

# Aid for Preparing the 2011 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services

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*The Annual Report and all corresponding spreadsheets were developed in Microsoft Excel 2000 and will run in an Excel 2000 (or higher) environment. The Excel commands referenced in this Aid are based on Excel version 2000, XP and 2003. Commands may differ for Excel 2007/2010. Please contact Jason Ledger at 860.610.9009, extension 119 if you need assistance.*

### Important (Excel 2007/2010 users)

**If saving the Annual Report using “Save As” be sure to save the file as an Excel 97-2003 Workbook (.xls). Saving as any other document type may cause loss of functionality and is not supported.**

The following information is a general overview and page-by-page guideline to assist with entering data correctly.

The Department of Social Services and Department of Developmental Services Annual Report of Residential and Day Services package contains Agency specific data as it relates to Depreciation Schedules and Annual Report software that is pre-populated with Cost Center Identifiers unique to the Provider. Each annual package contains the necessary Excel files. These files are used to report CLA Property Additions and Insurance Costs for CLAs. All disks will contain the actual 2011 DSS/DDS Annual Report workbook. Various reference and resource documents consisting of a Step-by-step Aid for Preparing the Annual Report, Depreciation and Useful life Reference and CLA Expenditures Reimbursable within the Room & Board Rate have also been included in your package.

Since Cost Centers have been pre-populated with the Agency's specific schedules, it is strongly recommended to review the information to be sure all cost centers have been included. If a program has been omitted or not identified within the Agency's information, it will be necessary to contact Julie Bouchard, DDS Operations Center at (860) 418-6050 to obtain an assigned unique identifier for any new programs.

When preparing the DSS-DDS Annual Report **do not cross out or alter line items or descriptions.** Every effort has been made to identify each type of expense or revenue. However, if a specific line item is not reflected, click on the various links labeled at “other” or “click to go to Schedule”. This will prompt a supplemental schedule to open where additional item descriptions may be entered.

### Suggestions and Recommendations

- **DO NOT USE THE CUT AND PASTE FUNCTIONS.** DDS uses the data from the annual report to provide the Legislature and Private Providers with statistical information on operating day and residential programs funded by DDS. The use of the Cut and Paste functions may alter the cell in the Excel spreadsheet from a data cell to a text cell. While it may not affect the annual report spreadsheet, it may corrupt the data transferred to the reporting software.
- Save all files to the hard drive as working files.
- Save files frequently during the input process, to avoid any loss of data.
- Print a blank copy of the Annual Report before entering any data into the workbook. This will provide a visual aid to assist during data input.

- For CLA providers refer to the *Room and Board Expenditures document when determining allowable reimbursable costs.*
- Once each document has been completed and reviewed, it should be saved back to a CD and included with the final and complete submission. Data can also be submitted by email to [data@cjlc.com](mailto:data@cjlc.com). NOTE: Providers are still required to submit all schedules, printouts with signatures and support documentation in hard copy form as part of the annual submission.

### **To Begin**

Copy the documents from the CD onto your hard drive. Working directly from your hard drive will facilitate the input process and prevent “Disk Full” or other disk-associated errors. It is strongly recommended to save the documents frequently during input. Save the completed documents onto a CD to be included with the final submission.

### **Copy files from CD**

1. Create an empty folder somewhere on your computer.
2. Open My Computer and double-click the CD Drive (usually drive D: or E: may also be labeled “2011 Annual Report”).
  - A. Select all the files that show up (CTRL-a).
  - B. Copy them (CTRL-c).
  - C. Find the folder that you created in step 1 and open it.
  - D. Paste (CTRL-v) the copied files into that folder.
3. It may be necessary to clear the Read-Only attribute of the files.
  - A. Select all (CTRL-a) the files in the folder created in step 1.
  - B. Select File > Properties from the menu.
  - C. Uncheck the box that says Read-only and choose Ok.

### **Setup Excel to allow Macros to run**

1. Open Excel and go to Tools > Macro > Security in the menu and choose Medium. Close and restart Excel.
2. When opening files choose Enable Macros if prompted.

### **Open 2011 Property Additions file**

1. Launch Excel - (Minimum requirements - Microsoft Excel 2000).
2. Open newly copied file “2011 Property Additions.”
3. Enclosed in the “2011 Annual Report, Schedules, and Filing Instructions” disk there is a file named “Property Additions.” There are two worksheets included in the file. One for adding new Real Property additions and another for adding new Movable Equipment additions. Included on each of these worksheets is a section for identifying items in which the Facility has disposed.
4. All 2011 additions for all CLA programs should be entered on the same Real Property or Movable Equipment worksheet. If there are not enough spaces available in one worksheet to add all the property additions for the entire agency, another worksheet should be created within the workbook. This can be done by right clicking the worksheet, then selecting “Move or Copy...” and checking the box labeled “Create a Copy.”
5. For each new addition be sure to enter the Cost Center Number and Cost Center Name as well as filling in each column of information requested.
6. Once all new additions have been added to the workbook, **save** the file to your **hard** drive as the working copy.
7. Print a copy of the Real Property and Movable Equipment worksheets. A hard copy must be included in your completed submission.

- Using the Facility prepared and reconciled depreciation schedules, Total Depreciation Expense will need to be entered into the Annual Report, Room & Board Screen, on the applicable Lines 1 and 11.

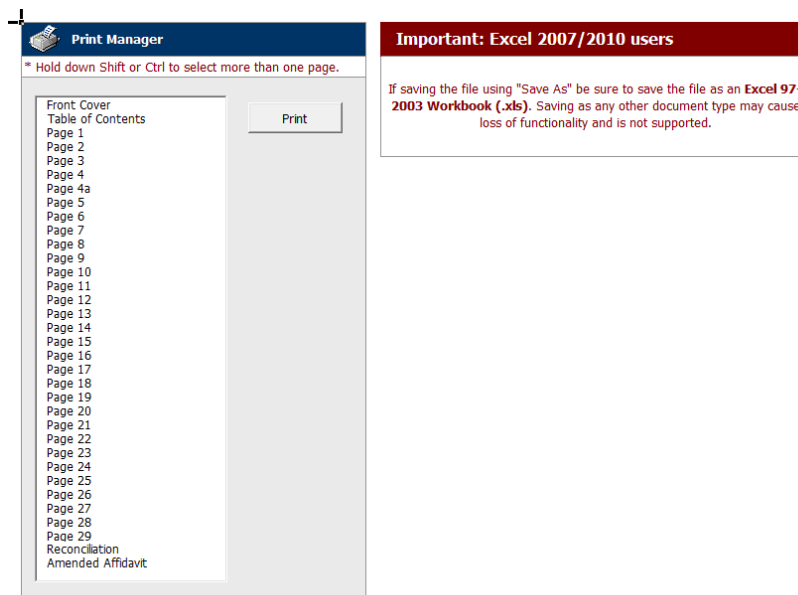
**2011 Insurance Report**

- Launch Excel - (Minimum requirements - Microsoft Excel 2000).
- Open newly copied file “2011 CLA Insurance Report”
- Complete the form including all types of insurance, which must reconcile to the total insurance policy.
- Allowable room and board insurance cost is calculated to equal property insurance and 1/3 of the general liability insurance.
- Insurance will need to be entered into the Annual Report, Room & Board Screen, Line 14. The remainder of the general liability insurance should be entered on Summary of CLA, Line 7.B.1 General Supplies and Services.
- A hard copy of the schedule must be included in your completed submission.

**Open Annual Report Workbook:**

- Launch Excel (Minimum requirements - Microsoft Excel 2000).
- Open newly copied file “2011 [Provider Name] Annual Report.xls”.
- Click “Enable Macros”.
- Various worksheets will be displayed across the bottom tool bar. The only worksheets in which data will need to be entered into are General Information through Revenue Schedule. The remaining worksheets are for printing purposes only.

Data Input Screens	Annual Report Page	Printing
Print Manager		Before entering data into the input screens, click the Print Manager tab. Select all of the pages and press the “Print” button. This will print a complete, blank Annual Report for input and visual reference. This must be done <b><u>PRIOR</u></b> to entering any data.



Data Input Screens	Annual Report Page	General Information Pages
<b>General Information Input</b>		Provide all appropriate information in the light gray shaded areas. Data provided within pages 1-11 will automatically populate other areas of the Annual Report.
	<b>Page 1</b>	Organization Structure - Identify type of organization and insurance by clicking on the appropriate box. Enter the appropriate information reflective of the <u>CURRENT</u> Contact Personnel and <u>CURRENT</u> Executive Director.
	<b>Page 2</b>	Management Affidavit - This page must be completed in order for DSS and DDS to accept the Annual Report filing. <u>All signatures and notarizations must be provided.</u> Should the appropriate signatures or notarizations not be included, the report will not be accepted or processed and will be returned to the Provider. Note: All amendments to the original filing must also be accompanied by a signed and notarized page 2 for any revisions to be accepted by the Department.
	<b>Page 3 &amp; 4a</b>	Certification by - Complete as required by For-Profit Providers.
	<b>Page 5 &amp; 6</b>	Related Party Real Estate Purchase and/or Mortgages - For all programs, provide the information required for all real estate owned by the agency, which involved a related party.
	<b>Page 7</b>	Existing or Proposed Related Party Leases - For all programs provide information and a copy of the existing or proposed leases, which involved a related party.

Data Input Screens	Annual Report Page	General Information Pages
<b>General Information Input</b>	<b>Page 8</b>	Supplemental Disclosure Schedule If Executive Director's Salary Exceeds \$100,000 - If the Executive Director's salary is in excess of \$100,000, complete this information by identifying the source of funding in accordance with Public Act # 07-238. If the amount reported is in excess of \$100,000, the difference will automatically calculate an offset on Page 14, Non-Reimbursable Costs, Line 6.o, Executive Director's Salary in excess of \$100,000.
	<b>Page 9</b>	Detail to Existing and/or Proposed Leases "Arms-Length Leases"- For all programs with Arms-Length Lease transactions provide property and movable equipment information for individuals or organizations, which are not classified as related parties on Pages 5, 6, and/or 7. If additional space is necessary, attach a separate schedule.
	<b>Page 10</b>	<p>Contracted Administrative and Management Services - For all contracted Administrative and Management Services provide the Firm Name, Address, Type of Service, Description and Total Fee for Services provided.</p> <p>Pending Litigation - Provide a detailed description of any pending lawsuits against the organization. Include the status, estimated date of settlement, legal council's information and potential financial impact.</p>
	<b>Page 11</b>	Itemization Donated Capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non-Operating Revenue - Itemize all Donated Assets or Capital Acquisitions purchased with Other Operating and/or Non-Operating Revenue during the fiscal year. Depreciation identified on each of the assets listed should be included in the expense of the cost center(s). If additional space is necessary, attach a separate detailed schedule.

General Information

<b>Parent Organization</b>	<b>Address (No. &amp; Street, City, State, Zip Code)</b>
<input type="text"/>	<input type="text"/>
<b>Report for Year Beginning</b>	<b>Report for Year Ending</b>
07/01/09	06/30/10
<b>FEIN</b>	
<input type="text"/>	

**Form of Organization**

Partnership  
 Non-Profit Corp  
 For Profit Corp  
 Individual/Sole Prop  
 Other

Contact Personnel			
Name	Title	Address	Telephone #

A copy of the current list of the full Board of Directors and members of the Executive Committee of the Board has been attached. Identify officers of the organization by their titles at the beginning of the list along with their addresses and telephone numbers.  Yes  No

Indicate if the information provided on this form has changed since the last operational report filing.  Yes  No

A copy of the most recent Chart of Organization has been attached. Identify any changes in management in the last year and attach a schedule explaining reason for the same.  Yes  No

A copy of your most recent insurance certificate that lists "The State of Connecticut" as an additional insured is attached.  Yes  No

**Report Issue Date**

Are there any related party transactions  Yes  No

**Reminder**

**A copy of your most recent insurance certificate listing "the State of Connecticut" as an additional insured must be attached.**

Data Input Screens	Annual Report Page	Cost Center Numbers
<p><b>Cost Centers Numbers</b></p>	<p><b>Page 12</b></p>	<p>The Agency’s information will be pre-populated. However, it is strongly recommended the information be reviewed for accuracy. Any errors or discrepancies should be reported immediately to Jason Ledger the offices of Craig J. Lubitski Consulting LLC @ 860.610.9009.</p> <p>Enter the applicable information in the light gray shaded areas. Each cost center should include the Town/City in which the program is located. <b>Due to the change to utilization based payments</b>, each cost center must include the Total Contract Service Authorizations (CSA), Total Vendor Service Authorizations (VSA), and Total Non-DDS Participants (NDP) as of the date of June 30th, 2011. This is a snapshot of the authorizations for the program and should not include any authorizations that had previously expired prior to June 30, 2011. For CLA’s, there is a new Total Licensed Bed column that has been added to identify the number of licensed beds in a group home as compared to the number of current authorizations. The Total Openings will automatically calculate the total number of CSA, VSA and NDP for each program. All cost centers must have the total number of Days Opened for FY2011.</p> <p><b>Note:</b> If a program has been omitted or not identified within the Agency’s information, it will be necessary to contact Julie Bouchard, DDS Operations Center at (860) 418-6050 or at <a href="mailto:Julie.Bouchard@ct.gov">Julie.Bouchard@ct.gov</a> to acquire a unique identifier for any new program or cost center that has not been included.</p> <p>Once a unique identifier has been assigned by DDS, the new program can be added by clicking “Add Cost Center”. An input screen will pop open and prompt you for the required fields. The new Cost Center will automatically be added to all other screens in the system.</p> <p>To remove a program that has closed or was added incorrectly click “Remove Cost Center”. A selection screen will pop open. Choose from a list of cost centers to remove. If a pre-populated cost center is selected for removal, you will be prompted to enter the date of closure. This is required so that DDS can update their records.</p> <p><b>* Note Fee for Service (FFS) programs cannot be removed from the list.</b></p> <p>If a program was closed during the FY2011 year, please identify the program and the number of CSA’s that were funded on the last of service.</p>

## To Add A Cost Center

Remove Cost Center	Add Cost Center	* For Day programs # of Contracted Openings from 7/1/2009 - 1/31/2010											
Cost Center	Town/City	Contracted Openings *	Program Type	Provider	Program	Unique ID	Region	DSS ID Number	DSS Licensed Number	Total Openings	Adjusted Openings	Days Opened	Was program closed during FY 2010

### Add Cost Center

Cost Center (Name)

Unique ID

Program

Code	Name
100	Administrative and General Cost Center
200	Community Living Arrangement (CLA)
300	Supported Living (SL)
400	Day Program Series
410	Day Support Options (DSO)
420	Group Supported Employment (GSE)
430	Individual Self-Employment (SEI)
440	Sheltered Work (SHE)
500	Community Training Home Support (CTH Supp)
600	Intermediate Care Facility/Ment. Ret. (ICF/MR)
700	Other Series
710	Self Determination/ISA Clients (SD/ISA)
720	Birth To Three (B23)

Region

Prime

North

South

West

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Specific

North

South

West

### Select a Cost Center to Remove

Cost Center	Program	Unique ID
Sample Cost Center	100	1234

Data Input Screens	Annual Report Page	Interest and Allocation Worksheet
<p align="center"><b>Interest Expense &amp; Allocation Worksheet</b></p>	<p align="center"><b>Page 13</b></p>	<p>Cost Center information previously entered on page 12 will automatically be carried forward. Within the light gray shaded areas, enter the applicable interest expense information for each cost center as it relates to building &amp; land improvements, fixed equipment, movable equipment (including transportation &amp; vehicles) and working capital equipment. Interest expense reported for:</p> <ul style="list-style-type: none"> <li>• <b><u>Day, Continuous Residential Supports, Individual Home Supports &amp; Community Training Homes</u></b> will be included in DDS service costs.</li> <li>• <b><u>CLAs</u></b> except for transportation &amp; vehicles will be included in Room &amp; Board costs.</li> </ul> <p>The Allocation of Administrative and General Expenses and Employee Benefits must be entered for each cost center. The allocation of costs must be in accordance with the agency's cost allocation plan. The Total Allowable A&amp;G is automatically populated from Page 14 Line 10. The Total Employee Benefits is automatically populated from Page 27 Line 11. The Total Unaccounted Column has been added for the provider to check that the amount that has been allocated to the programs is equal to the total allowable amount on the A&amp;G and Employee Benefit expense spreadsheets.</p>

Page 13 - Interest Expense & Allocation Worksheet				
	Total	Total Interest Expense	Total Unaccounted	Sample Cost Center
				1234
1. Building and Land Improvements	\$ -	\$ -		
2. Fixed Equipment	\$ -	\$ -		
3. Movable Equipment				
a. Transportation and Vehicle Expense	\$ -	\$ -		
b. Other Movable Equipment	\$ -	\$ -		
c. Total Movable Equipment (3a + 3b)	\$ -	\$ -	\$ -	\$ -
4. Working Capital Interest	\$ -	\$ -		
5. Percent of Total Interest Expense				
6. Total Interest Expense	\$ -	\$ -	\$ -	\$ -
7. Total Interest Expense Excluding Transportation, Vehicle and A&G		\$ -		\$ -
1. Allocation for Administration				
a. Amount of Allocation	\$ -	\$ -	N/A	\$ -
b. Percent of Administration Total			N/A	100.00%
2. Benefits Costs Allocated to Program				
a. Amount of Allocation	\$ -	\$ -	\$ -	
b. Percent of Benefit Allocation				



Data Input Screens	Annual Report Page	Administrative and General Page
<p align="center"><b>Administrative and General Expenses</b></p>	<p align="center"><b>Page 14</b></p>	<p>Provide Full Time Equivalents (FTEs) and salary dollars for each of the Salary and Wages Lines 1a - 1d. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2011 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time. Employee Benefits associated with these wages should be entered on the "Allocation Worksheet" on Page 13.</p> <p>If the Director's salary reported on Page 8 exceeded \$100,000, the system will have automatically disallowed the amount over \$100,000 Line 6.(o) non-reimbursable costs.</p> <p>Continue to enter the appropriate data in the light gray shaded areas provided. "Click to go to Schedule" links have been provided throughout the data input screens. By clicking on one of these links, the program will launch and open a supplemental schedule, allowing a detailed description to be entered for an item that is not applicable to any line items displayed. Click on the link; enter the appropriate information within gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close, automatically populating the total of the items recorded on the schedule and return to the previous window.</p> <p>Certain costs incurred by the organization may not be reimbursable by the Department. Please refer to the OPM Cost Standards at the following link: <a href="http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806">http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806</a>. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.</p>

Page 14 - Administrative and General Expenses		
	FTEs	A&G
<b>1. Salary &amp; Wages</b>		
a. Administration		
b. Business		
c. Secretarial/Clerical		
d. <a href="#">Other (Specify, click to go to Schedule)</a>		\$ -
e. Total Salary & Wages (a thru d)		\$ -
<b>2. Non-Salary</b>		
a. Accounting & Auditing		
b. Legal Fees		
c. Office Supplies (including postage)		
d. Occupancy Costs (utilities, telephone, repairs, rent, taxes)		
e. Dues & Membership Fees		
f. Management Services		
g. Consultant Services		
h. Data Processing		
i. Staff Development & Seminars		
j. Temporary Help (Non-Payroll)		
k. Depreciation & Amortization		
l. Insurance		
m. Employee Mileage		
n. Vehicle Cost		
o. Lease Equipment & Maintenance		
p. <a href="#">Other (Specify, click to go to Schedule)</a>		\$ -
q. Total Non-Salary (2a-2p)		\$ -
<b>3. Subtotal Administration Salary &amp; Wages and Non-Salary (1e + 2q)</b>		\$ -
<b>4. Allocated Employee Benefits</b>		\$ -
<b>5. Allocated Interest Expense</b>		\$ -
<b>6. Non-Reimbursable Costs that are directly related to this Cost Center</b>		
a. Entertainment		
b. Fines & Penalties		
c. Bad Debts & Cost of Action to collect receivables		
d. Taxes (except for payroll, use & property)		
e. Advertising (except for recruitment of personnel)		
f. Contingency Reserves		
g. Legal, accounting & professional services incurred to represent agency in actions involving government		
h. Medical & Dental Service which can be covered by Title 19		
i. Costs substituted by the fair rental allowance in the room & board calculation		
j. Amortization of Goodwill		
k. Depreciation on Donated Capital Assets on reported page 11		
l. Fund Raising & Cost associated with donations		
m. Start-up Costs for CIA not yet opened		

Data Input Screens	Annual Report Page	Summary of Community Living Arrangement Expenses
Summary of CLA	Pages 15 –16	<p align="center"><b>*** Do not include Room and Board costs ***</b></p> <p>Pages 15 &amp; 16 - Licensed Community Arrangements (CLA)</p> <p>All statistical and financial information relating to the Community Living Arrangements (CLA) programs is entered on the form “Summary of CLA Program.”</p> <p>Line 1. - Calculates the Total Licensed Bed Capacity for the facility. The number of DDS licensed beds for each home is entered on page 12 and automatically populates on Line 1. (a). Enter the number of DDS funded beds (through a Contract Service Authorization) included in the number of Licensed Beds on Line 1.(b). This number should include any vacant beds that are being funded through a transition one time authorization. Enter the number of officially recognized respite beds included in the number of Licensed Beds on Line 1. (c). This number should only include Licensed Respite beds and not vacant beds temporarily being used as a respite opportunity for a DDS participant. If the temporary respite is funded through a CSA on June 30, 2011, then include this in the Total DDS Funded Participants. If this is funded through a VSA, then include the number in the Total DDS Funded Beds and the revenue should be included on Line 18. Revenue for Vendor Service Authorizations. Enter the number of non-DDS funded beds included in the number of Licensed Beds on Line 1. (d). This number should include any unfunded vacant beds.</p> <p>Line 2. - Calculates the potential days available in the CLA. The number of days opened for each home is entered on page 12 and automatically populates on Line 2. (a.). The potential days for Licensed Beds, Respite Beds and Non-DDS Funded Beds (Lines 2 (b.) (c.) (d.)) automatically calculates based on the number of beds identified in Line 1 multiplied by the number of days the CLA is opened. Enter the Potential Days Available for Contract Service Authorizations (Line 2. (e.)) that will be provided to all providers by DDS.</p> <p>Lines 3a-3g. - Calculates the Total Client days. Enter the Actual Days for Contract Service Authorizations Participants (Line 3. (a.)) that will be provided to agencies based on the actual attendance submitted in the On-Line WebResDay Attendance program. Enter the participant days for respite beds, non-DDS beds, and any leave days for family, medical and other reasons why the individual was not provided programming in the house.</p> <p><b>Salary and Full-time equivalents:</b></p> <p>In order to gather more accurate information on staffing, the staffing category has been broken down into two sections:</p> <ul style="list-style-type: none"> <li>▶ <b>Direct Care Staff</b> – staff that work directly with the participants providing face to face supports.</li> <li>▶ <b>Allocated Staff</b> – staff that provides non-face to face supports to the program.</li> </ul> <p>The staffing costs should be based on an allocation method approved as part of the agency’s cost allocation plan approved by the Board of Directors.</p> <p>Line 5. - Input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2011 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal</p>

		time.
<b>Data Input Screens</b>	<b>Annual Report Page</b>	<b>Summary of Community Living Arrangement Expenses</b>
<b>Summary of CLA</b>	<b>Pages 15 –16</b>	<p><b>Direct Staff:</b></p> <p>Line 5.a (1) Managers- Staff who are directly responsible for the day-to-day operation of one or two CLA’s, CRS settings, IHS settings and day programs are considered Direct. Provided that these positions spend most of their time in the assigned home(s) and, at times, both supervise and provide direct supports to the residences. This is not an administrative position.</p> <p>Line 5.a. (2) Supervisor- Staff who are directly responsible for the day-to-day operation of one or two CLA’s, CRS settings, IHS settings and day programs are considered Direct. Provided that these positions spend most of their time in the assigned home(s) and, at times, both supervise and provide direct supports to the residences. This is not an administrative position.</p> <p>Line 5.a (3) Direct Care Staff – This position is scheduled to work on a weekly basis to provide face to face supports directly to the participant.</p> <p>Line 5.a (4) Per Diem/Substitute staff – This is a per diem position providing direct face to face supports to the residents of the CLA.</p> <p>Line 5.a. (5) Registered Nurse (RN) – This classification is for Registered Nurse positions only. This position provides direct face to face supports, assessment and treatment to the participant.</p> <p>Line 5. a. (6) Licensed Practical Nurse (LPN) - This classification is for Licensed Practical Nurse positions only. This position provides direct face to face supports to the participant.</p> <p>Line 5.a. (7) Clinical Staff - This classification is for clinical staff directly hired by the provider that provides behavioral and psychological supports to the DDS participants. Only the direct face to face supports provided to the participant should be included on this line.</p> <p>Line 5.a. (8) – Other – Administrative and support positions that provide minimal or time limited direct support to the residents should be listed under this line. Only the direct face to face supports provided to the participant should be included on this line. For day programs, transportation staff would be included on this line. <b>These positions must be identified on the Schedule pages.</b></p> <p><b>Allocated Staff:</b></p> <p>Line 5.b (1) Residential/Program Directors/Program Managers- Administrative and support positions that provide minimal or time limited direct support to participants in a number of programs. The staff time and wages should be allocated based on the agency’s cost allocation plan. Only the time spent providing the minimal or time limited direct support should be allocated to the program. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.</p> <p>Line 5.b. (2) Program Supervisor- Administrative and support positions that</p>

		provide minimal or time limited direct support to participants in a number of programs.
<b>Data Input Screens</b>	<b>Annual Report Page</b>	<b>Summary of Community Living Arrangement Expenses</b>
<b>Summary of CLA</b>	<b>Pages 15 –16</b>	<p>The staff time and wages should be allocated based on the agency’s cost allocation plan. Only the time spent providing the minimal or time limited direct support should be allocated to the program. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.</p> <p>Line 5.b (3) RN – Health Services Coordination – RN coordinates the health services of all the participants in the program. The duties include delegation of duties, overseeing medication administration and the management of medical appointments. Staff costs must be expensed by an allocation method to the various programs. Time spent on indirect administrative or support activities (ie. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.</p> <p>Line 5.b (4) LPN – Health Services Coordination – LPN assists in the coordination of health services of all the participants in the program. Staff costs must be expensed by an allocation method to the various programs. Time spent on indirect administrative or support activities (ie. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.</p> <p>Line 5.b. (5) Clinical Staff – This classification is for clinical staff directly hired by the provider that provides behavioral and psychological supports to the DDS participants. This line is for Clinical staff that coordinates the behavioral or medical supports of participants in the program. This category includes such positions as Behavior Specialists, Behavior Analysts, staff Psychologist, etc. Staff costs must be expensed by an allocation method to the various programs. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center</p> <p>Line 5. b. (6) Other – This classification is for staff that provides administrative and professional support to the participants. This category includes such positions as Training and Quality Assurance Facilitator, Job Developer, Medical Appointment Coordinator, Area Managers, and Maintenance Staff. Administrative and Clerical Support staff would be included in the Allocated category so long as the supports are for the direct benefit of the program. Time spent on administrative tasks in support of the overall organization is considered A&amp;G. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center. <b>These positions must be identified on the Schedule pages.</b></p> <p>Line 6. - Enter the Salary and Wages for each job title or staff classification.</p> <p>Line 7. - Input non-salary &amp; wage expenditure data.</p> <p>Line 7.d (2) - Start Up Costs for Opening a new CLA – Input the total cost for the start up of a new CLA for FY2011. If the start up of the home extends into two fiscal years, input only the actual costs incurred in FY2011. The remaining costs should be included in the fiscal year in which they were expensed.</p>

Data Input Screens	Annual Report Page	Summary of Community Living Arrangement Expenses
<p><b>Summary of CLA</b></p>	<p><b>Pages 15 –16</b></p>	<p><b>(Note: If the start-up expenses have pre-authorized administrative and general expenses, the provider must either exclude those expenses from the Summary of A&amp;G (Page 14) or identify revenue offset on Page 14 Line 7. Other Operating and Non-Operating Revenue. Since these costs have been or will be reconciled separately, this item has been included to correspond with the expense recorded in the private agency audit and revenue listed on the Budget Summary Page for the contract.</b></p> <p>On Line 9 and 10 - The system carries forward the allocations for Employee Benefits and Admin &amp; General from the respective schedules.</p> <p>Line 11 - The system calculates the total direct service cost for each program.</p> <p>Line 12 a. - Certain costs incurred by the organization may not be reimbursable by the Department. Please refer to the OPM Cost Standards at the following link: <a href="http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806">http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806</a>. Non-reimbursable Costs That Are Directly Related To This Cost Center must be offset on Line 12.a.</p> <p>Line 12. b - Start-Up Costs for Opening a new CLA- Input the total cost for the start up of a new CLA for FY2011. Since these costs have been reconciled separately, Start Up costs are not reimbursable for cost settlement purposes.</p> <p>Line 13 - Enter any other operating or non-operating revenue that was generated for the CLA. Do not include revenue for VSA, Licensed Respite participants or non-DDS participants on this line. They are to be itemized separately on lines 16-18.</p> <p>Line 16 - Enter the revenue generated for all non-DDS participants in the home. This amount must match the amount listed on the Statement of Revenue Page.</p> <ul style="list-style-type: none"> <li><b>Note: In previous annual reports, non-DDS participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings. Since these will no longer be available, providers will be required to report the revenue of the non-DDS participants as an offset to the total cost of DDS participants.</b></li> </ul> <p>Line 17 - Enter the revenue generated for all Licensed Respite participants in the home. This amount must match the amount listed on the Statement of Revenue Page (Page 30 Line 1. (h.)).</p> <p>Line 18 - Enter the revenue generated for all Vendor Service Authorization participants in the home. This amount must match the amount listed on the Statement of Revenue Page (Page 30 Line 1.(t.)).</p> <p>Line 20 - The system calculates the total cost for reimbursement. This number will be compared against the total amount of DDS funding paid to the provider for all CLA programs to be used in the cost settlement calculations.</p>

Page 15 - Summary CLA		CLA Total							
<b>1. Licensed Bed Capacity</b>									
a.	Total Openings								
b.	Adjusted Openings (adjust openings for participants who started after 7/1/2009 or left before 6/30/2010)								
c.	Respite Beds (including in Contracted Openings)								
d.	Private Funded Beds								
e.	Contracted Openings								
f.	Total Beds (c + d + e) (Should be < or = a)								
<b>2. Days Calculations</b>									
a.	Number of Days Facility Open	-	-	-	-	-	-	-	-
b.	Potential Client Days for Non-Respite Beds	-	-	-	-	-	-	-	-
c.	Potential Client Days for Respite Beds	-	-	-	-	-	-	-	-
d.	Total Potential Client Days for ALL Beds (2b + 2c)	-	-	-	-	-	-	-	-
<b>3. Client Days</b>									
a.	Present								
b.	Leave Days with Family								
c.	Medical Leave Days								
1.	Hospital								
2.	Skilled Nursing Facility								
3.	ICF/MR								
d.	Days of Utilization of Licensed Respite Beds								
e.	Other Leave Days								
f.	Total Client Days (3a thru 3e)	-	-	-	-	-	-	-	-
<b>4. Percentage of Occupancy</b>									
a.	Non-Respite Beds								
b.	Respite Beds								
<b>5. FTEs</b>									
a.	Managers								
b.	Supervisors								
c.	Direct Care Staff								
d.	Per Diem/Substitute Staff								
e.	Nursing								
f.	Clinical Staff								
g.	Other (Specify, click to go to CLA Schedule)								
h.	Total FTEs (5a thru 5g)								

Page 16 - Summary CLA (2)		CLA Total							
<b>6. Salaries &amp; Wages</b>									
a.	Managers	\$ -							
b.	Supervisors	\$ -							
c.	Direct Care Staff	\$ -							
d.	Per Diem/Substitute Staff	\$ -							
e.	Nursing	\$ -							
f.	Clinical Staff	\$ -							
g.	Other (Specify, click to go to CLA Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h.	Total Salaries & Wages (6a thru 6g)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7. Non-Salary</b>									
a.	Contract Personnel								
1.	Occupational Therapy	\$ -							
2.	Physical therapy	\$ -							
3.	Nurse	\$ -							
4.	Speech	\$ -							
5.	Behaviorist	\$ -							
6.	Psychiatry	\$ -							
7.	Psychology	\$ -							
8.	Other (Specify, click to go to CLA Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.	Total Non-Salary Contract Personnel (7a1 thru 7a8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b.	Supplies and Services								
1.	General Supplies & Services	\$ -							
2.	Employee Training, Fees and Supplies	\$ -							
3.	Client Med. & Education & Recreation	\$ -							
4.	Amortization Start-up	\$ -							
5.	Total Supplies and Services (7b1 thru 7b4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Transportation								
1.	Transportation (excluding Vehicle Interest)	\$ -							
2.	Vehicle Interest	\$ -							
3.	Total Transportation (7c1 + 7c2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	1. Other (Specify, click to go to CLA Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Start Up Costs for Opening a new CLA	\$ -							
e.	Total Non-Salary (7a9 + 7b5 + 7c3 + 7d)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.	Interest (except for CLAs)	\$ -							
9.	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Data Input Screens	Annual Report Page	Summary of Continuous Residential Supports Expenses
<p><b>Summary of CRS</b></p>	<p><b>Pages 17 –18</b></p>	<p>Pages 17 &amp; 18 – Continuous Residential Supports (CRS)</p> <p><b><u>** Each CRS setting must be a separate Cost Center **</u></b></p> <p>All statistical and financial information relating to Continuous Residential Supports (CRS) programs is entered on the form “Summary of CRS Program.”</p> <p>Line 1 - Calculates the Total Openings for each CRS setting. The number of DDS CSA and Non-DDS participants for each program is entered on page 12 and automatically populated on Lines 1 (a.) and (b.).</p> <p>Calculates the potential days available in the CLA. The number of days opened for each home is entered on page 12 and automatically populates on Line 2. (a.). The potential days for Licensed Beds, Respite Beds and Non-DDS Funded Beds (Lines 2 (b.) (c.) (d.)) automatically calculates based on the number of beds identified in Line 1 multiplied by the number of days the CLA is opened. Enter the Potential Days Available for Contract Service Authorizations (Line 2. (e.)) that will be provided to all providers by DDS.</p> <p>Line 3 - Calculates the utilization of the CSA participants in the CRS programs. Enter the Potential Days Available for Contract Service Authorizations (Line 2. E.) that will be provided to all providers by DDS. Enter the actual participant days for non-DDS beds.</p> <p><b>Salary and Full-time equivalents:</b></p> <p>In order to gather more accurate information on staffing, the staffing category has been broken down into two sections:</p> <ul style="list-style-type: none"> <li>▶ <b>Direct Care Staff</b> – staff that work directly with the participants providing face to face supports.</li> <li>▶ <b>Allocated Staff</b> – staff that provides non-face to face supports to the program.</li> </ul> <p>The staffing costs should be based on an allocation method approved as part of the agency’s cost allocation plan approved by the Board of Directors.</p> <p>Line 5 - Input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2011 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.</p>
<p><b>Summary of CRS</b></p>	<p><b>Pages 17– 18</b></p>	<p><b>Direct Staff:</b></p> <p>Line 5.a (1) Managers- See page 11 for definition.</p> <p>Line 5.a. (2) Supervisor- See page 11 for definition.</p> <p>Line 5.a (3) Direct Care Staff – See page 11 for definition.</p> <p>Line 5.a (4) Per Diem/Substitute staff – See page 11 for definition.</p> <p>Line 5.a.(5) Registered Nurse(RN) – See page 11 for definition.</p>

Data Input Screens	Annual Report Page	Summary of Continuous Residential Supports Expenses
<p><b>Summary of CRS</b></p>	<p><b>Pages 17 –18</b></p>	<p>Line 5. a. (6) Licensed Practical Nurse (LPN) - See page 11 for definition.</p> <p>Line 5.a. (7) Clinical Staff - See page 11 for definition.</p> <p>Line 5.a. (8) – Other – See page 11 for definition. <b>These positions must be identified on the Schedule pages.</b></p> <p><b>Allocated Staff:</b></p> <p>Line 5.b (1) Residential Directors/Program managers- See page 11 for definition.</p> <p>Line 5.b. (2) Program Supervisor- See page 11 for definition.</p> <p>Line 5.b (3) RN – Health Services Coordination – See page 12 for definition.</p> <p>Line 5.b (4) LPN – Health Services Coordination – See page 12 for definition.</p> <p>Line 5.b. (5) Clinical Staff – See page 12 for definition.</p> <p>Line 5. b. (6) Other – See page 12 for definition. <b>These positions must be identified on the Schedule pages.</b></p> <p>Line 6 - Enter the Salary and Wages for each job title or staff classification.</p> <p>Line 7 - Input non-salary &amp; wage expenditure data.</p> <p>Line 7.d (2) - Start Up Costs for Opening a new CRS – Input the total cost for the start up of a new CRS for FY2011. If the start up of the home extends into two fiscal years, input only the actual costs incurred in FY2011. The remaining costs should be included in the fiscal year in which they were expensed. (Note: If the start-up expenses have pre-authorized administrative and general expenses, the provider must either exclude those expenses from the Summary of A&amp;G (Page 14) or identify revenue offset on Page 14 Line 7. Other Operating and Non-Operating Revenue. Since these costs have been or will be reconciled separately, this item has been included to correspond with the expense recorded in the private agency audit and revenue listed on the Budget Summary Page for the contract.</p> <p>On Line 9 and 10 -The system carries forward the allocations for Employee Benefits and Admin &amp; General from the respective schedules.</p> <p>Line 11- The system calculates the total direct service cost for each program.</p> <p>Line 12 a. - Certain costs incurred by the organization may not be reimbursable by the Department. Please refer to the OPM Cost Standards at the following link: <a href="http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806">http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806</a>. Non-reimbursable Costs That Are Directly Related To This Cost Center must be offset on Line 12.a.</p>



Data Input Screens	Annual Report Page	Summary of Continuous Residential Supports Expenses
Summary of CRS	Pages 17 –18	<p>Line 12. b - Start-Up Costs for Opening a new CRS- Input the total cost for the start up of a new CRS for FY2011. Since these costs have been reconciled separately, Start Up costs are not reimbursable for cost settlement purposes.</p> <p>Line 13 - Enter any other operating or non-operating revenue that was generated for the CRS. Do not include revenue for VSA or non-DDS participants on this line. They are to be itemized separately on lines 16-17.</p> <p>Line 16 - Enter the revenue generated for all non-DDS participants in the home. This amount must match the amount listed on the Statement of Revenue Page.</p> <ul style="list-style-type: none"> <li>• <b>Note: In previous annual reports, non-DDS participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings. Since these will no longer be available, providers will be required to report the revenue of the non-DDS participants as an offset to the total cost of DDS participants.</b></li> </ul> <p>Line 17 - Enter the revenue generated for all Vendor Service Authorization participants in the home. This amount must match the amount listed on the Statement of Revenue Page (Page 30 Line 1. (t)).</p> <p>Line 19 - The system calculates the total cost for reimbursement. This number will be compared against the total amount of DDS funding paid to the provider for all CRS programs to be used in the cost settlement calculations. <b>Note: The CRS and IHS programs will be calculated together for cost settlement purposes.</b></p>

Data Input Screens	Annual Report Page	Summary of Individualized Home Supports and Community Training Home Expenses
<p><b>Summary of IHS and Summary of CTH</b></p>	<p><b>Pages 19 –22</b></p>	<p>Pages 19 &amp; 20 – Individualized Home Supports (IHS)  Pages 21 &amp; 22 - Community Training Home Support (CTH)</p> <p>All statistical and financial information relating to Individualized Home Supports (IHS) and Community Training Homes (CTH) programs is entered on the form “Summary of IHS and CTH Programs.”</p> <p>Line 1 - Calculates the Total Openings for the program. The number of DDS CSA, VSA and Non-DDS participants for each program is entered on page 12 and automatically populated.</p> <p>Line 2 - Calculates the utilization of the CSA participants in the IHS and CTH programs. Enter the Potential Days Available for Contract Service Authorizations (Line 2. E.) that will be provided to all providers by DDS.</p> <p><b>Salary and Full-time equivalents:</b></p> <p>In order to gather more accurate information on staffing, the staffing category has been broken down into two sections:</p> <ul style="list-style-type: none"> <li>▶ <b>Direct Care Staff</b> – staff that work directly with the participants providing face to face supports.</li> <li>▶ <b>Allocated Staff</b> – staff that provides non-face to face supports to the program.</li> </ul> <p>The staffing costs should be based on an allocation method approved as part of the agency’s cost allocation plan approved by the Board of Directors.</p> <p>Line 3 - Input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2011 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.</p> <p><b>Direct Staff:</b></p> <p>Line 3.a (1) Managers- See page 11 for definition.</p> <p>Line 3.a. (2) Supervisor- See page 11 for definition.</p> <p>Line 3.a (3) Direct Care Staff – See page 11 for definition.</p> <p>Line 3.a (4) Per Diem/Substitute staff – See page 11 for definition.</p> <p>Line 3.a.(5) Registered Nurse(RN) – See page 11 for definition.</p> <p>Line 3. a. (6) Licensed Practical Nurse (LPN) - See page 11 for definition.</p> <p>Line 3.a. (7) Clinical Staff - See page 11 for definition.</p> <p>Line 3.a. (8) – Other – See page 11 for definition. <b>These positions must be identified on the Schedule pages.</b></p>

Data Input Screens	Annual Report Page	Summary of Individualized Home Supports and Community Training Home Expenses
<p>Summary of IHS and Summary of CTH</p>	<p>Pages 19 –22</p>	<p><b>Allocated Staff:</b></p> <p>Line 3.b (1) Residential Directors/Program managers- See page 11 for definition.</p> <p>Line 3.b. (2) Program Supervisor- See page 11 for definition.</p> <p>Line 3.b (3) RN – Health Services Coordination – See page 12 for definition.</p> <p>Line 3.b (4) LPN – Health Services Coordination – See page 12 for definition.</p> <p>Line 3.b. (5) Clinical Staff – See page 12 for definition.</p> <p>Line 3. b. (6) Other – See page 12 for definition. <b>These positions must be identified on the Schedule pages.</b> Line 4 - Enter the Salary and Wages for each job title or staff classification.</p> <p>Line 5 - Input non-salary &amp; wage expenditure data.</p> <p>On Line 6, 7 and 8 - The system carries forward the allocations for Employee Benefits, Admin &amp; General and interest expenses from the respective schedules.</p> <p>Line 9 - The system calculates the total direct service cost for each program.</p> <p>Line 10 - Certain costs incurred by the organization may not be reimbursable by the Department. Please refer to the OPM Cost Standards at the following link: <a href="http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806">http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806</a>. Non-reimbursable Costs That Are Directly Related To This Cost Center must be offset on Line 10.</p> <p>Line 11 - Enter any other operating or non-operating revenue that was generated for the IHS or CTH setting. Do not include revenue for VSA or non-DDS participants on this line. They are to be itemized separately on lines 14-15.</p> <p>Line 14 - Enter the revenue generated for all Vendor Service Authorization participants in the home. This amount must match the amount listed on the Statement of Revenue Page (Page 30 Line 1. (t.).</p> <p>Line 15 - Enter the revenue generated for all non-DDS participants in the home. This amount must match the amount listed on the Statement of Revenue Page.</p> <ul style="list-style-type: none"> <li>• <b>Note: In previous annual reports, non-DDS participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings. Since these will no longer be available, providers will be required to report the revenue of the non-DDS participants as an offset to the total cost of DDS participants.</b></li> </ul>

Data Input Screens	Annual Report Page	Summary of Individualized Home Supports and Community Training Home Expenses
		<p>Line 16 - The system calculates the total cost for reimbursement. This number will be compared against the total amount of DDS funding paid to the provider for all CTH programs to be used in the cost settlement calculations. <b>Note: The CRS and IHS programs will be calculated together for cost settlement purposes.</b></p>

Data Input Screens	Annual Report Page	Summary of Day Program Expenses
<p align="center"><b>Summary of Day Program Expenses</b></p>	<p align="center"><b>Pages 23-24</b></p>	<p>All statistical and financial information relating to day programs is entered on the form “Summary of Day Program.”</p> <p>Line 1 - Calculates the Total Openings for the program. The number of DDS CSA, VSA and Non-DDS participants for each program is entered on page 12 and automatically populated.</p> <p>Line 2 - Calculates the utilization of the CSA participants in the IHS and CTH programs. Enter the Potential Days Available for Contract Service Authorizations (Line 2. E.) that will be provided to all providers by DDS.</p> <p><b>Salary and Full-time equivalents:</b></p> <p>In order to gather more accurate information on staffing, the staffing category has been broken down into two sections:</p> <ul style="list-style-type: none"> <li>▶ <b>Direct Care Staff</b> – staff that work directly with the participants providing face to face supports.</li> <li>▶ <b>Allocated Staff</b> – staff that provides non-face to face supports to the program.</li> </ul> <p>The staffing costs should be based on an allocation method approved as part of the agency’s cost allocation plan approved by the Board of Directors.</p> <p>Line 3 - Input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2011 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.</p> <p><b>Direct Staff:</b></p> <p>Line 3.a (1) Managers- See page 11 for definition.</p> <p>Line 3.a. (2) Supervisor- See page 11 for definition.</p> <p>Line 3.a (3) Direct Care Staff – See page 11 for definition.</p> <p>Line 3.a (4) Per Diem/Substitute staff – See page 11 for definition.</p> <p>Line 3.a.(5) Registered Nurse(RN) – See page 11 for definition.</p> <p>Line 3. a. (6) Licensed Practical Nurse (LPN) - See page 11 for definition.</p> <p>Line 3.a. (7) Clinical Staff - See page 11 for definition.</p> <p>Line 3.a. (8) – Other – See page 11 for definition. <b>These positions must be identified on the Schedule pages.</b></p> <p><b>Allocated Staff:</b></p> <p>Line 3.b (1) Residential Directors/Program managers- See page 11 for definition.</p>

Data Input Screens	Annual Report Page	Summary of Day Program Expenses
<p style="text-align: center;"><b>Summary of Day Program Expenses</b></p>	<p><b>Pages 23-24</b></p>	<p>Line 3.b. (2) Program Supervisor- See page 11 for definition.</p> <p>Line 3.b (3) RN – Health Services Coordination – See page 12 for definition.</p> <p>Line 3.b (4) LPN – Health Services Coordination – See page 12 for definition.</p> <p>Line 3.b. (5) Clinical Staff – See page 12 for definition.</p> <p>Line 3. b. (6) Other – See page 12 for definition. <b>These positions must be identified on the Schedule pages.</b></p> <p>Lines 4. (a.) and (b.) - input salary &amp; wage expenditure data.</p>
		<p>Lines 5a through 5e - input non-salary &amp; wage expenditure data.</p>
		<p>Line 6 - the system calculates the total direct service cost for each program.</p>
		<p>On Line 7a - 7c - the system carries forward the allocations for Employee Benefits, Admin &amp; General and Working Capital Interest from the respective schedules.</p>
		<p>Line 8 - Certain costs incurred by the organization may not be reimbursable by the Department. Please refer to the OPM Cost Standards at the following link:  <a href="http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806">http://www.ct.gov/opm/cwp/view.asp?a=2981&amp;Q=382994&amp;opmNav_GID=1806</a>. Non-reimbursable Costs That Are Directly Related To This Cost Center must be offset on Line 10.</p>
		<p>Line 9 - enter sales revenue or subcontract income associated with a particular day program. The title “Sales Revenue Net of Sales Revenue Allowances” follows the concept that in some cases, a portion of the gross revenues realized, will be allowed by the Department of Developmental Services to be “retained” or “reinvested” by the provider and only the “net” will be factored into the operating budget and expenses for the year. This amount must match the amount listed on the Statement of Revenue Page.</p>
		<p>Line 10 - Enter any other operating or non-operating revenue that was generated for the Day program setting. Do not include revenue for VSA or non-DDS participants on this line. They are to be itemized separately on lines 14-15.</p>
		<p>Line 13 - Enter the revenue generated for all Vendor Service Authorization participants in the home. This amount must match the amount listed on the Statement of Revenue Page (Page 30 Line 1.(t)).</p>
		<p>Line 14 - Enter the revenue generated for all non-DDS participants in the home. This amount must match the amount listed on the Statement of Revenue Page.</p>

Data Input Screens	Annual Report Page	Summary of Day Program Expenses
Summary of Day Program Expenses	Pages 23-24	<ul style="list-style-type: none"> <li><b>Note: In previous annual reports, non-DDS participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings. Since these will no longer be available, providers will be required to report the revenue of the non-DDS participants as an offset to the total cost of DDS participants.</b></li> </ul> <p>Line 15 - The system calculates the total cost for reimbursement. This number will be compared against the total amount of DDS funding paid to the provider for all Day programs to be used in the cost settlement calculations.</p>

Page 21 - Summary Day										
		Agency Total								
d.	Available Client Days									
e.	Actual Client Days for the period between 7/1/2009 - 1/31/2010									
f.	Percentage of Utilization for the period between 7/1/2009 - 1/31/2010									
<b>3. Utilization Percentage from 2/1/2010 - 6/30/2010</b>										
a.	Total number of potential billable units for all Contract Service Authorizations prorated for the period between 2/1/2010 - 6/30/2010									
b.	Total number of Actual units provided between 2/1/2010 - 6/30/2010									
c.	Percentage of Utilization for the period between 2/1/2010 - 6/30/2010 (3b/3a)									
<b>4. FTEs</b>										
a.	Managers									
b.	Supervisors									
c.	Instructor/Job Coach									
d.	Clinical Staff									
e.	Transportation									
f.	<a href="#">Other (Specify, click to go to Day Schedule)</a>									
g.	Total FTEs (6a thru 6f)									
<b>5. Salaries &amp; Wages</b>										
a.	Managers	\$ -								
b.	Supervisors	\$ -								
c.	Instructor/Job Coach	\$ -								
d.	Clinical Staff	\$ -								
e.	Transportation	\$ -								
f.	<a href="#">Other (Specify, click to go to Day Schedule)</a>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g.	Total Salaries & Wages (7a thru 7f)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6. Non-Salary</b>										
a.	Contract Personnel									
	1. Occupational Therapy	\$ -								
	2. Physical Therapy	\$ -								
	3. Nurse	\$ -								
	4. Behaviorist	\$ -								
	5. Psychiatry	\$ -								

		Agency Total								
<b>6. Non-Salary</b>										
<b>b. Supplies and Services</b>										
1.	General Supplies and Services	\$ -								
2.	Employee Training, Fees and Supplies	\$ -								
3.	Client Wages and Benefits	\$ -								
4.	Total Supplies and Services (6b1 thru 6b3)	\$ -	-	-	-	-	-	-	-	-
<b>c. Transportation</b>										
1.	Transportation (excluding Vehicle Interest)	\$ -								
2.	Vehicle Interest	\$ -								
3.	Total Transportation (6c1 + 6c2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>d. Plant Operations and Maintenance</b>										
1. Building Costs		\$ -								
2. Equipment Costs, Depreciation and Rent		\$ -								
3. Interest Costs										
A. Building and Land Improvements		\$ -								
B. Fixed Equipment		\$ -								
C. Other Movable Equipment		\$ -								
D. Total Interest Costs (3A thru 3C)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Utilities, Insurance, Maintenance and Other		\$ -								
5. Total Plant Operations and Maintenance (6d1 thru 6d4)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. <u>Other (Specify, click to go to Day Schedule)</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f. Total Non-Salary		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7. Total Direct Service Costs</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>8. Program Costs</b>										
a.	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b.	Administrative and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Working Capital Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	Total Program Costs (8a thru 8c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Less Non-Reimbursable Cost		\$ -								
10. Sales Revenue Net of Sales Revenue Allowances		\$ -								
11. Excess Cost Non-DDS Openings		\$ -								
a.	Less Fee for Service Revenue	\$ -								
12. Less Other Operating and Non-Operating Revenue		\$ -								
13. Total Costs for Reimbursement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Total Direct Service Costs Excluding Employee Benefit and A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Data Input Screens	Annual Report Page	Summary of ICF and Other Expenses
Summary of ICF and Other	Page 25	<p>ICF and OTHER activities costs must be reported separately from other DDS and DSS programs. Unlike the procedure for DDS-funded programs, the provider must consolidate all ICF activity into a single cost center (<i>this consolidation is for ICF only</i>). The expenditures and statistical information for OTHER activities such as DDS Birth to Three and/or non-DDS activities should be entered into the “Summary of ICF and Other” schedule.</p> <p>Enter all Salaries &amp; Wages Line 3, FTEs Line 4, Non-salary Line 5 and revenue offsets Line 9. DDS-funded cost center data will automatically populate the Employee Benefits, Administrative &amp; General and Interest Expense allocations to this page.</p>

**Page 23 - Summary ICF and Other**

	ICF Agency Total			Other Agency Total		
1. Total Client Openings						
2. Number Days Operating In Year						
3. Salaries and Wages	\$	-		\$	-	
4. FTEs						
5. Non-Salary	\$	-		\$	-	
6. Employee Benefits	\$	-	\$	-	\$	-
7. Administrative and General Allocation	\$	-	\$	-	\$	-
8. Interest Expense	\$	-	\$	-	\$	-
9. Less Operating and Non-Operating Revenue	\$	-		\$	-	
10. Total Cost	\$	-	\$	-	\$	-
11. Direct Services Costs Excluding Employee Benefit and Administrative and General	\$	-	\$	-	\$	-

Data Input Screens	Annual Report Page	Summary of Fee for Service Expenses
Summary of Fee for Service	Page 26	<p><i>For Fiscal Year 2011</i>, providers are only obligated to have one cost center on the Fee for Service Summary schedule. At the provider's discretion, additional cost centers may be added. Enter all Fee For Service expenses into this cost center. For those agencies that have not allocated costs associated with the Fee for Service Program from other DDS funded programs, a revenue offset (Vendor Service Authorization Revenue) has been added to the Summary of CLA (Line 18), CRS (Line 17), Day (Line 13), IHS (Line 14), and CTH (Line 14) must match the amount listed on the Statement of Revenue Page.</p>

Page 24 - Summary Fee for Service									
		Agency Total							
1	Total Clients Served								
2	Salaries & Wages								
a.	Managers	\$ -							
b.	Supervisors	\$ -							
c.	Instructor/Job Coach	\$ -							
d.	Clinical Staff	\$ -							
e.	Transportation	\$ -							
f.	Other (Specify, click to go to Fee for Service Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g.	Total Salaries & Wages (2a thru 2f)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.	FTEs								
a.	Managers								
b.	Supervisors								
c.	Instructor/Job Coach								
d.	Clinical Staff								
e.	Transportation								
f.	Other (Specify, click to go to Fee for Service Schedule)								
g.	Total FTEs (3a thru 3f)								
4.	Non-Salary								
a.	Consultants	\$ -							
b.	Supplies & Services	\$ -							
c.	Transportation	\$ -							
d.	Plant Operations & Maintenance (Day Only)	\$ -							
e.	Other (Specify, click to go to Fee for Service Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f.	Total Non-Salary (4a thru 4e)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.	Employee Benefits	\$ -							
6.	Administrative and General Allocation	\$ -							
7.	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.	Less Operating and Non-Operating Revenue	\$ -							
9.	Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.	Direct Services Costs Excluding Employee Benefit and A&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Data Input Screens	Annual Report Page	Summary of Employee Benefits
Summary of Employee Benefits	Page 27	<p>Enter the appropriate information in the light gray shaded areas. Providers who have maintenance salaries approved by DSS to be a room and board cost must enter the benefits associated with the maintenance salaries as an offset on line 7.</p> <p>Providers who use contracted staff should detail the wage and benefit expenses in the Non-Salary, Contract Personnel lines on the appropriate Summary of Information Schedules (CLA or Day).</p>

**Page 25 - Summary Employee**

		Total
1.	Social Security (FICA)	
2.	Unemployment	
3.	Workers Compensation	
4.	Insurance (Health, Dental, Disability, Life)	
5.	Retirement	
6.	Other (Specify, click to go to Employee Schedule)	\$ -
7.	Less Benefits included in Room & Board Maintenance Salaries	
8.	Total Benefits (1 thru 7)	\$ -
9.	Salary	
a.	Administrative and General	\$ -
b.	CLA's/SLA's/CTH's	\$ -
c.	Day Program	\$ -
d.	ICF/Other	\$ -
e.	Fee for Service	\$ -
f.	Total Salaries (9a thru 9e)	\$ -
10.	FTE's	
a.	Administrative and General	
b.	CLA's/SLA's/CTH's	
c.	Day Program	
d.	ICF/Other	
e.	Fee for Service	
f.	Total FTE's (10a thru 10e)	
11.	Benefits (as % of Total Salary Dollars) (8/9f)	

Data Input Screens	Annual Report Page	Room & Board Expenses
<b>Room &amp; Board</b>	<b>Pages 28 &amp; 29</b>	Enter the appropriate information in the light gray shaded areas.
	<b>Line 1– Real Property Depreciation</b>	Reimbursement for the use of buildings, other capital improvements and equipment on hand may be made through fair rent and depreciation. The computation of depreciation should exclude the cost of land. The computation of depreciation shall be based on the acquisition cost of the assets. Capital improvements greater than \$7,500 requires pre-approved authorization from DSS and DDS. This rule also applies to oil tank improvements and roof repairs greater than \$2,500. Please refer to the “Important Changes to Note” section and the “Approved Property Cost - Reporting Instructions” following step 10 for additional reporting instructions.
	<b>Lines 2a-b - Rental Payments on Leased Single Unit Structures</b>	Facilities are allowed to claim Rental Payments made on Leased Real Property less Real Estate Taxes paid. Except for Facilities with approved Recognition of Lease Cost agreements; these costs should be reported on Line 8c. Please refer to the “Approved Property Cost - Reporting Instructions” following step 10 for additional reporting instructions.
	<b>Line 3 - Interest on Real Property Additions</b>	Facilities are allowed to report interest on debt incurred to acquire or replace capital assets (including renovations, alterations, land and capital assets acquired through capital leases) provided the acquisition and/or renovation has been approved by the Department of Social Services and Department of Developmental Services.
	<b>Line 4 – Less Non- Reimbursable and Other Costs</b>	Include HUD Subsidies and Revenue that offset property costs. Please be sure to identify all offsetting expenses, on the attachment page provided, to prevent double disallowances.
	<b>Line 5 – Net Actual Property Costs</b>	Net of actual property costs will be calculated automatically.
	<b>Line 6-Percentage of Sq. Ft. Used for A&amp;G Activities</b>	If any portion of the property is used for A&G or non-CLA activities, enter the square footage percentage used for these activities.
	<b>Line 7 – Prorated Portion of Actual Cost</b>	Prorated portions of actual costs will be calculated automatically.
	<b>Line 8a-c – Approved Property Costs</b>	Enter approved property costs to be reimbursed in the applicable lines noted below: 8a. CHFA 8b. Recognition of Actual Debt Service 8c. Rental Payments Approved by DSS Refer to the “Approved Property Cost-Reporting Instructions” section following Step 10 for additional reporting instructions.
	<b>Line 9 - Depreciation on Movable Equipment</b>	Enter Movable Equipment Depreciation. <b>Note: Motor vehicle depreciation is not reimbursable by DSS.</b> Please refer to the “Important Changes to Note” section for additional reporting instructions.

Data Input Screens	Annual Report Page	Room & Board Expenses
<b>Room &amp; Board</b>	<b>Line 10 – Rental Payments on Leased Real Estate in Multi-Unit Building Structures</b>	Include only rental payments for multi-unit building structures such as condominiums and apartments.
	<b>Line 11 - Property and Real Estate Taxes (excluding Motor Vehicles)</b>	Property and Real Estate Taxes are allowable expenses and should be included in the reimbursement calculation. Whenever exemptions to taxes are commonly available, the Provider is expected to take advantage of them. If the Provider does not take advantage of available exemptions, the expenses incurred for such taxes will not be recognized as allowable costs under the program. <u>Interest and penalties related to non-payment or late payments of taxes are not allowable.</u> Note: If claiming taxes, provide either a copy of the Town Exemption Denial or a copy of the letter sent to the town requesting exemption.
	<b>Line 12 - Interest on Movable Equipment (excluding Motor Vehicles)</b>	Include all Interest Expense associated with Movable Equipment. Attach detailed information to include the name and address of the lender, original date of the loan, interest rate, amount borrowed and purpose of loan.
	<b>Line 13 - Interest on Working Capital</b>	Facilities are allowed Interest Expense related to <u>necessary</u> Working Capital and Capital Loans. The loan must meet the following criteria: 1) be for a period less than 12 months; 2) be from a recognized financial institution (related party loans are not allowable); 3) is necessary and proper for the current operation and maintenance of the facility and is measured by the average monthly cash requirements; and (4) <b>is not used</b> for the acquisition of fixed assets or for unallowable and non-resident related expenditures.
<b><i>When completing page 29 Lines 14 – 15 refer to the attached <u>Schedule of Expenditures Reimbursable within the Room and Board Rate</u> for allowability of commonly reported expenses.</i></b>		
<b>Room &amp; Board</b>	<b>Line 14 - Insurance</b>	<ul style="list-style-type: none"> <li>• Enter Insurance costs based on the completed Insurance Work Sheet</li> <li>• Both the Insurance Declaration Form (submit pages which identify the premiums paid and the break-out for which properties are included in the insurance policy only) and the Insurance Expense Worksheet must be included with final submission.</li> </ul>
	<b>Line 15a1 - Dietary Food and Kitchen Supplies</b>	Enter the cost of food provided to residents <u>only</u> and the cost of non-food supplies such as kitchen plastic wrap, dish detergent, etc.
	<b>Line 15a2 - Dining &amp; Ordering Out</b>	Enter costs associated with food purchased from restaurants or food vendors for <u>residents only</u> . Do not include costs associated with employee meals.

Data Input Screens	Annual Report Page	Room & Board Expenses
<b>Room &amp; Board</b>	<b>Line 15b - Housekeeping</b>	Enter cost of supplies such as products to clean windows, floors, bathrooms, etc.
	<b>Line 15c - Laundry</b>	Enter cost of supplies such as bleach, softeners, etc. Dry cleaning is reimbursable if it is incurred on household items. Dry cleaning will not be reimbursable if incurred for resident's personal belongings.
	<b>Line 15d - Plant Maintenance Operations and Repairs</b>	Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment, which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Expenditures for fixed assets and/or movable equipment whose useful lives are greater than 1 year with a cost of \$2,500 or more must be capitalized with minimum of 5 years useful life. Fixed assets must be depreciated based on 2011 Asset Useful Lives schedule, attached. This schedule has been approved by the Department and Connecticut Community Providers Association / Connecticut Association of Nonprofits. Items purchased on the same invoice or related improvements, completed within a reasonable timeframe should be counted as a single asset when applying the capitalization threshold (e.g., purchase of tiles, cabinets and paint in the same month from the same supplier are considered one project "Kitchen or Bathroom Renovation".)
	<b>Line 15e1-5 - Utilities</b>	Report expenses in the applicable categories: 15e.1. Heating; 15e.2. Light & Power; 15e.3. Water & Sewer; 15e.4. Cable (basic cable for common areas <u>only</u> ); 15e.5. Other (see attached schedule). Telephone and intranet expenses are not reimbursed by DSS.
	<b>Line 15f - Equipment Under \$2,500/Equipment Rental/Other</b>	Include any minor equipment classified as an asset for which depreciation is not claimed. Televisions purchased for use in resident's room are not a reimbursable cost. Only televisions purchased for common areas are reimbursable. Equipment Rental includes all leases paid on a contract basis. Provide detailed information for all equipment by utilizing the "attached schedule link." Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel's Tool Bar – "Insert".
	<b>Line 15g - Maintenance Salaries &amp; Benefits</b>	Enter maintenance costs associated with salary and benefits agreement previously approved by DSS. <b>Note: improvements completed by the maintenance staff are subjected to the same guidelines used for improvements completed by a third party. Three bids and a Capital Improvement Agreement must be obtained when necessary. Refer to the Capital Improvements guidelines for further details.</b>

Data Input Screens	Annual Report Page	Room & Board Expenses
<b>Room &amp; Board</b>	<b>Line 15h - Maintenance Cost Funded through Debt Reserve</b>	Enter CHFA Reserve Funds or any other CHFA expenses and offset the cost on Line 21a.
	<b>Line 15i - Total Support Supplies and Services</b>	Total support supplies and services will be calculated automatically.
	<b>Line 16 - HUD Audit Fees</b>	Include expenses associated with HUD Audit Fees.
	<b>Line 17 – Subtotal Room and Board Expenses (9 thru 14 + 15i + 16)</b>	Totals calculate automatically.
	<b>Line 18a-b - Less Other Operating and Non-Operating Revenues</b>	Provide detailed information for all offsetting revenues by utilizing the “attached schedule link.” Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert”.
	<b>Line 19-20 – Actual and Imputed Days</b>	Transfers from Page 12 and calculates automatically.
	<b>Line 21 - Total</b>	Totals calculate automatically.

Page 26 - Room and Board

Page 27 - Room and Board (2)

	R&B Total
1. Real Property Depreciation	\$ -
2. Rental Payments on Leased Single Unit Structures	
a. CIL Rent or Mortgage Payment *	\$ -
b. All Other Rental Payments	\$ -
c. Total Rental (2a + 2b)	\$ -
3. Interest on Real Property Additions	\$ -
4. Less Non-Reimbursable and Other Costs (e.g., HUD Subsidies and Revenue Offsets) (click to go to RB Schedule)	\$ -
5. Net Actual Property Costs	\$ -
6. Percentage of Square Footage Used for A&G Activities	
7. Prorated Portion of Actual Costs	\$ -
8. Approved Property Costs	
a. CHFA	\$ -
b. Recognition of Actual Debt Service	\$ -
c. Rental Payments Approved by DSS	\$ -
d. Total Approved Property (8a + 8b + 8c)	\$ -
9. Depreciation on Movable Equipment (excluding Motor Vehicles)	\$ -
10. Rental Payments on Leased Real Estate in Multi-Unit Building Structures	\$ -
11. Property and Real Estate Taxes (excluding Motor Vehicles)	\$ -
12. Interest on Movable Equipment (excluding Motor Vehicles)	\$ -
13. Interest on Working Capital	\$ -

	R&B Total
14. Insurance (Property and 1/3 General Liability Only)	\$ -
15. Support Supplies and Services	
a. Dietary	
1. Food and Kitchen Supplies	\$ -
2. Dining and Ordering Out	\$ -
b. Housekeeping Supplies	\$ -
c. Laundry	\$ -
d. Plant Maintenance, Operations and Repairs	\$ -
e. Utilities	
1. Heat	\$ -
2. Light & Power	\$ -
3. Water & Sewer	\$ -
4. Cable	\$ -
5. Other (click to go to RB Schedule)	\$ -
f. Equip. Under \$2,500/Equip. Rental/Other (click to go to RB Schedule)	\$ -
g. Maintenance Salaries and Benefits	\$ -
h. Maintenance Cost Funded through Debt Reserve	\$ -
i. Total Support Supplies and Services (15a thru 15h)	\$ -
16. HUD Audit Fees	\$ -
17. Subtotal Room and Board Expenses (9 thru 14 + 15i + 16)	\$ -
18. Less Other Operating and Non-Operating	
a. Revenue (not included in Line 4, click to go to RB Schedule)	\$ -
b. Less Interest Income	\$ -
19. Subtotal of Net Expenses (17 - 18)	\$ -
20. Actual and Imputed Client Days	
a. Days open per year	
b. Total openings	
c. Imputed 90% occupancy	
21. Total Direct R&B Cost (4 + 7 + 17)	\$ -

\* The higher of CIL Rent (at line 2a,) or CIL Interest and CIL Depreciation (at lines 1 and 3) may be reported.

## Approved Property Cost - Reporting Instructions

- CIL: rental payments should be reported on Line 2a;
  - Depreciation – on items purchased through CIL are unallowable and should not be reported in the Annual Report;
  - Depreciation – on items NOT purchased through CIL should be reported on Line 1;
  - Depreciation & Interest – the Facility may elect to report Interest Expense and Depreciation Expense on CIL funded items rather than CIL rental payments. If so, depreciation and interest should be reported on Lines 1 and 3 respectively; and CIL Rent should not be reported;
  - Interest – on property additions not funded through CIL should be reported on Line 3;
  - Taxes – should be reported on Line 11;
  
- CHFA: payments, including reserve fund payments and excluding property taxes, should be reported on Line 8a;
  - Depreciation – on items purchased through CHFA/CHFA Reserve Fund are not reimbursable, since CHFA payments are reimbursed, and should not be reported in the Annual Report;
  - Depreciation – on items NOT purchased through CHFA should be reported on Line 1;
  - Property Taxes & Insurance – to their respective lines;
  
- Recognition of Actual Debt Service: the approved property reimbursement amount established by DSS should be reported on Line 8b;
  - Depreciation – on property additions paid for with the mortgage/loan in which the Recognition of Actual Debt Service was awarded is not reimbursable and should not be reported in the Annual Report;
  - Depreciation – on property additions NOT paid for with the mortgage/loan should be reported on Line 1;
  - Interest Expense – related to the mortgage/loan receiving Recognition of Actual Debt Service is reimbursed through the debt service payments which should be reported on Line 8b;
  - Interest Expense – on real property loans unrelated to the Mortgage/loan awarded Recognition of Actual Debt Service should be reported on Line 3;
  - Property Taxes and Insurance – to their respective lines;
  
- Recognition of Lease Cost: if the Facility has a rental agreement approved by DSS, lease payments should be reported on Line 8c; If an approval letter has not been obtained from DSS, rental cost should be reported on Line 2c (approval should be obtained);
  - Depreciation (Landlord) – on property purchased by the Landlord, is unallowable and should not be reported in the Annual Report;
  - Depreciation (Facility) – on property purchased by the Facility, and within the specifications established in the lease agreement, may be reported on Line 1;
  - Insurance & Taxes (Landlord) – if provided by the landlord and are included in the rental payments, should be reported on Line 8c; one-third of General Liability paid for by the Facility may be included on Line 14;
  - Insurance & Taxes (Facility) – if it is established in the lease agreement that the Facility is to maintain insurance and pay for the taxes, then property insurance and real estate taxes may be reported on their respective lines;
  - Insurance (Personal Property) – if according to the lease agreement Property Insurance is maintained by the Landlord, only Renter's insurance/Personal Property Insurance may be reported on Line 14; additional Property Insurance purchased by the Facility is not reimbursable and should not be reported in the Annual Report;



Data Input Screens	Annual Report Page	Statement of Revenue
Statement of Revenue	Page 30	<p>Complete all required information including Operating and Other Non-Operating revenues received by the Organization. Please provide detail for Restricted Fund Raising/Contributions, Restricted Investment/Interest Income and Other Revenue, utilizing the “attached schedule” link. The system summarizes all expenses by program type on the "Revenue &amp; Expense Summary" schedule, netting it against “Total Gross Expenses”, Line 4f from the Total Revenue, Line 3 and calculates the Net Excess or Deficiency for the agency, Line 5. If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert” or attach a separate detailed schedule. Please note operating revenue for Purchase of Service contracts must match the amount on the reconciliation spreadsheet that will be provided by DDS. The DDS Cost Settlement for FY2010 (line 1. (s.) is a revenue offset to factor in the money repaid to DDS through the cost settlement process for FY2010 in the FY2011 fiscal year. Enter Fee for Service Revenue on the Revenue Schedule itemizing in which programs and the amounts they are allocated in. The total Fee for Service Revenue will be calculated on the Statement of Revenue Page Line 1s. Enter Sales Revenue from Day Programs and Revenue for Non-DDS Participants on the Revenue Schedule itemizing in which programs and the amounts they are allocated in. The total Sales Revenue from Day Programs and Revenue for Non-DDS Participants will be calculated on the Statement of Revenue Page Line 2b.</p>

Page 28 - Statement of Revenue	
	Amount
<b>1. Operating Revenue</b>	
a. Service for Community Living Arrangements	
b. Service for Supported Living	
c. Service for CTH Support	
d. Service for Day Programs	
e. Temporary Service Supplement	
f. Start Up Funding for a new CLA	
g. Respite	
h. Individual Support	
i. Birth to Three	
j. ICF/MRs	
k. Room & Board for Community Living Arrangements	
l. Room & Board for Children	
m. Other State Agencies	
n. Private Pay for Service	
o. Tuition-Public / Private Schools	
p. HUD Rental Subsidies	
q. Other Programs	
r. DDS Cost Settlements	
s. <b>Fee for Service Revenue (Specify, click to go to Revenue Schedule)</b>	\$ -
t. <b>Total Operating Revenue (1a thru 1s)</b>	\$ -
<b>2. Other Non-Operating Revenue</b>	
a. Grant Revenues	
b. <b>Sales Revenue from Day Programs (Specify, click to go to Revenue Schedule)</b>	\$ -
c. <b>Total Other Non-Operating Revenue (2a + 2b)</b>	\$ -
d. Other Revenue	
1. Fund Raising / Contributions	
A. <b>Restricted (Specify, click to go to Revenue Schedule)</b>	\$ -
B. Unrestricted	
2. Membership Dues	
3. Investment / Interest Income	
A. <b>Restricted (Specify, click to go to Revenue Schedule)</b>	\$ -
B. Unrestricted	
4. Management Contract Services	
5. <b>Other (Specify, click to go to Revenue Schedule)</b>	\$ -
6. <b>Total Other Revenue (2d1 thru 2d5)</b>	\$ -
e. <b>Total Other Non-Operating Revenue (2a + 2b + 2d6)</b>	\$ -
3. <b>Total Revenue (1t + 2e)</b>	\$ -
4. Expenses	

**Revenue Offsets**

Certain non-operating revenues generated by the provider agency may be used to defray the state's share of the cost of a program. Examples of such revenues include sales revenue from day programs or a restricted donation specifically earmarked for a DDS cost center. Such revenues should especially be applied to the extent they were realized when they were clearly anticipated on the Operational Plan. This will ensure a fair cost settlement.

<b>Data Input Screens</b>	<b>Annual Report Page</b>	<b>Annual Report Page</b>
<b>Administrative &amp; General Expenses</b>	Page 14 Line 7	<ul style="list-style-type: none"> <li>• Other Operating and Non-Operating Revenue</li> <li>• Admin and General expenses reimbursed through the Start-up process for CLA and CRS settings</li> </ul>
<b>Summary of CLA</b>	Page 16 Line 13, 16,17 and 18	<ul style="list-style-type: none"> <li>• Other Operating &amp; Non-Operating Revenue</li> <li>• Revenue generated for all Vendor Service Authorization participants in the home.</li> <li>• Revenue from Licensed Respite Beds</li> <li>• Revenue generated for all non-DDS participants in the home.</li> </ul>
<b>Summary of CRS</b>	Page 18 Line 13, 16 and 17	<ul style="list-style-type: none"> <li>• Other Operating &amp; Non-Operating Revenue</li> <li>• Revenue generated for all Vendor Service Authorization participants in the home.</li> <li>• Revenue generated for all non-DDS participants in the home.</li> </ul>
<b>Summary of IHS and CTH</b>	Page 20 and 22 Line 10, 14 and 15	<ul style="list-style-type: none"> <li>• Other Operating &amp; Non-Operating Revenue</li> <li>• Revenue generated for all Vendor Service Authorization participants in the home.</li> <li>• Revenue generated for all non-DDS participants in the home.</li> </ul>
<b>Summary of Day Programs</b>	Page 24 Line 9, 10, 13 and 14	<ul style="list-style-type: none"> <li>• Sales Revenue</li> <li>• Other Operating &amp; Non-Operating Revenue</li> <li>• Revenue generated for all Vendor Service Authorization participants in the home.</li> <li>• Revenue generated for all non-DDS participants in the home.</li> </ul>
<b>Summary of ICF and Other</b>	Page 25 Line 9	<ul style="list-style-type: none"> <li>• Less Operating &amp; Non-Operating Revenue</li> </ul>
<b>Summary of Fee for Service</b>	Page 26 Line 8 and 9	<ul style="list-style-type: none"> <li>• Sales Revenue</li> <li>• Less Operating and Non-Operating Revenue</li> </ul>
<b>Room &amp; Board Costs</b>	Page 28 Line 4	<ul style="list-style-type: none"> <li>• Less Non-Reimbursable and Other Costs</li> </ul>
<b>Room &amp; Board Costs</b>	Page 29 Line 21	<ul style="list-style-type: none"> <li>• Less Other Operating &amp; Non-Operating Revenue (not included on Line 5)</li> </ul>

Data Input Screens	Annual Report Page	Preparer / Reviewer Certification
Preparer / Reviewer Certification	Page 31	<p style="text-align: center;"><b>*** DO NOT ALTER THIS PAGE ***</b></p> <p>The preparer <u>must</u> provide signatures. This page is required to be completed by ALL Providers.</p>

Data Input Screens	Annual Report Page	Reconciliation of Financial Statements
<p><b>Reconciliation of Financial Statements to Annual Report</b></p>	<p><b>Supplemental</b></p>	<p style="text-align: center;"><b><u>To be completed by Non-Profit Providers Only.</u></b></p> <p>Once Financial Statements have been issued, complete and submit the Reconciliation of Financial Statements to Annual Report form to DDS Prime Region, at Departmental of Developmental Services no later than December 31<sup>st</sup> or not later than 6 months after the close of the fiscal year being reported.</p> <p>This is a DDS contract requirement and must be filed as a supplemental part of the final Annual Report submission.</p> <p>Enter Total Expenses per the Financial Statements on Line 12. If the dollar amount does not agree with Line 11, Adjusted Costs Per Annual Report ...,” provide an explanation including \$ differential on Line 13, Difference / Reconciling Items.</p>

State of Connecticut  
**Annual Report of Residential and Day Services**  
 CLA-Reconciliation Form Rev. 7/2006

**State of Connecticut**  
**Department of Social Services and Department of Developmental Services**  
**Reconciliation of Financial Statements to Annual Report**

Parent Organization	FEIN	Report for Year Ended 6/30/2010
1. Residential Costs per Annual Report of Residential and Day Services (From Summary CLA, line 14)		\$ -
2. Residential Costs per Annual Report of Residential and Day Services (From Summary SLA, line 14)		\$ -
3. Residential Costs per Annual Report of Residential and Day Services (From Summary CTH, line 14)		\$ -
4. Day Costs per Annual Report of Residential and Day Services (From Summary DAY, line 15)		\$ -
5. Room & Board Costs per Annual Report of Residential and Day Services (From Room & Board Costs for CLAs, line 31)		\$ -
6. ICF and Other Costs per Annual Report of Residential and Day Services (From Summary ICF and Other, line 10)		\$ -
7. Fee for Service Costs per Annual Report of Residential and Day Services (From Summary Fee for Service, Line 10)		\$ -
8. Subtotal Costs per Annual Report of Residential and Day Services (1 thru 7)		\$ -
9. Add Back all Expense Recoveries and Non-Reimbursables		
a. From Administrative and General, line 6s (Non-Reimbursables)		\$ -
b. From Administrative and General, line 7 (Other Operating & Non-Operating Revenue)		\$ -
c. From Summary CLA, line 12 (Non-Reimbursable Cost)		\$ -
d. From Summary CLA, line 13 (Other Operating & Non-Operating Revenue)		\$ -
e. From Summary SLA, line 12 (Non-Reimbursable Cost)		\$ -
f. From Summary SLA, line 13 (Other Operating & Non-Operating Revenue)		\$ -
g. From Summary SLA, line 13a (Fee for Service Revenue)		\$ -
h. From Summary CTH, line 12 (Non-Reimbursable Cost)		\$ -

<b>Data Input Screens</b>	<b>Annual Report Page</b>	<b>Error Check</b>
<b>Error Check</b>	<b>Supplemental</b>	<p>An Error Check tab has been added to the Annual Report. The Error Check tab compares data that has been entered on various spreadsheets. This will identify areas of discrepancies within the program for specific line items. This include comparing the DDS assigned unique identification number for each program with the number entered by the provider the reported salary and FTE's for the A&amp;G summary page, the unaccounted allocation of A&amp;G and Employee Benefits, comparison of VSA, Sales and Non-DDS participants entered on the revenue schedule and the specific programs identified within the annual report, and a comparison of sales revenue and client wages. The provider can have three outcomes; Pass, Warning, or Fail. CJLC will not accept any Annual Report that has a Fail on the Error Check Page. A provider may submit a cover letter explaining those items that have been identified as "Failed" but must remain as such due to the integrity of the financial data. DDS must accept any explanation before the Annual report will be considered acceptable for submission.</p> <p>An Error Support tab has been added to the Annual Report. For all items that are coded as Fail or Warning on the Error Check tab, providers should refer to the Error Support tab to view the issue.</p>

Once all information has been entered and reviewed for accuracy, save the 2011 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services onto a new CD. This should be included with your completed submission.

**Writing CD to return to CJLC**

Files to be returned to CJLC must be written (Burned) to a CD-R or CD-RW. Specific CD Burners, CD Burning software, and writeable CDs are required to do this. Refer to CD Burning Software Manuals for additional instructions. Nero (<http://www.nero.com/>) or EZ CD Creator is recommended, as both programs are user friendly and are specifically designed for CD Burning.

Files that cannot be burned onto a CD-R or a CD-RW can be emailed to [data@cjlc.com](mailto:data@cjlc.com) as attachments. The file is quite large and may take a while to send. Save all work to the folder that was created in Step 1; save work regularly and often; and burn files to CD only when you are all done working with them.

Using the Print Manager select the all of the pages and press “Print”. Print (2) two complete copies of the 2011 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services.

**As a reminder, signatures are required for Pages 2, 3, 4 and 29 along with notarization on Page 2 for your completed submission to be accepted by the Department. Return both signed and notarized copies and Disk/s containing all information provided in the completed Annual Report, to:**

Craig J. Lubitski Consulting LLC  
Founders Plaza  
225 Pitkin Street  
East Hartford, Connecticut 06108

Should you have any questions or need assistance with the implementation of the Electronic Filing of the 2011 Annual Report of Residential and Day Services contact:

**Cost Center and Input Classification Information**

Craig Lubitski (860) 610-9009 Extension 111

Or

**Technical & Program Issues**

Jason Ledger (860) 610-9009 Extension 119

Or

**DDS Policy**

Peter Mason (860) 418-6077

Or

**DSS Policy**

Paula Pfistner (860) 424-5666