$ 123,810	\$ 6,286	\$ 1,649	\$ 870	\$ 112,772	\$ 18,670	\$ -	\$ 656
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ -	\$ 640	\$ 1,716	\$ -	\$ 5,900	\$ -	\$ -	\$ 273
12 Transportation - Participant (Schedule I)	\$ 69,845	\$ 19,066	\$ 1,617	\$ 2,045	\$ -	\$ 47,117	\$ 3,212	\$ -	\$ 515
13 Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 79,994	\$ 15	\$ 329	\$ 35	\$ 19,606	\$ -	\$ -	\$ 460
14 Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 1,942	\$ 517	\$ 152	\$ 103	\$ 17,525	\$ -	\$ -	\$ 91
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 817	\$ 23	\$ 14	\$ 10	\$ 2,037	\$ -	\$ -	\$ 92
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,766	\$ 924,018	\$ 84,933	\$ 34,288	\$ 17,186	\$ 1,762,340	\$ 169,378	\$ -	\$ 7,700
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 155,264	\$ 140,155	\$ 420	\$ 3,735	\$ 2,281	\$ 8,673	\$ -	\$ -	\$ 34
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,667,502	\$ 783,864	\$ 84,513	\$ 30,553	\$ 14,905	\$ 1,753,667	\$ 169,378	\$ -	\$ 7,666
RESIDENTIAL OCCUPANCY									
24 Residential Occupancy (Schedule J)	\$ 224,633	\$ 22,873			\$ 189	\$ 201,571	\$ -	\$ 27,461	
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,047,399	\$ 946,891	\$ 84,933	\$ 34,288	\$ 17,375	\$ 1,963,911	\$ 169,378	\$ 27,461	\$ 7,700

# Key Changes to Instructions and Template for Year 5

## Schedule A (continued)

In Year 5, not all expenses for these services will be included within Column F.

For Year 5: W6090 is included under the cost based methodology and is rendered at a service location included on the Certification Page – Provider Service Locations schedule. These expenses are to be reported in Column F.

W6091 is a residential ineligible service that has been moved to a Department-established fee effective July 1, 2012. These expenses should now be reported in Column D, Line 24.

W7237 is a service that has been moved to a fee schedule methodology for Year 5. This service is rendered at a location not included on the Certification Page – Provider Service Locations schedule. These expenses should now be reported in Column B.

### Year 5 Reporting

#### SCHEDULE A – EXPENSE REPORT (Partial Schedule)

For these columns, expenses must be specific to the service location codes included on this Cost Report.							Licensed Residential Habilitation Community Homes W6090	Licensed Residential Habilitation Community Homes W6091	Transitional Work Service W7237	
A	B	C	D	E	F	One-Individual Home, Eligible Day	One-Individual Home, Ineligible Day	Basic Staff Support 15 minutes		
Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants					
1	Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 594,476	\$ 35,902	\$ 2,858	\$ 6,643	\$ 563,057	\$ 106,168	\$ -	\$ 2,123
2	Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 134,392	\$ 9,612	\$ 737	\$ 1,932	\$ 142,463	\$ 19,419	\$ -	\$ 1,013
3	Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 115,193	\$ 8,189	\$ -	\$ -	\$ 114,900	\$ 18,183	\$ -	\$ 1,349
4	Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 26,648	\$ 2,326	\$ -	\$ -	\$ 32,523	\$ 3,326	\$ -	\$ 549
5	Contracted Staff (Schedule D-2)	\$ 290,089	\$ 140,182	\$ 3,405	\$ -	\$ -	\$ 146,502	\$ -	\$ -	\$ -
6	Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 114,040	\$ 6,091	\$ 467	\$ 2,521	\$ 100,289	\$ -	\$ -	\$ 435
7	Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 28,145	\$ 1,103	\$ 195	\$ 643	\$ 26,828	\$ -	\$ -	\$ 132
8	Program Supplies (Schedule F)	\$ 12,000	\$ 8,811	\$ 78	\$ -	\$ -	\$ 3,111	\$ 401	\$ -	\$ 13
9	Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 882	\$ 29	\$ -	\$ -	\$ 987	\$ -	\$ -	\$ 1
10	Other Program Expense (Schedule F)	\$ 245,387	\$ 157,104	\$ 5,532	\$ 247	\$ 631	\$ 81,872	\$ 18,670	\$ -	\$ 656
11	Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ 3,152	\$ 563	\$ 257	\$ -	\$ 4,283	\$ -	\$ -	\$ 273
12	Transportation - Participant (Schedule I)	\$ 69,845	\$ 33,908	\$ 1,423	\$ 307	\$ -	\$ 34,207	\$ 3,212	\$ -	\$ 515
13	Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 85,657	\$ 13	\$ 49	\$ 25	\$ 14,234	\$ -	\$ -	\$ 460
14	Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 6,963	\$ 455	\$ 23	\$ 75	\$ 12,723	\$ -	\$ -	\$ 91
15	Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 1,392	\$ 20	\$ 2	\$ 7	\$ 1,479	\$ -	\$ -	\$ 92
16	<b>TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)</b>	<b>\$ 2,822,766</b>	<b>\$ 1,450,946</b>	<b>\$ 74,741</b>	<b>\$ 5,143</b>	<b>\$ 12,477</b>	<b>\$ 1,279,459</b>	<b>\$ 169,378</b>	<b>\$ -</b>	<b>\$ 7,700</b>
17	<b>CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)</b>	<b>\$ 155,264</b>	<b>\$ 146,381</b>	<b>\$ 370</b>	<b>\$ 560</b>	<b>\$ 1,656</b>	<b>\$ 6,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34</b>
18	<b>EXPENSES, NET OF CONTRIBUTIONS/REVENUE</b>	<b>\$ 2,667,502</b>	<b>\$ 1,304,564</b>	<b>\$ 74,372</b>	<b>\$ 4,583</b>	<b>\$ 10,821</b>	<b>\$ 1,273,162</b>	<b>\$ 169,378</b>	<b>\$ -</b>	<b>\$ 7,666</b>
<b>RESIDENTIAL OCCUPANCY</b>										
24	Residential Occupancy (moved to Dept-established fee on 7/1/12)	\$ 224,633	\$ 22,873		\$ 201,760			\$ -	\$ 27,461	
26	<b>TOTAL EXPENSE (Line 16 + Line 24)</b>	<b>\$ 3,047,399</b>	<b>\$ 1,473,819</b>	<b>\$ 74,741</b>	<b>\$ 206,903</b>	<b>\$ 12,477</b>	<b>\$ 1,279,459</b>	<b>\$ 169,378</b>	<b>\$ 27,461</b>	<b>\$ 7,700</b>

The only services that continue to be reported in this column include fee schedule or outcomes-based services delivered at Residential service locations (e.g., supplemental habilitation, additional individualized staffing, respite).

## Key Changes to Instructions and Template for Year 5 Schedule A (continued)

- Line 23: Cost per Unit of Service Provided was historically used as the basis for developing Non-residential cost-based rates
  - No longer needed - intentionally left blank
- Line 25: Residential Occupancy Cost per Unit of Service Available was historically used as the basis for developing Residential ineligible cost-based rates
  - No longer needed - intentionally left blank
- Line 24: Residential occupancy will now require providers to enter amounts directly into Schedule A
  - The cells on Schedule A, Line 24 for Columns E, F and G+ have been blacked out and no longer require providers to report values in those cells

## Key Changes to Instructions and Template for Year 5 Schedule B

- No revenue reconciliation payments or recoupments are to be reflected on this schedule for the following reasons:
  - CR must be completed on an accrual basis
  - Revenue reconciliation was not in place for the FY 2011/2012 service delivery period
- Based on the movement of certain services from the cost-based methodology to fee schedule methodology, various revenues that used to be reported on Line 1a of Schedule B will now be reported on Line 1c
  - Includes Licensed Day – Adult Training Facilities, Prevocational services, Supported Employment services, Transitional Work services, Home and Community Habilitation (Unlicensed) and Respite services

## Key Changes to Instructions and Template for Year 5 Schedule B (continued)

- Column C of Schedule B only collects revenues related to Residential service locations
  - Line 1a collects revenues for the residential eligible services
  - Line 1b collects revenues for the residential ineligible services
  - Line 1c collects revenues for the fee schedule/outcomes-based services delivered at residential service locations (e.g., supplemental habilitation, additional individualized staffing)
- Since all providers can only submit one CR for Year 5, there is only one situation where Column B and Column C of this schedule would not be equivalent
  - This situation is when in addition to residential services, the provider also delivers services at fee schedule-only or outcomes-based only locations (e.g., prevocational program)
  - Revenues for services at these locations would be reported in Column B, Line 1c and not in Column C, Line 1c



# Key Changes to Instructions and Template for Year 5 Schedule B (continued)

## SCHEDULE B – INCOME STATEMENT (partial)

### Year 4 Reporting

		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
<b>REVENUES / CONTRIBUTIONS :</b>				
1	Commonwealth of Pennsylvania:			
	1a. Waiver Revenue for Waiver Eligible Services	\$ 1,727,751	\$ 1,727,751	\$ 1,727,751
	1b. Waiver Revenue for Waiver Ineligible Services	\$ 85,641	\$ 85,641	\$ 85,641
	1c. Waiver Revenue for Fee Schedule and Outcomes-based Services	\$ 58,282	\$ 58,282	\$ 25,282
	1d. Other Revenue (includes Supports Coordination, AWC and other Commonwealth programs)	\$ 2,026,598		
2	County	\$ 628,992		
3	Private Clients	\$ 75,064		

1a: Reflects \$1,000,000 in revenues for residential eligible services and \$727,751 for licensed day programs, prevocational programs and unlicensed home and community habilitation services

1b: Reflects revenues for residential ineligible services

1c: Reflects revenues for supplemental habilitation and various therapy services. Supplemental habilitation services are included in Column C, as they were provided at residential service locations that were on the Certification Page - Provider Service Locations Schedule. Column B includes the \$25,282 in supplemental habilitation plus \$33,000 in therapy revenue provided at fee-schedule only locations.

### Year 5 Reporting

Continuing with the above example, if we assume revenues are exactly the same as they were in Year 4, the provider should complete Schedule B of the Year 5 cost report as follows.

		A	B	C
1	Commonwealth of Pennsylvania:			
	1a. Waiver Revenue for Waiver Eligible Services	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
	1b. Waiver Revenue for Waiver Ineligible Services	\$ 85,641	\$ 85,641	\$ 85,641
	1c. Waiver Revenue for Fee Schedule and Outcomes-based Services	\$ 786,033	\$ 786,033	\$ 25,282
	1d. Other Revenue (includes Supports Coordination, AWC and other Commonwealth programs)	\$ 2,026,598		
2	County	\$ 628,992		
3	Private Clients	\$ 75,064		

The \$727,751 in revenue related to services that were moved to a fee schedule is no longer reported on Line 1a. It has been shifted to Line 1c and is only reported in Columns A and B since the service locations that deliver those locations are not reported on the Certification Page - Provider Service Locations Schedule. The other revenues continue to be associated with residential service locations, so those continue to be reported in Column C.

For Lines 1a-1c, Columns B and C are both limited to Waiver services. The only difference is that Column C is specific to revenues associated with residential service locations (per Certification Page - Service Locations Schedule), whereas Column B includes the sum of Column C and revenues for fee-schedule only service locations.

## Key Changes to Instructions and Template for Year 5

### Schedule D, D-1, D-2 and D-3

- The staff expenses reported on these schedules should be limited to those staff that support Residential eligible services
  - This is different from Year 4 when staff delivering fee schedule services (e.g., employment specialists, unlicensed home and community habilitation workers, etc.) were included on this schedule
- On Schedule D-2, the columns for Room & Board portion of FLH stipend and the Total stipend were removed
  - The Room & Board portion of the FLH stipends needs to be reported as part of the Total Residential occupancy expense on Schedule A, Column D, Line 24
- Compensation limits that deem certain expenses to be non-allowable are no longer in place

# Key Changes to Instructions and Template for Year 5

## Schedule D, D-1, D-2 and D-3 (continued)

- Reporting of Family Living Home Stipends within Schedule D-2 – Contracted Staff Expenses (Waiver-Related)

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

(Partial Schedule)

#### Year 5 Reporting

FAMILY LIVING HOME STIPENDS		E
FLH Arrangement		Non-Room and Board Portion of Stipend
1	Arrangement 1	
2	Arrangement 2	
3	Arrangement 3	

Expenses for the room and board portion of the stipend(s) are no longer to be reported within Schedule D-2 (that portion of the table has been removed for Year 5 as illustrated to the left) and will now be reported as part of the Total Residential occupancy expense on Schedule A, Column D, Line 24

#### Year 4 Reporting

FAMILY LIVING HOME STIPENDS		E	F	G
FLH Arrangement		Non-Room and Board Portion of Stipend	Room and Board Portion of Stipend	Total Stipend Amount
1	Arrangement 1			\$ -
2	Arrangement 2			\$ -
3	Arrangement 3			\$ -

## Key Changes to Instructions and Template for Year 5 Schedule E through E-2

- The Total Provider amount in Column F of Schedules E, E-1 and E-2 will no longer automatically populate Schedule A, Column A
- Non-residential and Residential ineligible assets, as well as assets that entirely support non-Waiver LOBs, no longer need to be reported on Schedules E, E-1 or E-2
  - Providers are to report depreciation expenses for these assets in the Total Provider column of Schedule A, as well as Column B or Column D of Schedule A based on the type of service location with which they are associated

## Key Changes to Instructions and Template for Year 5

### Schedule E through E-2 (continued)

- The only assets that will continue to be reported on Schedules E, E-1 and E-2 are assets that are used for administrative purposes (e.g., administrative building, vehicles or equipment) for which an amount of the total expense is allocated to the Residential eligible services
- Depreciation expenses for other assets should be reported as follows:
  - Deprecation expenses attributed to assets that support other LOBs should be reported on the applicable lines of Schedule A, Columns A and B
  - Deprecation expenses attributed to assets that support the delivery of residential services (i.e., residential occupancy) should be reported on Schedule A, Column A and Schedule A, Column D, Line 24
  - Deprecation expenses attributed to assets that support the delivery of non-residential services should be reported on the applicable lines of Schedule A, Column A and Schedule A, Column B or D (depending on whether the service location is “excluded”)

# Key Changes to Instructions and Template for Year 5

## Schedule E through E-2 (continued)

### SCHEDULE E – PROVIDER DEPRECIATION AND AMORTIZATION EXPENSES (BUILDINGS) (Partial)

#### Year 4 Reporting

##### **BUILDINGS - NON-RESIDENTIAL**

Non-Residential Buildings	
1	
<b>4</b>	<b>SUBTOTAL</b>
Additions (includes Capital Improvements and Building Renovations)	
5	
7	
<b>8</b>	<b>SUBTOTAL</b>
Leasehold Improvements	
9	
<b>12</b>	<b>SUBTOTAL</b>
Other	
13	
<b>15</b>	<b>SUBTOTAL</b>
<b>16</b>	<b>Total Non-Residential Buildings</b>

##### **BUILDINGS - RESIDENTIAL**

Residential Buildings	
17	
<b>20</b>	<b>SUBTOTAL</b>
Additions (includes Capital Improvements and Building Renovations)	
21	
<b>24</b>	<b>SUBTOTAL</b>
Leasehold Improvements	
25	
<b>28</b>	<b>SUBTOTAL</b>
Other	
29	
<b>31</b>	<b>SUBTOTAL</b>
<b>32</b>	<b>Total Residential Buildings</b>
<b>33</b>	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSES - BUILDINGS</b>

Only administrative buildings that support Residential eligible services are to be reported in this section for Year 5 →

Section removed for Year 5 →

#### Year 5 Reporting

##### **BUILDINGS - ADMINISTRATIVE**

Administrative Buildings	
1	
<b>4</b>	<b>SUBTOTAL</b>
Additions (includes Capital Improvements and Building Renovations)	
5	
7	
<b>8</b>	<b>SUBTOTAL</b>
Leasehold Improvements	
9	
<b>12</b>	<b>SUBTOTAL</b>
Other	
13	
<b>15</b>	<b>SUBTOTAL</b>
<b>16</b>	<b>Total Administrative Buildings</b>

# Key Changes to Instructions and Template for Year 5 Schedule E through E-2 (continued)

## SCHEDULE E-2 – PROVIDER DEPRECIATION EXPENSES FIXED ASSETS/EQUIPMENT (partial)

### Year 4 Reporting

		A	B	C	D	E	F	G
		Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense
<b>FIXED ASSETS/EQUIPMENT - NON-RESIDENTIAL:</b>								
	Non-Residential Office Furniture & Fixtures							
13	Phone System	07/2002	\$ 11,546	\$ 9,237	SL	10.0%	\$ 1,155	\$ 1,155
14	Office Furniture	01/2000	\$ 6,673	\$ 6,673	UA	6.67%	\$ 445	\$ 445
15								

In the Year 4 cost report, Schedule E-2 collected expenses for non-residential, administrative and residential assets. In the case of non-residential and residential assets, it was very likely that 100% of the expenses for these assets were related to the Waiver service locations on the Certification Page - Provider Service Locations schedule, which means that the amount in Column G was equivalent to the amount in Column F.

### Year 5 Reporting

		A	B	C	D	E	F	G
		Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense
<b>FIXED ASSETS/EQUIPMENT - ADMINISTRATIVE:</b>								
	Administrative Office Furniture & Fixtures							
13	Phone System	07/2002	\$ 11,546	\$ 10,392	SL	10.0%	\$ 1,155	\$ 263
14	Office Furniture	01/2000	\$ 6,673	\$ 6,673	UA	2.0%	\$ 133	\$ 28
15								

In the Year 5 cost report, Schedule E-2 will only collect expenses for administrative assets. In most cases, expenses associated with administrative assets are allocated to each of the Waiver services and lines of business that they support. Therefore, since only expenses for residential eligible services will be reported on the supporting schedules of the cost report for Year 5, it is highly unlikely that the amount in Column G will ever equal the amount in Column F. It is expected that Column G will generally represent a subset of the amount in Column F.

## Key Changes to Instructions and Template for Year 5 Schedule E through E-2 (continued)

- Per 55 PA CODE Chapter 51, the participation allowance allows for an annual allowance of 2% of the original acquisition cost for fully depreciated buildings, 2% for fully depreciated fixed assets, and 2% for fully depreciated motor vehicles to be expensed in the CR
  - The previous participation allowance rates of 6 2/3% are no longer allowable costs for Year 5



# Key Changes to Instructions and Template for Year 5

## Schedule E through E-2 (continued)

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

(partial)

#### Year 4 Reporting

	A	B	C	D	E	F	G	
MOTOR VEHICLES:	Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense	
Participant Expense:								
1	Passenger Van	06/2009	\$ 17,820	\$ 3,861	SL	20.0%	\$ 3,564	\$ 3,120
2	Van	06/2004	\$ 28,451	\$ 28,451	UA	6.7%	\$ 1,897	\$ 473
3								
4								
5	<b>SUBTOTAL</b>		<b>\$ 46,271</b>	<b>\$ 32,312</b>			<b>\$ 5,461</b>	<b>\$ 3,593</b>

#### Year 5 Reporting

	A	B	C	D	E	F	G	
MOTOR VEHICLES:	Month & Year Acquired (MM/YYYY)	Original Cost	Depreciation Recorded Prior Years	Depreciation Method	Annual Rate	Total Provider Use Allowance or Depreciation Expense	Waiver* Use Allowance or Depreciation Expense	
Participant Expense:								
1	Passenger Van	06/2009	\$ 17,820	\$ 7,425	SL	20.0%	\$ 3,564	\$ 3,120
2	Van	06/2004	\$ 28,451	\$ 28,451	UA	2.0%	\$ 569	\$ 142
3								
4								
5	<b>SUBTOTAL</b>		<b>\$ 46,271</b>	<b>\$ 35,876</b>			<b>\$ 4,133</b>	<b>\$ 3,262</b>

In the Year 4 cost report instructions, the maximum allowable amount to claim for a use allowance on a fixed asset was 6 2/3%.

Per 55 PA CODE Chapter 51, the allowable use allowance amount for a fixed asset has decreased to 2% for the Year 5 cost report. In addition to reporting the 2% in Column E for assets under the UA method, providers need to calculate the values in Columns F and G based on the 2% allowance.

## Key Changes to Instructions and Template for Year 5 Schedule F

- Schedule F
  - Schedule F should only include administrative expenses that are directly or indirectly related to the delivery of Waiver Residential eligible services
  - Any administrative expenses attributable to services other than Residential eligible services (e.g., fee schedule services) should no longer be reported on Schedule F
    - Rather, those expenses should be reported on Schedule A, Column B, Line 10 for excluded service locations OR
    - Reported on Schedule A, Column D, Line 10 for service locations included on the Certification Page – Provider Service Locations Schedule
  - This will be checked during the desk review process to ensure the provider's allocation methodology results in a fair and equitable distribution of expenses

## Key Changes to Instructions and Template for Year 5 Schedule F-1 and G

- Schedule F-1
  - Only the portion of occupancy expenses for administrative buildings that support the delivery of Residential eligible services are to be reported on Schedule F-1
    - This is different from Year 4 when this schedule collected occupancy expenses for both administrative and non-residential program buildings
  
- Schedule G
  - Schedule was modified to only collect related party transaction information related to:
    - Properties that support administrative functions for Residential eligible services
    - Services provided that support Residential eligible services delivered at provider service locations included on the Certification Page – Provider Service Locations schedule

## Key Changes to Instructions and Template for Year 5 Schedule J

- Schedule J is intentionally blank for Year 5
- Providers will report Residential occupancy expenses separately from the other fee schedule expenses using Schedule A, Column D, Line 24
  - On this line, providers should report all occupancy expenses previously summarized on Schedule J
    - Includes depreciation and rent expenses for residential service locations, vehicles and fixed assets
    - Includes wages and ERE expenses for staff supporting residential facilities (e.g., food prep workers, maintenance staff)
    - Includes room and board portion of any FLH stipends
    - Includes portion of provider's administrative expenses attributable to residential ineligible service delivery

# Key Changes to Instructions and Template for Year 5 Schedule J

- Reporting of Residential occupancy expenses

## Year 5 Reporting

### SCHEDULE A – EXPENSE REPORT (Partial Schedule)

EXPENSES BY CATEGORY (Year 5 Line Descriptions)	A	B	C D E F			
	Total Provider Expenses	Excluded Service Locations and Other LOB Expenses	Base Expenses	Fee Schedule and Outcomes-Based Service Expenses	Excluded Non-Allowable Waiver Expenses	Eligible Expenses for Waiver Participants
	For these columns, expenses must be specific to the service location codes included on this Cost Report.					
1 Program Direct Care Staff Salary/Wages (Schedule D)	\$ 1,202,937	\$ 594,476	\$ 35,902	\$ 2,858	\$ 6,643	\$ 563,057
2 Program Direct Care Staff ERE (Schedule D)	\$ 289,136	\$ 134,392	\$ 9,612	\$ 737	\$ 1,932	\$ 142,463
3 Other Program Staff Salary/Wages (Schedule D-1)	\$ 238,282	\$ 115,193	\$ 8,189	\$ -	\$ -	\$ 114,900
4 Other Program Staff ERE (Schedule D-1)	\$ 61,496	\$ 26,648	\$ 2,326	\$ -	\$ -	\$ 32,523
5 Contracted Staff (Schedule D-2)	\$ 290,089	\$ 140,182	\$ 3,405	\$ -	\$ -	\$ 146,502
6 Administrative Staff Salary/Wages (Schedule D-3)	\$ 223,408	\$ 114,040	\$ 6,091	\$ 467	\$ 2,521	\$ 100,289
7 Administrative Staff ERE (Schedule D-3)	\$ 56,914	\$ 28,145	\$ 1,103	\$ 195	\$ 643	\$ 26,828
8 Program Supplies (Schedule F)	\$ 12,000	\$ 8,811	\$ 78	\$ -	\$ -	\$ 3,111
9 Other Vehicle Expense (Schedule E-1)	\$ 1,897	\$ 882	\$ 29	\$ -	\$ -	\$ 987
10 Other Program Expense (Schedule F)	\$ 245,387	\$ 157,104	\$ 5,532	\$ 247	\$ 631	\$ 81,872
11 Transportation - Participant Motor Vehicle (Schedule E-1)	\$ 8,256	\$ 3,152	\$ 563	\$ 257	\$ -	\$ 4,283
12 Transportation - Participant (Schedule I)	\$ 69,845	\$ 33,908	\$ 1,423	\$ 307	\$ -	\$ 34,207
13 Other Occupancy Expense (Schedule F-1)	\$ 99,979	\$ 85,657	\$ 13	\$ 49	\$ 25	\$ 14,234
14 Depreciation - Buildings (Schedule E)	\$ 20,239	\$ 6,963	\$ 455	\$ 23	\$ 75	\$ 12,723
15 Depreciation - Fixed Assets/Equipment (Schedule E-2)	\$ 2,900	\$ 1,392	\$ 20	\$ 2	\$ 7	\$ 1,479
16 TOTAL EXPENSES (EXCLUDING RESIDENTIAL OCCUPANCY)	\$ 2,822,766	\$ 1,450,946	\$ 74,741	\$ 5,143	\$ 12,477	\$ 1,279,459
17 CONTRIBUTIONS/REVENUE (EXPENSE OFFSET) (Schedule B)	\$ 155,264	\$ 146,381	\$ 370	\$ 560	\$ 1,656	\$ 6,297
18 EXPENSES, NET OF CONTRIBUTIONS/REVENUE	\$ 2,667,502	\$ 1,304,564	\$ 74,372	\$ 4,583	\$ 10,821	\$ 1,273,162
<b>CAPACITY / UNITS OF SERVICE</b>						
19 Number of Units of Service (Licensed or Staffed) Available						
20 Type of Unit (Day)						
21 Total Number of Units of Service Provided						
22 Cost Per Unit of Service Available (Line 18 / Line 19)						
23 This Line Was Intentionally Left Blank						
<b>RESIDENTIAL OCCUPANCY</b>						
24 Residential Occupancy (moved to Dept-established fee on 7/1/12)	\$ 224,633	\$ 22,873	\$ 201,760			
25 This Line Was Intentionally Left Blank						
26 TOTAL EXPENSE (Line 16 + Line 24)	\$ 3,047,399	\$ 1,473,819	\$ 74,741	\$ 206,903	\$ 12,477	\$ 1,279,459

## Year 4 Reporting

### SCHEDULE A – EXPENSE REPORT (Partial Schedule)

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

In Year 4, expenses that were reported on Schedule J were automatically pulled into Schedule A, Column F, Line 24. For Year 5, Schedule J has been eliminated so providers need to report these residential occupancy expenses directly on Schedule A, Column D, Line 24.



## **Technical Assistance Resources**

## 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](mailto:c-charty@pa.gov)
  - Northeast Region: Agnes Rudolf at [c-arudolf@pa.gov](mailto:c-arudolf@pa.gov)
  - Southeast Region: Agnes Rudolf at [c-arudolf@pa.gov](mailto:c-arudolf@pa.gov)
  - Western Region: Reid Stewart at [c-restewar@pa.gov](mailto: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](http://www.odpconsulting.net) under the PIC and under the link titled “Click here to submit a CR 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 and they will respond to the provider

## Technical Assistance Resources

- ODP Consulting website notice
  - On Friday, October 5 through Monday, October 8, there will be system maintenance and upgrades taking place on the ODP Consulting website
  - Users may experience an inability to access the website or resources/information located on the website during this time
  - Providers are encouraged to download the CR materials soon to avoid any potential issues during the website outage





## Next Steps





## Next Steps

- Providers who have a user account from Year 4 should locate their username and password information and attempt a login to the website to ensure access
  - Providers who cannot locate their user account information or who need to make changes to the information should send an email with the request to the E-help desk
- New providers who did not have a user account last year will need to establish a user account by completing the user account template posted on the ODP Consulting website (“Request for CR User Account”) and emailing it to the E-Help Desk
- All providers should review the training materials presented today and review the CR instructions document
- Providers can begin work on completing the CR and any supplemental schedules for the historical reporting period of FY 2011/2012



## Next Steps

- Providers can begin uploading completed submissions when CR website opens in early October
  - An announcement will be issued to providers when the website has been opened
  - CR upload attempt required for all providers by Thursday, October 25, 2012
  - All Year 5 CRs and supplemental schedules must be uploaded to ODP website by 11:59 PM on Thursday, November 1, 2012
    - Note that provider E-help desk closes at 5:00 PM on November 1, 2012
- Desk reviews performed by AEs during November and December

**Questions?**