

**INSTRUCTIONS FOR PREPARING THE
PROGRAM ACTIVITY INVOICE SUMMARY
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I. PURPOSE

This form is used to report expenditures and revenues generated during the current fiscal year for all DBH/MRS authorized program activities.

II. GENERAL INSTRUCTIONS

- A. All program activities which have been identified on the contract work statement transmitted by DBH/MRS or which otherwise have received written authorization from the County Administrator, must be reported on this form.
- B. Only DBH/MRS authorized programs are eligible for DPW reimbursement.

III. PREPARING THE FORM

- A. Heading: Check appropriate block for service area reported (BH or MR). Enter agency name, period covered, and date submitted. Enter waiver #, if applicable. Signatures of the Executive Director and Board Chairperson are required in the “approved” block.
- B. Program Activity: List all program activities that have been authorized by DBH/MRS.
- C. PAC Code: Enter the eight-digit program activity code for each authorized activity.
- D. Program Name: Enter the program name, if applicable.
- E. Contract Number: Enter the appropriate contract number.
- F. Eligible Expenditures:
 - 1. Personnel: Enter the amount reported for personnel expenditures.
 - 2. Operating: Enter the sum of the amounts reported for operating and equipment/assets.

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When completing the Eligible Expenditure columns for Inpatient and Partial Hospitalization programs, total costs computed on a fee basis are entered on this form in the Operating column.

3. Administration: Enter the amount for administrative expenditures.
4. Total: Enter the total of Personnel, Operating, and Administration.
5. Revenue: When reporting for program funded activities enter the amount of revenue reported as an offset to eligible expenditures.

When reporting fee-for-service programs, enter all fee revenue that will be generated within the activity. This includes only revenue that has been reported in the Program Service Fees, Private Insurance, CBH and Medical Assistance line of the Expenditure Summary. This should reconcile to the amounts reported on the MA Fee-for-Service Schedule, Revenue Summary, Partial Hospitalization Summary.

6. Net To Be Funded: Enter Total Eligible Expenditures less revenue. This amount represents the Net Eligible Expenses.
7. Ineligible Cost: Enter all costs that are ineligible for DPW reimbursement.

**INSTRUCTIONS FOR PREPARING
THE REVENUE SUMMARY
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I. PURPOSE

The purpose of this form is to summarize all sources of revenue that the agency is required to report as an offset to eligible expenditures.

II. GENERAL INSTRUCTIONS

- A. Since the form is used to report revenue that will be used in determining the County funding request, receipts from the DBH/MRS should not be considered as a revenue source when preparing this form.
- B. Amounts reported in all columns should be restricted to revenue that the agency is required to use as an offset to eligible expenditures.
- C. When reporting for partial hospitalization programs that are funded on a fee-for-service basis, all sources of revenue should be disclosed; however, only revenue reported for program services fees, private insurance, and Medical Assistance should be carried forward to the Revenue column of the Program Activity Invoice Summary (other sources of revenue are disclosed as memo entries and are not included in total reported as a revenue offset). When reporting partial hospitalization programs which are program funded in the start up year, all sources of revenue must be used to offset eligible expenditures.

III. PREPARING THE FORM

- A. Heading: Check appropriate block for the service area reported (BH or MR) and the invoice or budget block. Enter date submitted, agency name, and period covered.
- B. Program Activity: List all "program activities" which have been authorized by the DBH/MRS.
- C. PAC Code: Enter the four-digit code which corresponds to the generic program activity which is reported.
- D. Program Name: Enter the program name, if applicable.
- E. Program Service Fees: Enter revenue generated from fees for which clients or legally responsible relatives are liable (client liabilities).

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- F. Private Insurance: Enter revenue generated from fees covered by insurance benefits. Include Medicare payments under this category.
- G. Medical Assistance: Enter revenue generated from Medical Assistance fees.
- H. Room & Board Charges: Enter revenue generated from payments made by or on behalf of clients for the provision of room and board. Food stamps should be included where applicable.
- I. Behavioral Health Initiative (CBH): Enter all revenue generated through CBH.
- J. Service or Production Contracts: Enter revenue generated from contracts for the provision of services or products.
- K. Interest: Enter revenue generated through earning interest on bank accounts or other investment instruments.
- L. Other: Enter revenue generated from sources other than those listed above. Report the specific sources of revenue from this column on the Source of Other Revenue schedule.
- M. Other Managed Care Fees: Enter fees received from public and private Managed Care providers. Report the specific sources of revenue from this column on the Other Managed Care Fee Schedule.
- N. Total: Enter total of revenue to be generated from all of the above sources.

**INSTRUCTIONS FOR PREPARING THE
EXPENDITURE SUMMARY
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I. PURPOSE:

This form is used to summarize and report the budgeted or actual expenditures and revenue by the line item classifications that are required by the account structure of the Pennsylvania Department of Public Welfare.

II. GENERAL INSTRUCTIONS:

- A. This form is to be completed for each distinct PAC or multiple PAC's authorized by the Dept. of Behavioral Health Services / Mental Retardation Services (DBH/MRS).
- B. The information for each Residential PAC should reconcile to the totals reported on the corresponding Residential Site Schedule.
- C. Multiple PACs can be entered on this form. Use as many forms as necessary to report all PACs. The sub-total classifications (Personnel, Operating, Administration, Revenue, and Net to be Funded) must correspond to those reported on the Summary of Program Activities (budget) and/or Program Activity Invoice Summary (invoice), except for fee-funded programs for which total costs computed on a fee basis are entered in the Operating column.

III. PREPARING THE FORM:

- A. Heading: Check the appropriate "invoice" or "budget" blocks and "BH" or "MR" blocks. Enter agency name, the Waiver number (if applicable), date submitted, and the period covered.
- B. Program Activity: Enter the authorized program activity for the respective service area.
- C. PAC Code: Enter the code corresponding to the program activity which is reported.
- D. Program Name: Enter the program name associated with this PAC code, if applicable.

**INSTRUCTIONS FOR PREPARING THE
EXPENDITURE SUMMARY
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E. Classifications:

1. Personnel Services:

- a. Wages & Salaries: Enter the wage and salary totals
- b. Employee Benefits: Enter amounts for employee benefit expenses for the program activity.
- c. Purchased Personnel: Enter the amounts for Purchased Personnel (include temporary help and professional practitioners and consultants who are not regular employees).
- d. Other Personnel Expense: Enter amounts for other personnel expenses such as professional fees, purchased payroll processing, etc. for the program activity.
- e. Staff Development: Enter amounts for staff development.
- f. Sub-Total Personnel: Enter the sub-total for personnel expenses for each PAC.

2. Operating Expenses: Enter amounts for all applicable expenditure classifications within this category and enter the sub-totals for operating expenses.

3. Equipment/Assets: Enter amounts for all applicable expenditure classifications within this category and enter the sub-totals for Equipment/Assets.

Note: When reporting at the program activity level, the sum of the sub-totals for eligible Operating Expenses and eligible Equipment and Assets is carried forward to the "Operating" column on the Summary of Program Activities and/or Program Activity Invoice Summary.

4. Total Direct: Enter sub-total for all direct costs/expenditures reported. The amount reported on total Direct line should equal the sum of the sub-totals of Sections A, B, and C.

**INSTRUCTIONS FOR PREPARING THE
EXPENDITURE SUMMARY
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5. Administration: Enter amounts for administration as reported on the Administrative Cost Distribution Schedule.

6. Total Eligible Costs: Enter total of Direct Cost plus administration

Note: After completing total eligible costs, the provider should then determine the percentage relationship between the eligible administration and total eligible costs. If administrative expenditures exceed the cap, the amount necessary to reduce administrative expenditures to the cap is deducted from eligible administrative expenditures. When the amount of eligible administration is determined for the program activity, it is carried forward to the Summary of Program Activities and/or Program Activity Invoice Summary.

7. Revenue: Enter revenue from all sources that the provider is required to report as an offset to eligible expenditures. Amounts reported for the individual revenue sources should be totaled and this amount reported on the Program Activity Invoice Summary and/or the Summary of Program Activities.

8. Net to Be Funded: Enter the amount of funding requested from the DBH/MRS (Total Eligible Costs minus Total Revenue).

9. Retained Revenue: Enter the amount claimed as Retained Revenue Allowance (RRA). Refer to final invoice instructions for the allowability and limitations of the RRA.

10. Net Eligible Including Retained Revenue: Enter in the combined amount of Net to be Funded plus the Retained Revenue Allowance.

11. Ineligible Expenditure: Report expenses which are ineligible for reimbursement by the DBH/MRS. Expenses which are not incurred in compliance with BH/MR Program regulations or otherwise do not conform with reimbursement policy of the DBH/MRS are reported in this column.

**INSTRUCTIONS FOR PREPARING THE
ADMINISTRATIVE COST DISTRIBUTION SCHEDULE
PAGE 1 OF 3**

I. PURPOSE:

The purpose of this form is to document the allocation of administrative costs among the direct service activities provided by the agency.

II. GENERAL INSTRUCTIONS:

1. Providers who are required to submit a single or program audit, consistent with the new audit guidelines, must have the agency's Administrative Cost Distribution methodology certified by a Certified Public Accountant. This statement must be submitted with the Agency's annual audit report. The auditor's statement should identify the methods employed and must attest to the compliance of the methods with general accounting principles, DBH/MRS 4300 Regulations, particularly Section 4300.94, and reporting policies of the DBH/MRS. The certification must also address the indirect cost methods used by parent institutions or other related parties to assign charges to agencies under contract with the DBH/MRS.
2. In addition to completing this schedule, agencies are required to attach a brief narrative that describes the method(s) employed in allocating administrative costs to direct service activities on the Budget Narrative Form.
3. Agencies are not required to submit copies of the administrative budget or worksheets which reflect the computations used in effecting the administrative cost distribution; however, these documents must be maintained by the agency so that they will be available for review by staff of the DBH/MRS, and Federal, State, or other local authorities.

III. PREPARING THE FORM:

- A. Heading: Check the appropriate block for service area (BH or MR), and enter agency name, period covered and date submitted.
- B. PAC Code: Enter the code for all program activities listed in the "Program Activities" column.
- C. Program Activities: List all program funded program activities within the respective service area (BH or MR) for which the form is being completed.

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ADMINISTRATIVE COST DISTRIBUTION SCHEDULE
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- D. Program Name: Enter the program name associated with this PAC Code, if applicable.
- E. Sub-Total Program-Funded Services: Enter sub-totals of all program activities listed above on the form.
- F. Other Program-Funded: This line is used if the agency assigns administration to both BH and MR program activities. Amounts reported on this line should equal the sub-totals of program-funded activities reported for the other service area (BH or MR) on the comparable administrative cost distribution form. Check appropriate block.
- G. Partial Hospitalization: This line is used to report administrative charges assigned to partial hospitalization programs which are funded on a fee basis. If a partial hospitalization program has been authorized for program funding in its start-up year, it should be reported as one of the listed program-funded program activities.
- H. Other Fee-Funded Services: This line is used to report administrative charges assigned to program activities (other than partial hospitalization) that have been authorized for fee-based funding by the DBH/MRS (for example, Intensive or Targeted Case Management).
- I. Programs Not Funded by DBH/MRS: This line is used to summarize administrative charges assigned to all other services or programs administered by the agency which are not funded by the DBH/MRS.
- J. Total: This line is used to report total administrative costs.
- K. Total Administrative Costs (Column 1): This column is used to report the distribution of total administrative expenses to be incurred by the agency irrespective of their eligibility for BH/MR funding.
- L. Eligible Administrative Costs (Column 2): This column is used to report the distribution of net expenditures which are eligible for DBH/MRS reimbursement in terms of their compliance with applicable BH/MR program regulations and policies. However, do not exclude costs in excess of DBH/MRS percentage caps when completing this column.

**INSTRUCTIONS FOR PREPARING THE
ADMINISTRATIVE COST DISTRIBUTION SCHEDULE
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- M. Ineligible Costs In Excess of Cap (Column 3): This column is used to report the amounts of otherwise eligible administrative costs which will be ineligible for DBH/MRS reimbursement since they exceed the percentage caps imposed by the Office. This column is completed after the administrative costs have been distributed to program activities and determination of their eligibility in terms of caps has been completed.

**INSTRUCTIONS FOR PREPARING THE
MEDICAL ASSISTANCE (MA) FEE FOR SERVICE SCHEDULE
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I. PURPOSE

This form is used to summarize and report all units of service provided by county negotiated fee for service (FFS) programs (as identified below), as well as the total cost of these programs and their related revenue sources. All services provided by these programs are billable as either MA reimbursable or county reimbursable, as indicated by the regulations specific to the appropriate program(s).

II. GENERAL INSTRUCTIONS

- A. The instructions and forms that follow are to be completed for the specific programs as noted in the overall general instructions.
- B. All programs that have been approved and have authorized rates established by the county are required to report expenditures and revenues on a unit of service basis.
- C. These fee for service programs will be reimbursed by MA at the county negotiated rate for the portion eligible for federal reimbursement. The state match portion of the claim will be reimbursed by the county.
- D. The revised FFS Schedule (attached) must be submitted for all appropriate programs on a quarterly basis as part of the quarterly invoice submission.
- E. All invoices to MA require a state match verification form that indicates that the state match is available for all Federal Financial Participation (FFP) eligible services rendered. DBH/MRS has designated the Executive Director of each provider agency to have sign-off responsibilities for the state match verification. Since all FFP billable services must be verified for state match availability, it is the provider agency's responsibility to monitor the use of allocated county funds to ensure the availability of this match. If county funds are being drawn down at a rate that will exhaust the county allocation and not provide funding for the state match, the DBH/MRS must be contacted immediately. The DBH/MRS will not take responsibility for unavailability of state match for FFP eligible services if we are not notified a minimum of 90 days prior to the depletion of the allocation. Our office will work with provider agencies to renegotiate rates and services as needed.

**INSTRUCTIONS FOR PREPARING THE
MEDICAL ASSISTANCE (MA) FEE FOR SERVICE SCHEDULE
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- F. All services provided to clients that have other third party revenue sources must be reported to DBH/MRS. The rate of reimbursement for this service must be at least equal to the amounts approved by DBH/MRS. If service agreements are entered into that reimburse at a level less than the amounts approved by DBH/MRS, the county will adjust its negotiated rate to that level.

III. PREPARING THE FORM

- A. Heading: Enter agency name, period covered, date submitted, PAC code, and the Program Activity.
- B. Total Billed Current Year: This section is used to reflect current year services and billings to appropriate funding categories.
1. Number of Clients: Enter the total number of clients who received services.
 2. Authorized Rate: Enter the county negotiated rate.
 3. Total Units of Service: Enter the total units of service rendered to the clients regardless of the billing status.
 4. Total Fees: Enter the total units of service provided to all clients multiplied by the county negotiated rate.
 5. Other Fee Revenue: Enter fee revenues generated from third parties other than MA or CBH. The units of service that generate this revenue must be reported under the Total Units of Service column and must represent at least the fees equal to the rate as approved by the county. Do not report other non-fee revenue on this form (e.g. Interest Revenue).
 6. Medical Assistance Federal Financial Participation (FFP) Dollars: Enter the anticipated FFP reimbursement based upon your approved county negotiated rate multiplied by the percentage of federal match for all FFP eligible services. The percentage of federal match should be noted on your rate approval letter from the state. This percentage can be verified by your agency's Fiscal Analyst.

**INSTRUCTIONS FOR PREPARING THE
MEDICAL ASSISTANCE (MA) FEE FOR SERVICE SCHEDULE
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7. Behavioral Health Initiative (CBH): Enter the anticipated CBH reimbursement from the county's behavioral health managed care entity.
8. State Match: Enter the amount of state dollars used to match the federal reimbursement reported under (6). This would be your approved county negotiated rate multiplied by the percentage of state match for all FFP eligible services.
9. Non-FFP Eligible: This represents state funding used for all services rendered to non-FFP eligible clients or services:
 - a) State Only: Enter the amount of state funds expended for services to individuals who are eligible for MA, but not FFP eligible.
 - b) Non-MA: Enter the amount of state funds expended for services rendered to individuals who are not eligible for MA.
 - c) Ineligible: Enter the amount of state funds expended for ineligible services rendered to FFP eligible individuals.
10. Total County: Enter the sum of all amounts reported under **8** and **9** above.

**INSTRUCTIONS FOR PREPARING THE
PARTIAL HOSPITALIZATION INVOICE SUMMARY
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I. PURPOSE

This form identifies by program activity the category of clients served (children or adult), the Net Fee for Service costs associated with Partial Hospitalization programs, etc.

II. GENERAL INSTRUCTIONS

- A. All Partial Hospitalization PACs should be reported on the same form.
- B. Each distinct PAC authorized by DBH/MRS on the contract work statement must be reported separately on the Partial Hospitalization Invoice Summary.
- C. The Net to Be Funded reported on this form must reconcile to the Net to Be Funded reported on the Program Activity Invoice Summary for each Partial Hospitalization PAC.

III. PREPARING THE FORM

- A. Heading: Enter the agency name, date submitted, period covered.
- B. Program Activity: Enter the Program Activity description.
- C. PAC Code: Enter the authorized PAC code.
- D. Child or Adult: Enter (C) for Child Partial Hospitalization Program. Enter (A) for the Adult Partial Hospitalization Program.
- E. Definition Per Session: Enter the number of hours per session.
- F. Rate Per Session: Enter the session rate for Child or Adult Program, including cents where applicable.
- G. The # of Sessions: Enter the total actual number of sessions held in each partial hospitalization program. Amounts must be in whole numbers; no decimals or fractions are to be reflected.

**INSTRUCTIONS FOR PREPARING THE
PARTIAL HOSPITALIZATION INVOICE SUMMARY
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- H. Total Fees: Actual number of sessions multiplied by the rate per session for each Partial Hospitalization Program.
- I. Revenue: Enter the fee revenues generated in each Partial Hospitalization Program.
- J. Net To Be Funded: Total fees less revenue in each Partial Hospitalization Program.

INSTRUCTIONS FOR PREPARING THE PERSONNEL INVOICE SCHEDULE

I. PURPOSE

This form provides a breakdown of salary and wage expenses in the program activities. The date of any new hire or termination should be listed.

II. GENERAL INSTRUCTIONS

- A. The form must be completed for each program activity listed on the Program Activity Invoice Summary.

III. PREPARING THE FORM

- A. Heading - Check appropriate BH or MR block. Enter provider name, period covered, date submitted, PAC code, and PAC name.
- B. Name. Enter employee name by first name and surname.
- C. Position Title - Enter working title of position
- D. Hours Worked - Enter the number of hours per week for the position
- E. Salary - Enter the cumulative year to date salary for each position in that particular PAC.
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- F. Termination Date – Enter the termination date
- G. Date of New Hire - Enter the date hired

INSTRUCTIONS FOR THE PREPARING THE BH RESIDENTIAL EXPENDITURE SUMMARY

I. PURPOSE:

This form is used to summarize and report budgeted or actual expenditures and revenues by the line item classifications that are required by the account structure of the Pennsylvania Department of Public Welfare.

II. GENERAL INSTRUCTIONS:

- A. The form is to be completed by individual residential site for each distinct Mental Health Program Residential PAC authorized by the DBH/MRS.
- B. Multiple sites can be entered on this form. Use as many forms as necessary to report all sites within an authorized PAC. The last column of this form should be used to report the total of all sites and these totals must correspond to the totals reported on the Program Activity Invoice Summary (for invoicing) and the Summary of Program Activity (for budgeting).

III. PREPARING THE FORM:

- A. Heading: Check the appropriate “invoice” or “budget” blocks. Enter agency name, PAC code, PAC name, date submitted, and period covered.
- B. Residential Site Address: Enter by individual site the address number, name of street, road, avenue, and apartment number, letter or floor where applicable.
- C. Slot Capacity: Enter the number of slots that are charged to the respective PAC for each individual site (including vacant slots). Do not include the actual number of individuals served in each site.
- D. Classifications:
 - 1. Personnel Services:
 - a. Wages & Salaries: Enter the wage and salary totals
 - b. Employee Benefits: Enter amounts for employee benefit expenses for the program activity.
 - c. Purchased Personnel: Enter the amounts for Purchased Personnel (include temporary help and professional practitioners and consultants who are not regular employees).
 - d. Other Personnel Expense: Enter amounts for other personnel expenses such as professional fees, purchased payroll processing, etc. for the program activity.
 - e. Staff Development: Enter amounts for staff development.
 - f. Sub-Total Personnel: Enter the sub-total for personnel expenses for each PAC.

INSTRUCTIONS FOR THE PREPARING THE BH RESIDENTIAL EXPENDITURE SUMMARY

2. Operating Expenses: Enter amounts for all applicable operating expenditure (rent, utilities, etc) and equipment/assets expenditures (building repairs, building renovations etc) within this category and enter the sub- totals for operating expenses. This sub-total must equal the amount of operating expenditures on the Summary of Program Activities (for budgeting) and Program Activity Invoice Summary (for invoicing).
3. Total Direct: Enter sub-total for all direct costs/expenditures reported. The amount reported on Total Direct line should equal the sum of the sub-totals of Sections A, and B.
4. Administration: Enter amounts for administration as reported on the Administrative Cost Distribution Schedule.
5. Total Eligible Costs: Enter total of Direct Cost plus Administration

Note: After completing total eligible costs, the provider should determine the percentage relationship between eligible administration and total eligible costs. If administrative expenditures exceed the cap, the amount necessary to reduce administrative expenditures to the cap is deducted from eligible administrative expenditures. When the amount of eligible administration is determined for the program activity, it is carried forward to the Summary of Program Activities and/or Program Activity Invoice Summary.

6. Revenue: Enter revenue from all sources that the provider is required to report as an offset to eligible expenditures. Amounts reported for the individual revenue sources should be totaled and this amount reported on the Program Activity Invoice Summary and/or the Summary of Program Activities.
7. Net to Be Funded: Enter the amount of funding requested from the DBH/MRS (Total Eligible Costs minus Total Revenue).
8. Retained Revenue: Enter the amount claimed as Retained Revenue Allowance (RRA). Refer to final invoice instructions for the allowability and limitations of the RRA.
9. Net Eligible Including Retained Revenue: Enter in the combined amount of Net to be Funded plus the Retained Revenue Allowance.
10. Ineligible Expenditure: Report expenses which are ineligible for reimbursement by the DBH/MRS. Expenses which are not incurred in compliance with DBH/MRS Program regulations or otherwise do not conform with reimbursement policy of the DBH/MRS are reported in this column.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

I. PURPOSE:

This form is used to summarize and report budgeted or actual expenditures and revenue generated by site within a residential program activity.

II. GENERAL INSTRUCTIONS:

- A. The form is to be completed for each distinct residential PAC authorized by the MRS.
- B. Sites serving clients, funded under two or more distinct PACs, must be reported under each PAC. Total site expenditures and revenue reported within each PAC must be apportioned consistent with the clients who are to be funded within the respective PAC. Appropriate classification and allocation are critical due to the categorical nature of MRS funding.

Note: For instances in which a client's funding changes during the course of a fiscal year (e.g., waiver conversion), expenditures must be properly classified in distinct PACS to match funding.

- C. All expenditure classifications on the form have been prefixed with a "P" (Personnel) or "O" (Operating) for the purpose of identifying the specific expenditure classifications that are included in the summary levels of "Personnel" or "Operating" expenditures on the Summary of Program Activities (for budgeting) or on the Program Activity Invoice Summary (for invoicing).
- D. Adherence to the instructions regarding specific expenditure classifications is imperative to insure uniform reporting and to insure proper disclosure of expenditures that are eligible for Federal Financial Participation (FFP).
- E. Use as many forms as necessary to report all sites within a PAC. The last column should be used to report the total of all sites and totals reported should correspond to those reported on the Program Activity Invoice Summary (for invoicing), the Summary of Program Activities (for budgeting), and the Expenditure Summary.
- F. Facility numbers and addresses used in the RSS must be **exactly the same** as those in the MRS database as reflected on the MR Demographic Characteristics for Individuals In Residence report. The use of accurate facility numbers and site addresses is critical to establishing site rates in the transition to a fee for service funding model. If inaccurate facility numbers or addresses are reported in the budget site schedules, the site will have no authorized rate, and service costs associated with the site will not be reimbursed under the new funding model.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

III. PREPARING THE FORM:

- A. Heading: Check the appropriate “invoice” or “budget” blocks. Enter agency name, program activity, PAC code, program name, Waiver number (if applicable), date submitted, and period covered.

- C. Facility Number: Enter the eight digit code assigned to the specific site

- C. Site Address: Enter number, street, road, avenue, etc. and apartment number, letter, or floor, where applicable.

- D. Number of Direct FTE: Enter the number of direct care full-time equivalent (FTE) positions charged to the respective PAC for the specific site, including purchased personnel. **Direct care positions reported as FTE are restricted to staff who have a “hands on” direct care relationship with clients, and to the first level of supervision of these staff.** Other supervisory or supportive positions such as directors, coordinators, administrative positions, drivers, etc. should not be included as direct FTE. **This line item does not need to be completed for the Annual Expenditure Report.**

- E. Slot Capacity: Enter the number of slots that are charged to the respective PAC for each specific site (including vacant slots). **Do not** include the actual number of individuals served in each individual site.

- F. Individuals' Initials: Enter initials of individuals served in the respective site.

- G. Units of Service: Enter the total anticipated units of service for the budget (slot capacity * 365) or the actual units of service for the invoice.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

H. Expenditure/Revenue Classifications:

1. Wages and Salaries: Enter wage and salary expense consistent with the number of hours to be assigned to the specific site and to be charged to the respective PAC. To establish more consistent and comparable expense classification and to insure appropriate charges to the Waiver program, wage and salary expense associated with program maintenance or supportive positions **are not** reported under this category, but rather to the expenditure classification that represents the function performed. For example, drivers are charged to Transportation, housekeepers to Housekeeping, maintenance workers to Building Repairs/Maintenance.
2. Employee Benefits: Enter the amount of employee benefits consistent with wage and salary expense charged to the site for the respective PAC. Benefits associated with program maintenance or supportive positions must be reported as instructed under the wage and salary section.
3. Purchased Personnel: Enter only those costs associated with the provision of direct services, such as nursing or temporary relief services, or service-oriented consultative services. Purchased personnel costs associated with program maintenance or administrative functions should be reported within the other expenditure classification that represents the function performed.
4. Other Personnel Expenses: Include costs of professional fees and other miscellaneous personnel expenses.
5. Staff Development: Include all costs related to on-the-job or off-the-job training for program staff.
6. Service Liability Insurance: Enter the cost of liability insurance coverage.
7. Communications: Enter the costs of telephone, postage, printing, and advertising.
8. Office Supplies: Enter the costs of all supplies and minor equipment that are consumed or used in the day-to-day operations of an office, and the normal maintenance of office equipment.
9. Medical Supplies: Enter costs of all medical supplies, excluding drugs, which are used in the treatment of clients, and the normal maintenance of medical equipment.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

10. Drugs: Enter costs of all drugs used in the treatment of clients.
11. Habilitation Supplies: Enter the cost of supplies and equipment which do not meet fixed assets requirements and are purchased for activities related to habilitation or recreational purposes.
12. Purchased Treatment: Enter costs incurred from the delivery of treatment or care provided to clients (other than residential/habilitative services) by physicians, other practitioners, or institutional and other facility services.
13. Miscellaneous Expenses: Enter costs that cannot be reported within any other of the above expenditure classifications.
14. Staff Travel: Enter costs of employee travel allowances including meals, lodging, and other related expenses.
15. Client Transportation: Enter costs of transportation provided to clients, including cost of employee driver.
16. Rent: Enter costs of rental payments or mortgage amortization for space occupied for residential service. Do not include costs associated with administrative offices.
17. Utilities: Enter costs of heating fuel, water, gas, or electricity.
18. Building Insurance: Enter costs of fire, theft, liability coverage associated with the residential facility.
19. Housekeeping: Enter cost of general housekeeping services performed by employees or by purchased services.
20. Food: Enter the costs of food provided to clients.
21. Clothing: Enter the costs of clothing provided to clients.
22. Building Repair/Maintenance: Enter costs of building repairs and general maintenance services performed by employees or contracted services.
23. Building Renovations: Enter costs of major renovations, defined as renovations whose costs exceed \$10,000. Minor renovations of \$10,000 or less are reported within the Building Repair/Maintenance expenditure classification. Renovations or modifications that meet the criteria specified under Residential Adaptation should not be reported under this category.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

24. Furnishings and Equipment: Enter the costs of furnishings and other equipment used in the residential facility with a purchase price of \$500 or more. Items of less than \$500 are reported under Minor Equipment.
25. Minor Household Equipment: Enter the costs of minor purchases (less than \$500) such as appliances, glassware, utensils, blankets, etc.
26. Furnishing/Equipment Repairs: Enter costs of repair of all types of furnishings and equipment used in the residential facility.
27. Residence Adaptation: Enter costs of only those building renovations or modifications necessitated by the special needs of handicapped clients. Adaptations required for general licensure are not included under this category. Include only costs associated with the following:
- a. Ramps for street, sidewalk or house
 - b. Handrails and grab-bars
 - c. That part of smoke/fire alarm system adapted from hearing impaired clients
 - d. Outside railings from street to home
 - e. Kitchen sink, counter, and cabinet modifications for wheelchairs
 - f. Tub and toilet handrails and stall adaptations
 - g. Widened doorways
 - h. Fixture adaptations for sink, shower, and stove
 - i. Non-skid mats, stair strips, and runners
 - j. Wall protection strips and hall runners for wheelchairs
 - k. Wardrobe desk, shelving, and drawer modifications in beneficiary's bedroom
 - l. Climate and environmental control modifications prescribed by a physician.
 - m. Minor physical adaptations (vehicular modifications) are permitted for family vehicles that are used on a regular basis for transporting an individual to community services and community activities indicated in the individual program plan. Federal and state financial participation is available for the following vehicular modifications:
 - Vehicular lifts
 - Interior alterations, such as seats, head and feet rests, and seat belts
 - Custom devices necessary for the individual to be transported safely into the community, including driver control devices for individuals who drive
- I. Total Direct Eligible Costs: Enter the total of all eligible costs reported for all expenditure classifications.
- J. Administration: Enter all costs of administration as defined in the instructions for reporting administrative costs.
- K. Total Eligible Cost: Enter the sum of direct eligible and administrative costs.
- L. Revenue:
- 1. Program Service Fees: Enter payments (liability charges) received from clients or legally responsible relatives for residential services.

INSTRUCTIONS FOR PREPARING THE MR RESIDENTIAL SITE SCHEDULE

2. Room and Board Payment: Enter only revenue associated with payments made by or on behalf of clients for room and board.
 3. Interest: Enter all interest earned on MRS cash advances or other interest associated with MR funded activities.
 4. Other Revenue: Enter all revenue sources other than those reported in the above revenue sources classifications.
 5. Total Revenue: Enter the sum of 1-4.
- M. Net to be Funded: Enter net costs to be funded by the MR Program by deducting Total Revenue reported from Total Eligible Costs.
- N. FFP Eligible: The formula will calculate the portion of the net to be funded that is eligible for Federal Financial Participation (FFP). This category includes the line items within Client Habilitation, Transportation, Residence Adaptations, as well as a prorated portion of Administration. All Program Service fees offset this category whereas only a pro-rated share of Interest and General revenue offset these costs.
- O. State Only: The formula will calculate the portion of the net to be funded that is ineligible for FFP and funded by State funds only. This category includes the line items within Room and Board, Furnishings and Equipment, and a prorated share of Administration. All Room and Board Payments offset this category whereas only a pro-rated share of Interest and General revenue offset these costs.
- P. FFP Eligible Per Diem: The FFP Eligible per diem will be calculated by dividing the FFP Eligible cost by the total units of service (days) projected for the site.
- Q. State Only Per Diem: The State Only per diem will be calculated by dividing the State Only cost by the total units of service (days) projected for the site.

Note: Do not enter a total column on each form when multiple forms are used. The last column of the last form should report the total of all sites and the total reported must equal the total reported for the PAC on the Expenditure Summary.

**INSTRUCTIONS FOR PREPARING THE
MR HOME & COMMUNITY HABILITATION
SUMMARY
PAGE 1 OF 2**

I. PURPOSE

The purpose of this form is to report budgeted or actual expenditures and revenue for individuals receiving home-based (in-home) waiver-funded services.

II. GENERAL INSTRUCTIONS

- A. This form is to be completed by a provider who is serving an individual designated as a recipient of home-based waiver-funded services in the Pac #0260-1642 & #0261-1642. The following categories to be reported on this form are as follows: **Home & Community Habilitation, Respite, Chore, Visiting Nurse, Homemaker, Vehicle Accessibility Adaptations, Home Accessibility Adaptations Adaptive Appliances/Equipment.**
- B. A separate form must be completed for each Pac #0260-1642, #0261-1642 EPSDT, #0261-1642 EPSDT 04 etc. Refer to your contract workstatement to report individuals under the correct funding sources. The expenditures should reconcile to the Expenditure Summary and Program Activity Invoice Summary.

III. PREPARING THE FORM

A. Columns:

- 1. Heading: Enter the agency name, period covered, and date of submission. Check the budget or invoice block.
- 2. Name: Enter the last name and first initial of each person who will be receiving services under the designation of home-based waiver.
- 3. BSU: Enter the Base Service unit number of the service recipient.
- 4. Service Columns: Enter expenditure amounts associated with the individual recipient under the appropriate column heading(s).
- 5. Total (Column): Compute and enter the total budgeted or actual expenditures for the individual by adding all amounts reported under the service columns.

INSTRUCTIONS FOR PREPARING THE

MR HOME & COMMUNITY HABILITATION SUMMARY
PAGE 2 OF 2

B. Lines:

1. Sub-Total Direct: Enter the sum of all direct expenditures reported for all individuals under the respective service column.
2. Administration: Enter the share of administrative costs allocated to the direct service costs based upon the standard percentage developed in the budget for all PACS.

Note: If using a Fee-For-Service rate to report direct costs, do not add administrative costs if such costs are included in the rate. In such cases, enter a note at the bottom of the form indicating administrative cost are included within the direct costs reported.

3. Total Eligible: Compute and enter the sum of direct expenditures and Administrative costs reported for each service.
4. Revenue: Enter revenue offset where applicable.
5. Net Eligible: Enter the result of subtracting revenue offsets from the total eligible cost reported for each service.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION (EI)
COST SETTLEMENT REPORT
PAGE 1 OF 5**

I. PURPOSE

This report is used to reconcile fee-based revenues to actual costs within a (EI) program activity (PAC) and to compare actual direct service rates to interim rates of reimbursement.

II. GENERAL INSTRUCTIONS

A. Actual Costs

Providers must use practical, reasonable, and documentable methods for distributing costs and revenues among service activities, among PACs, and among funding sources where applicable. A brief narrative must be submitted with the form, identifying the method(s) used in determining the distribution of staff time among DBH/MRS PACs and among funding sources, where applicable. Documentation (time records and/or service units) and computations used in distributing staff time must be available for inspection on site by DBH/MRS and/or DPW staff.

B. Fee Revenue

In completing this section of the report, the following reimbursement policies must be considered when projecting billable units:

1. All units invoiced must be for children who are under three years old and who have been determined to be eligible for EI services.
2. All units invoiced, including collateral, travel, and missed appointments (no shows), must be documented in appropriate child records, or travel logs.
3. Direct service units invoiced must be for eligible EI services rendered in accordance with the authorized Individual Family Service Plan (IFSP).
4. Costs associated with child \ family transportation will not be invoiced separately, but must be accommodated within the rates invoiced for the direct services.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION (EI)
COST SETTLEMENT REPORT
PAGE 2 OF 5**

5. Collateral contacts with other staff can be face to face or on the phone; however, the contacts must be service oriented, not administrative, in nature. Collateral contacts must be child specific, and must be documented in the child's case file. The case notes must demonstrate the relevance of the contact to the specific services prescribed in the IFSP. Failure to document this relationship will be considered cause for disallowance of associated billable units.
6. Travel units invoiced must be associated only with staff or contract practitioner's travel to a child/family's home, community, or hospital based service site. Travel time from a staff or contract provider's home to a child/family's service location or from a service location to the staff or contract practitioner's home are **not** considered eligible travel units.
7. Providers are obligated to make every effort to secure medical assistance (MA) or private insurance (PI) for eligible EI activities. The DBH\MRS allocation should be the resource of last resort for eligible services. Where MA/PI service and recipient eligibility is evident, services should be reported on a strict accrual basis as billable to MA/PI.
8. The DBH/MRS allocation represents the maximum commitment for all activities, which are billable to the County. Therefore, providers must manage and control the occurrence of supportive activities (collateral and travel) and "no shows" so that they do not result in an inordinate amount of billings against the DBH/MRS allocation. The DBH/MRS allocation may be renegotiated when actual direct service demand exceeds projected service levels.

III. PREPARING THE FORM

- A. Heading: Enter agency name, program activity name and code, period covered and date submitted.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION (EI)
COST SETTLEMENT REPORT
PAGE 3 OF 5**

B. Actual Cost

Columns: For each applicable service category, enter the following:

- 1) Personnel: Enter eligible expenditures associated with staff salary and wages, fringe benefits, purchased personnel or other personnel expenses.
- 2) Operating: Enter all other eligible operating expenses except Administration.
- 3) Administration: Enter the amount of eligible general administrative expenses, which are to be allocated to the respective service category.
- 4) Total Eligible: Enter the sum of all expenditures reported on lines **1-3**.
- 5) Other Revenue: Enter all revenue other than fees paid by Medical Assistance (MA) or private insurers (PI), e.g. interest, contributions, grants, etc.
- 6) Net Cost: Enter the result of subtracting line **5** from line **4**.

C. Fee Revenue

Columns: For each applicable service category, enter the following:

- 7) Direct Service Units: Enter quarter hour units for direct service activities rendered to the child \ family.
- 8) Collateral Units: Enter quarter hour units for collateral contacts with other staff.
- 9) Travel Units: Enter quarter hour units for staff or contract practitioners' travel time associated with getting to a home/community based or inpatient service setting.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION (EI)
COST SETTLEMENT REPORT
PAGE 4 OF 5**

- 10) Missed Appointments (no shows): Enter quarter hour units associated only with **staff time lost** due to missed appointments. If staff time was replaced by another billable activity, it should not be duplicated under this category.
- 11) Total Billable Units: Enter the sum of all quarter hour units reported in lines 7 through 10 above.
- 12) Authorized Rate: Enter the rate authorized for billing by the DBH/MRS.
- 13) Total Fees: Compute and enter the product of multiplying the Total Billable Units times the Authorized Rate (line 11 times line 12).
- 14) MA\PI Fees: Enter the total fee revenue anticipated from medical assistance or private insurance billings.
- 15) County Fees: Compute and enter the net amount of fees to be reimbursed by the DBH/MRS by subtracting the MA\PI Fees from the Total Fees (line 13 minus line 14).

D. Fees vs. Cost Comparison

Columns: For each applicable service category, enter the following:

- 16) Total Fees: Enter the amount reported on line 13 of the Fee Revenue Section.
- 17) Net Cost: Enter the amount reported on line 6 of the Actual Cost Section.
- 18) Surplus / (Deficit): Compute and enter the difference between total fees and net cost.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION (EI)
COST SETTLEMENT REPORT
PAGE 5 OF 5**

E. Direct Rate Comparison

- 19) Net Cost: Enter the amount reported on line **6** of the Actual Cost Section.
- 20) Direct Units: Enter the units reported on line **7** of the Fee Revenue Section.
- 21) Actual Rate: Compute and enter the actual direct service rate by dividing the Net Cost (line **19**) by the number of direct service units reported on line **20**.
- 22) Budgeted Rate: Enter the rate currently authorized by the DBH/MRS.
- 23) Difference: Compute and enter the difference between the actual and budgeted rates by subtracting line **22** from line **21**.

**INSTRUCTIONS FOR PREPARING
THE SPECIALIZED THERAPY
COST SUMMARY
PAGE 1 OF 4**

I. PURPOSE

This form is used to reconcile fee based revenues to actual costs within the licensed therapy program activity (PAC) (xxxx-3050) by type of therapy and to compare actual service rates to authorized rates of reimbursement.

II. GENERAL INSTRUCTIONS

A. Actual Costs

Specialized therapy services will be funded on a fee-for-service basis; however, authorized rates will be cost reconciled at year-end. Costs in excess of the authorized rates may be disallowed at the discretion of the DBH/MRS. Providers must use practical, reasonable, and documentable methods for distributing costs and revenues among therapy types, among PACs, and among funding sources, where applicable. Documentation (time records and/or service units) and computations used in distributing staff time must be available for inspection on site by DBH/MRS and/or DPW staff.

B. Fee Revenue

In completing this section of the report, the following reimbursement policies must be considered when reporting billable units:

1. Direct service units are those where there is direct contact with the consumer, including time spent with or in observation of the referred individuals.
2. Indirect units are those where there is contact with staff, family members, case managers, or other service providers, as well as time spent completing progress notes, planning team contact, including attendance at team meetings (DBH/MRS Manual 67.12.01) and report writing.
3. Direct and Indirect units reported must be restricted to those services for which County funding is authorized. Do not report services that are not authorized in the ISP/IHP, nor therapy services which should be funded by MA/Health Choices or private insurers.

**INSTRUCTIONS FOR PREPARING
THE SPECIALIZED THERAPY
COST SUMMARY
PAGE 2 OF 4**

4. Units invoiced must be only for eligible specialized therapy services as authorized in the Individual Family Service Plans (IFSP).
5. Providers are obligated to make every effort to secure medical assistance (MA) or private insurance (PI) for eligible therapy activities. The DBH/MRS allocation should be the resource of last resort for eligible services. Where MA/PI service and recipient eligibility is evident, services should be reported on a strict accrual basis as billable to MA/PI.
6. The DBH/MRS allocation represents the maximum commitment for all activities billable to the County. The DBH/MRS allocation may be renegotiated when actual direct service demand exceeds projected service levels.

III. PREPARING THE FORM

A. Heading: Enter the agency name, period covered, program activity, program name, pac code, and date submitted.

B. Actual Cost

Columns: For each applicable service category, enter the following:

- 1) Employee Practitioners: Enter eligible expenditures associated with staff salaries and fringe benefits.
- 2) Purchased Therapists: Enter eligible expenditures associated with purchased therapists.
- 3) Other Personnel: Enter eligible expenditures associated with all professional fees and other miscellaneous personnel expenditures.
- 4) Subtotal – Personnel: Enter the sum of lines **1-3**.

**INSTRUCTIONS FOR PREPARING
THE SPECIALIZED THERAPY
COST SUMMARY
PAGE 3 OF 4**

- 5) Operating: Enter the amount of operating expenditures to be apportioned to each type of therapy.
- 6) Administration: Enter the amount of eligible general administrative expenses, which are to be allocated to the respective service category.
- 7) Total Eligible: Enter the sum of all expenditures reported on lines **4, 5, & 6**.
- 8) Other Revenue: Enter all other revenue to be apportioned to each type of therapy based upon the agencies standard administrative cost allocation methodology.
- 9) Net Cost: Enter the result of subtracting line **8** from line **7**.

C. Fee Revenue

Columns: For each applicable service category, enter the following:

- 10) Direct Service Units: Enter hourly units for direct service activities.
- 11) Indirect Units: Enter hourly units for indirect service activities.
- 12) Total Billable Units: Enter the sum of all hourly units reported in lines **10** and **11**.
- 13) Authorized Rate: Enter the rate authorized for billing by the OBH/MRS.
- 14) Total Fees: Compute and enter the product of multiplying the the Total Billable Units times the Authorized rate(line **12** times line **13**).

**INSTRUCTIONS FOR PREPARING
THE SPECIALIZED THERAPY
COST SUMMARY
PAGE 4 OF 4**

D. Fees vs. Cost Comparison

Columns: For each applicable service category, enter the following:

- 15) Total Fees: Enter the amount reported on line **14** of the Fee Revenue Section.
- 16) Net Cost: Enter the amount reported on line **9** of the Actual Cost Section.
- 17) Surplus / (Deficit): Compute and enter the difference between total fees and net cost (line **15** minus line **16**).

E. Rate Comparison

- 18) Net Cost: Enter the amount reported on line **9** of the Actual Cost Section.
- 19) Total Billable Units: Enter the units reported on line **12** of the Fee Revenue Section.
- 20) Actual Rate: Compute and enter the actual direct service rate by dividing the Net Cost (line **18**) by the number of Total billable Units (line **19**).
- 21) Authorized Rate: Enter the rate currently authorized by the DBH/MRS.
- 22) Difference: Compute and enter the difference between the actual and authorized rates by subtracting line **21** from line **20**.

**INSTRUCTIONS FOR PREPARING
THE EARLY INTERVENTION
PERSONNEL ROSTER**

I. PURPOSE

This form is used to report compensation costs associated with personnel providing or supporting Early Intervention (EI) service activity which are funded by the DBH/MRS.

II. GENERAL INSTRUCTIONS

- A. A separate form must be completed in support of each program activity (PAC). Totals reported for each distinct activity are carried forward and reported on the Personnel line of the EI Cost Settlement Report.
- B. Costs associated with supervisory, clerical, or other service support staff should also be apportioned and invoiced among the applicable service categories.

Purchased personnel (contracted on an hourly or fee for service basis) providing direct services should also be reported when completing this schedule.

- C. Costs invoiced on this form must be restricted to staff time spent in eligible service activities only. **Costs associated with staff time spent for services contracted by sources other than the DBH/MRS must be excluded when completing this form.** Staff costs associated with service reimbursed by MA would be included on this form

III. COMPLETING THE FORM

- A. Heading: Enter agency name, program activity and code, period covered, and date submitted.
- B. Columns:
 - 1. Name: Enter last name and first initial. Use “Contract” for purchased personnel.
 - 2. Position Title: enter working title.
 - 3. Appointment/Termination Dates: For employees, who did not work for the full fiscal year, enter the appointment and/or termination dates. No entry is required for employees who worked all year.

INSTRUCTIONS FOR PREPARING

THE EARLY INTERVENTION PERSONNEL ROSTER

4. Annual Salary/Hourly Rate: For agency employees, enter the full-time salary or wages paid. For contract personnel, enter the hourly rate of reimbursement.
5. Hours Per Week Total Hours: Enter the number of hours worked per week or total hours purchased for the year for contracted personnel.
6. Amount per Service Type: Enter the amount of compensation charged to each service category, consistent with the number of hours worked.
7. After completing the above for all direct & indirect service personnel, for each applicable service category, enter the amount that was expensed for the following:
 - a.) Enter the amount of fringe benefits that were invoiced for both direct and indirect staff.
 - b.) Other Personnel costs (e.g. staff development) associated with each applicable service category for both direct and indirect/support staff.
 - c.) Grand Total: enter the total of each column. **Note: the total of each column should reconcile to the personnel line on the Cost Settlement Report.**

**INSTRUCTIONS FOR PREPARING THE
HOME AND COMMUNITY HABILITATION BEHAVIORAL SUPPORT
COST SUMMARY**

I. PURPOSE

This form is used to report actual Home and Community Habilitation Behavioral Support costs and service hours.

II. GENERAL INSTRUCTIONS

- A. This form must be prepared for all authorized program activities (PAC) (xxxx-2857) pertaining to Home and Community Habilitation Behavioral Support services. These are behavioral support services typically provided by unlicensed practitioners as opposed to behavioral therapy provided by a licensed therapist.

B. Direct Services

Direct services involve direct contact with the consumer, including time spent with or in observation of the referred individual.

C. Indirect Services

providers, including time spent completing progress notes, planning team contact, in attendance at team meetings (DBH/ Indirect services involve contact with staff, family members, case managers, or other service MR Manual 67.12.01) and report writing.

III. PREPARING THE FORM

- A. Heading: Enter agency name, period covered, and date submitted. Enter PAC Code in column headings as required.
- B. Enter the following in rows 1 through 22:

Actual Cost:

1. Employee Practitioners: Enter the costs associated with all practitioners that are employees of the agency.

**INSTRUCTIONS FOR PREPARING THE
HOME AND COMMUNITY HABILITATION BEHAVIORAL SUPPORT
COST SUMMARY
PAGE 2**

2. Purchased Services: Enter the costs associated with the purchase of behavioral support services from independent vendors.
3. Other Personnel: Include the costs of all professional fees and other miscellaneous personnel expenses.
4. Subtotal Personnel: Enter the sum of lines 1 through 3.
5. Operating: Enter the amount of operating cost to be apportioned to each PAC.
6. Administration: Enter the amount of administrative cost to be apportioned to each PAC based upon the agencies standard administrative cost allocation methodology.
7. Total Eligible Cost: Enter the sum of personnel, operating, and administrative costs as reported on lines 4 through 6.
8. Other Revenue: Enter the amount of other revenue to be apportioned to each PAC.
9. Net Cost: Compute and enter total eligible cost minus revenue for each PAC.

Fee Revenue:

10. Direct Service Hours: Enter the number of actual direct service hours provided by PAC.
11. Indirect Service Hours: Enter the number of actual indirect service hours provided by PAC.
12. Total Billable Hours: Enter the sum of the direct and indirect hours for each PAC.

**INSTRUCTIONS FOR PREPARING THE
HOME AND COMMUNITY HABILITATION BEHAVIORAL SUPPORT
COST SUMMARY
PAGE 3**

13. Authorized Rate: Enter the authorized hourly rate for each PAC.

14. Total Fees: Enter the total fees.

Fees vs. Cost Comparison

15. Total Fees: Enter the amount reported on line 14 of the Fee Revenue Section.

16. Net Cost: Enter the amount reported on line 9 of the Actual Cost Section.

17. Surplus / (Deficit): Compute and enter the difference between total fees and actual costs.

Rate Comparison:

18. Net Cost: Enter the amount reported on line 9 of the Actual Cost Section.

19. Total Billable Hours: Enter the sum of the direct and indirect hours for each PAC.

20. Actual Rate: Divide Net cost on line 18 by the total billable hours on line 19.

21. Authorized Rate: Enter the authorized hourly rate for each PAC reported on line 13.

22. Rate Difference: Subtract # 20 from #21. This line item will provide a comparison of your actual rate versus the authorized rate for each PAC.

INSTRUCTIONS FOR PREPARING THE TRANSPORTATION SCHEDULE

I. PURPOSE

The transportation schedule is used to present budgeted/invoiced transportation costs for individuals to and from all day programs, including ADT, Vocational, CBI, and CIE.

II. GENERAL INSTRUCTIONS

- A. This form must be completed by PAC in order to identify the distinct funding source to which the services will be charged. All individuals who receive transportation services to and from day services must be listed on this form within the respective PAC representing the funding source for the individual's services. The first four digits of the PAC Code designate the funding source:

0200-Base; 0260-Waiver Maintenance; 0261-Waiver Categorical (use Program Name to identify specific funding source); 0262-PFDS Waiver

- B. Transportation services that are budgeted/invoiced must be authorized for the individual on their ISP.
- C. These transportation services include travel by an agency vehicle, reimbursement for the use of public transportation, and compensation for mileage in a private vehicle.
- D. An individual can be entered multiple times on this form, if multiple types of transportation are used.
- E. The Agency Vehicle section of this form requires a Cost per Trip. This Cost per Trip will be calculated on the Cost per Trip Rate Setting Schedule and then is used for the calculation of agency vehicle costs for each individual.

III. PREPARING THE FORM

- A. Categoricals Heading: Check the appropriate "budget" or "invoice" block. Enter agency name, Program Name (for Waiver only), PAC Code, date submitted, and period covered.
- B. Individuals Name: Enter the individual's first initial and last name.

**INSTRUCTIONS FOR PREPARING THE
TRANSPORTATION SCHEDULE
(Page 2)**

C. Agency Vehicle(one way trip):

- a. Number of Trips: Enter the number of one-way trips budgeted/invoiced for the respective period of time.
- b. Cost Per Trip: Enter the agency's anticipated/actual cost per trip in this column. This number will be calculated on the Cost per Trip Schedule for Day Services.
- c. Cost: Calculate the product of number of trips times the cost per trip (a x b) and enter the total cost of agency vehicle transportation for this individual.

D. All Public Transportation:

- a. Type: Enter the appropriate number for the type of public transportation from the Public Transportation Code box at the bottom of the form. The codes are (1) for tokens, (2) for daily passes, (3) for weekly passes, and (4) for monthly passes.
- b. Number: Enter the number of tokens, daily passes, weekly passes, or monthly passes budgeted/invoiced for the individual for the respective period of time.
- c. Cost Per: Enter the cost per token, daily pass, weekly pass, or monthly pass. If costs for the method of travel changes during the year please enter the individual a second time for each respective price.
- d. Cost: Calculate the product of multiplying the number times the cost per (b x c) and enter the total costs of this type of public transportation for this individual.

**INSTRUCTIONS FOR PREPARING THE
TRANSPORTATION SCHEDULE
(Page 3)**

E. Mileage Compensation:

- a. Miles: Enter the number of miles budgeted/invoiced for this individual for the respective period of time
- b. Rate: Enter the mileage rate.
- c. Cost: Calculate the product of number of miles times the rate (a x b) to get a total budgeted/invoiced cost of mileage for this individual.

F. Total Cost (Column): The Total Cost Column is the sum of the Agency Vehicle Cost Column, the All Public Transportation Cost Column, and the Mileage Compensation Cost Column.

G. Total Cost (Row): Enter the total of all of the individuals' transportation to and from day programs in this row. If multiple pages are needed please use this entry as a Subtotal and enter the Total Agency costs on the final page of entries.

INSTRUCTIONS FOR PREPARING THE COST PER TRIP RATE SETTING SCHEDULE

I. PURPOSE

The cost per trip schedule is used to determine the cost per one-way trip provided in an agency vehicle that is used for transporting individuals to and from a day program.

II. GENERAL INSTRUCTIONS

- A. All costs associated with personnel and vehicles involved in the transportation of individuals **to and from the day service facility** should be reported on this form. The costs associated with these employees and vehicles will be prorated to reflect only the costs associated with travel to and from programs, based on the agencies calculated percentage of use for travel to and from the program versus other use (s).
- B. Total mileage applicable to transportation to and from the day service facility versus total mileage of the vehicle (s) should be the basis used in determining the percentage allocated for travel to and from the day service facility versus travel for other use(s).
- C. Other use(s) would include mileage associated with travel that is an integral part of the program, as in a CBI program; mileage associated with use for other services; or mileage that is administrative in nature.
- D. At the provider's discretion, cost per trip can be calculated as one rate for all day program components or as a specific rate for each component.

**INSTRUCTIONS FOR PREPARING THE
COST PER TRIP RATE SETTING SCHEDULE
(Page 2)**

III. PREPARING THE FORM

A. Heading: Check “budget” or “invoice” box. Enter agency name, period covered, program component and the corresponding 4-digit PAC code. Where the cost per trip covers more than one program component, enter **Multiple** in the program component section and enter 2610 in the PAC Code section.

B. Expenditure / Revenue Classifications:

i. Personnel Expenses: Enter salary/wage and fringe benefit costs associated with drivers, dispatchers, and other positions **directly involved** in the provision of transportation services. This may include aides who accompany individuals on the vehicle **if they are not regular day service staff**.

Enter a subtotal of all personnel expenses.

ii. Vehicle Expenses:

1. Annual Lease/Depreciation: Enter the budgeted/actual cost of the annual lease or depreciation for all vehicles that are used in providing transportation to and from the day program.

2. Annual Insurance: Enter the budgeted/actual cost of the annual insurance for all vehicles that are used in providing transportation to and from the day program.

3. Repairs and Maintenance: Enter the budgeted/actual cost for repairs and maintenance of all vehicles that are used in providing transportation to and from the day program.

4. Gas Expense: Enter the budgeted/actual cost for gas expense for all vehicles that are used in providing transportation to and from the day program.

5. Other: Enter any other expenses directly associated with providing transportation to and from the day program.

6. Enter a subtotal of all vehicle expenses.

iii. Total Direct Cost: Enter the sum of personnel and vehicle expenses.

**INSTRUCTIONS FOR PREPARING THE
COST PER TRIP RATE SETTING SCHEDULE
(Page 3)**

- iv. Administration: Enter the amount for administration calculated based on your administrative cost distribution methodology.
- v. Total Transportation Costs: Enter the sum of the Direct Costs and Administration.
- vi. General Revenue: Enter revenue that is directly associated with the provision of transportation services such as grants or awards to offset the costs of these services.
- vii. Net Transportation Cost: Calculate and enter the net cost by subtracting revenue from the Total Transportation cost.
- viii. Percentage Applicable to Transportation To and From Day Services: Enter the percentage derived from dividing the total vehicle mileage associated with transportation to and from the day service over the total vehicle mileage
- ix. Amount Applicable to Transportation To and From Day Services: Enter the product of multiplying the Net Costs times the percentage applicable to transportation costs to and from the day service.
- x. Number of Trips: Enter the projected/actual number of one-way trips for individuals to and from the day program.
- xi. Cost Per Trip: Calculate the cost per trip by dividing the amount of costs applicable transportation to and from the Program by the Number of Projected/Actual Trips to determine the Cost Per Trip.