

**DEVELOPMENTAL DISABILITIES ADMINISTRATION
RESIDENTIAL SUPPORT PROGRAM
COST REPORTING INSTRUCTIONS**

Cost reports for the Developmental Disabilities Administration (DDA) are required in accordance with DDA Policy Directive 6.04 for Residential Programs. The cost reports should be prepared in conformity with Generally Accepted Accounting Principles and Washington State laws, rules and regulations.

**Please refer to [Division Policy Directive 6.04](#) and the [chart of accounts](#).*

This cost reporting information will be used to:

- Provide accountability and transparency for the use of public tax dollars;
- Provide program cost data to regional managers and residential providers;
- Provide information to reconcile payments and/or allocate appropriated funds;
- Determine settlement for ISS staff cost centers; and
- Provide information to department leadership, working with the legislature for budget development and policy decisions.

The cost report has been developed to provide standards for allocating administrative and non-staff costs to programs and to accumulate total operating costs incurred by each program. The cost report package consists of a series of schedules designed to accumulate all direct and indirect expenses at the individual program level. Within each program, the report will summarize the total cost of operations for the reporting year. The cost report also includes schedules (E & F) used to gather data the department uses in support of legislative appropriation requests and needs be certified as accurate along with the other cost report schedules.

General Guidelines:

1. For 2019, a revised cost report has been developed to accommodate the tiered rate methodology system implemented 1/1/19. The department no longer settles on ISS hours, just ISS reimbursements. Agencies no longer need to track the hours employees attend CRST training (formerly 1163 training) as 80% of these funds will become part of the ISS settlement beginning in 2019, while 20% will remain in the Non-ISS/Admin cost center. The overtime consideration credit will not be extended to 2019 settlements because we no longer settle on hours. Schedule C used for reporting Non-ISS expenses does not provide a way for allocating costs between contracted and non-contracted. If an agency needs to allocate Non-ISS/Administrative costs they can use the (optional) Schedule I to do so. Schedule I can also be used to track ISS reimbursements received from COCA's.
2. The completed cost report must be submitted in excel format using the 12/18 revised cost report template. The cost report schedules (A, B, C, D, E, F, & G) are all in a single file. The completed cost report is to be emailed to both your resource manager and rate analyst. The department no longer accepts cost report templates and survey templates from previous years. The current year cost report templates and related materials are available on the web. In addition, cost reports received in PDF, by fax or by mail cannot be accepted; only the signed schedule A is to be

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scanned as PDF and attached to the email submitting the cost report. If scanning Schedule A is not possible, the signed form (Schedule A only) may be mailed or faxed to your regional resource manager. The resource manager will forward the signed Schedule A to the rates department if mailed or faxed.

3. Providers are to fill out cells that are formatted white. Cells that are formatted in yellow are locked and cannot be changed. Several places throughout the cost report, providers will select from a dropdown list instead of typing in their information. **Do not** copy and paste while using this form.

Note: If you use a version of Excel older than 2007 the drop-down list may not work. If the drop-down lists do not work, please contact your cost analyst and they can email a cost report template with the drop-down lists already filled in.

4. **Do not** include client names, identification numbers, or employee identifying information in the cost report. If you use the optional form, Schedule H – Rate History, **do not** submit it with your cost report. This form, once complete, will list client names and identification numbers. The form is a separate file from the cost report template and providers have the option of using it to complete their cost report. Providers that chose to use this form will need to enter the necessary information throughout the year using their Exhibit C's and COCA's
5. On Schedule B, ISS Payroll Expenses, providers must report all payroll costs for staff and eligible Administrators that work both contracted & non-contracted business in an ISS/direct care and/or Administrative capacity to allocate employer paid taxes and benefits, and to determine the percentage of Administrator compensation that can be claimed as ISS if eligible. On Schedule C, non-ISS Expenses, agencies are no longer able to allocate expenses between contracted, non-contracted, and administrative expenses. Agencies that need to allocate non-ISS costs will need to do so outside of the cost report. Providers can use the optional Schedule I - Allocations, to allocate expenses that are no longer able to be done within the cost report.
6. Review the report before submitting to ensure all required information is both accurate and complete. It is also recommended to print preview before printing as some printers allow different margins or use slightly different font sizes that may cause schedules to not fit as they were designed.
7. It is recommended that the cost report preparer refer to the cost report instructions, DDA Policy 6.04, the Chart of Accounts, PowerPoint presentation and template samples while completing their cost report.
8. On Schedule A, please include your current contact information for both your agency and the cost report preparer, including email addresses.
9. Each schedule (A through G) are on a separate tab. Move from schedule to schedule by clicking on the appropriate tab. If additional tabs are needed for Schedule E – Residential Staffing, please contact your rate analyst. Optional Schedule H – Rate History and Schedule I – Non-ISS Expenses are for internal use only.

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10. There are several places throughout the schedules where you will find a small red triangle in the upper right corner of a cell. As you pass the mouse cursor over the triangle, an explanation of the pertinent or required information will appear in a comment box.
11. If you have any trouble or have questions about using the spreadsheet or if you find any errors in logic, line or column references or anything else that requires attention please contact your rate analyst.
12. Cost reports are due March 31, 2020. Providers may request a 30-day extension if additional time is necessary by submitting a written request by email, fax, or the USPS. The service provider must submit a written request to the DDA Regional Administrator or designee and copy the Office of Rates Management. This request must be received by the Regional Administrator no later than March 15th, 2020. The notification should include an explanation of the circumstances that require the extension.

DEFINITIONS

Accrual Basis means revenues are reported in the period earned, regardless of when collected, and expenses are reported in the period incurred, regardless of when paid.

Administration means the DSHS Developmental Disabilities Administration and its employees.

Administrative staff means owners, officers or employees of the service provider, including executive directors, administrators, accountants, bookkeepers, clerical support and secretaries, whose primary job functions require most of the time for administrative, management or operational support. Administrative staff may also include corporate staff whose time is allocated to the service provider.

Allowable Costs means a) Necessary and reasonable costs for proper and efficient administration of the contract; b) Authorized or not prohibited under State or local laws or regulations; c) Conform to an limitations or exclusions set forth; d) Consistent with policies, regulations, and procedures that apply uniformly to both federally assisted and other activities; e) Be accorded consistent treatment through the application of GAAP to the circumstances; f) Not be allocable to or included as a cost to any other funding source in either current or prior year (period); and g) Be net of all applicable credits.

Cash Basis means revenue is recognized when cash is received, and expenses are recorded when they are paid.

Client means a person who has an intellectual or developmental disability and is:

1. Eligible under [Chapter 388-823 WAC](#); and
2. Authorized by DDA to receive residential services under Chapters [388-101](#) and [388-101D WAC](#).

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Contract means a contract between DDA and a service provider for certified community residential services under Chapters [388-101](#) and [388-101D WAC](#).

Cost report means the documentation of expenses that are ordinary, necessary, and related to the provision of client support, training, and other activities under Chapters [388-101](#) and [388-101D WAC](#), and a service provider's DDA contract.

Department means the Department of Social and Health Services.

Fringe benefits means the employer's expense for providing qualified employees benefits such as sick leave, health insurance, paid vacation, holiday pay, a retirement plan, and other benefits.

Group home program means certified residential services under Chapters [388-101](#) and [388-101D WAC](#) that are provided in a setting licensed as an Adult Family Home or Assisted Living Facility.

Group training home means a certified and non-profit residential program that meets requirements of [RCW 71A.22.020](#) and Chapters [388-101](#) and [388-101D WAC](#).

Indirect Costs means costs incurred by a program that are not directly related to the delivery of the services but nevertheless are incurred by the organization. Such costs may include the operation and maintenance of buildings, payment of utilities costs or administrative salaries for the joint benefit of several programs.

Instruction and support services (ISS) means client services required by Chapters [388-101](#) and [388-101D WAC](#) and provided by ISS staff. ISS includes time ISS staff attend training and meetings where information about client services is exchanged. As described in this policy, an administrator or other administrative personnel (such as a bookkeeper, accountant, or maintenance worker) may provide ISS if the provision of ISS is included in their job description.

Instruction and support services (ISS) staff means employees of the service provider, such as counselors and trainers, whose primary job function is the provision of instruction and support services to clients. ISS staff also includes employees of the service provider, such as program managers and supervisors, whose primary job function is the supervision of ISS staff.

ISS full-time equivalent (FTE) means ISS hours that represent one full-time employee during a specific time period – such as one month or one year. An ISS full-time equivalent is the sum of hours worked by part-time employees to equal the hours worked by one full-time employee. For the purpose of cost reporting, 2,080 ISS hours per calendar year is equivalent to one FTE.

Live-in model means an atypical service delivery model approved by DDA that includes nighttime support by staff whom the agency authorizes to sleep in the client's home during the night and respond when needed. The supported living agency provides a bedroom for staff to stay in the client's home and covers the cost of their accommodation.

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Metropolitan statistical area (MSA) means a relatively freestanding metropolitan area (MA) that is not closely associated with other MAs. These areas are typically surrounded by non-metropolitan counties. An MSA includes at least:

1. One city with 50,000 or more inhabitants; or
2. A Census Bureau-defined urbanized area of at least 50,000 inhabitants and a total metropolitan population of at least 100,000.

King County is recognized as having unique characteristics relative to other MSA counties for purposes of determining reimbursement rates as stated in this policy.

DSHS currently recognizes the following counties as MSA's in Washington: Asotin, Benton, Chelan, Clark, Cowlitz, Douglas, Franklin, Island, Kitsap, Mason, Pierce, Skagit, Snohomish, Spokane, Thurston, Whatcom, and Yakima. DSHS makes final determinations for MSA designations. All other counties are considered non-MSA.

Modified Cash Basis means revenue is recognized when cash is received, and most expenses are recorded when they are paid. Property purchased with a service life of more than one year is expense over its useful life. Expenses, such as rent and advertising, paid in advance are also regarded as assets and are expensed only in the period to which they apply.

Program means agency activity identified by function, contract, or geographical separation.

Related organization means an entity that is under common ownership of the service provider, has control of the service provider, or is controlled by the service provider. An entity "controls" another entity if:

1. One entity has a five percent or greater ownership interest in the other; or
2. One entity derives the capacity, exercised or not, from a financial or other relationship that directly or indirectly influences the activities of the other.

Related party means a spouse, natural parent, child or sibling, adopted child or adoptive parent, stepparent, stepchild, stepbrother, stepsister, father-in-law, mother-in-law, son-in-law, daughter-in-law, grandparent or grandchild, uncle, aunt, nephew, niece, or cousin of the service provider.

Residential professional services mean services provided by service provider staff that are included as part of the daily residential rate. These habilitative services are part of the residential habilitation support that result in a full and meaningful life. These services include residential chronic nursing supports, language translators, and habilitative dialectical behavioral therapy, and behavioral habilitation. Reimbursement for professional services is at Department established rates, or at a non-standard rate as determined by the Resource Management Administrator.

***SSP (State Supplementary Payments)** means State fund payments made to eligible clients required to meet the Maintenance of Effort (MOE) requirements as a condition of participating in the Federal Medicaid program.

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Service provider means an entity contracted with DDA to provide certified community residential services under Chapters [388-101](#) and [388-101D](#) WAC.

Settlement means a process that compares the allowable ISS staff costs incurred by the provider to the ISS reimbursements for the reporting period. A cost report triggers settlement when the total reimbursed dollars is greater than the total allowable ISS cost. The provider must pay the settlement amount.

Staff lodging compensation means an atypical supported living service that provides the primary residence for a staff person as a part of their compensation package. For cost reporting purposes, staff lodging compensation may include the cost of the residence as an ISS cost. Staff lodging compensation does not include the cost of maintaining a residential unit for the use of overnight staff when it is not their primary residence. The reporting of staff lodging compensation must comply with Internal Revenue Service (IRS) rules for reporting employee lodging as employee income.

Staff lodging provider expense means the cost of a dwelling or portion of a dwelling used by staff when working a 24-hour or longer shift for the live-in model. Staff lodging provider expenses are an administrative cost incurred by the program for housing; the provider must not report these expenses as instruction and support services compensation.

Supported living means a contracted and certified residential service under Chapters [388-101](#) and [388-101D](#) WAC.

Supporting documents means the source documents the service provider used to arrive at the expenses reported in the cost report. These documents provide evidence of the expenses.

Tiered rate methodology means the method used to derive the client's daily rate.

Total Cost means the total allowable direct cost, plus allowable indirect costs less applicable credits.

SCHEDULE A

GENERAL INFORMATION AND CERTIFICATION

PART A – PROVIDER IDENTIFYING INFORMATION

This schedule is used to provide basic information about the agency and Cost Report contact information.

Not all information requested on Schedule A will apply to all providers. Complete only those sections that pertain to your specific program(s).

For item number 1 (Provider Name), providers will select from a drop-down list instead of entering the information. Be sure to select the correct agency name and region ID as some agencies are listed in two or more regions. If you are not sure which region number (1N, 1S, 2N, 2S, 3N, or 3S) pertains to your agency, please contact your resource manager or cost analyst. If the drop-down lists do not work contact your rate analyst for assistance.

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For item number 2 (Provider One ID) and number 8 (DDA Region ID), no entry is necessary as the provider ID number and region ID will auto-fill once the correct agency has been selected in item 1.

Schedule A is the only schedule that needs to be printed, signed, scanned and emailed. If scanning is not possible then it should be mailed or faxed directly to your resource manager and they will forward a copy to the analyst.

PART B – CERTIFICATION

The service provider as authorized in [71A](#) RCW must certify under penalty of perjury that the cost report or an amendment to it is a true, correct, and complete representation of actual costs related to patient care prepared in accordance with applicable instructions provided by the department in its policy, identified through [388-825](#) WAC, and chapter [71A](#) RCW.

“Service Provider” means a person or entity contracted with DDA to provide certified community residential services under [Chapter 388-101 and 388-101D WAC](#).

1. If the service provider is a single individual owner, that person or the administrator must sign the cost report
2. If the service provider is a legal entity
 - a. For a corporation, an officer of the corporation (i.e. CEO, CFO, or COO) must sign the report.
 - b. For a partnership, one of the partners needs to sign.
 - c. Not for profit entities must have the person who signs the federal tax return sign the report.
 - d. If the provider is a wholly owned subsidiary of a larger corporation, an officer of the larger corporation may sign. The organization chart can help determine this.
3. Schedule A will need to be recertified each time a cost report is submitted

SCHEDULE B

ISS PAYROLL EXPENSES

ISS STAFF COMPENSATION

Schedule B is used to report the agency’s ISS payroll expenses by employee type and duties performed. Payroll is reported on an accrual basis, meaning, payroll paid in January 2020 for work performed in December 2019 would be included. Conversely, payroll paid in January 2019 for work performed in December 2018 would be deducted. Providers have the choice to record payroll on a monthly or quarterly basis within the cost report that is submitted when the annual report is due.

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Employees that only perform Administrative duties are not reported on Schedule B, their payroll is reported on Schedule C. Please refer to Schedule C instructions for reporting Administrative/non-ISS only employee payroll data.

For employees that perform ISS and non-ISS (Administrative and/or non-contracted business) duties the agency must report all compensation on Schedule B for allocation purposes. Paid time off, Other Compensation, Employer paid taxes and benefits are allocated based on the percentage of time (gross wages) reported as ISS, Administrative, and/or non-contracted payroll expenses. Providers must also have available upon request a job description outlining the ISS and non-ISS duties performed. Employees that only perform non-contracted work do not need to be reported anywhere on the cost report; it is only required if the employee also performs ISS duties.

Each year supporting documentation for Schedule B maybe requested by the department when the provider submits their cost report. For this purpose, providers must maintain payroll records by employee that can be easily tied to the payroll data reported. In cases where employees perform ISS and non-ISS duties the employee payroll records must clearly distinguish between ISS and non-ISS wages paid. Additionally, supporting documentation for employer paid payroll tax and fringe benefit expenses reported as ISS must also be retained for verification if requested by the department. All ISS expenses are subject to review by the department.

For the calculations on Schedule B to work properly the correct provider name and region must be selected from the drop-down list on Schedule A, Line 1. On Schedule B, the provider needs to select the reporting period (Monthly or Quarterly) they wish to use from the drop-down list located above the Column A header. If quarterly is selected, payroll is entered in the March, June, September, and December sections (highlighted green under Column A).

For each reporting period there are four options for reporting employee ISS payroll expenses, described as follows:

Option 1 - ISS & Professional Services Staff (Contracted ISS Job Duties Only)

-Use to report gross payroll for employees that only perform contracted ISS duties. These employees do not perform any Administrative or non-contracted work.

Option 2 - ISS & Administrative or Non-contracted Staff (Staff performs contracted & non-contracted and/or Administrative work)

-Use to report gross payroll for employees that perform both ISS duties and non-ISS duties

*** Must report all compensation for employees that work ISS & non-ISS for allocation purposes*

*** Non-ISS may include Administrative and/or Non-Contracted work*

*** Must have a job description available upon request for employees reported as type 2*

Option 3 – GH/GTH Only - Administrator payroll

-Use to report group home or group training home Administrator's ISS (if any), Administrative, and/or non-contracted salary and wages (single employee)

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*** If the Administrator does not perform ISS duties their payroll can be reported on Schedule C or B.*

Option 4 – Administrator ISS payroll for SL or Combined SL/GH/GTH agencies with 20 or fewer ISS FTE’s (Full-Time Equivalent)

- Use to report the Administrator’s ISS, Administrative, and/or non-contracted salary and wages (single employee).
- The maximum allowable amount of Administrator’s compensation that can be claimed as ISS is determined using the number of FTE’s and the regression table.

Administrator Regression Table

The Administrator Regression Table is used to calculate the maximum allowable ISS payroll costs a SL or Combined SL/GH/GTH Administrator can claim towards settlement. Programs with 20 or fewer FTE’s are eligible to claim their Administrator's compensation as ISS based on regression table maximums, urban designation and the percentage of time (compensation) spent performing ISS functions. If an Administrator does not perform ISS duties their payroll can be entered on Schedule C or B.

The regression table does not apply to GH/GTH only programs. GH/GTH only programs would enter their Administrator’s compensation under Employee Type 3 described above.

The number of FTE’s is automatically calculated on Schedule B as payroll data is entered throughout the year. To determine the number of FTE’s manually, divide the monthly or quarterly ISS gross regular pay for staff by the annual ISS FTE wages in the chart below. At the end of the year Schedule B averages the monthly or quarterly FTE’s for settlement.

ANNUAL WAGES USED TO CALCULATE THE NUMBER OF FTE (FULL TIME EQUIVALENT) EMPLOYEES	KING	MSA	MSA/ NON-MSA	NON-MSA
Annual ISS FTE Wages	\$ 40,622.40	\$ 39,374.40	\$ 39,052.00	\$ 38,729.60

***Annual wages used for calculation purposes will increase at the same rate as the daily rate.**

Regression table maximums are reduced 5% for every ISS FTE until an agency reaches 21 ISS FTE’s, at which time the agency will no longer be eligible to claim Administrator payroll expenses as ISS for settlement purposes. Maximums are based on Administrators working in an ISS capacity full-time and are adjusted for Administrators that perform ISS duties less than full-time.

The allowable portion of an Administrator’s compensation is automatically calculated on Schedule B as payroll is entered throughout the year. The amount eligible to be claimed as ISS is based on the following:

1. Regression table parameters
 - a. Number of FTE’s calculated in column C on Schedule B
 - b. Urban designation (see definitions)
2. Percentage of time (compensation) spent working in an ISS capacity
 - a. Maximum multiplied by the percentage in column F on Schedule B

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For example, agency ABC has 7 FTE's and is designated as MSA. Schedule B, column F lists 48.25% of the Administrator's time is spent on performing ISS duties. The maximum amount of the Administrator's payroll expense this agency is eligible to claim as ISS is \$26,597.41 = \$55,124.16 x 48.25%.

NUMBER OF ISS FTE's	KING	MSA	MSA/ NON-MSA	NON-MSA
1	\$81,244.80	\$78,748.80	\$78,104.00	\$77,459.20
2	\$77,182.56	\$74,811.36	\$74,198.80	\$73,586.24
3	\$73,120.32	\$70,873.92	\$70,293.60	\$69,713.28
4	\$69,058.08	\$66,936.48	\$66,388.40	\$65,840.32
5	\$64,995.84	\$62,999.04	\$62,483.20	\$61,967.36
6	\$60,933.60	\$59,061.60	\$58,578.00	\$58,094.40
7	\$56,871.36	\$55,124.16	\$54,672.80	\$54,221.44
8	\$52,809.12	\$51,186.72	\$50,767.60	\$50,348.48
9	\$48,746.88	\$47,249.28	\$46,862.40	\$46,475.52
10	\$44,684.64	\$43,311.84	\$42,957.20	\$42,602.56
11	\$40,622.40	\$39,374.40	\$39,052.00	\$38,729.60
12	\$36,560.16	\$35,436.96	\$35,146.80	\$34,856.64
13	\$32,497.92	\$31,499.52	\$31,241.60	\$30,983.68
14	\$28,435.68	\$27,562.08	\$27,336.40	\$27,110.72
15	\$24,373.44	\$23,624.64	\$23,431.20	\$23,237.76
16	\$20,311.20	\$19,687.20	\$19,526.00	\$19,364.80
17	\$16,248.96	\$15,749.76	\$15,620.80	\$15,491.84
18	\$12,186.72	\$11,812.32	\$11,715.60	\$11,618.88
19	\$8,124.48	\$7,874.88	\$7,810.40	\$7,745.92
20	\$4,062.24	\$3,937.44	\$3,905.20	\$3,872.96
21	\$0.00	\$0.00	\$0.00	\$0.00

***Maximums will increase at the same rate as the daily rate.**

For each payroll reporting period (Monthly or Quarterly) enter the following on Schedule B*:

- Col. D ISS GROSS PAYROLL FOR STAFF (REGULAR TIME)
- Col. E ISS GROSS PAYROLL FOR STAFF (OVERTIME)
- Col. G ADMINISTRATIVE/ NON-ISS GROSS PAYROLL FOR STAFF (REGULAR TIME)
(Does not apply to employee Type 1)
- Col. H ADMINISTRATIVE/ NON-ISS GROSS PAYROLL FOR STAFF (OVERTIME)
(Does not apply to employee Type 1)
- Col. J GROSS PAYROLL FOR NON-CONTRACTED BUSINESS (REGULAR & OT)
(Does not apply to employee Type 1)
- Col. L GROSS PAYROLL FOR PAID TIME OFF (HOLIDAYS, VACATION &/OR SICK LEAVE)
- Col. M GROSS PAYROLL OTHER COMPENSATION
- Col. O TOTAL EMPLOYER PAID PAYROLL TAXES (SOCIAL SECURITY & MEDICARE, FUTA, SUTA, L&I, etc.)
- Col. P TOTAL EMPLOYER PAID TAXABLE & NON-TAXABLE FRINGE BENEFITS (AS DESCRIBED BY THE IRS)

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**Note: Schedule B does not need to be submitted each month or quarter, it is submitted when the annual cost report is due in March.*

SCHEDULE C

NON-ISS EXPENSES

1. ARE PROFESSIONAL SERVICES CONTRACTED OR PURCHASED

Purchased or contracted professional services (i.e. non-staff RN, LPN, DBT, interpreter) by your agency to support clients must be authorized in the client assessment.

Purchased or contracted professional services do not include services provided through resident medical care programs, including dental services for residents.

Authorized purchased professional services are reported on Schedule G, row 26-28, column c. *See Schedule G for further instruction and guidance.*

2. ALLOCATION OF SHARED COSTS

- a. Indicate if your agency operates multiple programs
- b. Indicate if you allocate program costs*
- c. Indicate the method used to allocate costs

****Allocating Costs Notification:***

Schedule C no longer provides a way to allocate costs among programs. If your agency needs to allocate expenses, it will need to be done outside of the cost report. Schedule I is an optional form that can be used for allocation purposes. See Schedule I for further instruction and guidance.

ADMINISTRATIVE & OPERATIONS COSTS (NON-ISS COSTS)

Schedule C, columns A-C are used to report administrative, operating and other non-ISS costs by program. For each column used the agency must select the type of program from the drop-down list. The costs reported on this schedule are not settled. The expenses are divided between two categories, non-client related expenses and non-ISS client related expenses. Within each category there are 3-4 types of expenses that are outlined below.

NON-CLIENT RELATED EXPENSES

- 1) Administrative/Non-ISS Payroll Expenses
 - a. Administrator compensation for agencies with 21 or more FTE's
 - b. Administrative/non-ISS staff compensation
 - c. Employer paid Administrative/non-ISS payroll taxes & fringe benefits
 - d. Administrative/non-ISS purchased/contracted professional services (i.e. CPA,

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Janitorial Services, Lawn Services) & Management fees

2) Program Operations Expenses

- a. Administrative supplies
- b. Administrative Transportation Expenses – Non-Client related transportation costs (i.e. Travel, mileage, lodging, public transportation, fuel, maintenance, depreciation)
- c. Advertising Expenses
- d. Professional Liability Insurance
- e. Other general administrative Expenses

3) Capital & Property Expenses

- a. Depreciation – Land Improvements, Buildings, Building Improvements, Leasehold Improvements, Furniture & Equipment
- b. Communications Expense
- c. Facility Insurance
- d. Office Rent
- e. Lease Payments
- f. Utilities
- g. Property Taxes
- h. Minor Equipment
- i. Other Property

4) Interest & Tax Expenses

- a. Working Capital, Property, and Line of Credit debt interest expense
- b. Business taxes

NON-ISS CLIENT RELATED EXPENSES

5) Maintenance/Laundry/Housekeeping/Dietary Expenses*

- a. Salaries and wages
- b. Payroll taxes and fringe benefits
- c. Supplies and Materials
- d. Purchases Services

**Typically, this expense category only applies to GH's and GTH's. SL programs may have these expenses if the agency paid for maintenance or repair of client's home and was not reimbursed by the department or the client.*

6) Transportation Expenses

- a. Staff mileage reimbursement
- b. Client transportation expenses (i.e. fuel, maintenance, depreciation, and public transportation, etc.)

7) Other Non-ISS Client Related Expenses

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- a. Overnight Staff Coverage Lodging Expenses (Housing provided for on-duty staff – not the primary dwelling for staff)
- b. Education and in-service training and supplies
- c. Activities and habilitative supplies and other expenses
- d. Nursing supplies expense
- e. Food Costs – Resident (primarily Group Homes and Group Training Homes)
- f. Food Costs – Staff

TOTAL NON-ISS PROGRAM EXPENSES (Auto-filled)

This row automatically calculates the total Administrative/non-ISS, non-settled expenses for each program reported in columns A-C. The amounts reported should tie to the agencies expense records. Net profit is determined by subtracting Schedule C total expenses paid from total Non-ISS reimbursements earned/received.

**Refer to the Chart of Accounts and DDA Policy 6.04 for a complete understanding of each expense category.*

SCHEDULE D

PROGRAM REVENUE

Schedule D is used to report revenue received or earned during the report period for programs subject to settlement. For each category (Lines 1-3) enter the total amount of revenue received for providing residential services for SL, GH, and GTH clients. Revenue is the total daily rate (ISS & non-ISS rate components).

The Revenue for Services (Line 1) must be reported on an accrual basis, meaning the reported amounts must be earned during the reporting period regardless of when they were received. Revenues reported in the Other Operating Revenue (Line 2) and Non-Operating Revenue (Line 3) sections may be reported on either an accrual or cash basis.

Lines (1-3) – Revenue Categories

For each revenue category, list the revenue earned or received during the reporting period for each program listed in columns A-C.

1. Revenue for services provided includes (Line 1):
 - a. State payments/reimbursements for ISS/DSHS Clients (Total Daily Rate)
 - b. ISS/DSHS client participation
 - c. Prior year's settlements deducted from state payments

2. Other Operating Revenue includes (Line 2):
 - a. Summer program payments

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b. Client evaluation payments

3. Non-Operating Revenue includes (Line 3):

- a. Interest income
- b. Cash donations and contributions
- c. Non-cash donations and contributions

Total Residential Services Revenue (Auto-filled)

These cells auto-fill total revenues received for each program listed in columns A-C.

Refer to the Chart of Accounts and DDA policy 6.04 for a complete understanding of the revenue categories listed.

SCHEDULE E

COMMUNITY RESIDENTIAL STAFFING INFORMATION SCHEDULE

Individual schedules are required to be filled out for each contract, program type, and service location. If you have multiple programs at the same location, for example a Group Home, Group Training Home and Supported Living program, fill out one schedule for each. If you have multiple programs located in different communities and/or counties, please fill out a separate schedule for each program by service location. Two are available on the cost report template, if additional copies are needed please contact your rate analyst.

**The schedule(s) will be reviewed by the rate analyst to ensure the agency is reporting contracts, programs, and locations separately. Any cost reports found to be incomplete will be returned to the agency for correction.*

Line 1 – Select the program type and program name from the dropdown lists and enter the city and county

Line 2 – Enter the contact information of the person to speak with if there is a question: name, title, telephone number, and email address.

Line 3 – Enter the Board of Directors Information

Applies to Non-Profit Agencies Only - please fill out the following information if you have a Board of Directors or other governing board. Do not include advisory committees or other non-governing, non-voting boards.

Line 4 – Enter the average monthly count of clients supported in this program.

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Line 5 – Indicate with an X all employee benefits provided to ISS (direct care) staff by the agency: Medical Insurance, Dental Insurance, Retirement, Paid Sick Leave, Paid Vacation, Short-term Disability, Long-term Disability, Jury Duty Leave, Bereavement Leave, Vision Insurance, Employee Assistance Plan, and Life Insurance.

Line 6 – Indicate with an X the difference (harder, easier, much easier, or no difference) in recruiting new staff during the reporting period for the following positions: Entry Level, 1st Line Supervisor, Program Manager, Specialists, & Nurses.

Line 7 –

SECTION 1A Instructions:

Column 1 – Enter the number of ISS staff employed by your agency on January 1, 20xx. This includes all staff; Full-time, Part-time and Temporary ISS staff.

Column 2 – Enter the number of ISS staff employed by your agency on December 31, 20xx. This includes all staff: Full-time, Part-time, and Temporary ISS staff.

Column 3 – Enter the number of ISS staff needed to run your business (full employment) on December 31, 20xx.

Column 4 – Enter the number of ISS staff hired during the calendar year ending December 31, 20xx.

Column 5 –

7.5a. (**Auto-filled**) $\text{Column 7.1} + 7.4 - 7.2 = \text{Total ISS staff who left or had their employment terminated during the calendar year ending December 31, 20xx.}$

7.5b. Enter the number of staff who left or had their employment terminated January 1, 20xx to June 30, 20xx.

7.5c. (**Auto-filled**) $\text{Column 7.5a} - 7.5b = \text{Number of ISS staff who left or had their employment terminated July 1, 20xx to December 31, 20xx.}$

7.5d. (**Optional**) Number of ISS staff who left or had their employment terminated within 90 days of hiring date during the calendar year ending December 31, 2019.

Column 6 – (**Auto-filled**) $\text{Column 7.2} + 7.3 = \text{The number of available ISS positions at year ending December 31, 20xx.}$

Column 7 – (**Auto-filled**) $\text{Column 7.5a} / (.5 \times (7.1 + 7.2)) = \text{The ISS Staff Turnover percentage for the year ending December 31, 20xx.}$

Column 8 – Enter the average number of days it takes to fill vacant positions (Estimates are accepted if not readily known).

SECTION 1B Instructions:

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1st Column – Enter the current starting wage for the position types listed (Entry Level, 1st Line Supervisors, Program Managers, Specialists, and Nurses).

2nd Column – Enter the average wage for these positions after 2 years of employment (Entry Level, 1st Line Supervisors, Program Managers, Specialists, and Nurses).

SECTION 1C Instructions:

1st Column: Classify the total number of employees who worked for the agency during the calendar year ending December 31, 20xx by the length of time employed (less than 6 months, 6 months to 1 year, or over 1 year).

2nd Column: Classify by length of time employed, the total number of employees who left the agency during the calendar year ending December 31, 20xx. (Less than 6 months, 6 months to 1 year, or over 1 year).

Use the comment box for additional information not noted elsewhere on this schedule.

SCHEDULE F

AFFORDABLE CARE ACT INFORMATION

Schedule F is used to gather information about employee health care coverage provided by the agency.

PROVIDER INFORMATION:

Select the applicable program type(s): (Supported Living – Contract, Group Home, Group Training Home, or Supported Living – SOLA), enter the Program name, City, and County.

CONTACT INFORMATION:

Enter report contact information: Name, Title, Phone Number, and Email Address.

HEALTH INFORMATION:

Line 1 – Enter the total number of employees working for the agency.

Line 2 – Total number of employees from #1 working an average of 29 or fewer hours per week.

Line 3 – Total number of employees from #1 working an average of 30-39 hours per week.

Line 4 – Total number of employees from #1 working an average of 40 or more hours per week.

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Line 5 - Currently how many employees who work in Supported Living (SL), Group Home (GH), Group Training Home (GTH) or Children's Licensed Staffed Residential (LSR) are on your company provided health insurance plan?

Please provide one number for all three types of services - add them all together whether your company provides coverage for them separately or accounts for them separately.

This is for health insurance - do not include dental or other services (such as an Employee Assistance Plan (EAP), life insurance, disability insurance etc.). Do not include coverage for employees who primarily work in other streams of revenue - private pay, home care, community access, supported employment etc.

Line 6 - Currently how many ISS hours per week does an employee have to work to be eligible for your company provided health insurance?

Line 7 - What is the cost per employee (the premium per subscriber) of company provided health insurance? This is the cost to the company and does not include the participation by the employee.

For example, if your current premium is \$100.00 per subscriber and employee pays \$20.00 towards the premium then you would enter \$80.00.

Line 8 - Currently how many of your employees work 30 or more hours per week, but are not eligible for company provided health insurance?

Line 9 - Currently how many employees have waived your company provided health insurance, but will be required to take advantage of it in 2020? (Not 2019)

Line 10 - Considering your answers on #4, #7 and #8, how many employees do you estimate will be enrolled in your company provided health insurance plan in 2020 to ensure compliance with the ACA? What is the total amount of enrollees you anticipate will be on your plan? (Not 2019)

Line 11 - Over a five-year period what has been the per-employee (per subscriber) premium increase on your company provided health insurance? Please select a consecutive five-year period - 2014 to 2018 or 2015 to 2019. Please represent this number as a percentage based on a per employee/subscriber change in cost from the prior year.

For example: In 2018 premium per employee was \$100 and then increased to \$150 in 2019 - in 2019 you had a 50% increase in your per employee premium costs.

Line 12 - Over the same five-year period you included in question 9 above, did your company reduce benefits offered through your company provided health insurance plan to reduce the company costs per employee (per subscriber) because the proposed rate increase was too high? For example, did your company move to a less robust plan which provided less coverage for employees/subscribers and required higher co-pays and deductibles? Please answer with "Yes" or "No"

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Line 13 - How many clients does your company serve in SL, GH, GTH and/or LSR?
Please add all numbers together and provide one number for all clients served in all three areas.

SCHEDULE G

ISS SETTLEMENT

This schedule is used for determining settlement for SL, GH, GTH, or Combined programs that are subject to the settlement process as discussed in *Division Policy Directive 6.04*.

Settlement compares the total allowable ISS payroll costs incurred by the provider to total ISS reimbursements paid by DSHS for the reporting period. A settlement (Line 30) will result if (Line 23) total ISS reimbursements is greater than (line 29) total allowable ISS payroll costs.

REIMBURSEMENT SUMMARY (Lines 1-22)

This portion of Schedule G is used to report total ISS reimbursements paid by DSHS for clients during the reporting period. Reimbursements reported should be on an accrual basis, meaning reimbursements for services provided in December 2019 are reported even if you didn't receive payment until January 2020 or later. Conversely, reimbursements received in January 2019 for services provided in 2018 should not be included.

ISS reimbursements are divided into three sections: (1) Tiered ISS by Program Type, (2) Nurse Delegation, Staff Add-On & COCA Cost of Care Adjustments, and (3) Staffed & Purchased Professional Services (i.e. RN, LPN, DBT, Interpreter).

Lines (1-4) – Tiered ISS by Program Type

Using lines 1-3, select the service type(s) provided by your agency from the dropdown list to report total tiered ISS reimbursements paid by DSHS for client services. Tiered ISS reimbursements include the following ISS rate components: ISS Daily Tier Rate, ISS CRST Tier Rate, and the ISS Hold Harmless Rate. The source of this information is optional **Schedule H - Rate History** (recommended) or your billing and payment remittance documentation for SL, GH, or GTH services provided during the year.

Line 4 auto-fills the total tiered ISS reimbursements reported on lines 1-3.

*Note: Do not include **Professional Services** reimbursements on lines 1-3; professional services are reported on lines 15-21.*

Lines (5-14) – Nurse Delegation, Staff Add On & COCA Cost of Care Adjustment

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Using lines 5-7, report the total **ISS Nurse Delegation*** reimbursements received during the reporting period by program type (SL, GH, GTH).

Note: Nurse Delegation is the 9 hour and 3 hour, 1-time training for staff that allows a nurse to delegate to the staff.

Using lines 8-10, report the total **ISS Staff Add On*** reimbursements received during the reporting period by program type (SL, GH, GTH).

***ISS Nurse Delegation and Staff Add-On:** ISS reimbursements can be tracked using Provider One payment reports, approval form(s) received from the resource manager, or billing and payment remittance documentation for SL, GH, or GTH services provided during the year

Using lines 11-13, report the total **ISS Cost of Care Adjustment (COCA)**** reimbursements received during the reporting period by program type (SL, GH, GTH), if any. **Do not** include COCA's that are only for Admin/Non-ISS rate components.

****Cost of Care Adjustment (COCA):** ISS reimbursements for COCA's can be tracked for reporting purposes using optional Schedule H – Rate History (*recommended*), optional Schedule I – Allocations (COCA Tracking tab), or the approved COCA form(s) received from the resource manager. Providers must only use one source for tracking ISS COCA's to avoid reporting COCA's multiple times. *See optional Schedule H and I for further instruction and guidance.*

Line 14 auto-fills the total ISS nurse delegation, staff add-on, and COCA's reported on lines 5-13.

Line (15-21) – Staff & Purchased Professional Services: (RN, LPN, DBT, Therapist, etc.)

Using lines 15-20, select the professional service type(s) provided by your staff from the dropdown list to report the total ISS professional services reimbursements received from DSHS. The source for this information is optional **Schedule H – Rate History** (recommended) or your billing and payment remittance documents for SL, GH, and GTH services provided during the year.

Note: Professional services purchased or contracted are reported on lines 26-28.

Line 21 auto-fills the total ISS professional services reported on lines 15-20.

Line (22) – Total ISS (Auto-filled) - Calculates total ISS reimbursements paid by the department (Line 4 + Line 14 + Line 21). This amount is carried forward to the settlement part of Schedule G, line 23.

SETTLEMENT (Lines 23-30)

This portion of Schedule G calculates the settlement amount.

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Line (23) – Total Reimbursed Dollars (Auto-filled) - This is the total ISS reimbursements paid by DSHS. The amount is auto-filled from Schedule G, line 22.

Line (24-25) – Total Allowable ISS Payroll Costs (Auto-filled) – This is the total allowable ISS payroll costs paid by the provider auto-filled from Schedule B.

Line 24 is auto-filled from Schedule B, Column R, row 65 less Schedule B, Column E, row 65. Total allowable ISS payroll costs less overtime ISS payroll costs.

Line 25 is auto-filled from Schedule B, Column E, row 65. Total overtime ISS payroll costs.

Line (26-28) – Total Authorized Purchased or Contracted Professional Services

Using lines 26-28, select the type of service(s) (SL, GH, or GTH) from the dropdown list to report professional services expenses that are not provided by staff but are purchased or contracted through your agencies accounts payable.

Purchased or contracted professional services must be authorized by DDA. Billing invoices for purchased or contracted professional services must be made available if requested by the department.

Note: Professional Services provided by staff is reported on lines 15-20.

Line (29) – Total Allowable ISS Costs Paid by the Provider (Auto-filled) – Calculates the total allowable ISS costs paid by the provider (Line 24 + Line 25 + Line 26 + Line 27 + Line 28).

Line (30) – Total Preliminary Net Settlement Amount (Auto-filled) – If line 23 is greater than line 29 a settlement amount due will result on line 30.

SCHEDULE H

RATE HISTORY

Optional Form used for Cost Reporting – Internal Use Only

Schedule H – Rate History is a form used to track contracted rate history throughout a calendar year for each client supported. At the end of each year the data is used to complete the annual cost report.

Initial set up begins at the start of each calendar year.

The Exhibit C that has all the rates in effect January 1, 20xx of a particular year will be used to create Schedule H – Rate History. For example, for year beginning 1/1/2019 you would want the Exhibit C with

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rates in effect as of 1/1/19. Typically, this would be the last Exhibit C received in 2018, unless the agency began providing services in 2019. For a new agency it would be the first Exhibit received in 2019.

Note: For the beginning of a new year, the Schedule H – Rate History file can be created by manipulating the data from the previous year’s file. Please refer to the last section of these instructions for setting up a subsequent year.

Initial Setup

For each client listed on the Exhibit C, enter the following information on a blank Schedule H – Rate History file.

Note: Letters in () next to column titles (highlighted in green) on Schedule H – Rate History, row 3 correlates to letters at the top of each column on the Exhibit C.

SCHEDULE H RATE HISTORY	EXHIBIT C
Client Name	Column (b)
Client P1 ID	Column (c)
P1 Service Code/RAC	First 5 of Column (w)
ISS Tier Level	Column (e)
ISS Daily Tier Rate	Column (f)
Professional Service Hours Per Client Day1	Column (g)
Professional Services Hourly Rate1	Column (h)
Professional Service Hours Per Client Day2	Column (i)
Professional Services Hourly Rate2	Column (j)
ISS CRST Rate	Column (l)
ISS Hold Harmless Rate	Column (m)
Admin Tier Rate	Column (o)
Admin Hold Harmless	Column (p)
Admin CRST Tier Rate	Column (q)
Admin Cert Rate	Column (r)
Transportation Rate	Column (s)
Other Non-ISS Rates	Column (t)

Columns B, E, F, G, H, and I will need to be manually entered and periodically changed if/when necessary:

Column B – Can be used to review or analyze client data by house or cluster

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Column E – For each rate segment select one of the following service types from the dropdown list: SL Supported Living, GH Group Home, or GTH Group Training Home

Note: Do not use any service types other than what is listed in the dropdown list otherwise formulas will not work properly.

Column F – Enter the Rate Effective Date for each client

Note: The start date would be January 1, 20xx unless the client moved in after the year began, in that case, the effective date would be the 1st day of service.

Column G – If a date is entered in this column it will override the date in Column F

Note: This column will typically be blank unless the client's start date changes or needs to be corrected.

Column H – For each rate segment enter the Rate End Date for the year (12/31/20xx)

Note: The end date for the year is 12/31/20xx. However, each month the date can be changed to the end of the current month for all the current rate segments so that the data can be used for analysis and reconciliation purposes. The data can be used to reconcile reimbursements contracted with reimbursements received. When using the data for analysis or reconciliation purposes it is recommended that the file be copied before any changes are made so that the original data is left intact.

Column I – If a date is entered in this column it will override the date in Column H

Note: In this column, a date can be entered on all the current rate segments so that the data can be used for reconciliation and analysis purposes. When using data for analysis or reconciliation purposes it is recommended that the file be copied before any changes are made so that the original data is left intact.

Initial set up is complete once columns B, E, F, G, H, and I are entered. Columns G and I will initially be blank but will change throughout the year as new Exhibit C's and COCA's are received.

Recording Changes

Updates will need to be made to the file every time an amended Exhibit C or COCA (Cost of Care Adjustment) is received.

Received an amended Exhibit C:

At the top of an amended Exhibit C is a revision number. This revision number will be listed in column X for any client that had changes since the prior exhibit. For every client that has had a change or been added, the following will need to be completed:

1. Locate the current rate for the client that had a change on Schedule H. Copy the current rate line and insert the copied line right below the line copied. If it is a new client copy a different clients rate segment and insert the copied line in an appropriate location (by last name, ID number, etc.). For new clients review and revise all columns of data on Schedule H using the exhibit C and initial set up instructions above.
2. If the service code or RAC changed select the new/revised service code/RAC in column D (refer to Exhibit C, column w).
3. If the program type changed select the appropriate type from the dropdown list in column E.

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4. If the rate effective date changed enter the new/revised date in column G (refer to Exhibit C, column d).
5. Enter the end date for the previous rate segment (line copied) in column H (override existing date) or I (Note: The end date will be the day before the new rate effective date).
6. If the ISS Tier Level changed enter the new tier level in column L (refer to Exhibit C, column e).
7. If the ISS Daily Tier Rate has changed enter the new rate in column M (refer to Exhibit C, column f).
8. If professional services has been changed or added enter the new/revised Hours Per Client Day in column N and the new/revised Hourly Rate in column O. Use columns P and Q for clients with more than one professional service changes or additions (refer to Exhibit C, columns g, h, i, and j).
9. If the ISS CRST Tier Rate changed enter the new rate in column W (refer to Exhibit C, column m).
10. If the ISS Hold Harmless Rate has changed enter the new rate in column X (refer to Exhibit C, column n).
11. If the Admin Tier Rate has changed enter the new rate in column Z (refer to Exhibit C, column o)
12. If the Admin Hold Harmless Rate has changed enter the new rate in column AA (refer to Exhibit C, column p).
13. If the Admin CRST Tier Rate changed enter the new rate in column AB (refer to Exhibit C, column q).
14. If the Admin Cert Rate changed enter the new rate in column AC (refer to Exhibit C, column r).
15. If the transportation rate has changed enter the new transportation in column AD (refer to Exhibit C, column s)
16. If Other Non-ISS Rates changed enter the amount in column AE (refer to Exhibit C, column t)
17. If the 1163 Training rate changed enter the amount in column AC (refer to Exhibit C, column p)
18. Lastly, determine any clients that have been removed from the amended Exhibit C due to client's death or moving out of the agency by comparing the previous Exhibit C client count with the new Exhibit client count. For these clients you will need to know the date of death or the date the client moved. On the Schedule H enter the end date for these clients in column I on the most current rate segment.

Repeat this process anytime an amended Exhibit C is received. If an amended Exhibit C has incorrect data please contact your resource manager to have the Exhibit corrected.

Received a Cost of Care Adjustment (COCA):

When a COCA is received locate the client who is temporarily out of the residence on the Schedule H Rate History. Copy the client's most current rate segment and insert the copied line below the line copied. Using the COCA form received, enter the following on the row created:

1. For cost of care adjustments (COCA) a client in the residence will be paid on behalf of a client that is temporarily out of residence. Next to the client ID (Column C) or client name (Column A) enter the client paid in brackets () with "COCA" after it. This way COCA's are easily spotted on Schedule H and the notation also tells the user which client the COCA was paid to, as well as, the client it was paid for.
2. Enter the COCA departure date in column F
3. Enter the COCA return date in column H

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4. Enter the end date on the previous rate segment (line copied) in column H or I (Note: The end date is the day before the COCA departure date)
5. Enter the ISS Tier Level in column L (if the COCA is for admin only the ISS Tier Level is 0).
6. Enter the ISS Daily Tier Rate in column M (if the COCA is for admin only the ISS Tier Rate is 0).
7. Enter any professional services: Professional Services Hours PCD are entered in column N for first one and column P for a second one. The Professional Services Hourly Rate is entered in column O and column Q respectively (if the COCA is for admin only columns N, O, P and Q should not have any data).
8. Enter the ISS CRST Tier Rate (if any) in column W (if the COCA is for admin only the ISS CRST Tier Rate is 0).
9. Enter the ISS Hold Harmless Rate in column X (if the COCA is for admin only the ISS Hold Harmless Rate is 0).
10. Enter the Admin Tier Rate (if any) in column Z.
11. Enter the Admin Hold Harmless Rate (if any) in column AA.
12. Enter the Admin CRST Tier Rate (if any) in column AB
13. Enter the Admin Cert Rate (if any) in column AC (applies to COCA's after 7/1/19)
14. Enter the Transportation Rate in column AD.
15. Enter the Other Non-ISS Rates in column AE.

Repeat this process anytime a COCA is received. If a COCA is incorrect or does not have the rate components detailed on the COCA form, contact your resource manager.

At the end of the year and after all amended exhibits and COCA changes prior to 12/31/20xx have been entered the completed Schedule H Rate History can be used to complete the annual cost report.

Setting Up a Subsequent Year Schedule J Detail by Client

At the end of the year, after all amended Exhibit C and COCA's have been entered for changes prior to 12/31/20xx, make a copy of Schedule H and save it as a separate file (i.e. Schedule H Rate History 20xx). Do the following steps to create a file for the new year

1. For each client with more than one rate segment delete all inactive/non-current rate segments, leaving only the active/current rate segment. **Result: the revised file should have only one current rate segment for each client supported by the agency.*
2. Remove all entries in column G (Actual Start Date) and I (Actual End Date)
3. Change the Rate Effective Date in column F to the 1st day of new year for every client (i.e. 1/1/20xx)
4. Change the end date in column H to the last day of the new year for every client (i.e. 12/31/20xx)
Note: See notes in Initial Set Up section for Columns L-AE
5. Verify all data matches the Exhibit in effect as of the 1st day of the New Year (1/1/20xx), making changes if necessary. Repeat the process of recording changes for the New Year (see instructions above).

SCHEDULE I

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ALLOCATION & COCA TRACKING

Optional Forms used for Cost Reporting – Internal Use Only

Schedule I is tool that can be used to allocate shared costs over multiple programs. Agencies that operate a single program would not need to use Schedule I because they have no need to allocate costs.

The worksheet has allocated and non-allocated sections so that direct program costs can be included along with allocated shared costs. This allows the provider to include all their Admin/Non-ISS expenses whether shared or not to calculate total Administrative & Operating Costs for Schedule C cost reporting purposes.

SCHEDULE I – NON-ISS EXPENSES

Expenses are entered on the tab titled “SCHEDULE I – NON-ISS EXPENSES.” The tab titled “SCHEDULE I TOTALS TO SCHEDULE C” will automatically sum the allocated and non-allocated sections in a format that can be easily transferred to Schedule C, Lines 1-7. The agency will need to decide what basis to use for allocating shared costs, examples include Program Revenues and ISS hours worked or provided. The basis chosen must be described in the comment box and used consistently.

ALLOCATED SECTIONS

For programs that need to be allocated, select the program type from the drop-down list in columns A-G. Using the allocation basis selected by your agency (i.e. revenues or ISS paid hours worked), enter the figures on Line 1, columns A-G. The amounts entered on line 1 will produce the percentages on line 2 that will be used to allocate costs entered in the “Expense Total” column for allocated sections (red font)

For “Allocated” sections, amounts entered in the “Expense Total” column will be allocated or distributed among the various programs listed on Line 1, Columns A-G, based on the allocation percentage calculated on Line 2, Columns A-G.

***Note: The costs reported in the allocated sections must apply to all the programs listed on Line 1 at the percentages listed on Line 2 otherwise use the Non-allocated section.*

NON-ALLOCATED SECTIONS

The “Non-allocated” sections (green font) are used to record program specific expenses to applicable programs listed in columns A-G. The costs reported to individual programs will be summed in the “Expense Total” column.

SCHEDULE I TOTALS TO SCHEDULE C

After all allocated and non-allocated expenses are entered use the “SCHEDULE I TOTALS TO SCHEDULE C” tab to easily transfer the non-ISS expenses to the annual cost report.

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COCA TRACKING

Use this tab to track COCA reimbursements received. For each COCA received enter the following:

Column 1) Select the program type from the drop-down list.

Column 2) Enter the ISS portion of the COCA

Column 3) Enter the non-ISS portion of the COCA

At yearend, filter each program type in column 1 and transfer the total ISS portion on Row 29, column F to Schedule G, Lines 11-13 as appropriate.