

# ANNUAL REPORT TRAINING FOR NEW PROVIDERS

February 2014

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# Welcoming Comments

**Pat Dillon**

Operations Center Manager

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# LIVING THE MISSION

**The mission of the Department of Developmental Services is to partner with the individuals we support and their families to support lifelong planning and to join with others to create and promote meaningful opportunities for individuals to participate as valued members of their communities**

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# AGENDA

- ❑ Welcoming Remarks
- ❑ Financial Documentation required by DDS
- ❑ Cost Allocation Plan
- ❑ Initial/Amended Operational Plan
- ❑ 8-Month Report
- ❑ Final Operational Plan
- ❑ 10 minute Break
- ❑ End of Year Reporting Requirements
- ❑ Annual Report
- ❑ Questions and Answers
- ❑ Comments





- ❖ All providers who have a contract with DDS are required to submit the following financial documentation:
  - Operational Report (Initial, amended, final)
  - 8-Month Expense Report
  - Annual Report or End of Year Expense Report
  - Audit



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# **DDS Timeline for Financial Reporting**

**May 1- DDS Initial Operational Plan for New FY Submitted**

**July 15 - DDS Final Operational Plan for the past FY  
Submitted if a separate one is required**

**June 30- Cost Year Ending date**

**October 15 -Annual Report must be submitted to Myers &  
Stauffer by 4PM**

**November / December - DDS Desk Review**

**December / January - Request for Information Sent**

**March / June – DDS Cost Settlement Letter Issued**

# An Operational Plan is a budget for costs to provide services on an Excel spreadsheet

- ❑ **Initial** – all Providers submit by 5/1 every FY
- ❑ **Amended** - an approved revision to the OP is required if a cost center is added or deleted, the contractor adds a new program with annualized funding of more than \$100,000 during a fiscal year, a statewide funding increase or decrease occurs; e.g., annual COLA and fringe benefit adjustment, or as required by DDS.
- ❑ **Final – submitted** within the 8-Month Report, but needs to be submitted separately if the conditions related to the amended Op Plan (above) are met after the 8 month report is submitted.

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# Service costs are reported in the Op Plan based on Cost Allocation Plan (CAP)

- ❑ The Office of Policy and Management issued Cost Standards in 2007 outlining cost reporting requirements
- ❑ The CAP is a written summary of how an organization allocates allowable costs
- ❑ Must provide for allocation of Allocable as Direct Costs, Administrative & General Costs, and Salaries and Wages

# Cost Allocation Plan (CAP)

- Only costs that are allowable, in accordance with the Office of Policy and Management (OPM) cost standards, shall be allocated to the State award.
- Must be initially approved by Board of Directors for inclusion in official policies and procedures.

# Cost Allocation Plan (CAP)

- ❑ Must reasonably and equitably distribute to programs costs based upon benefits received
- ❑ Approved by Board or Members, included in policies and procedures, reviewed annually, kept on file for audit
- ❑ Major changes approved by Board or Members and must result in more equitable distribution of costs

# CAP Sample

## Sample Cost Allocation Plan

**Period Covered: FY**

**I. Direct costs are allocated to the program in which the expense occurred.**

**II. Indirect Costs**

<u>Item</u>	<u>Methodology</u>
<b>A. Staff Compensation</b>	
• CLA Salaries	Number of residents: CLA/SLA
• Residential management	Program participants
• Day program administration	Program participants
• Recreation administration	Program salaries
• Day Program clerical	Program staff compensation

# CAP Sample

## B. Non-Salary Expenses

- Supplies, Telephone, Postage, etc
  - Property management contract
  - Occupancy
  - General residential program
  - General residential occupancy
  - General day program
  - Transportation
  - Property insurance
  - Liability & Umbrella insurance
  - D& O Liability insurance
  - Client FICA
  - Client Workers' Compensation
- Staff compensation  
Property cost  
Building usage  
Residential program participants  
CLA Program locations  
Program participants  
Staff compensation  
Coverage amount ratio  
Staff compensation  
Administrative & General  
FICA %  
Ratio based on policy summa



# CAP Sample

## III. Administrative and General Expenses

Administrative and General Costs are those that have been incurred for common or joint objectives, and cannot be readily identified with a particular final cost objective. XYZ agency allocates A & G costs using a program staff compensation ratio.

## IV. Benefits

Employee benefits are those expenses as part of the compensation of staff salaries. XYZ agency allocates benefits costs using an employee benefits to staff compensation ratio.

Reviewed by the Administrative Services Committee:

Approved by the Board of Directors: \_\_\_\_\_

# Operational Plan

**What is an OP Plan?**

**Operational Plan (OP) – A budget document prepared by the Contractor that details projected expenses within four expense categories – “Administrative & General”, “Benefits”, “Salary”, and “Non-Salary”.**

# Operational Plan

- ❑ Shows how DDS funds will be expended and provides operating budget for agency
- ❑ Broken out by Day Services, Residential Services, Other/ICF-MR, A&G and Benefits
- ❑ Excel document with formulas/calculations very similar to End of Year Expense Report
- ❑ Variance of more than 20% by cost center/major cost reporting area (Salaries and Wages, Non-Salary, A&G and Benefits) requires new OP Plan and approval by Region

# WHAT SHOULD NOT BE REFLECTED ON THE *INITIAL* OP. PLAN?

- The Op. Plan should only reflect budgeted service dollars that will be continued in future years (annualized). Expenditures associated with the following types of revenues DO NOT belong in the Initial Op. Plan:
  - one-time dollars
  - temporary service supplement
  - IHS development

# Cost Centers

- For each Cost Center that is identified on the Residential, Day, and Other Pages the Region, Cost Center Number, Cost Center Name, and program type must be entered in order for the Op. Plan to function properly.
- Region – this should be the region where the cost center is located. This should match the “Specific” Region on the Annual Report. A drop down arrow appears when you click on the box. Click on the arrow and then click on the Region.
- Cost Center Number – should match the Unique ID number on the Annual Report.
- Cost Center Name – should match the Cost Center Name on the Annual Report.
- Type – Each Cost Center must have a program type that is funded via the POS contract. A drop down arrow appears when you click on the box. Click on the arrow and then click on the corresponding program type.
- Each non-ICF CLA and CRS must have a unique Cost Center on the Op. Plan.

# Operational Plan Example

		1	2	3	4	5	
5							
6	<b>DDS Region</b>	SR	SR	SR	SR	SR	
7	<b>Cost Center #</b>	200	300	400	410	415	
8	<b>Cost Center Name</b>	GSE	IP	CIP	DSO	Ind Day	
9	<b>Model Type -----REQUIRED!</b>	GSE	ISE	DSO	DSO	DSO	
10							
11	<b>Direct Support FTEs</b>	39	12.00	1.00	18.25	4.50	2.75
12	<b>Salaries</b>	1,389,850	460,960	33,120	668,420	138,700	88,650
13	<b>Employee Benefits</b>	368,310	122,154	8,777	177,131	36,756	23,492
14	<b>Nonsalary</b>	559,712	218,484	1,822	271,579	45,204	22,623
15	<b>Admin &amp; General</b>	336,091	116,232	6,339	161,984	31,996	19,541
16	<b>Subtotal Expenses</b>	2,653,963	917,830	50,058	1,279,114	252,655	154,307
18	<b>Non-Reimbursable Costs</b>	-					
19	<b>Program Total</b>	2,653,963	917,830	50,058	1,279,114	252,655	154,307
20	<b>Other Revenue Towards DDS Purchased Openings (Non Annualized).</b>	12,500	12,500	-	-	-	-
21	<b>Sales Revenue</b>	61,992	61,992	-	-	-	-
22	<b>Total Day Costs</b>	2,579,471	843,338	50,058	1,279,114	252,655	154,307
23	<b>Vendor Service Authorizations Revenue</b>	350,430	204,590	-	145,840	-	-
24	<b>Revenue For Non-DDS Participants</b>	-	-	-	-	-	-
25	<b>Days Open Per Year</b>	1,250	250	250	250	250	250
26	<b>Total number of Contract Service Authorizations (CSA)</b>	106	39	5	41	13	8
27	<b>Total number of Vendor Service Authorizations (VSA)</b>	15	10	-	5	-	-
28	<b>Total number of Non-DDS Funded Individuals</b>	-	-	-	-	-	-
29	<b>Total Annual Cost for CSA</b>	2,229,042	638,748	50,058	1,133,274	252,655	154,307

# Operational Plan

	A	B	C	D
1	<b>Residential Service Schedule</b>			
2				
3	<b>Agency Name</b>	<b>0</b>		
4				
5			1	2
6	<b>Region</b>		<input type="text"/>	
7	<b>Cost Center #</b>		NR SR WR	
8	<b>Cost Center Name</b>			
9	<b>Type -----Required!</b>		<input type="text"/>	
10		<b>Total</b>	ADLT CMP BEH CCH CLA CRS HLTHCR IHS PERS SUPP	
11	<b>Direct Support FTEs</b>	-		
12	<b>Salaries</b>	-		
13	<b>Employee Benefits</b>	-		
14	<b>Nonsalary</b>	-		
15	<b>Admin&amp;General</b>	-		
16	<b>Subtotal Expenses</b>	-	-	-

# Operational Plan - Residential Tab

	A	B	C
1	<b>Residential Service Schedule</b>		
2			
3	<b>Agency Name</b>	0	
4			
5			1
6	<b>Region</b>		
7	<b>Cost Center #</b>		
8	<b>Cost Center Name</b>		
9	<b>Type -----Required!</b>		
10		<b>Total</b>	
11	<b>Direct Support FTEs</b>	-	
12	<b>Salaries</b>	-	
13	<b>Employee Benefits</b>	-	
14	<b>Nonsalary</b>	-	
15	<b>Admin&amp;General</b>	-	
16	<b>Subtotal Expenses</b>	-	-
17			
18	<b>Non-reimbursable costs</b>	-	
19	<b>Program Total</b>	-	-
	<b>Other Revenue Towards DDS</b>		
20	<b>Purchased Openings (Non Annualized).</b>	-	
21			
22	<b>Total Program Cost</b>	-	-

This is the number of Full Time Equivalent (FTE) direct care staff positions that work **directly** with the consumers in the cost center. Do not include any supervisory or management positions. The FTE is calculated by dividing the total direct staff support annual hours by 2080.

All salaries and wages (direct care and supervisory) directly attributed to this Cost center.

Directly attributed to this Cost center.

Examples: entertainment, fines and penalties, bad debts, advertisement, except for recruitment of personnel

Non-DDS funded revenue used to offset costs in the cost center that is not REVENUE for VSA and the REVENUE for Non-DDS Participants lines. Includes revenue associated with the one-time ISE employment incentives. Needs to be explained to the Operations Center Resource Manager II.



# Operational Plan – Residential Tab

23	<b>Vendor Service Authorization Revenue</b>	-	
24	<b>Revenue For Non-DDS Participants. Including revenue for Respite Participants.</b>	-	
25	<b>Days Open Per Year</b>	0	
26	<b>Total Number of Contract Service Authorizations (CSA)</b>	-	
27	<b>Total Number of Vendor Service Authorizations (VSA)</b>	-	
28	<b>Total Number of Non-DDS Funded Individuals</b>	-	
29	<b>Total Potential Days for All Openings</b>	-	-
30	<b>Total Potential Days for CSA</b>	-	-
31	<b>Total Annual Cost For CSA</b>	-	
32	<b>Per Diem Rate</b>		
33			
34	<b>Children Room and Board Start Up (New CLA/CRS)</b>	-	
35	<b>Cash Advance (New CLA)</b>	-	
36	<b>Total DDS Costs</b>	-	

If the costs for individuals that are funded by DDS via a Vendor Service Authorization have been included in an IHS or Day Program cost center, the offsetting revenue for those individuals must be entered on this line.

Same as above for non-DDS funded individuals

Use when an amended Op. Plan is required due to the addition of Start-Up funds for CLA or CRS.

Use when an amended Op. Plan is required due to the addition of Cash Advance funds for CLA

Can't exceed authorized funding

# Operational Plan – Day Tab

The lines on the Day Schedule match the Residential Schedule and the information above should be used to help develop this page of the Op. Plan with the following exceptions.

- **SALES REVENUE** – enter the projected amount of Sales Revenue to offset the costs associated with the corresponding Cost Center. Sales Revenue should be at least equal to the expense of participant wages in the cost center.
- **ROOM & BOARD for CHILDREN, START-UP and CASH ADVANCE** are not included on the Day Schedule.

## Other Schedule

- All non-DDS activity must be reflected in an “Other” cost center. The dollar value total of all these cost centers, including the “Other”, would equal the same dollar threshold reflected on a provider’s regular audited financial statements or budget for the company as a whole.

# Other Schedule

## **VENDOR SERVICE AUTHORIZATION**

Providers who serve participants through Individual Supports and/or VSAs can either report the costs in a separate cost center on this worksheet or in the service worksheet with contracted participants (Day, IHS,). The individuals whose services do not fit the Day, IHS, or another definite model must be documented in its own cost center under the "Other Services" worksheet.

# A & G Schedule

Administration expenses must be manually allocated to the individual cost centers on the appropriate tabs.

The method of allocation will reflect organization's Cost Allocation Plan, which must conform to the OPM cost standards.

There are four (4) categories for ADMINISTRATION SALARIES & WAGES.

**Administration**

**Business**

**Secretarial/Clerical**

**Other**

# EMPLOYEE BENEFITS SCHEDULE

Employee Benefits expenses must be manually allocated to the individual cost centers.

The percentage of Employee Benefits expense charged to DDS-funded cost centers should not exceed the percentage of Employee Benefits expense charged to non-DDS-funded cost centers.

# 8 Month Expense Report

Contractors are required to submit  
an Eight Month Financial Expense  
Report due March 31

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# EIGHT MONTH REPORT

- ❑ Similar to Op Plan with less detail required
- ❑ Shows Budgeted Amount by Program Type (CLA, CRS, IHS, CTH, DAY and starting in FY14 BEH and HLTHCR)
- ❑ Shows Actual costs for 8 months from 7/1-2/29
- ❑ Report calculates variance between budgeted amount and actual amount, requires Provider to explain variances in excess of 20%
- ❑ Has been revised to include Final Op Plan (final Op Plan is still required under the conditions discussed earlier)



# 8 Month Expense Report - Sample

PROVIDER:				REPORT TYPE:		8 Month			
FEIN:		PRORATED AMOUNTS		VARIANCE FROM BUDGET TO ACTUALS		VARIANCE FROM ACTUALS TO FINAL			
FROM LAST OP PLAN		Total Amount Reported on Initial or Last Submitted OP Plan for the time period	Amount from Assoc Cost during	ACTUAL AMOUNTS	Variance	FINAL OP PLAN	Amount based on Actuals from	VARIANCE of End of Fiscal Year Budget Amount to Initial OP Plan	VARIANCE %
MODEL	BUDGET CATEGORY	7/1-6/30	7/1-2/28	7/1-6/28	(B) - (C)	(D) / (B)	7/1-6/30	(A) - (F)	(G) / (A)
<b>CLA</b>									
# of CSAs	1. SALARIES & WAGES:		0.00		0.00	0.00%		0.00	0.00%
	2. BENEFITS:		0.00		0.00	0.00%		0.00	0.00%
	3. NON-SALARY:		0.00		0.00	0.00%		0.00	0.00%
	4. ADMIN & GENERAL:		0.00		0.00	0.00%		0.00	0.00%
	5. TOTAL SERVICE COST:	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	6. Less UNALLOWABLE COSTS:		0.00		0.00	0.00%		0.00	0.00%
	7.a. Less OTHER Operating and Non-Operating REVENUE:		0.00		0.00	0.00%		0.00	0.00%
	8. TOTAL COST:	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<b># direct support FTE's Reported on Initial or Last Submitted OP Plan and Final Budget</b>									
<b>CRS</b>									
# of CSAs	1. SALARIES & WAGES:		0.00		0.00	0.00%		0.00	0.00%
	2. BENEFITS:		0.00		0.00	0.00%		0.00	0.00%
	3. NON-SALARY:		0.00		0.00	0.00%		0.00	0.00%
	4. ADMIN & GENERAL:		0.00		0.00	0.00%		0.00	0.00%
	5. TOTAL SERVICE COST:	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

# 8 Month Expense Report

Budget Categories

FTE's from Initial Op Plan

FTE's from Final Op Plan

MODEL	BUDGET CATEGORY	7/1-6/30	7/1-2/28	7/1-2/28	(B) - (C)	(D) / (B)	7/1-6/30
<b>CLA</b>							
# of CSAs	1. SALARIES & WAGES:		0.00		0.00	0.00%	
	2. BENEFITS:		0.00		0.00	0.00%	
	3. NON-SALARY:		0.00		0.00	0.00%	
	4. ADMIN & GENERAL:		0.00		0.00	0.00%	
	5. TOTAL SERVICE COST:	0.00	0.00	0.00	0.00	0.00%	0.00
	6. Less UNALLOWABLE COSTS:		0.00		0.00	0.00%	
	7.a. Less OTHER Operating and Non-Operating REVENUE:		0.00		0.00	0.00%	
	8. TOTAL COST:	0.00	0.00	0.00	0.00	0.00%	0.00
<b># direct support FTE's Reported on Initial or Last Submitted OP Plan and Final Budget</b>							
<b>CRS</b>							
# of CSAs	1. SALARIES & WAGES:		0.00		0.00	0.00%	

# 8 Month Expense Report

35	<b>IHS</b>			
36	<b># of CSAs</b>	1. SALARIES & WAGES:		<u>0.00</u>
37		2. BENEFITS:		<u>0.00</u>
38	<b># of VSAs</b>	3. NON-SALARY:		<u>0.00</u>
39		4. ADMIN & GENERAL:		<u>0.00</u>
40				
41		5. TOTAL SERVICE COST:	<u>0.00</u>	<u>0.00</u>
42				
43		6. Less UNALLOWABLE COSTS:		<u>0.00</u>
44		7.a. Less OTHER Operating and Non-Operating REVENUE:		<u>0.00</u>
45		7.b. Less FEE for SERVICE REVENUE:		<u>0.00</u>
46				
47		8. TOTAL COST:	<u>0.00</u>	<u>0.00</u>
48	<b># direct support FTE's Reported on Initial</b>			
49	<b>or Last Submitted OP Plan and Final Budget</b>			



# 8 Month Expense Report

6	MODEL	BUDGET CATEGORY	7/1-6/30	7/1-2/28	7/1-2/28
64	<b>DAY</b>				
65	<b># of CSAs</b>	1. SALARIES & WAGES:		<u>0.00</u>	
66		2. BENEFITS:		<u>0.00</u>	
67	<b># of VSAs</b>	3. NON-SALARY:		<u>0.00</u>	
68		4. ADMIN & GENERAL:		<u>0.00</u>	
69					
70		5. TOTAL SERVICE COST:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
71					
72		6. Less UNALLOWABLE COSTS:		<u>0.00</u>	
73		7.a. Less OTHER Operating and Non-Operating REVENUE:		<u>0.00</u>	
74		7.b. Less FEE for SERVICE REVENUE:		<u>0.00</u>	
75		7.c. Less SALES REVENUE:		<u>0.00</u>	
76					
77		8. TOTAL COST:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
78	<b># direct support FTE's Reported on Initial</b>				
79	<b>or Last Submitted OP Plan and Final Budget</b>				

# Final Operational Plan

It is included within the 8 Month Report and not required to be submitted separately unless :

- A cost center is added or deleted
- The contractor adds a new program with annualized funding of more than \$100,000 during a fiscal year
- A statewide funding increase or decrease occurs (annual COLA and fringe benefit adjustment)
- If required by DDS.

# WHAT SHOULD BE REFLECTED ON THE *FINAL* OP. PLAN?

The Final Op. Plan should reflect all service dollars contracted for the fiscal year including expenditures associated with the following types of revenues:

- one-time dollars
- temporary service supplement

Agencies that open a new CLA during the current fiscal year should include the following expenditures on the final Operational Plan for that year only:

- Cash advance - CLA.
- Start-up

Each of the above examples has its own source of documentation exclusive of the Op. Plan.)

# 10 Minute Break



# END OF YEAR REPORTING



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- ❖ Contractors that received less than \$ 100,000 of reimbursement in the fiscal year from DDS are required to submit an End of Year Expense Report
- ❖ Contractors that received more than \$100,000 but less than \$ 300,000 in the fiscal year of reimbursement from DDS are required to submit an End of Year Expense Report and Agreed Upon Procedures Report prepared by a CPA
- ❖ Contractors that received more than \$300,000 in the fiscal year of reimbursement from DDS are required to submit an Annual Report and Audited Financial Statements  
Non-profit Agencies are required to submit a State Single Audit.

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# What is the Annual Report?

**The Annual Report is a report submitted by the directors of a company each year. The report contains a profit-and-loss account and details of the past year's activity. It should be completed by a certified public accountant. Required by DDS contract.**

# Role of the Annual Report

- ❑ **Is used to provide private provider financial data to the legislature.**
- ❑ **The Annual report is used for cost settlement purposes.**
- ❑ **The Annual report is used in the rate computation process.**
- ❑ **Rates are set for federal reimbursement for:**
  - ❑ **CLA services**
  - ❑ **CRS services**

# Annual Report Filing Requirements

- ❑ Two complete copies of the Annual Report of Residential and Day Services for the Department of Social Services and Department of Developmental Services by Oct. 15
- ❑ Cost Reporting from 7/1-6/30 (DDS Fiscal Year)
- ❑ One original with signatures and notaries
- ❑ One additional copy
- ❑ One Data CD

# **Annual Report Late Filing Penalty**

**The penalty applies to all providers and all programs. It is assessed for each day the submission is late as follows:**

**First 30 days: a penalty of one half of one percent (.50%) of the current monthly payment attributable to administrative and general expenses**

**Second 30 days: three-quarters of one percent (.75%)**

**Beyond sixty days: one percent (1.0%)**

# Annual Report Extension Requests

**The Commissioner may approve an extension to the filing date if:**

- ❑ There are extraordinary circumstances**
- ❑ The request is in writing**
- ❑ The request is prior to October 15**

# Annual Report Extension Requests

It is recommended that the request be submitted as soon as the extraordinary circumstances that might prevent the timely filing of the Cost Report is identified.

# Reports provided by DDS

- CSA count Report
- Utilization Report
- Revenue Letter



# Contract Service Authorization Count

The CSA Count shows the number of Contract Service Authorizations in each cost center as of 6/30

## Annual Report Preparation

Contract Service Authorization Count			
Provider	Model	Program	CSA
Mason, Inc.	DSO	Mason-WR/DSO-GREENWICH	38
Mason, Inc.	GSE	Mason-WR/GSE-STAMFORD	26
Mason, Inc.	SEI	Mason-WR/SEI-GREENWICH	13
Mason, Inc.	CLA	Mason-WR/101 ORANGE	5
Mason, Inc.	CLA	Mason-WR/12 ORANGE	7
Mason, Inc.	CLA	Mason-WR/143 LEFT ST.	6
Mason, Inc.	CLA	Mason-WR/167 EAST COAST ST.	4
Mason, Inc.	CLA	Mason-WR/1900 WINTER ST	3
Mason, Inc.	CLA	Mason-WR/321A CON ST 1	3
Mason, Inc.	CLA	Mason-WR/321B CON ST 2	3
Mason, Inc.	CLA	Mason-WR/45 RIGHT ST. A	3
Mason, Inc.	CLA	Mason-WR/45 RIGHT ST. B	2
Mason, Inc.	CLA	Mason-WR/5 NORTH DRIVE	3
Mason, Inc.	CLA	Mason-WR/52 SOUTH ST	7
Mason, Inc.	CLA	Mason-WR/8 WEST COAST AVE.	7
Mason, Inc.	CLA	Mason-WR/94 TURNER DRIVE	4
Mason, Inc.	CRS	Mason-WR/DOT ST (CRS)	2
Mason, Inc.	SLV	Mason-WR/SUPPORTED LIV SV	11

# Utilization Report

The utilization report shows the number of potential units that could be used and the actual units used during the fiscal year for each cost center

## Utilization Report

### Day Service Utilization Information

July 1, 2010 to June 30, 2011

DSO

NR/BSU

Name and DBS Number	Year Month	Date Type	Unit type	Potential Units	Actual Units
	2010-07	Att	days/wk	12.6	13
	2010-08	Att	days/wk	13.2	14
	2010-09	All	days/wk	12.0	1
	2010-10	Att	days/wk	12	0
	2010-11	All	days/wk	12	0
	2010-12	Att	days/wk	12.6	0
	2011-01	Att	days/wk	12	4
	2011-02	Att	days/wk	11.4	0
	2011-03	Att	days/wk	13.8	10
	2011-04	All	days/wk	12	6
	2011-05	Att	days/wk	12.6	0
	2011-06	Att	days/wk	13.2	0
				<u>150</u>	<u>48</u>
	2011-05	Att	days/wk	21	6
	2011-06	All	days/wk	22	22
				<u>43</u>	<u>28</u>
	2010-07	All	days/wk	21	20
	2010-08	Att	days/wk	22	21
	2010-09	Att	days/wk	21	19
	2010-10	Att	days/wk	20	19
	2010-11	Att	days/wk	20	10
	2010-12	Att	days/wk	21	21
	2011-01	Att	days/wk	20	16
	2011-02	Att	days/wk	19	16
	2011-03	Att	days/wk	23	21
	2011-04	All	days/wk	20	18
	2011-05	Att	days/wk	21	21
	2011-06	All	days/wk	22	22

# Revenue Report/Payment Letter

**Is a summary of all revenue received from DDS during the Fiscal Year**

## DDS Revenue Document

Your agency's Payments for FY11 are as follows:

Community Living Arrangements	\$3,921,178.44
One time funds	\$162,175.45
Total CLA Revenue report on Annual Report Page 30 line 1a.	\$4,083,353.89
Community Residential Supports	\$56,412.00
One time funds	\$0.00
Total CRS Revenue report on Annual Report Page 30 line 1b	\$56,412.00
Individual Home Supports	\$159,420.00
One Time funds	\$81,804.00
Total IHS Revenue report on Annual Report Page 30 line 1c.	\$241,224.00
Community Training Home	\$0.00
One time funds	\$0.00
Total CTH Revenue report on Annual Report Page 30 line 1d.	\$0.00
Day Programs	\$1,410,421.95
One time funds	\$114,558.00
Total Day Revenue report on Annual Report line 1e.	\$1,524,979.95
Start Up Revenue report on Annual Report Page 30 line 1g.	\$0.00
Respite Revenue report on Annual Report line 1h	\$0.00
Room & Board report on Annual Report line 1m.	\$0.00
Cost Settlement report on Annual Report line 1s.	\$0.00

If you have any questions regarding your revenue, please call Sandy McNally 860-418-6025.

# Revenue Back Up

## Details of What's in the Revenue Letter

### Revenue Back-up

	Payment	2010-08	2010-09	2010-10	2010-11	2010-12	2011-07	2011-08	2011-09	Total		
2	ActCorr		718.47		124.52	188.23	-530.24	-160.68	112.00	330.86		
4	Actual	0.00	52,683.09	55,072.47	54,283.19	53,899.91	57,331.34	55,762.80		645,902.57		
5	Group Em Est	64,341.00	51,882.00	51,882.00	50,755.00	50,755.00	54,491.00	0.00		627,392.00		
6	EstPrev	0.00	-54,341.00	-51,882.00	-51,882.00	-50,755.00	-54,491.00	-54,491.00		-627,392.00		
7	ManAdj						-44,408.00			0.00		
8	OneTime									0.00		
9	Total	64,341.00	50,041.56	55,072.47	53,000.71	54,099.14	12,300.10	1,111.12	112.00	645,902.57	645,902.57	0.00

# Annual Report Sections

- ❑ **General Information Pages**
- ❑ **Related Party Disclosures (does not supersede DDS Ethics Protocol)**
- ❑ **Executive Director Salary**
- ❑ **Leases, Donated Capital Assets, Pending Litigation, etc.**
- ❑ **Cost Center Information**
- ❑ **Interest Expense and Allocation**
- ❑ **A&G Worksheet**
- ❑ **Cost Center Worksheets**
- ❑ **STATEMENT OF REVENUE**
- ❑ **RECONCILIATION TO FINANCIAL STATEMENTS**

# General information Page

- ❑ Type of Organization
- ❑ Contact Personnel
- ❑ Current List of Board of Directors and Executive Team listing titles, telephone numbers and addresses.
- ❑ Organization Flow Chart.
- ❑ Recent Insurance Certificate.



# Organization Structure

1	Parent Organization	FEIN	Report for Year Ended	Page of
2			6/30/2013	1   31
3	<b>Organization Structure</b>			
4	Form of Organization:			
5	<input type="radio"/> Partnership <input type="radio"/> Non-Profit Corporation <input type="radio"/> For-Profit Corporation <input type="radio"/> Individual/Sole Proprietorship <input checked="" type="radio"/> Other			
6				
7	<b>Contact Personnel</b>			
8				
9	<u>Name</u>	<u>Title</u>	<u>Address</u>	<u>Telephone Number</u>
10			(if different from Parent Organization)	
11				
12				
13				
14				
15				
16	A copy of the current list of the full Board of Directors and members of the Executive Committee			<input checked="" type="radio"/> Yes <input type="radio"/> No
17	of the Board has been attached. Identify officers of the organization by their titles at the beginning			
18	of the list along with their addresses and telephone numbers.			
19				
20	Indicate if the information provided on this form has changed since the last operational			<input checked="" type="radio"/> Yes <input type="radio"/> No
21	report filing.			
22				
23	A copy of the most recent Chart of Organization has been attached. Identify any changes in			<input checked="" type="radio"/> Yes <input type="radio"/> No
24	management in the last year and attach a schedule explaining reason for the same.			
25				

# INSURANCE CERTIFICATE

<input checked="" type="checkbox"/> RETENTION \$10000					<table border="1"> <tr> <td>WC STATUTORY LIMITS</td> <td>OTHER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - PER EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	WC STATUTORY LIMITS	OTHER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - PER EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$
WC STATUTORY LIMITS	OTHER												
E.L. EACH ACCIDENT	\$												
E.L. DISEASE - PER EMPLOYEE	\$												
E.L. DISEASE - POLICY LIMIT	\$												
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUSION? If yes, describe under SPECIAL PROVISIONS below													
OTHER													
DESCRIPTION OF OPERATIONS / EDUCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS The certificate holder is included as an Additional Insured, where required by written contract, per the terms, conditions and exclusions of the referenced General Liability coverage.  (See Attached Descriptions)													
CERTIFICATE HOLDER  State of CT, DDS 460 Capital Avenue Hartford, CT 06106			CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>30</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE RC Knox & Company										
			EXP 8 ACORD CORPORATION 1988										



# Management Affidavit

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	2	31

## Management Affidavit As to the Accuracy and Completeness of the Filing

IT IS HEREBY CERTIFIED that I have reviewed this report and am familiar with the applicable regulations and operating guidelines governing its preparation. I have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware as a result of an inquiry or other research are properly disclosed as such in this report. To the best of my knowledge, under penalty of law, this filing represents accurate and complete information prepared from and reconciled to our books and records in accordance with instructions provided by the State of Connecticut, Department of Developmental Services and the Department of Social Services.

IT IS HEREBY CERTIFIED that all the supporting records for the revenues, expenses and statistics have been retained as required by the Department of Developmental Services and will be made available for audit in a timely manner and in a location specified by the Department of Developmental Services and/or Department of Social Services upon written request.

IT IS HEREBY CERTIFIED that our organization is in receipt of the Department of Developmental Services's guidelines on the handling of client funds and is in compliance with respect to the requirements for all client funds for which we are responsible.

IT IS HEREBY CERTIFIED that all withholdings from employees' paychecks have been processed in a timely fashion and payment made to the appropriate parties.

IT IS HEREBY CERTIFIED that the information reported on the RELATED PARTY DISCLOSURE form and attached worksheet(s), if applicable, are true and correct to the best of my knowledge. The related party information contained in the Related Party Disclosure has been reviewed for compliance to CLA Rate Setting Regulations, Section 17-313b-1(19) and the allowable cost reported for related party transactions have been limited to the cost to the related party and related party costs are reported in compliance with the Rate Setting Regulations Section 17-313b-3(5).

# Auditors Report

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	3	31

## Certification by Independent Public Accountants Independent Auditor's Report

We have audited the State of Connecticut Annual Report of Residential and Day Services, of \_\_\_\_\_ [provider name] as listed in the accompanying listing of Financial Schedules and Forms of \_\_\_\_\_ [provider name], as of, and for the year ending June 30, 2013. These financial schedules and forms are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial schedules and forms based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules and forms are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules and forms. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial schedules and forms. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial schedules and forms were prepared for the purpose of complying with the accounting and reporting practices specified in the State of Connecticut Department of Developmental Services/Department of Social Services Operating Manual for Parent Organizations Providing Residential and Day Programs and are not intended to be a complete set of financial statements.

In our opinion, the financial schedules and forms referred to above present fairly, in all material respects, the supplemental information of \_\_\_\_\_ [provider name] as of and for the year ended June 30, 2013, in conformity with accounting practices as specified in the State of Connecticut Department of Developmental Services/Department of Social Services Operating Manual for Parent Organizations Providing Residential and Day Programs.



# Certification/Compliance Statement

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	4	31

## Certification by Independent Public Accountants Compliance Statement

We have audited the State of Connecticut Annual Report of Residential and Day Services of \_\_\_\_\_ [provider name], as of and for the year ended June 30, 2013, and have issued our report thereon dated \_\_\_\_\_. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

The management of \_\_\_\_\_ [provider name], is responsible for establishing and maintaining effective internal control over compliance with the requirements of the State of Connecticut, Department of Developmental Service's handling of client funds, Office of Policy and Management's Cost Standards, Department of Developmental Service's "Independent Contractor/Consultant Ethics Compliance Protocol", the Federal Regulations surrounding employee withholding taxes, and the reporting of related party transactions as defined in CLA Rate Setting Regulations Section 17-313b-1 (19) and Section 17-313b-3 (5).

In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a state program in order to determine the auditing procedures for purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of \_\_\_\_\_ [provider name] internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the second paragraph and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any

# Certification/Compliance Statement

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	4a	31

## Certification by Independent Public Accountants

### Listing of Financial Schedules and Forms

- \* Administrative Expenses
- \* Employee Benefits
- \* Revenue and Expense Summary
- \* Room and Board Costs For CLAs
- \* Interest Expense Allocation
- \* Allocation Worksheet
- \*\* Summary of Information CLA
- \*\* Summary of Information CRS
- \*\* Summary of Information Day
- \*\* Summary of Information IHS
- \*\* Summary of Information CCH
- \*\* Summary of Information Fee for Service
- \*\* Other
- \*\* ICF-MR
- \*\* Fair Rental Value (FRV) Calculations

### Listing of General Information Schedules

- GI-3 Certification by Independent Public Accountant
- \* GI-4 Related Party Disclosure
- \* GI-5 Details to Leases
- \* GI-6 Additional Disclosures
- \* GI-7 Itemization of Donated capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non Operating Revenue During the Fiscal Year
- \* GI-8 Supplemental Disclosure Schedule if Executive director Salary Exceeds \$100,000

# RELATED PARTY TRANSACTION

"RELATED PARTIES" means persons or organizations related through marriage, ability to control, ownership, family , or business association. Past exercise or influence or control need not be shown, only the potential or ability to directly or indirectly exercise influence or control

**Providers must submit a request for prior approval from DDS in conformance to the DDS Ethics Protocols.**

**Providers must report all related party transactions on the annual report each year.**

# RELATED PARTY TRANSACTION

"Related Party Transactions" can include but are not limited to:

- ❑ Real Estate Sales or Leases.
- ❑ Leasing for Vehicles, Office Equipment, Household Furnishings.
- ❑ Mortgage Loans
- ❑ Working Capital Loans.
- ❑ Contracts for Management Services, Consultant Services, Professional Services (i.e., Attorneys, Accountants, etc.) or Other Material, Supplies or Services Purchased by the Agency.

# Related Party Disclosure

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	5	31

## Related Party Disclosure

This Related Party Disclosure must be completed for the Annual Report of Residential and Day Services. If it is anticipated that additional "Related Party Transactions" will be entered into in subsequent fiscal period, the parent organization must file this form with the Annual Report of Residential and Day Services. "Related Parties" as defined in the CLA rate setting regulations Section 17-313b-1 (19) which states:

*"RELATED PARTIES" MEANS PERSONS OR ORGANIZATIONS RELATED THROUGH MARRIAGE, ABILITY TO CONTROL, OWNERSHIP, FAMILY OR BUSINESS ASSOCIATION. PAST EXERCISE OR INFLUENCE OR CONTROL NEED NOT BE SHOWN, ONLY THE POTENTIAL OR ABILITY TO DIRECTLY OR INDIRECTLY EXERCISE INFLUENCE OR CONTROL.*

"Related Party Transactions" can include but are not limited to:

- Real Estate Sales or Leases.
- Leasing for Vehicles, Office Equipment, Household Furnishings.
- Mortgage Loans, Working Capital Loans.
- Contracts for Management Services, Consultant Services, Professional Services (i.e., Attorneys, Accountants, etc.) or Other Material, Supplies or Services Purchased by the Agency.

Are there any related party transactions?  Yes  No

If "Yes," the following information must be completed:

Related Party #1

Related Party #2

Related Party #3

Individual

Name

Address



# Related Party Disclosure

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	6	31

## Related Party Disclosure Related Party Real Estate Purchases and/or Mortgages

Please provide a listing of real estate owned by the agency that involved a transaction with a related party as defined in Section 17-313b-1(19) of the CLA rate setting regulations.

<u>Property Address</u>	<u>Cost of Property</u>	<u>Unique ID</u>
	\$ -	
	\$ -	
	\$ -	
	\$ -	

Please provide a description of the relationship between the agency and related party.



# Related Party Disclosure

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	7	31

**Related Party Disclosure**  
**Existing or Proposed Related Party Leases**  
 Attach a copy of each lease.

8	9	10	11	12	13	14	15	16	17	18	19	20	21	Leased Expense Reported on		Unique ID	Buy Out Provision
														Description of Items Leased	Name and Address of Lessor*		
10														\$	-		
11														\$	-		
12														\$	-		
13														\$	-		
14														\$	-		
15														\$	-		
16														\$	-		
17														\$	-		
18														\$	-		
19														\$	-		
20														\$	-		
21														\$	-		

**Other Related Party Transactions**  
 (i.e., Loans, Contracts for Professional Services, Consultant Services, Materials, Supplies and Services).

26	27	28	29	30	31	32	33	34	35
Description of Services	Name and Address of Related Party		Dollar Amount	Unique ID Number					
28			\$	-					
29			\$	-					
30			\$	-					
31			\$	-					
32			\$	-					
33			\$	-					
34			\$	-					

\*Please provide a description of the relationship between the agency and related party.

# Allocating Executive Director's Salary

- ❑ Providers must report the total amount allocated to Connecticut.
- ❑ There is a salary cap of 101,000.
- ❑ Any amount over the \$ 101,000 limit will be disallowed.
- ❑ The disallowed amount is automatically filled onto the Administrative and General page.
- ❑ The total allowable amount of salary for DDS is based on the provider's cost allocation plan.
- ❑ Providers may establish a salary for Executive over 101,000. Amount over 101,000 is disallowed.

# Executive Director's Salary

## Public Act #07-238

Executive Director's Name	Percentage	Salary
Peter Mason	100%	\$ 125,000
<b>Allocated Salary For Connecticut</b>		
Connecticut		\$ 125,000
<b>Allocated Salary to Other State Agency(s)</b>		
DHMAS	12%	\$ 15,000
		\$ -
		\$ -
		\$ -
		\$ -
<b>Allocated Salary to Non-State Agency(s)</b>		
School to Work Transition	4%	\$ 5,000
		\$ -
		\$ -
		\$ -
<b>Allocated Salary to DDS</b>		
	84%	\$ 105,000
<b>Total Connecticut Salary</b>	<b>100%</b>	<b>\$ 125,000</b>
<b>Executive Director Allocated CT Salary in Excess of \$101,000</b>		<b>\$ 24,000</b>

# Arms Length leases

- ❑ List all with addresses and amount reported on annual report.
- ❑ Copy of New leases in the FY.
- ❑ Information on all contracted administrative or management services.

# Arms Length Leases

**Detail to Existing and/or Proposed Leases**  
**"Arms-Length Leases"**

7 Disclosure of the requested information is required for property and movable equipment "Arms-Length" leases. Arms-Length leases are with individual or organizations  
 8 that do not meet the definition of related party contained in Section 17-313b-1(19) of the CLA Rate Setting Regulations. The related party criteria contained in  
 9 the regulations includes relationships established through: marriage, ability to control, ownership, family or business association. Section 17-313b-1(19)  
 10 should be reviewed for compliance.

Description of Items Leased	Name of Lessor	Address of Lessor	Date of Lease	Unique ID	Lease Expense Reported on		Buy Out Provision Yes / No
					Page/Line Number	Cost	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	

# Contracted administrative and Management Services

1	Parent Organization	FEIN	Report for Year Ended	Page of
2			6/30/2013	10   31

## Contracted Administrative and Management Services

4	Firm Name	Address	Type of Service*	Description of Service	Total Fee for Service
5					
6					\$ -
7					\$ -
8					\$ -
9					\$ -
10					\$ -
11					\$ -
12					\$ -
13					\$ -
14					\$ -
15					\$ -
16					\$ -
17					\$ -
18					\$ -

19 \*Type of service: accounting, legal, management, etc.

## Pending Litigation

22 Are there any lawsuits pending against your organization? If "Yes," include estimated date of settlement, potential financial impact, legal counsel name,  
 23 address and telephone number.  Yes  No

24

25

26

27

# Donated Capital Assets/Acquisitions

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	11	31

## Itemization of Donated Capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non-Operating Revenue During This Fiscal Year

7	Description of Asset	Asset Cost	First Year Depreciation Month / Year	Unique ID Number	Indicate Where Costs are Included in the Annual Report Page # /Line #	Offset as a Non-Reimbursable Cost Y / N
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14		\$ -				
15		\$ -				
16		\$ -				
17		\$ -				
18		\$ -				
19		\$ -				
20		\$ -				
21		\$ -				

23 Note: Depreciation on the assets listed above should be included in the expense of the cost center(s) and  
 24 then offset as a non-reimbursable cost.



# DOL Certificate

- ❑ Is a Certificate authorizing Special Minimum Wage Rates
- ❑ Is part of The Fair Labor Standards Act
- ❑ **Must** be current and in place if you are paying anyone less than minimum wage
- ❑ Will be needed to review your Annual Report

pg 1

## CERTIFICATE AUTHORIZING SPECIAL MINIMUM WAGE RATES UNDER SECTION 14(c) OF THE FAIR LABOR STANDARDS ACT

U. S. Department of Labor  
Employment Standards Administration  
Wage and Hour Division

Certificate Authorizing Special Minimum  
Wage Rates Under Section 14(c) of the Fair  
Labor Standards Act



230 SOUTH DEARBORN STREET  
ROOM #524  
CHICAGO, ILLINOIS 60604-1591

**Certificate Number:** 05-13843-S-001 **Date:** 12/14/2000

FOR BRANCH LOCATION

LMNOP WORK CENTER  
P.O. BOX 777  
JAZZCAT, US 0000

LMNOP WORKCENTER  
1000 TRANE STREET  
JAZZCAT, US 00000

/SHELTERED WORKSHOP/

This special certificate authorizes the employment of workers with disabilities in accordance with the requirements of 29 CFR Part 525, effective **12/06/2000**.

This certificate will remain in effect provided that all applicable provisions of the Fair Labor Standards Act, the Walsh-Healey Public Contracts Act, the McNamara-O'Hara Service Contract Act, and the Contract Work Hours and Safety Standards Act and the regulations issued pursuant thereto are fully complied with. If an application for renewal has been properly and timely filed with the Wage and Hour Division prior to 11/20/2002, this special minimum wage certificate will remain in effect until the application for renewal has been granted or denied.

The enclosed certificate does not constitute a statement of compliance by the Department of Labor nor does it convey a good faith



# Annual Report Preparation

## Expense Pages

- Unique Identification Numbers
- Number of authorizations
- Number of non-DDS funded participants
- Number of Licensed Beds
- Cost Allocation Plan
- Utilization Report
- Staff Hours and Full-time equivalents
- Revenue

# Program Model Types

- ❑ 100 Administrative and General Cost Center
- ❑ 200 Community Living Arrangement (CLA)
- ❑ 300 Individualized Home Support (IHS)

# New Program Model Types

- Personal Support
- Adult Companion
- Ind. Day
- Behavior
- Health Care Coordination

# Program Model Types

- ❑ 400 Day Program Series (use sub codes 410-440)
- ❑ 410 ~ Day Support Options (DSO)
- ❑ 420 ~ Group Supported Employment (GSE)
- ❑ 430 ~ Individual Self-Employment (SEI)
- ❑ 440 ~ Sheltered Work (SHE)

# Program Model Types

- ❑ 500 ~ Community Companion Home Support (CCH Sup)
- ❑ 600 ~ Intermediate Care Facility/Developmental Disabilities (ICF/DD)
- ❑ 700 ~ Other Series (may use 700, sub-codes 710-720 optional)
- ❑ 710 ~ Self Determination/ISA Clients (SD/ISA)
- ❑ 720 ~ Birth To Three (B23)

# Unique Identification Number

All programs must have a unique I.D. number. Contact Julie Bouchard  
860-418 6050

- Any program that was closed or opened during the FY must be reported to Julie Bouchard
- Any CLA that was vacated over the FY year must be reported to Julie.

# Unique Identification Number

## Cost Center Comparison

### Key

✓	No changes to Cost Center
✗	Cost Center was removed
?	Cost Center was changed
!	Cost Center was added

### Changes

	Fac ID	Name	Town	Provider	Program	Unique ID	Prime	Specific	DSS ID	DDS ID
✓	2623	Administrative and General		221	100	5000	5	5		
✓	2753	Fairville	Fairville	221	300	1000	5	N		
✓	2752	Day Support Options-Day Program		221	410	2000	5	5		
✓	2751	Incl. Support Day Program		221	430	3000	5	5		
✓	2624	Other Agency Cost		221	700	9999	5	5		
!	0	ISA Waiver		221	710	350	5	5		

### Database Change Checklist

	Fac ID	Name	Town	Provider	Program	Unique ID	Prime	Specific	DSS ID	DDS ID
	0	Added ISA Waiver		221	710	350	5	5		

Notes 10/23/2009

Bandy,

Please verify the adding of ISA Waiver.

# Contract Service Authorization (CSA)

CSA's are official approval from DDS for a provider to begin to provide additional services (new client, new home, etc.) You must be qualified to provide that service. No services should begin until you have received the CSA from your regional resource manager.



# Cost Center Numbers

Field	Provider	Program	Cost Center	Prime Region	Specific Region	Total Field Size:
<b>Description</b>	Unique number assigned to provider	Standard identifier is a numeric code assigned to DDS and non-DDS model types	Identifier assigned to cost center, unique only within provider	Alpha code for Prime Region	Alpha code for specific Region where cost center is located	
<b>Assignment Criteria</b>	Sequential numbering system starting at 100	Standard	Must call Julie Bouchard for the number	Standard	Standard	
<b>Numeric / Character</b>	Numeric	Numeric	Numeric	Character	Character	
<b>Field Size</b>	3	3	4	1	1	12
	↓	↓	↓	↓	↓	
	123	200	4678	N	W	
	123 Group Home	XYZ Provider	CLA	North	West	

# Cost Center Numbers

1	Parent Organization										FEIN				
2															
3															
4			<b>Total Contract Service Authorizations *</b>	<b>Total Vendor Service Authorizations *</b>	<b>Total Non-DDS Participants *</b>	<b>Program Type</b>	<b>DDS ID Number</b>					<b>DSS ID Number</b>	<b>DDS Licensed Number</b>	<b>Total Licensed Beds *</b>	<b>Total Openin</b>
5		<b>Town/City</b>					<b>Provider</b>	<b>Program</b>	<b>Unique ID</b>	<b>Region</b>					
6	<b>Cost Center</b>									<b>Prime</b>	<b>Specific</b>				
228															
229	* as of June 30, 2013														
230															
231															
232															
233															
234															
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236															
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256															
257															
258															
259															
260															
261															
262															

# Interest Expense/Allocation Worksheet

1	Parent Organization	FEIN	Report
2			6/30/2

3 Interest Expense									
		Total	Total Interest Expense	Total Unaccounted					
4									
5									
6	1. Building and Land Improvements	\$ -	\$ -	\$ -					
7	2. Fixed Equipment	\$ -	\$ -	\$ -					
8	3. Movable Equipment								
9	a. Transportation and Vehicle Expense	\$ -	\$ -	\$ -					
10	b. Other Movable Equipment	\$ -	\$ -	\$ -					
11	c. Total Movable Equipment (3a + 3b)	\$ -	\$ -	\$ -					
12	4. Working Capital Interest	\$ -	\$ -	\$ -					
13	5. Percent of Total Interest Expense								
14	6. Total Interest Expense	\$ -	\$ -	\$ -					
15	7. Total Interest Expense Excluding Transportation, Vehicle and A&G		\$ -						

16 Allocation Worksheet									
		Total Allowable A&G/Benefit Costs	Total Allocated A&G	Total Allocated Employee Benefits	Total Unaccounted				
17									
18									

# Interest Expense and Allocation Worksheet

- Expense interest to the programs.
- Allocate the allowable Administrative & General expenses to the programs.
- Allocate the employee benefits to the programs.

# Interest Expense and Allocation Worksheet

- The allocation page has an added column to allow the preparer to see if all the A&G and benefit expenses have been fully allocated.
- The Total Unaccounted column will compare the amount of the allowable A&G expense on Page 14 line 10 with the amount of A&G the provider allocated to each program.

# Interest Expense/Allocation Worksheet

1	Parent Organization	FEIN	Report
2			6/30/2

3 Interest Expense									
		Total	Total Interest Expense	Total Unaccounted					
4									
5									
6	1. Building and Land Improvements	\$ -	\$ -	\$ -					
7	2. Fixed Equipment	\$ -	\$ -	\$ -					
8	3. Movable Equipment								
9	a. Transportation and Vehicle Expense	\$ -	\$ -	\$ -					
10	b. Other Movable Equipment	\$ -	\$ -	\$ -					
11	c. Total Movable Equipment (3a + 3b)	\$ -	\$ -	\$ -					
12	4. Working Capital Interest	\$ -	\$ -	\$ -					
13	5. Percent of Total Interest Expense								
14	6. Total Interest Expense	\$ -	\$ -	\$ -					
15	7. Total Interest Expense Excluding Transportation, Vehicle and A&G		\$ -						

16 Allocation Worksheet									
		Total Allowable A&G/Benefit Costs	Total Allocated A&G	Total Allocated Employee Benefits	Total Unaccounted				
17									
18									

# Interest Expense and Allocation Worksheet

		Total Allowable A&G/Benefit Costs	Total Allocated A&G	Total Allocated Employee Benefits	Total Unaccounted
<b>1. Allocation for Administration</b>					
a.	Amount of Allocation	\$ -	\$ -		\$ -
b.	Percent of Administration Total				-100.00%
<b>2. Benefits Costs Allocated to Program</b>					
a.	Amount of Allocation	\$ -		\$ -	\$ -
b.	Percent of Benefit Allocation				-100.00%

# A&G Worksheet

- Provide Full Time Equivalents (FTEs) and salary dollars for each of the Salary and Wages Lines 1a - 1d.
- The Executive Director's salary must be reported on Page The system will link any of the amount over \$101,000 to Line 6.0 non-reimbursable costs.
- Administrative vehicle lease/loan/rental payment is limited to \$4,800 per vehicle year. This applies to the annual payment for the acquisition of the vehicle exclusive of gas and maintenance costs. Costs over limit are non-reimbursable and must be reported as such on the Administrative and General Page.
- "Click to go to Schedule" links have been provided throughout the data input screens for additional information
- Certain costs may not be reimbursable by DDS. Please refer to the OPM Cost Standards. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.



# Administrative and General Expenses

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 14   31
2				
3			<b>FTEs</b>	<b>A&amp;G</b>
4	1. Salaries & Wages			
5	a. Administration			\$ -
6	b. Business			\$ -
7	c. Secretarial/Clerical			\$ -
8	d. Other (Specify, see A&G Schedule)			\$ -
9	e. Total Salary & Wages (a thru d)			\$ -
10	2. Non-Salary			
11	a. Accounting & Auditing			\$ -
12	b. Legal Fees			\$ -
13	c. Office Supplies (including postage)			\$ -
14	d. Occupancy Costs (utilities, telephone, repairs, rent, taxes)			\$ -
15	e. Dues & Membership Fees			\$ -
16	f. Management Services			\$ -
17	g. Consultant Services			\$ -
18	h. Data Processing			\$ -
19	i. Staff Development & Seminars			\$ -
20	j. Temporary Help (Non-Payroll)			\$ -
21	k. Depreciation & Amortization			\$ -
22	l. Insurance			\$ -
23	m. Employee Mileage			\$ -
24	n. Vehicle Cost			\$ -
25	o. Lease Equipment & Maintenance			\$ -
26	p. Other (Specify, see A&G Schedule)			\$ -
27	q. Total Non-Salary (2a-2p)			\$ -
28	3. Subtotal Administration Salary & Wages and Non-Salary (1e + 2q)			\$ -
29	4. Allocated Employee Benefits			\$ -
30	5. Allocated Interest Expense			\$ -
31	6. Non-Reimbursable Costs that are directly related to this Cost Center			
32	a. Entertainment			\$ -
33	b. Fines & Penalties			\$ -
34	c. Bad Debts & Cost of Action to collect receivables			\$ -
35	d. Taxes (except for payroll, use & property)			\$ -
36	e. Advertising (except for recruitment of personnel)			\$ -
37	f. Contingency Reserves			\$ -
38	g. Legal, accounting & professional services incurred to represent agency in actions involving government			\$ -
39	h. Medical & Dental Service which can be covered by Title 19			\$ -
40	i. Costs substituted by the fair rental allowance in the room & board calculation			\$ -
41				

# Cost Center Worksheets

## Residential – CLA (page 15)

1. Licensed Bed Capacity
a. Total number of Licensed Beds in the home
b. Total number of DDS Funded Beds included in 1a
c. Total number of Respite Beds included 1a
d. Total Number of Non-DDS Beds included in 1a
2. Days Calculations
a. Number of Days Facility Open
b. Potential Participant Days for Licensed Beds (2a * 1a)
c. Potential Participant Days for Licensed Respite Beds (2a * 1c)
d. Potential Participant Days for Non-DDS Funded Beds (2a * 1d)
e. Total Potential Days for DDS Contract Service Authorizations
3. Client Days
a. Total number of actual DDS CSA Participant days in the home
b. Total number of actual Non-DDS days
c. Total number of actual days present for Licensed Respite Beds
d. Leave Days with Family
e. Medical Leave Days
1. Hospital
2. Skilled Nursing Facility
3. ICF/MR
f. Other Leave Days
g. Total Client Days (3a thru 3f)
4. Percentage of Utilization
a. Non-Respite Beds
b. Respite Beds
c. DDS Contract Service Authorizations

The number of licensed beds per CLA as of **June 30, 2013** (DDS Funded Beds, Licensed Respite Beds and Non-DDS Funded Beds)

The number of days the facility is open multiplied by the number of Licensed Beds.

DDS will provide to all DDS Providers the potential and the actual days attended for each CLA by RDID number.

Providers need to keep track of the number of non-DDS funded participant days, actual days for Licensed Respite Beds, medical leave days, leave days with families and other leave days attributed to the DDS and Non-DDS funded participants.

Changes in license capacity or the number of Licensed Respite beds for a CLA during the year will be handled through **DSS**.

# Cost Center Worksheets

## Residential – CLA (page 15)

32	5. FTEs
33	a. Direct Staff
34	1. House Manager
35	2. House Supervisor
36	3. Direct Care Staff
37	4. Per Diem / Substitute Staff
38	5. RN - Direct Care Only
39	6. LPN - Direct Care Only
40	7. Clinical Staff - Direct Care Only
41	8. Other (Specify, see CLA Schedule)
42	9. Total Direct Staff FTEs (5a1 thru 5a8)
43	b. Allocated Staff
44	1. Residential Director / Program Manager
45	2. Program Supervisor
46	3. RN - Health Service Coordination
47	4. LPN - Health Service Coordination
48	5. Clinical Staff
49	6. Other (Specify, see CLA Schedule)
50	7. Total Allocated Staff FTEs (5b1 thru 5b6)
51	c. Total FTEs (5a + 5b)
--	

Face to face supports provided directly to the participant by a staff

- Overtime, training, vacations, holidays, sick, and personal time are included in this expense.
- Managers and supervisors who are directly responsible for the day-to-day operation of one or two CLA's are considered Direct. Provided that these positions spend most of their time in the assigned home(s) and, at times, both supervise and provide direct supports to the residences. These are not administrative position.

Administrative and support positions that provide time limited direct support to participants in a number of programs are allocated staff (only that time is allocated)

- Time spent on indirect administrative or support activities is allocated to the administrative and general cost center.

# Cost Center Worksheets

## Residential – CLA (page 15)

### NURSING STAFF

- Direct LPN – LPN provides direct face to face supports to the participant.
- Allocated LPN- LPN assists in the coordination of health services of all the participants in the program. Staff costs must be expensed by an allocation method to the various programs.
- Time spent on indirect administrative or support activities (i.e. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.

# Cost Center Worksheets

## Residential – CLA (page 15)

### CLINICAL STAFF

- Direct Clinical supports- staff provides direct face to face supports to the participant.
- Allocated Clinical – staff coordinates the behavioral or medical supports of participants in the program. This category includes such positions as Behavior Specialists, Behavior Analysts, staff Psychologist, etc. Staff costs must be expensed by an allocation method to the various programs.
- Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.

# Cost Center Worksheets

## Residential – CLA (page 15)

### OTHER ADMINISTRATIVE AND SUPPORT STAFF

Other Administrative and support positions provide minimal or time limited direct support to the residents.

- Direct -Other - staff provides direct face to face supports to the participants.
- Allocated – Other- Staff provides administrative and professional support to the participants. This category includes such positions as Training and Quality Assurance Facilitator, Job Developer, Medical Appointment Coordinator, Area Managers, and Maintenance Staff.

# Cost Center Worksheets

## Residential – CLA (page 15)

### OTHER ADMINISTRATIVE AND SUPPORT STAFF

- Administrative and Clerical Support staff would be included in the Allocated category so long as the supports are for the direct benefit of the program.
- Time spent on administrative tasks in support of the overall organization is considered A&G.
- Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.
- These positions must be identified on the Schedule pages.



# Cost Center Worksheets

## Residential – CLA (page 16)

Enter wages and salaries to appropriate employees as specified on page 15

6	6. Salaries & Wages
7	a. Direct Staff
8	1. House Manager
9	2. House Supervisor
10	3. Direct Care Staff
11	4. Per Diem / Substitute Staff
12	5. RN - Direct Care Only
13	6. LPN - Direct Care Only
14	7. Clinical Staff - Direct Care Only
15	8. Other (Specify, see CLA Schedule)
16	9. Total Direct Staff Salary (6a1 thru 6a8)
17	b. Allocated Staff
18	1. Residential Director / Program Manager
19	2. Program Supervisor
20	3. RN - Health Service Coordination
21	4. LPN - Health Service Coordination
22	5. Clinical Staff
23	6. Other (Specify, see CLA Schedule)
24	7. Total Allocated Staff Salary (6b1 thru 6b6)
25	c. Total Salaries & Wages (6a + 6b)



# Cost Center Worksheets

## Residential – CLA (page 16)

26	7. Non-Salary
27	a. Contract Personnel
28	1. Occupational, Physical, and Speech Therapy
29	2. Nurse
30	3. Behaviorist and Psychology
31	4. Psychiatry
32	5. Other (Specify, see CLA Schedule)
33	6. Total Non-Salary Contract Personnel (7a1 thru 7a5)
34	b. Supplies and Services
35	1. General Supplies & Services
36	2. Employee Training, Fees and Supplies
37	3. Client Med. & Education & Recreation
38	4. Amortization Start-up
39	5. Total Supplies and Services (7b1 thru 7b4)
40	c. Transportation
41	1. Transportation (excluding Vehicle Interest)
42	2. Vehicle Interest
43	3. Total Transportation (7c1 + 7c2)
44	d. 1. Other (Specify, see CLA Schedule)
45	2. Start Up Costs for Opening a new CLA
46	e. Total Non-Salary (7a6 + 7b5 + 7c3 +7d)

The cost for a consultant category not identified on the Summary Page must be itemized under the Other Consultant line inputted on the Summary Schedule Page.

i.e. cell phones, beepers, internet, material for participant files, etc.

Cost of the amortization of any Start-up costs that were not covered through the Start-up one time funding (if applicable).

All costs (except vehicle interest) associated with transportation for the specific program.

# Cost Center Worksheets

## Residential – CLA (page 16)

47	8. Interest (except for CLA)
48	9. Employee Benefits
49	10. Administrative & General
50	11. Total Direct Service Costs
51	12. a. Non-Reimbursable Costs
52	b. Start Up Costs for Opening a new CLA
53	13. Other Operating & Non-Operating Revenue
54	14. Total Cost of CLA
55	15. Total Direct Service Costs Excluding Employee Benefit and A&G
56	16. Revenue for Non-DDS Participants
57	17. Revenue for Licensed Respite Participants
58	18. Revenue for Vendor Service Authorizations
59	19. Per Diem Based on Actual Costs of Contract Service Authorizations
60	20. Cost for DDS Contract Service Authorizations

WHY????

Reported for CLA and CRS only, this expense is cost settled **separately** with the Region

This amount will be compared with the amount the Provider budgeted for in the final Op Plan for each Cost Center

# Summary of CLA

1	Parent Organization									FEIN		Report for Y
2												6/30/2013
3												
4												
5												
6	1. Licensed Bed Capacity											
7	a. Total number of Licensed Beds in the home											
8	b. Total number of DDS Funded Beds included in 1a											
9	c. Total number of Respite Beds included 1a											
10	d. Total Number of Non-DDS Beds included in 1a											
11	2. Days Calculations											
12	a. Number of Days Facility Open											
13	b. Potential Participant Days for Licensed Beds (2a * 1a)											
14	c. Potential Participant Days for Licensed Respite Beds (2a * 1c)											
15	d. Potential Participant Days for Non-DDS Funded Beds (2a * 1d)											
16	e. Total Potential Days for DDS Contract Service Authorizations											
17	3. Client Days											
18	a. Total number of actual DDS CSA Participant days in the home											
19	b. Total number of actual Non-DDS days											
20	c. Total number of actual days present for Licensed Respite Beds											
21	d. Leave Days with Family											
22	e. Medical Leave Days											
23	1. Hospital											
24	2. Skilled Nursing Facility											
25	3. ICF/MR											
26	f. Other Leave Days											

# Cost Center Worksheets

## CRS (pg. 17, 18)

- The line items regarding participant numbers similar to CLA except there is less detail (no lines for licensed beds, respite beds, no leave detail etc.)
- FTEs are calculated the same way
- Salary, Non-salary, Non-Reimbursable costs all calculated the same as CLA

# Summary of CRS

1	Parent Organization									FEIN			Report for Year
2													6/30/2013
3													
4													
5													
6	1. Total Openings												
7	a. Total number of Contract Service Authorizations												
8	b. Total number of Non-DDS Participants												
9	c. Total Openings (a + b)												
10	2. Days Calculations												
11	a. Number of Days Facility Open												
12	b. Potential Client Days ((1b * 2a) + 2c)												
13	c. Total Potential Days for DDS Contract Service Authorizations												
14	3. Client Days												
15	a. Total number of actual DDS CSA Participant days in the home												
16	b. Total number of actual Non-DDS funded days												
17	c. Total Client Days (a + b)												
18	4. Percentage of Utilization												
19	a. DDS Contract Service Authorizations (3a / 2c)												
20	b. Total CRS Utilization (3c / 2b)												
21	5. FTEs												
22	a. Direct Staff												
23	1. House Manager												
24	2. House Supervisor												
25	3. Direct Care Staff												
26	4. Per Diem / Substitute Staff												

# Cost Center Worksheets

## IHS (pg. 19, 20)

- The line items regarding participant numbers similar to CRS except a for VSA-based services are included (number of VSAs **can be** reported on line 1b and VSA revenue offset on page 20, line 14)
- FTEs are calculated the same way
- Salary, Non-salary, Non-Reimbursable costs all calculated the same as CRS
- There is no Start-up costs
- Other Operating & Non-Operating Revenue is entered on page 20, Line 11

# Summary of IHS

1	Parent Organization							FEIN	Report for Year
2									6/30/2013
3									
4									
5									
6	1. Total Openings								
7	a. Total number of Contract Service Authorizations								
8	b. Total number of Vendor Service Authorizations								
9	c. Total number of Non-DDS Participants								
10	d. Total Openings (a + b + c)								
11	2. Percentage of Utilization								
12	a. Total number of Potential CSA Billable units								
13	b. Total number of Actual units								
14	c. Percent Utilization (b / a)								
15	3. FTEs								
16	a. Direct Staff								
17	1. Program Manager								
18	2. Program Supervisor								
19	3. Direct Care Staff								
20	4. Per Diem / Substitute Staff								
21	5. RN - Health Service Coordinator								
22	6. LPN - Health Service Coordinator								
23	7. Clinical Staff								
24	8. Other (Specify, see IHS Schedule)								
25	Total Direct Staff FTEs (3a1 thru 3a8)								
26	b. Allocated Staff								

# Cost Center Worksheets

## CCH (pg. 21, 22)

- All line items are reported the same way as for IHS





# Cost Center Worksheets

## DAY Program (pg. 23 and 24)

- Expenses must be reported in appropriate Cost Centers established based on service types (DSO, GSE, IDS – Individualized Day Supports, and ISE)
- The line items are the same as previously discussed regarding openings, FTE's and salaries.
- There are **additional items**, specific to Day Services on page 24, under Lines 5 (Client Wages and Benefits and Plant Operations and Maintenance), 7 (Working Capital Interest) and 9 (Sales Revenue net of Sales Revenue Allowances)

# Cost Center Worksheets

## DAY Program (pg. 24)

### **CLIENT WAGES AND BENEFITS AND SALES REVENUE NET OF SALES REVENUE ALLOWANCES**

- Providers are required to keep a current DOL certificate on file, when individuals in the program are paid below minimum wage.
- Client wages and benefits have to be supported by the revenue the program generates.

# Cost Center Worksheets

## DAY Program (pg. 24)

### PLANT OPERATIONS AND MAINTENANCE

- For the day program only, enter all costs associated with a facility in the appropriate line items.

# Cost Center Worksheets

## DAY Program (pg. 24)

### Working Capital Interest

- Interest paid on a line of credit

# OTHER Worksheet

(pg. 25)

Providers will continue to have the option of establishing a separate cost center on the Summary of ICF and Other for all Day and IHS non-DDS funded participants.

This is not an option for CLA and CRS settings.

# Summary of ICF and Other

1	Parent Organization	FEIN						Report for Year Ended					
2								6/30/2013					
3		ICF Agency		Other Agency									
4	Item	Total		Total									
5													
6	1. Total Client Openings												
7	2. Number Days Operating In Year												
8	3. Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	4. FTEs												
10	5. Non-Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	6. Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	7. Administrative and General Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	8. Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	9. Less Operating and Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	10. Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	11. Direct Services Costs Excluding Employee Benefit and												
17	Administrative and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

# Fiscal Intermediary (FI)

Fiscal Intermediaries are third party agencies that pay providers for services provided that are **not** on the POS contract. DDS works with two fiscal intermediaries- Allied and Sunset Shores



# Vendor Service Authorization (VSA)

VSA's are official approval from DDS for a provider to begin to provide additional services (new client, new home, etc.) that are not paid through the contract. You must be qualified to provide that service. No services should begin until you have received the VSA from your regional resource manager.

# Fee for Service (pg. 26)

Services provided on the basis of VSAs (Vendor Service Authorizations) can be reported here as an alternative to reporting them on service pages within the Cost Center, where the individual receives services for IHS, CCH, or Day Services

# Fee for Service

1	Parent Organization	FEIN	Report for Year Ended	Page of
2			6/30/2013	26   31
3	1. Total Clients Served			
4	2. FTEs			
5	a. Manager			
6	b. Supervisor			
7	c. Instructor/Job Coach			
8	d. Clinical Staff			
9	e. Transportation			
10	f. Other (Specify, see Fee for Service Schedule)			
11	g. Total FTEs (2a thru 2f)			
12	3. Salaries & Wages			
13	a. Manager		\$	-
14	b. Supervisor		\$	-
15	c. Instructor/Job Coach		\$	-
16	d. Clinical Staff		\$	-
17	e. Transportation		\$	-
18	f. Other (Specify, see Fee for Service Schedule)		\$	-
19	g. Total Salaries & Wages (3a thru 3f)		\$	-
20	4. Non-Salary			
21	a. Consultants		\$	-
22	b. Supplies & Services		\$	-
23	c. Transportation		\$	-
24	d. Plant Operations & Maintenance (Day Only)		\$	-
25	e. Other (Specify, see Fee for Service Schedule)		\$	-
26	f. Total Non-Salary (4a thru 4e)		\$	-
27	5. Employee Benefits		\$	-
28	6. Administrative and General Allocation		\$	-
29	7. Interest Expense		\$	-
30	8. Less Sales Revenue		\$	-
31	9. Less Operating and Non-Operating Revenue		\$	-
32	11. Total Cost		\$	-
33	12. Direct Services Costs Excluding Employee Benefit and A&G		\$	-
34				
35				
36				
37				
38				
39				

# BENEFITS Summary

All employee benefits should be listed on this page.

The payroll taxes of participants in the day program paid by the agency should be included on the Client Wages and Benefits line (Page 24, line 5 (b.) 3.

# Employee Benefits

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 27   31
2				
3				<b>Total</b>
4	1. Social Security (FICA)			\$ -
5	2. Unemployment			\$ -
6	3. Workers Compensation			\$ -
7	4. Insurance (Health, Dental, Disability, Life)			\$ -
8	5. Retirement			\$ -
9	6. Other (Specify, see Employee Schedule)			\$ -
10	7. Less Benefits included in Room & Board Maintenance Salaries			\$ -
11	8. Total Benefits (1 thru 7)			\$ -
12	9. FTEs			
13	a. Administrative and General			
14	b. CLA/CRS/ISH/CCH			
15	c. Day Program			
16	d. ICF/Other			
17	e. Fee for Service			
18	f. Total FTEs (9a thru 9e)			
19	10. Salaries			
20	a. Administrative and General			\$ -
21	b. CLA/CRS/ISH/CCH			\$ -
22	c. Day Program			\$ -
23	d. ICF/Other			\$ -
24	e. Fee for Service			\$ -
25	f. Total Salaries (10a thru 10e)			\$ -
26	11. Benefits (as % of Total Salary Dollars) (8/10f)			
27				
28				
29				
30				
31				
32				
33				
34				
35				

# STATEMENT OF REVENUE (pg. 30)

The following categories will be inputted on the Revenue Schedule Page:

- DDS Funded Revenue
- Non-DDS Funded Revenue
- Vendor Service Authorization Revenue
- Sales Revenue
- Restricted Fundraising
- Restricted Investment
- Other Revenue

# Statement of Revenue

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 30   31
2				
3				<b>Amount</b>
4	1. Operating Revenue			
5	a. Service for Community Living Arrangements			\$ -
6	b. Service for Continuous Residential Supports			\$ -
7	c. Service for Individualized Home Supports			\$ -
8	d. Service for CCH Support			\$ -
9	e. Service for Day Programs			\$ -
10	f. Temporary Service Supplement			\$ -
11	g. Start Up Funding for a new CLA/CRS			\$ -
12	h. Service for Respite			\$ -
13	i. Individual Support			\$ -
14	j. Birth to Three			\$ -
15	k. ICF/MRs			\$ -
16	l. Room & Board for Community Living Arrangements			\$ -
17	m. Room & Board for Children			\$ -
18	n. Other State Agencies			\$ -
19	o. Non-DDS Participant Revenue (Specify, see Revenue Schedule)			\$ -
20	p. Tuition-Public / Private Schools			\$ -
21	q. HUD Rental Subsidies			\$ -
22	r. Other Programs			\$ -
23	s. DDS Cost Settlement for FY2012			\$ -
24	t. Vendor Service Authorization Revenue (Fiscal Intermediaries) (Specify, see Revenue Schedule)			\$ -
25	u. Total Operating Revenue (1a thru 1t)			\$ -
26	2. Other Non-Operating Revenue			
27	a. Grant Revenues			\$ -
28	b. Sales Revenue from Day Programs (Specify, see Revenue Schedule)			\$ -
29	c. Total Other Non-Operating Revenue (2a + 2b)			\$ -
30	d. Other Revenue			
31	1. Fund Raising / Contributions			

# Amended Annual Reports

Any changes to the Annual Report after submission to Myers and Stauffer (Other than those requested by Myers and Stauffer) must be sent to the Resource Manager.

- ❑ Two hard copies (One MUST be the original) of the full Annual Report with the incorporated changes.



# Amended Annual Reports

**It is critical that all requested changes be completed as soon as possible.**

- ❑ If a provider has received a correction request, the region will begin to follow up after two weeks.
- ❑ The provider should submit an electronic amended annual report to the resource manager.
- ❑ Once the provider and region agree with the changes, a hard copy should be mailed to the resource manager.

# Amended Annual Reports

All changes must be highlighted in yellow.

- ❑ The Management Affidavit must be signed and notarized along with a signed copy of the Amended Annual Report letter.

# Amended Annual Reports

Annual Report of Residential and Day Services  
**Annual Report of Residential and Day Services**  
CLA-29 Rev. 8/2006

## Department of Social Services and Department of Developmental Services Amended Annual Report of Residential and Day Services Affidavit

Parent Organization	FEIN	Report for Year Ended 6/30/2008
---------------------	------	------------------------------------

It is hereby certified that I have reviewed the changes highlighted in this amended report. I certify that the only changes made to the report have been highlighted. I understand and agree with any and all financial implications that resulted from these changes.

Signature (Authorized Official)	Date Signed
---------------------------------	-------------

# Amended Annual Reports

A correction request not submitted after four weeks, unless with the approval of the region, is unacceptable.

Failure to submit an amended report in a timely manner may lead to corrective action taken by the region.

# Reconciliation of Financial Statements to Annual Report

All non-profit corporations must complete a reconciliation report.

- Reconciliation Reports are due December 31 with Audited Financial Statements to be submitted to DDS Central Office, Operations Center.

# Reconciliation of Financial Statements to Annual Report

A new Reconciliation Report must be submitted with any amended Annual Report that changes the financial data.

# Reconciliation of Financial Statements to Annual Report

State of Connecticut		
Department of Social Services and Department of Developmental Services		
Reconciliation of Financial Statements to Annual Report		
Parent Organization	FEIN C	Report for Year Ended 6/30/2010
Residential Costs per Annual Report of Residential and Day Services (From Summary CLA, Line 14)		\$ -
Residential Costs per Annual Report of Residential and Day Services (From Summary SLA, line 14)		\$ -
Residential Costs per Annual Report of Residential and Day Services (From Summary CIH, Line 14)		\$ -
Day Costs per Annual Report of Residential and Day Services (From Summary DAY, line 15)		\$ -
Room & Board Costs per Annual Report of Residential and Day Services (From Room & Board Costs for CLAs, line 31)		\$ -
ICF and Other Costs per Annual Report of Residential and Day Services (From Summary ICF and Other, line 10)		\$ -
Fee for Service Costs per Annual Report of Residential and Day Services (From Summary Fee for Service, Line 10)		\$ -
Subtotal Costs per Annual Report of Residential and Day Services (1 thru 10)		\$ -
Add Back all Expense Recoveries and Non-Reimbursables		

# Error Check

- The program completes an error check on a few of the common errors found on previous annual reports.
- An annual report will not be accepted if any of the checks other than the “Day Client Wages Compared to Sales Revenue” has failed.



# Error Check

## Error Check

0

Result	Support Ref#	Error Check
PASS	<u>1</u>	Administrative and General Allocated
PASS	<u>2</u>	Employee Benefits Allocated
PASS	<u>3</u>	FTE's reported on the Administrative and General Worksheet
PASS	<u>4</u>	CLA Non-DDS Participant Revenue
PASS	<u>4</u>	CLA Vendor Service Authorization Revenue
PASS	<u>4</u>	CRS Non-DDS Participant Revenue
PASS	<u>4</u>	CRS Vendor Service Authorization Revenue
PASS	<u>4</u>	IHS Non-DDS Participant Revenue
PASS	<u>4</u>	IHS Vendor Service Authorization Revenue
PASS	<u>4</u>	CTH Non-DDS Participant Revenue
PASS	<u>4</u>	CTH Vendor Service Authorization Revenue
PASS	<u>4</u>	Day Non-DDS Participant Revenue
PASS	<u>4</u>	Day Vendor Service Authorization Revenue
PASS	<u>4</u>	Day Sales Revenue
Warning	<u>5</u>	Day Client Wages compared to Day Sales Revenue
PASS	<u>4</u>	Fee for Service Sales Revenue

Providers are required to Cost Settle 100% of the difference between revenues received from DDS and expenses incurred by the agency for DDS services



EARN \* *personal strength* \* FRIENDS \* contribute \* enjoy \* LIVE \* *learn*

# Resources



# DDS Home Page

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Ph.D.  
Commissioner

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- Consumer Corner
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- Ombudsperson
- Acronyms



### Welcome!

- ▶ Mission **NEW**
- ▶ Community of Providers
- ▶ Employment and Day Services
- ▶ DDS Help Line
- ▶ DDS Five Year Plan

### Living the Mission

To Report Abuse and Neglect  
"It's Everyone's JOB!"



#### Featured Links

- Budget Updates
- Supports and Services
- Provider Profiles
- Respectful Language
- Camp Harkness
- Division of Autism
- Eligibility Services

#### Other Resources

- Alerts & Advisories
- Birth to Three
- DDS Manual
- Waiver Information
- Emergency & Safety Information
- Employment Information
- HIPAA Release of Information



# Help on DDS Website



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Department of  
Developmental Services

Health.jobs.org

## Financial Reporting

(This On-Line Provider Resource replaces the "State of Connecticut Department of Mental Retardation /Department of Income Maintenance Operating Manual for Parent Organizations Providing Residential and Day Programs for Individuals with Mental Retardation")

[Annual Report](#)

[BizNet](#)

[End of Year Expense Report](#)

[End of Year Financial Reporting Requirements](#)

[Financial Reporting Index with Due Dates and Links](#) (xls, 95 KB)

[Ethics Procedure](#) (PDF, 1 MB)

[Advisories Related to Use of Consumer Funds](#)

[Operational Plans](#)

[8 Month Report](#)

# Help on DDS Website

## Annual Report

[Annual Report - FY 2013](#)

[Annual Report - FY 2012](#)

[Annual Report - FY 2011](#)

# Help on DDS Website

## FY 2013 Annual Report

[DDS Annual Report \(XLS, 4 MB\)](#)

[Aid for Preparing the 2013 Annual Report \(PDF, 931 KB\)](#)

[2013 CLA Insurance Report \(XLS, 29 KB\)](#)

[2013 CLA Capital Repair Improvements \(PDF, 5 KB\)](#)

[2013 Property Additions \(XLS, 55 KB\)](#)

[2013 CLA Expenditures Reimbursement within Room & Board Rate \(PDF, 10 KB\)](#)

[2013 CLA & ICFMR Asset Useful Lives \(PDF, 10 KB\)](#)

[Operation Center Memo 2014-01 Financial Reporting Requirements \(PDF, 204 KB\)](#)

[Operation Center Memo 2014-02 Annual Report Software and User's Guide \(PDF, 242 KB\)](#)

[2013 Annual Report Presentation \(PDF, 4 MB\)](#)



# Contacts

## **DDS**

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## **DSS**

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## **Myers and Stauffer, LLC**

Ron Siemiatkoski 860-687-0790 x102

Depreciation and Property Question

Annual Report Format Questions

# Q & A



**THANK YOU**