


Residential and Day Services Annual Report

**DDS & DSS
FY2011 Training Seminar**

JUNE 24, 2011

Agenda

- ▶ Welcoming Comments
 - ▶ 2011 Annual Report of Residential and Day Services Changes
 - ▶ FY2010 Annual Report Common Errors
 - ▶ Additional Items
 - ▶ Questions and Answer Period
 - ▶ Closing Comments
- 

Introductions



DDS

Patricia Dillon – Operations Center

Peter Mason – Operations Center

Sandra McNally – Operations Center

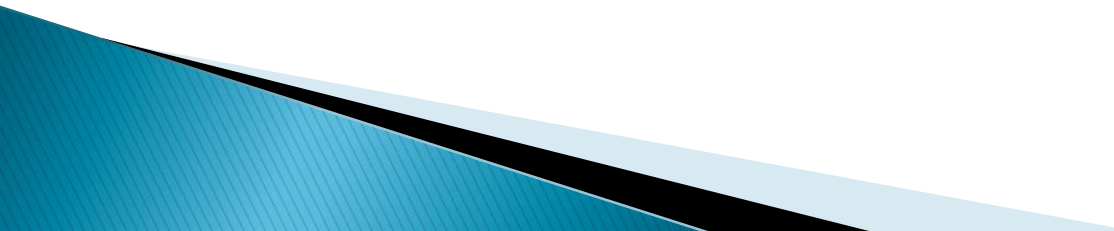
DSS

Paula Pfistner

2011 DDS Annual Report Changes



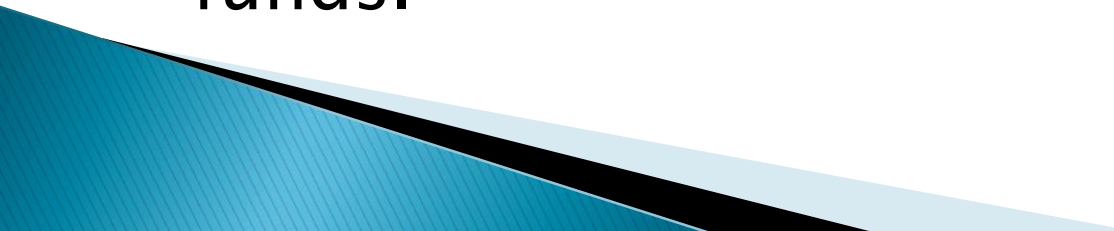
Cost Center Page

- ▶ The method in which the number of individuals in an agency program are recorded on the cost center page has been revised to accommodate the new authorization process.
 - ▶ A new category has been added to identify the number of Licensed Beds for each CLA.
 - ▶ Contract Openings and Adjusted Openings have been eliminated.
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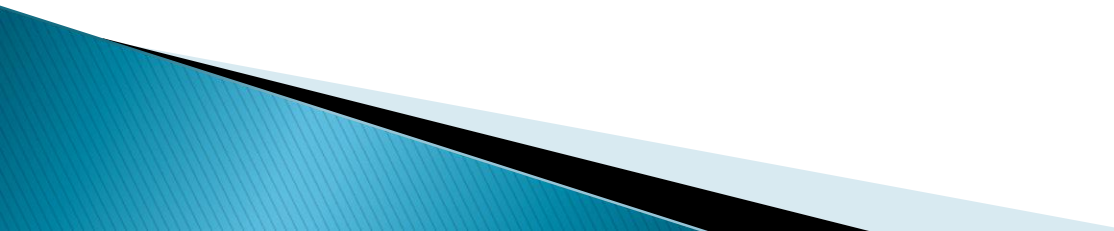
Cost Center Page

- ▶ The Total Openings in a program will equal the sum of the number of contract service authorizations, vendor service authorizations and total non-DDS funded participants.

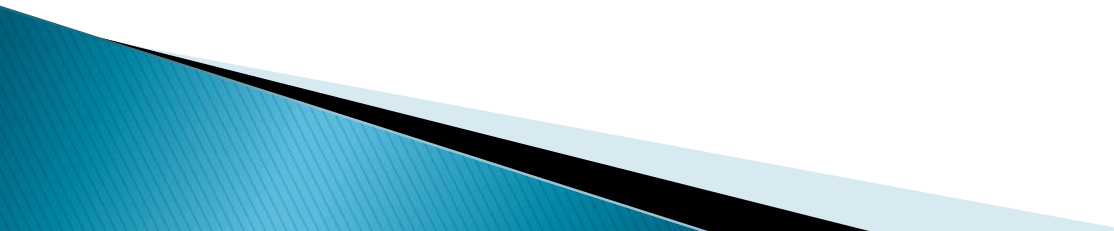
Cost Center Page

- **Total Contract Service Authorizations (CSA)** – authorizations issued under the POS Contract
 - **Total Vendor Service Authorizations (VSA)** – authorizations issued through an individual budget and reimbursed by a fiscal intermediary
 - **Total Non-DDS Participants** – participants in the program that are not funded with DDS funds.
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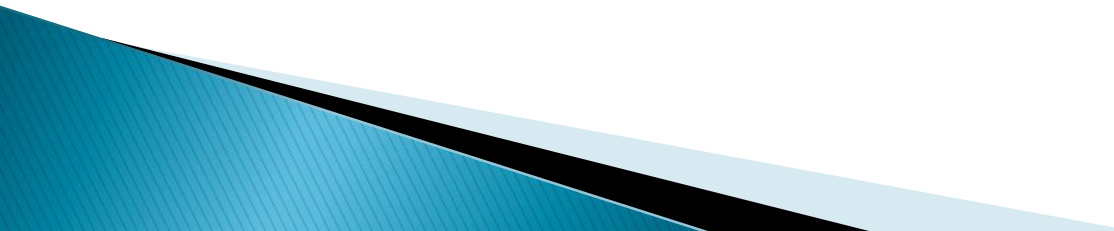
Cost Center Page

- ▶ As with the previous annual report versions, the number of people supported in a program will be a snapshot in time.
 - ▶ Providers are to count the number of CSA, VSA and non-DDS participants in a program on June 30, 2011.
 - ▶ Providers are to input the number of beds each CLA is licensed to fill on June 30, 2011.
- 

Cost Center Page

- Since all attendance data will be driven by the Webresday on-line program, the use of the category called adjusted openings will no longer be necessary.
 - Providers will receive from DDS the number of potential billable units, the number of actual units and the percentage of utilization.
 - Providers will input the data into the respective program.
- 

Interest and Allocation Page

- ▶ The allocation page will rename a couple of the columns and add an additional 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 and Allocation Page

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

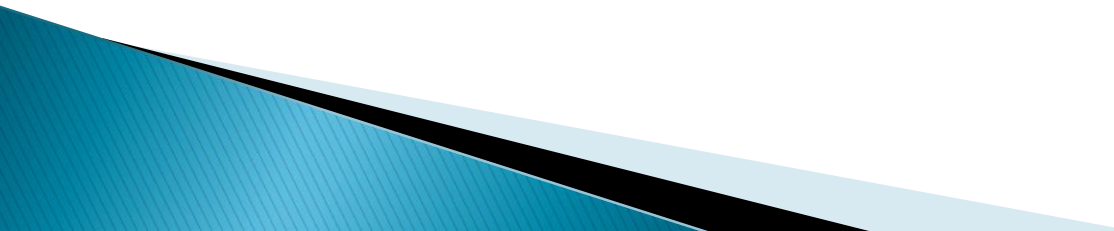
CLA Summary Page

Licensed Bed Capacity

- The Annual Report will be taking a snap shot of the number of CSA, VSA and non-DDS participants as of June 30, 2011.
- Provides will input on the Cost Center page the number of licensed beds per CLA as of June 30, 2011.
- The provider will identify on the CLA Summary Page under Licensed Bed Capacity (Section 1) the number of DDS Funded Beds, Licensed Respite Beds and Non-DDS Funded Beds that make up the number of licensed beds for the home.

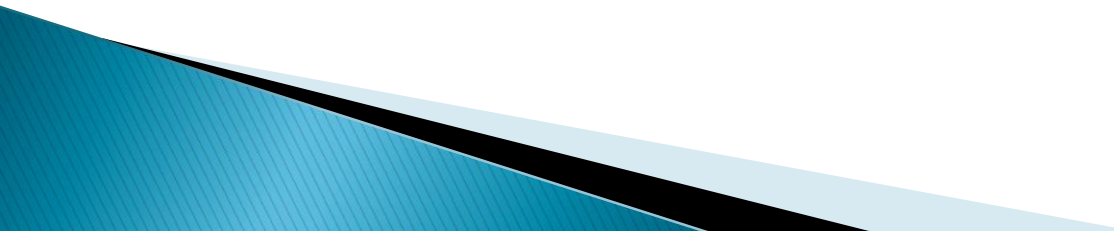
CLA Summary Page

Licensed Bed Capacity

- ▶ A vacant bed that is funded through a transition funding authorization as of June 30, 2011 will be counted as a DDS Funded Bed.
 - ▶ An unfunded vacant bed as of June 30, 2011 will be counted as a Non-DDS Funded Bed.
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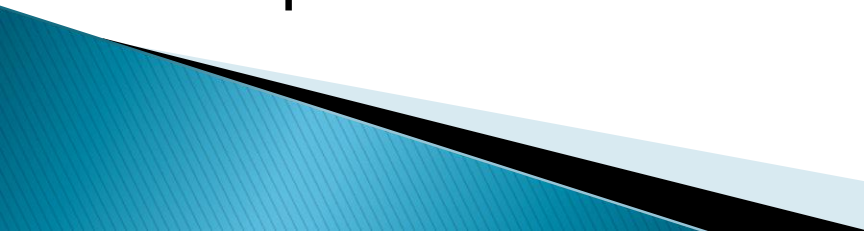
CLA Summary Page

Day Calculations

- ▶ The Potential Participant Days for Licensed Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Licensed Beds.
 - ▶ A change in license capacity for a CLA during the year will be handled through DSS.
- 

CLA Summary Page

Day Calculations

- ▶ The Potential Participant Days for Non-DDS Funded Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Non-DDS Funded Beds.
 - ▶ A change in the number of Non-DDS Funded beds during FY2011 that is not associated with a change in the license bed capacity for a CLA will not require any additional reporting requirements.
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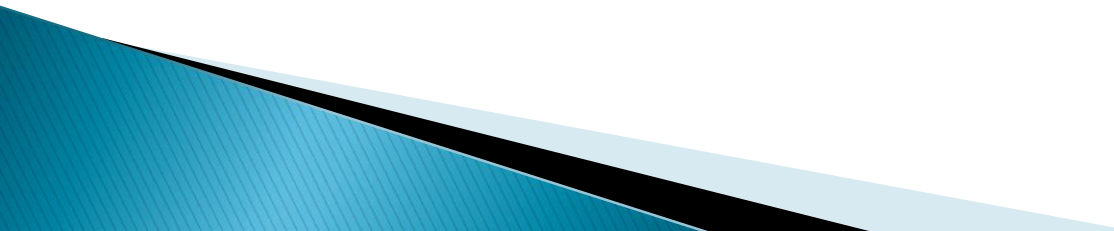
CLA Summary Page

Day Calculations

- ▶ The Potential Participant Days for Licensed Respite Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Licensed Respite Beds.
- ▶ A change in the number of Licensed Respite beds for a CLA during the year will be handled through DSS.

CLA Summary Page


Day Calculations

- DDS will provide to all DDS Providers the potential number of days for all CSA participants over the year and the actual days attended for each CLA by RDID number.
 - Providers will input these numbers onto the FY2011 annual report.
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Day Calculations

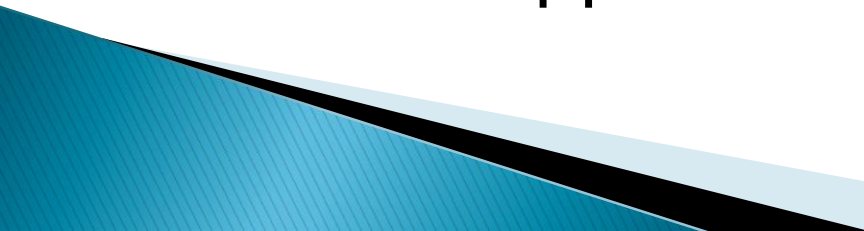
Day Calculations

Providers will input:

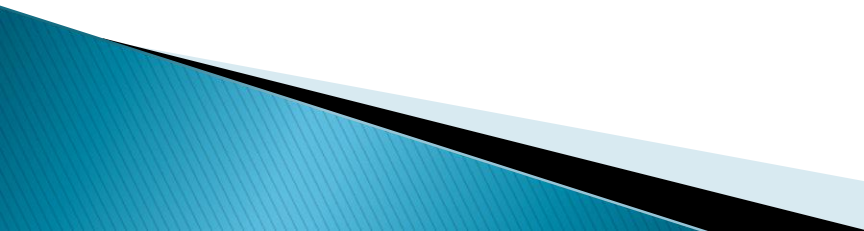
- ▶ The number of non-DDS funded participant days.
 - ▶ The number of actual days present for Licensed Respite Beds.
 - ▶ The number of medical leave days, leave days with families and other leave days attributed to the DDS and Non-DDS funded participants.
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Summary Pages

In order to better gather information on staffing, the staffing category has been broken down into two sections:

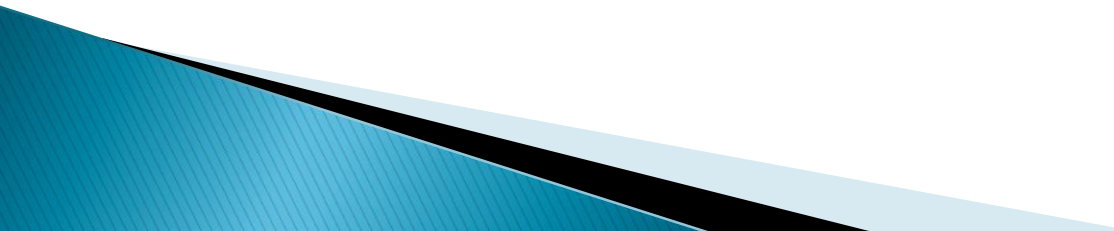
- ▶ **Direct Care Staff** – staff that work directly with the participants providing face to face supports.
 - ▶ **Allocated Staff** – staff that provide non-face to face supports to the program.
- 

Summary Pages

- DDS has tried to identify these direct costs within the confines of the previous version of the annual report with mixed results.
 - The distinction is critical in determining the actual costs directly associated with operating a program.
 - DDS expects that there will be a learning curve in completing the FY2011 Annual report as providers begin to conceptualize the difference between direct and allocated staff.
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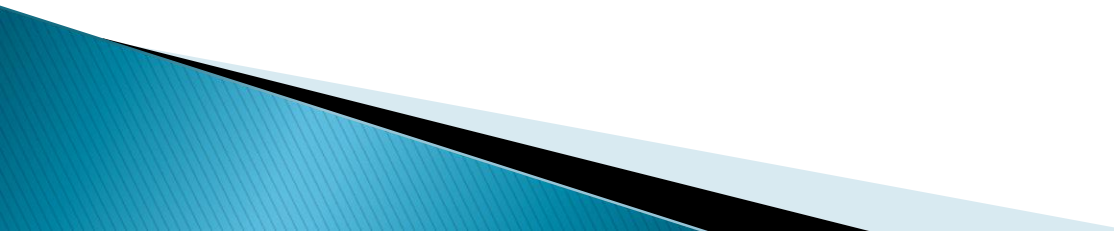
Summary Pages

Direct Staff

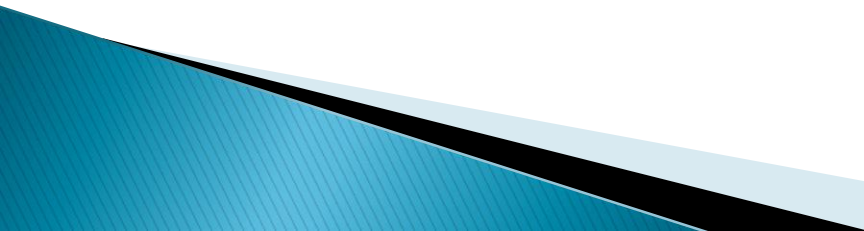
- Face to face supports provided directly to the participant by a staff of the agency are considered Direct Staff.
 - Overtime, training, vacations, holidays, sick, and personal time would be included in this expense.
 - Managers and supervisors who are directly responsible for the day-to-day operation 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.
- 

Summary Pages

Allocated Staff

- Administrative and support positions that provide minimal or time limited direct support to participants in a number of programs are allocated staff.
 - The staffing costs should be based on an allocation method approved as part of the agency's cost allocation plan approved by the Board of Directors.
 - Only the time spent providing the minimal or time limited direct support should be allocated to the program.
 - Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.
- 

Cost Allocation Plan

- The purpose of the cost allocation plan (CAP) is to summarize, in writing, the methods and procedures the organization will use to allocate costs to benefiting programs and activities.
 - Only costs that are allowable, in accordance with the Office of Policy and Management (OPM) cost standards, shall be allocated to the State award.
 - The CAP must include provisions for allocating direct costs, A&G, and salaries and wages. The plan must be initially approved by the Board of Directors for inclusion in the organization's official policies and procedures.
 - All costs and other data used to distribute costs in the CAP must be supported by accounting and other records that ensure the propriety of costs assigned to the State award.
 - Once an organization establishes an allocation methodology, it must be used consistently over time.
 - The CAP must be retained on file for audit and made available to State agencies, upon request.
- 

Summary Pages

NURSING STAFF

Nursing staff must be broken down into the following categories :

- Direct RN – RN provides direct face to face supports, assessment and treatment to the participant.
- Allocated RN– RN coordinates the health services of all the participants in the program. The duties include delegation of duties, overseeing medication administration and the management of medical appointments. Staff costs must be expensed by an allocation method to the various programs.
- Time spent on indirect administrative or support activities (ie. membership on an agency-wide safety committee,etc.) should be allocated to the administrative and general cost center.

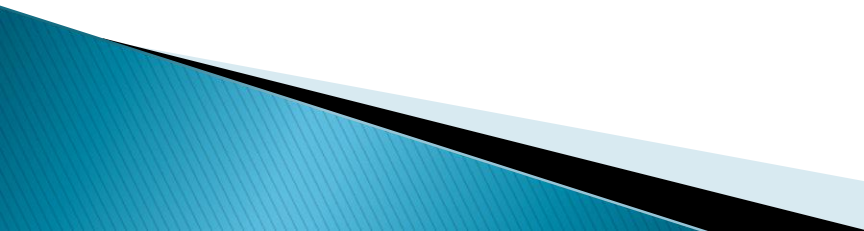
Summary Pages

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 (ie. membership on an agency–wide safety committee, etc.) should be allocated to the administrative and general cost center.

Summary Pages

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.
- 

Summary Pages

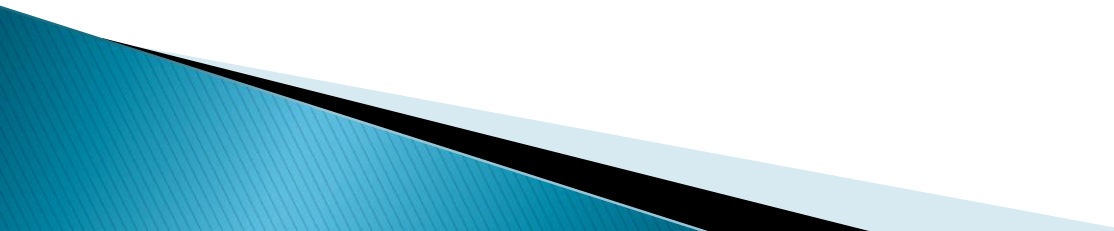
OTHER ADMINISTRATIVE AND SUPPORT STAFF

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.

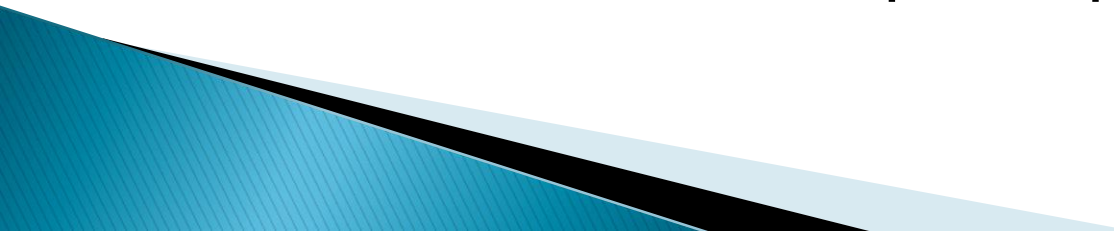
Summary Pages

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.
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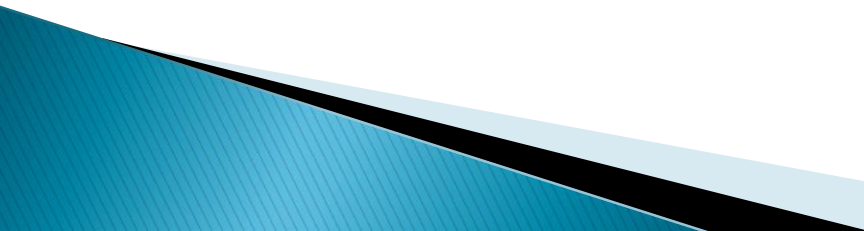
Summary Pages

Non-DDS Funded Participants

- In previous annual reports, non-DDS funded participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings.
 - This is no longer an option.
 - Providers are required to report the revenue of the non-DDS funded participants as an offset to the total cost of DDS participants.
- 

Non-DDS Funded Participants

Non-DDS Funded Participants

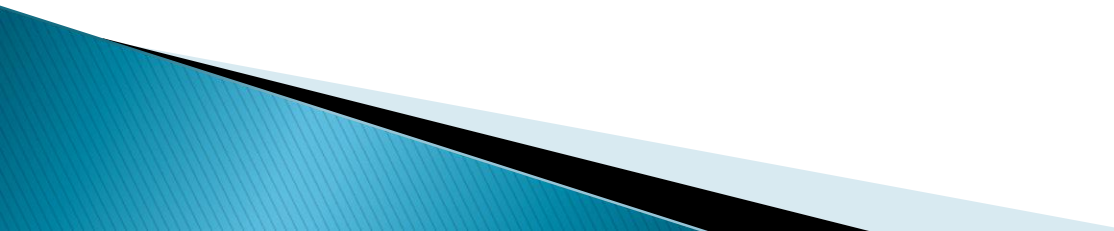
- ▶ Providers will continue to have the option of establishing a separate cost center on the Summary of ICF and Other for all Day and IHS non-DDS funded participants.
 - ▶ This is not an option for CLA and CRS settings.
- 

Continuous Residential Supports

- ▶ Continuous Residential Supports (CRS) has been separated from IHS and onto its own summary page, but will be cost settled together.

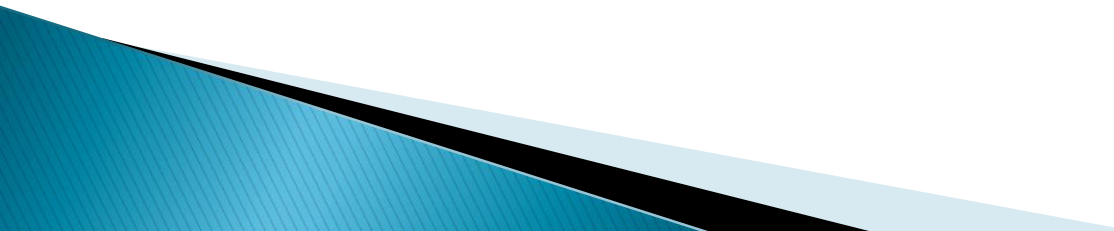
Fee for Service Summary Page

Sales Revenue Offset

- ▶ A line has been added to record the sales revenue generated from the Day Program.
 - ▶ This amount will be compared with the Statement of Revenue Page.
- 

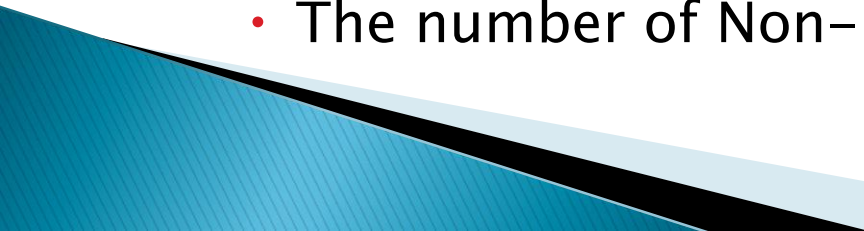
Statement of Revenue

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

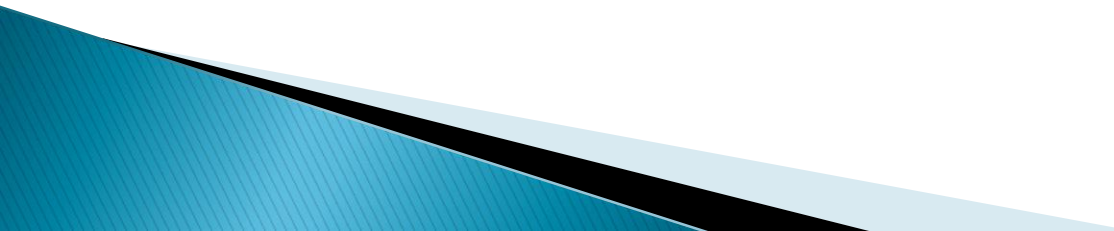
- Vendor Service Authorization Revenue
 - Non-DDS Funded Revenue
 - Sales Revenue
 - Restricted Fundraising
 - Restricted Investment
 - Other Revenue
- 

Revenue Schedule Page

For the Non-DDS, VSA, and Sales Revenue, the providers are to input:

- The program (CLA, CRS, CTH, IHS, Day, Fee for Service) in which the revenue was generated.
 - There should be a separate line for each Cost Center in which the revenue was recorded.
 - The amount of the revenue.
 - The number of Non-DDS and VSA participants.
- 

Error Check

- ▶ A new page has been added that will check 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

Error Support Page

- ▶ If one of the checks fails, the provider can go to the Error Support Page to find out where the error occurred.
- ▶ Each error has a reference number to correspond with the support page.

Error Support

Error Support

0

Administrative and General Allocated

1	Total Allowed A&G (Page 14 Line 10)	Total Allocated A&G Page 13 Line 1a (Column E line 20)	Total Unallocated Amount
	\$ -	\$ 50	\$ (50)

Employee Benefits Allocated

2	Total Employee Benefits (Page 25 Line 8)	Total Allocated Employee Benefits Page 13 Line 2a (Column F line 23)	Total Unallocated Amount
	\$ -	\$ -	\$ -

FTE's reported on the Adminstrative and General Worksheet

	FTEs	A&G	Comment
3 Administration	0.00	\$ -	Good
Business	0.00	\$ -	Good
Secretarial/Clerical	0.00	\$ -	Good
Other	0.00	\$ -	Good

Revenue has been inputted according to Revenue Schedule

4	Summary CLA (2) Page 16 Lines 16, 18	Revenue identified as being generated by the CLA Program on	Summary CRS (2) Page 18 Lines 16, 17	Revenue identified as being generated by the CRS Program on the Revenue Schedule	Summary IHS (2) Page 20 Lines 14, 15	Revenue identified as being generated by the IHS Program on the Revenue Schedule	Summary CTH Page 22 Lines 14, 15	Revenue identified as being generated by the CTH Program on the Revenue Schedule	Summary Day Page 24 Lines 9, 13, 14	Revenue identified as being generated by the Day Program on the Revenue Schedule	Summary Fee for Service Page 26 Line 8	Revenue & Program Revenue
Non-DDS participant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Revenue								\$ -	\$ -	\$ -	\$ -	\$ -

Client Wages and Sales Revenue

5	Client Wages and Benefits Page 22 Line 5b3	Sales Revenue Page 22 Line 9	Difference of Sales Revenue to Client Wages
	\$ -	\$ -	\$ -

Error Support

Administrative and General Allocated			
1	Total Allowed A&G (Page 14 Line 10)	Total Allocated A&G Page 13 Line 1a (Column E line 20)	Total Unallocated Amount
	\$ -	\$ 50	\$ (50)

Employee Benefits Allocated			
2	Total Employee Benefits (Page 25 Line 8)	Total Allocated Employee Benefits Page 13 Line 2a (Column F line 23)	Total Unallocated Amount
	\$ -	\$ -	\$ -

FTE's reported on the Administrative and General Worksheet				
		FTEs	A&G	Comment
3	Administration	0.00	\$ -	Good
	Business	0.00	\$ -	Good
	Secretarial/Clerical	0.00	\$ -	Good
	Other	0.00	\$ -	Good

General Mistakes Made in FY2010



FY2010 Annual Report Common Errors

Page Name	# of Providers	Common Error
General Information-Organization Structure	25	Insurance Certificate
General Information-Organization Structure	7	Board of Directors
General Information-Organization Structure	1	Organizational Chart
General Information-Related Party	5	Related Party Information not included
General Information-Related Party	3	Provide Description between related parties
General Information-Related Party	2	Related Party Information not included
General Informaion-Supplemental Disclosure	8	Executive Director Salary over 100,000 not identified
General Informaion-Arms Length Leases	31	Attachments for Arms Length Leases
General Information-Contracted Admin/Management Serv	6	Pending Litigation Details

FY2010 Annual Report Common Errors

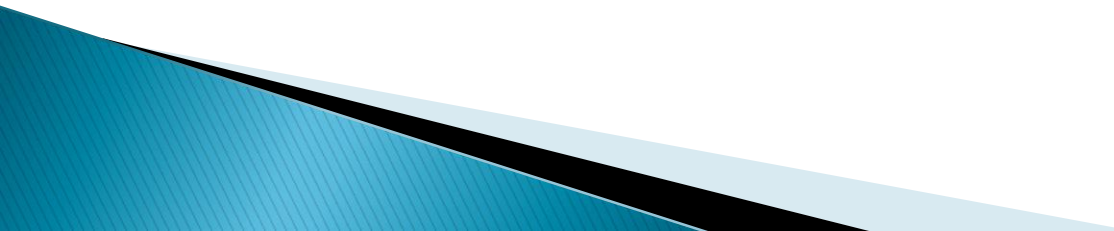
Page	Page Name	# of Providers	Common Error
12	Identification Numbers	74	Contracted Openings/Total Openings/Unique ID Numbers/Days Open/
13	Interest Expense and Allocation Worksheet	19	Total Allowable A&G/ Benefit cost and Total All except A&G /Total Allowable Benefit Costs should equal Total All Employee Benefits
14	Administrative and General Expenses	18	Other/Legal , accounting fees/fundraising/
15	Summary Cla	37	FTE's compare to OP Plan/Utilization Percentag under 85%
7	Summary SLA	22	FTE's compare to OP Plan/Utilization Percentag under 85%
10	Summary Day	69	Contracted Openings/FTE's compare to OP Plan/Utilizator below 85%
14	Summary Day	38	Client Wages/Sales Revenue/Fee for Service Revenue/Cost for DDS Purchased Openings varies from Op Plan
12	Summary ICF and Other	2	Other needs clarification
13	Summary Fee for Service	14	Reporting of FFS
15	Statement of Revenue	80	CLA/SL/DAY Revenue matching amount paid/Room and Board/Start Up/Sales Revenue

Review Process

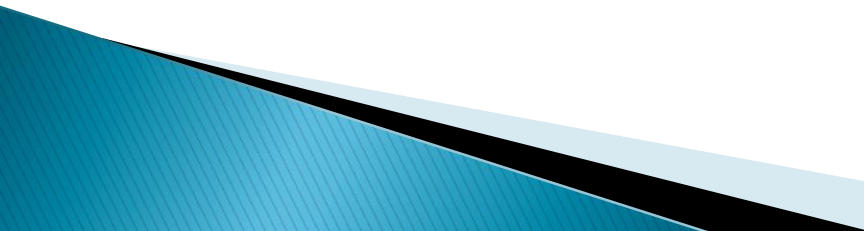


Peter
Mason

Review Process

- ▶ Cursory Review completed by CJLC. Reviews signatures, dates and missing information.
 - ▶ Resource Managers review openings, utilization, and accuracy of the financial information.
- 

Review Process

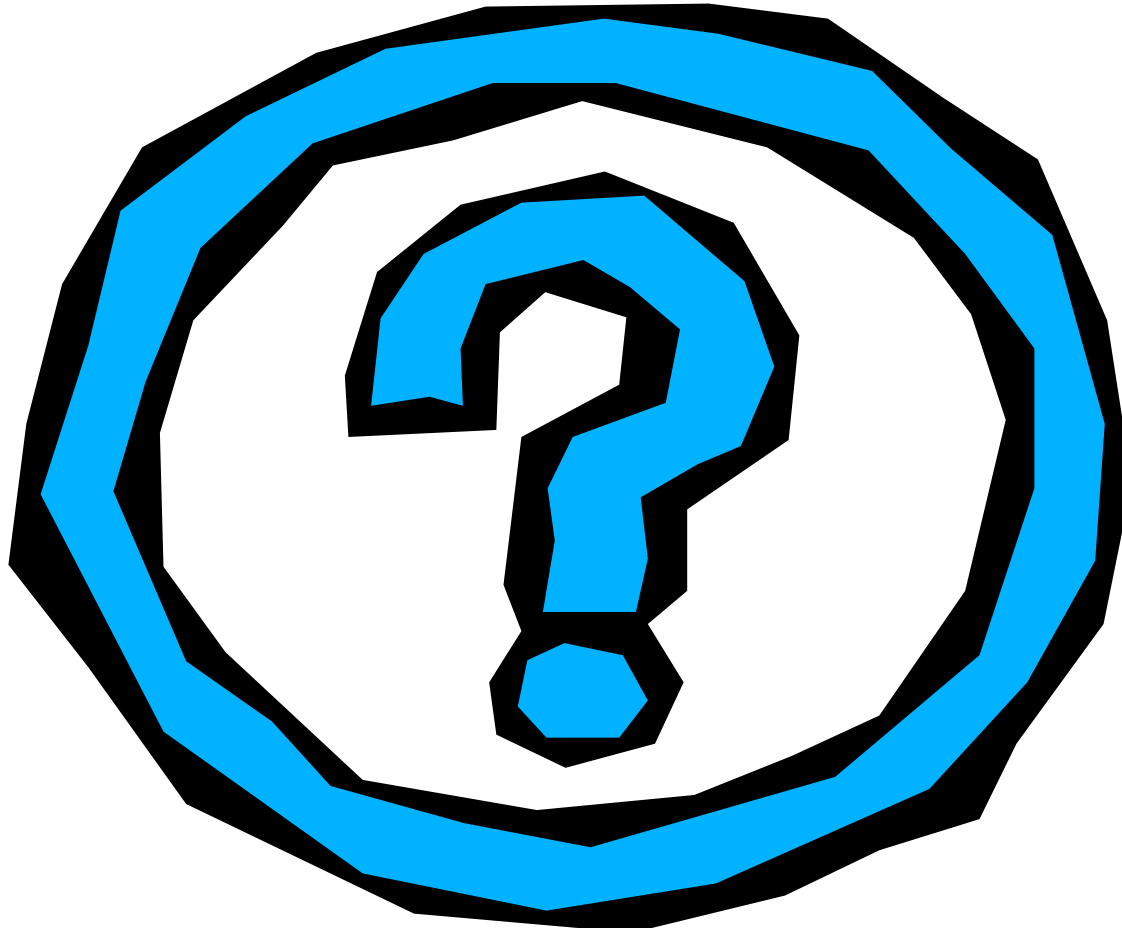
- ▶ If the review determines that the Annual Report requires revisions, the regional resource manager or Operational Center staff will notify the provider of the issues and concerns.
 - ▶ The provider will electronically submit the revised annual report to the regional resource manager or Operational Center staff.
 - ▶ Once the regional resource manager or Operational Center staff approve of the amended annual report, the provider will submit a hard copy with the amended changes.
 - ▶ All changes are to be highlighted and an Amended Annual Report affidavit must be signed by the qualified vendor.
- 

Review Process

Immaterial Differences

- ▶ In order to reduce the number of amended annual reports due to minor discrepancies, the regional resource manager or Operational Center staff will consider differences of less than .25 percent or \$500 whichever is lower as immaterial and will not trigger the requirement of a revised annual report.

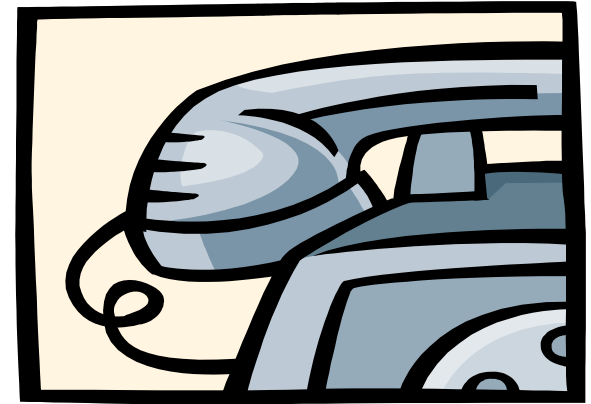
Questions



Additional Items

- ▶ In-house Lawn Crews on CLA
- ▶ Weather related one time
- ▶ No Cut and Paste

Contacts



▶ DDS

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▶ CJLC

Kelvin Verrett

860-610-9009 x137 - Depreciation and Property Question

Jason Ledger

860.610.9009 x119 - Excel Template Questions

Craig Lubitski

860.610.9009 x 111 - General Questions

Thank

You !!