

# **Aid for Preparing the 2018 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 2007 and will run in an Excel 2007 (or higher) environment. The Excel commands referenced in this Aid are based on Excel version 2007. Please contact David David (860) 418-6040 if you need assistance.***

## **Important (Excel 2007/2010/2013/2017 users)**

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

For Providers using Office 2003 or lower you will need to download the Excel 97-03 Service pak to use the file. Go to website <https://www.microsoft.com/en-us/download/details.aspx?id=27836> Click on the Download button. This will download an .exe file, save this file to your hard disk drive. It is recommended that you close any programs that you are running. In Windows Explorer, double-click the .exe file that you saved to your hard disk drive and follow the instructions on the screen.

The first time you or any user opens the macro-enabled document click on “Enable Content” button on the yellow Security Warning Ribbon. You will only have to trust the publisher once. Then the warning will not appear on subsequent openings. (Alternatively, you can trust the content for JUST that document as long as it remains in the same place with the same name, but as soon as it's saved to a different location or renamed, it will ask again.)

## **Add a trusted publisher when the Security Warning appears**

If the code that Office has blocked identifies the publisher, and you are certain that you trust the publisher, you can add the publisher to the list of trusted publishers when you view more information about the security warning.

### **To add a publisher to the list of Trusted Publishers after a security warning**

1. Open the file from the new publisher.
2. Click File.
3. In the Security Warning area, click Enable Content > Advanced Options.
4. In Microsoft Office Security Options, click Trust all documents from this publisher.

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

All the documents previously included in the package from The Department of Social Services and Department of Developmental Services Annual Report of Residential and Day Services are available on the website [CTAnnualReport.mslc.com](http://CTAnnualReport.mslc.com)

Please review the instructions provided by Myers and Stauffer in the Connecticut DDS Annual Report Electronic Submission System thoroughly. They are available as an upload at:

[CTAnnualReport.mslc.com](http://CTAnnualReport.mslc.com)

Since Cost Centers have been pre-populated into the 2018 DSS/DDS Annual Report workbook, 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 as “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 [uploaded](#) to the Annual Report Electronic Submission System as per Meyer’s and Stauffer’s directions. Daily data backups are performed and kept on-site for a minimum of 30 days. Full backups are performed weekly and stored off-site.

## **Important CLA Reminders**

### **Annual Report Pages 28 & 29 (Room & Board Expenses)**

- All Facilities with multiple programs using the same cost center number should report all beds, days, and expenses in total under its lead program only. Note: the lead program has been identified with “MCC” in the name for Master Cost Center. The affiliated program(s) have been identified with “SCC” for Secondary Cost Center and should not include any data.
- All new property additions must be included on the enclosed “2018 Property Addition” Excel spreadsheet to be considered for reimbursement. This schedule should not be used to compute total depreciation expense, but only used to compute the current/first year depreciation for newly added property.
- Property additions that were disposed of prior to the end of their useful lives should be reported in the disposal section of the Property Additions Schedule.
- Updated depreciation schedules will no longer be provided (i.e. the 2018 depreciation expense totals will not be automatically computed).
- The Insurance Expense Schedule includes a column for Renter’s Insurance. This column should be used for Facilities to report the insurance expense on **personal** property (movable equipment) only. Property (building and building improvement) insurance reported for leased property, which is provided by the landlord, will be disallowed. It must be noted in the lease agreement that the tenant is to maintain property insurance to be considered an allowable DSS cost.
- Utility expenses have been separated into the following categories; Heat, Light & Power, Water & Sewer, Cable, and Other, respectively. Note: condo fees should be reported on Page 29, Line 15d Plant Maintenance, Operations and Repairs.

### **To Begin**

Upload the documents from the system onto your hard drive. Working directly from your hard drive will facilitate the input process. It is strongly recommended to save the documents frequently during input.

### **Open 2018 Property Additions file**

1. Launch Excel - (Minimum requirements - Microsoft Excel 2007).
2. Download file “2018 Property Additions.”
3. In the “2018 Annual Report Electronic Submission System 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. Also, included on each of these worksheets is a section for identifying items in which the Facility has disposed of before the end of the asset’s useful life.
4. All 2018 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. Upload a copy of the Real Property and Movable Equipment worksheets. 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.

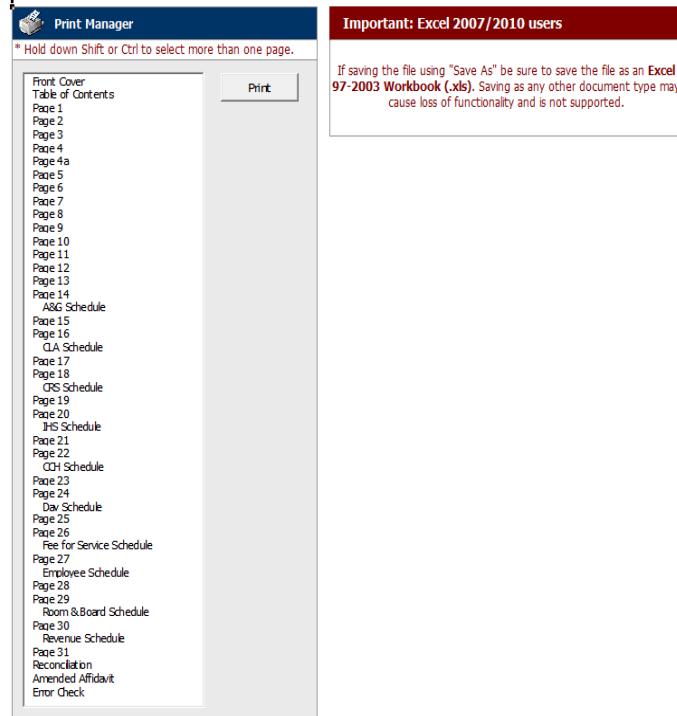
### **2018 Insurance Report**

1. Launch Excel - (Minimum requirements - Microsoft Excel 2007).
2. Open file “2018 CLA Insurance Report”
3. Complete the form including all types of insurance, which must reconcile to the total insurance policy.
4. Allowable room and board insurance cost is calculated to equal property insurance and 1/3 of the general liability insurance.
5. 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.

### **Open Annual Report Workbook:**

1. Launch Excel (Minimum requirements - Microsoft Excel 2007).
2. Open file “2018 [Provider Name] Annual Report.xls”.
3. Click “Enable Content”.
4. 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.

| <b>Data Input Screens</b> | <b>Annual Report Page</b> | <b>Printing</b>  |
|---------------------------|---------------------------|--|
| <b>Print Manager</b>      |                           | 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>PRIOR</b> to entering any data. |



| Data Input Screens        | Annual Report Page | General Information Pages   |
|---------------------------|--------------------|---|
| General Information Input |                    | 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.   |
|                           | Page 1             | 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.  |
|                           | Page 2             | 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. |
|                           | Page 3 & 4a        | Certification by - Complete as required by For-Profit Providers.  |
|                           | Page 5-7           | Providers must report all related party transactions on the annual report each year.<br><br>Reporting related party transactions on the annual report does not replace the need to submit a request for prior approval from DDS in conformance to the DDS Ethics Protocols.   |
|                           | Page 5 & 6         | Detail all Related Party Transactions.<br><br>If there are <b>ANY Related Party Transactions listed on pages 5-7</b> , provide Description of all services rendered on the bottom of page 6. 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.  |

| Data Input Screens        | Annual Report Page | General Information Pages  |
|---------------------------|--------------------|--|
| General Information Input | Page 7             | 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.  |
|                           | Page 8             | Supplemental Executive Director's Salary Disclosure Schedule - All Executive Directors must complete this schedule. Complete this information by identifying the source of funding in accordance with. <a href="#">House Bill No.7008, public Act No. 07-238</a> If the amount reported is in excess of \$101,000, the difference will automatically calculate an offset on Page 14, Non-Reimbursable Costs, Line 6.0, and Executive Director's Salary in excess of \$101,000. |
|                           | Page 9             | 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.  |
|                           | Page 10            | 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.  |
|                           | Page 11            | 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.  |
|                           |                    | 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.                           |

|   |   |                |                    |
|---|---|----------------|--------------------|
| <b>General Information</b>  |   |                |                    |
| <b>Cover</b>  | <input type="text" value="Parent Organization"/> <input type="text" value="Address (No. &amp; Street, City, State, Zip Code)"/>   |                |                    |
| <b>Report for Year Beginning</b>  | <b>Report for Year Ending</b>   |                |                    |
| 7/1/2010  | 6/30/2011   |                |                    |
| <b>FEIN</b>   |   |                |                    |
| <b>Form of Organization</b>   |   |                |                    |
| <input checked="" type="radio"/> Partnership <input type="radio"/> Non-Profit Corp <input type="radio"/> For Profit Corp <input type="radio"/> Individual/Sole Prop <input type="radio"/> Other |   |                |                    |
| <b>Contact Personnel</b>  |   |                |                    |
| <b>Name</b>   | <b>Title</b>  | <b>Address</b> | <b>Telephone #</b> |
| <input type="text"/><br><input type="text"/><br><input type="text"/><br><input type="text"/>  |   |                |                    |
| <b>Page 1</b>   | 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.<br><input type="radio"/> Yes <input type="radio"/> No |                |                    |
|   | Indicate if the information provided on this form has changed since the last operational report filing.<br><input type="radio"/> Yes <input type="radio"/> 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.<br><input type="radio"/> Yes <input type="radio"/> No  |                |                    |
|   | A copy of your most recent insurance certificate that lists "The State of Connecticut" as an additional insured is attached.<br><input type="radio"/> Yes <input type="radio"/> No  |                |                    |
| <b>Report Issue Date</b>  | <input type="text"/>  |                |                    |
| <b>Pages 3/4</b>  | Are there any related party transactions<br><input type="radio"/> Yes <input type="radio"/> No  |                |                    |

### Reminder

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

**Page 1**

| <b>Data Input Screens</b>   | <b>Annual Report Page</b> | <b>Cost Center Numbers</b>  |
|-----------------------------|---------------------------|---|
| <b>Cost Centers Numbers</b> | <b>Page 12</b>            | <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 David David at (860) 418-6040 or at <a href="mailto:David.David@ct.gov">David.David@ct.gov</a> .</p> <p>Changes have been made to FY 2018 Annual Report to correspond with Medicaid Waiver reporting and billing requirements. The following are additional cost centers that have been added and for which providers will now be required to setup specific cost centers:</p> <p>Transition Services</p> <p>In an effort to reduce workload, providers will now combine cost centers for the same service category (excluding CLA and CRS) into one prime region cost center. The cost center numbers for each non-CLA and non-CRS service category will be assigned as a four digit identifier according to the service type. For example, if an agency has 5 DSO's in 3 Regions, and the North Region is the Prime Region, they will now report 1 DSO cost center in the NR with all fiscal data combined. CLA and CRS are still required to be reported separately and assigned to a specific Region.</p> <p>Enter the applicable information in the light gray shaded areas. Each cost center must 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, 2018. This is a snapshot of the authorizations for the program and should not include any authorizations that had expired prior to June 30, 2018. For CLA's, there is a Total Licensed Bed column 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 FY2018.</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. <b>* Note Fee for Service (FFS) programs cannot be removed</b></p> |

|                                 |                             |   |
|---------------------------------|-----------------------------|---|
| <b>Cost Centers<br/>Numbers</b> | <b>Page 12</b><br>continued | <b>from the list.</b><br><br>If a program was closed during the FY2018 year, please identify the program and the number of CSA's that were funded on the last day of service. |
|---------------------------------|-----------------------------|---|

## To Add a Cost Center

| Cost Center Numbers (Page 12) |           |   |                                       |                              |              |          |         |           |        |        |                     |                       |  |
|-------------------------------|-----------|---|---------------------------------------|------------------------------|--------------|----------|---------|-----------|--------|--------|---------------------|-----------------------|--|
| Remove Cost Center            |           | Add Cost Center                         |                                       | * as of June 30, 2012        |              |          |         |           |        |        |                     |                       |  |
| Cost Center                   | Town/City | Total Contract Service Authorizations * | Total Vendor Service Authorizations * | Total Non-DDS Participants * | Program Type | Provider | Program | Unique ID | Region | DSS ID | DDS Licensed Number | Total Licensed Beds * |  |

Add Cost Center

| Cost Center (Name)  | Unique ID                                      |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
|---|--|------|-----|--|-----|------------------------------------|-----|------------------------------------|-----|--------------------|-----|---------------------------|-----|----------------------------------|-----|----------------------------------|-----|----------------------|-----|--------------------------------|-----|--|-----|--------------|-----|----------------------|-----|-----------------|-----|---------------------------------------|--|-------|--|-----------------------------|----------------------------|----------|--|-----------------------------|----------------------------|
| <input type="text"/>  | <input type="text"/>                           |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| Program   | Region   |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <table><thead><tr><th>Code</th><th>Name</th></tr></thead><tbody><tr><td>100</td><td>Administrative and General Cost Center</td></tr><tr><td>200</td><td>Community Living Arrangement (CLA)</td></tr><tr><td>300</td><td>Individualized Home Supports (IHS)</td></tr><tr><td>400</td><td>Day Program Series</td></tr><tr><td>410</td><td>Day Support Options (DSO)</td></tr><tr><td>420</td><td>Group Supported Employment (GSE)</td></tr><tr><td>430</td><td>Individual Self-Employment (SEI)</td></tr><tr><td>440</td><td>Sheltered Work (SHE)</td></tr><tr><td>500</td><td>Community Companion Home (CCH)</td></tr><tr><td>600</td><td>Intermediate Care Facility/Ment. Ret. (ICF/MR)</td></tr><tr><td>700</td><td>Other Series</td></tr><tr><td>720</td><td>Birth To Three (B23)</td></tr><tr><td>800</td><td>Fee for Service</td></tr><tr><td>900</td><td>Continuous Residential Services (CRS)</td></tr></tbody></table> | Code   | Name | 100 | Administrative and General Cost Center | 200 | Community Living Arrangement (CLA) | 300 | Individualized Home Supports (IHS) | 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 Companion Home (CCH) | 600 | Intermediate Care Facility/Ment. Ret. (ICF/MR) | 700 | Other Series | 720 | Birth To Three (B23) | 800 | Fee for Service | 900 | Continuous Residential Services (CRS) | <table><tr><td>Prime</td></tr><tr><td><input checked="" type="radio"/> North</td></tr><tr><td><input type="radio"/> South</td></tr><tr><td><input type="radio"/> West</td></tr><tr><td>Specific</td></tr><tr><td><input checked="" type="radio"/> North</td></tr><tr><td><input type="radio"/> South</td></tr><tr><td><input type="radio"/> West</td></tr></table> | Prime | <input checked="" type="radio"/> North | <input type="radio"/> South | <input type="radio"/> West | Specific | <input checked="" type="radio"/> North | <input type="radio"/> South | <input type="radio"/> West |
| Code  | Name   |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 100   | Administrative and General Cost Center         |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 200   | Community Living Arrangement (CLA)             |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 300   | Individualized Home Supports (IHS)             |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 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 Companion Home (CCH)                 |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 600   | Intermediate Care Facility/Ment. Ret. (ICF/MR) |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 700   | Other Series                                   |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 720   | Birth To Three (B23)                           |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 800   | Fee for Service                                |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| 900   | Continuous Residential Services (CRS)          |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| Prime   |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input checked="" type="radio"/> North  |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input type="radio"/> South   |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input type="radio"/> West  |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| Specific  |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input checked="" type="radio"/> North  |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input type="radio"/> South   |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input type="radio"/> West  |  |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |
| <input type="button" value="Add"/>  | <input type="button" value="Cancel"/>          |      |     |  |     |                                    |     |                                    |     |                    |     |                           |     |                                  |     |                                  |     |                      |     |                                |     |  |     |              |     |                      |     |                 |     |                                       |  |       |  |                             |                            |          |  |                             |                            |

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   |
|--|--------------------|---|
| <b>Interest Expense &amp; Allocation Worksheet</b> | <b>Page 13</b>     | <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) used in support of the state award and working capital used to meet requirements of the State award when gaps in State funding occur.. Interest expense reported for:</p> <ul style="list-style-type: none"> <li>• <b><u>Day, Continuous Residential Supports, Individual Home Supports &amp; Community Companion 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> <li>• Interest accrued by the agency that is not in conformance with the cost standards should be listed as interest expense for A&amp;G and an offsetting amount should be entered under “Unallowable amount per DDS Accounting Standards”.</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> |

|   | 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 | \$ -  | \$ -                   | \$ -              | \$ -               |

|  | Total Allowable A&G/ Benefit Costs | Total All Except A&G | Total All Employee Benefits |         |
|--|------------------------------------|----------------------|-----------------------------|---------|
| 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  |
|--|--------------------|--|
| <b>Administrative and General Expenses</b> | <b>Page 14</b>     | <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 FY2018 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>The Executive Director’s salary must be reported on Page 8. The system will automatically link any of the amounts over \$101,000 to Line 6.o non-reimbursable costs.</p> <p>Administrative vehicle lease/loan/rental payment is limited to \$4,800 per vehicle year. This applies to the annual payment for the acquisition of the vehicle exclusive of gas and maintenance costs. Costs over the \$ 4,800 limit are non-reimbursable and must be reported as such on the Administrative and General Page.</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/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806">http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806</a>. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.</p> |

| Data Input Screens    | Annual Report Page  | Summary of Community Living Arrangement Expenses   |
|-----------------------|---------------------|--|
| <b>Summary of CLA</b> | <b>Pages 15 –16</b> | <p><b>*** DDS will NOT Reimburse Room &amp; Board Expenses</b><br/> <b>Maintenance salary and benefits or any other costs related to the maintenance of the facility will not be reimbursed through the DDS. All related and allowable costs must be reported in the Room and Board section of the Annual Report of Residential and Day Services. All expenses found on the DDS side will be disallowed. ***</b></p> <p><b>Direct Staff:</b></p> <p>Line 6.a. 1 Managers- Staff who are directly responsible for the day-to-day operation of one or two CLA's, CRS Settings, IHS Settings, or 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 6.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 6.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 6.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 6.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 6.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 6.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 6.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> |

| <b>Data Input Screens</b> | <b>Annual Report Page</b> | <b>Summary of Community Living Arrangement Expenses</b>  |
|---------------------------|---------------------------|--|
|                           |                           | <p><b>Allocated Staff:</b></p> <p>Line 6.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 6.b. 2 Program Supervisor- Administrative and support positions that provide minimal or time limited direct support to participants in a number of programs.</p> |

| <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 6.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 (i.e. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.</p> <p>Line 6.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 (i.e. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.</p> <p>Line 6.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 6.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</p> |

|  |  |
|--|--|
|  | <p>general cost center. <b>These positions must be identified on the Schedule pages.</b></p> <p>Line 7. - Enter the Salary and Wages for each job title or staff classification.</p> <p>Line 8. - Input non-salary &amp; wage expenditure data.</p> <p>Line 8.d. 2 - Start Up Costs for Opening a new CLA – Input the total cost for the start-up of a new CLA for FY2018. If the start-up of the home extends into two fiscal years, input only the actual costs incurred in FY2018. 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  |
|--------------------|--------------------|---|
| Summary of CLA     | Pages 15 –16       | <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 10 and 11 - The system carries forward the allocations for Employee Benefits and Admin &amp; General from the respective schedules.</p> <p>Line 12 - The system calculates the total direct service cost for each program.</p> <p>Line 13 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/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806">http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806</a>. Non-reimbursable Costs That Are Directly Related To This Cost Center must be offset on Line 12.a.</p> <p>Line 13. b - Start-Up Costs for Opening a new CLA- Input the total cost for the start-up of a new CLA for FY2018. Since these costs have been reconciled separately, Start Up costs are not reimbursable for cost settlement purposes.</p> <p>Line 14 - 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 17-19.</p> <p>Line 17 - 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 18 - 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 19 - 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 21 - 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> |

|   | CLA Total |
|---|-----------|
| <b>1. Licensed Bed Capacity</b>                                   |           |
| a. Total number of Licensed Beds in the home                      |           |
| b. Total number of DDS Funded Beds included in 1a                 |           |
| c. Total number of Respite Beds included 1a                       |           |
| d. Total Number of Non-DDS Beds included in 1a                    |           |
| <b>2. Total Openings</b>  |           |
| a. Total number of Contract Service Authorizations                |           |
| b. Total number of Vendor Service Authorizations                  |           |
| c. Total number of Non-DDS Participants                           |           |
| d. Total Openings (a + b)   |           |
| <b>3. Days Calculations</b>                                       |           |
| a. Number of Days Facility Open                                   |           |
| b. Potential Participant Days for Licensed Beds (2a * 1a)         |           |
| c. Potential Participant Days for Licensed Respite Beds (2a * 1c) |           |
| d. Potential Participant Days for Non-DDS Funded Beds (2a * 1d)   |           |
| e. Total Potential Days for DDS Contract Service Authorizations   |           |
| <b>4. Client Days</b>   |           |
| a. Total number of actual DDS CSA Participant days in the home    |           |
| b. Total number of actual Non-DDS days                            |           |
| c. Total number of actual days present for Licensed Respite Bed   |           |
| d. Leave Days with Family   |           |
| e. Medical Leave Days   |           |
| 1. Hospital   |           |
| 2. Skilled Nursing Facility                                       |           |
| 3. ICF/MR   |           |
| f. Other Leave Days   |           |
| g. Total Client Days (4a thru 4f)                                 |           |
| <b>5. Percentage of Utilization</b>                               |           |
| a. Non-Respite Beds   |           |
| b. Respite Beds   |           |
| c. DDS Contract Service Authorizations                            |           |
| <b>6. FTEs</b>  |           |
| a. Direct Staff   |           |
| 1. House Manager  |           |

|   | CLA Total                     |
|---|-------------------------------|
| <b>7. Salaries &amp; Wages</b>                        |                               |
| a. Direct Staff                                       |                               |
| 1. House Manager                                      | \$ -                          |
| 2. House Supervisor                                   | \$ -                          |
| 3. Direct Care Staff                                  | \$ -                          |
| 4. Per Diem / Substitute Staff                        | \$ -                          |
| 5. RN - Direct Care Only                              | \$ -                          |
| 6. LPN - Direct Care Only                             | \$ -                          |
| 7. Clinical Staff - Direct Care Only                  | \$ -                          |
| 8. Other (Specify, see CLA Schedule)                  | \$ - \$ - \$ - \$ - \$ - \$ - |
| 9. Total Direct Staff Salary (7a1 thru 7a8)           | \$ - \$ - \$ - \$ - \$ - \$ - |
| b. Allocated Staff                                    |                               |
| 1. Residential Director / Program Manager             | \$ -                          |
| 2. Program Supervisor                                 | \$ -                          |
| 3. RN - Health Service Coordination                   | \$ -                          |
| 4. LPN - Health Service Coordination                  | \$ -                          |
| 5. Clinical Staff                                     | \$ -                          |
| 6. Other (Specify, see CLA Schedule)                  | \$ - \$ - \$ - \$ - \$ - \$ - |
| 7. Total Allocated Staff Salary (7b1 thru 7b6)        | \$ - \$ - \$ - \$ - \$ - \$ - |
| c. Total Salaries & Wages (7a + 7b)                   | \$ - \$ - \$ - \$ - \$ - \$ - |
| <b>8. Non-Salary</b>                                  |                               |
| a. Contract Personnel                                 |                               |
| 1. Occupational, Physical, and Speech Therapy         | \$ -                          |
| 2. Nurse  | \$ -                          |
| 3. Behaviorist and Psychology                         | \$ -                          |
| 4. Psychiatry   | \$ -                          |
| 5. Other (Specify, see CLA Schedule)                  | \$ - \$ - \$ - \$ - \$ - \$ - |
| 6. Total Non-Salary Contract Personnel (8a1 thru 8a5) | \$ - \$ - \$ - \$ - \$ - \$ - |
| b. Supplies and Services                              |                               |
| 1. General Supplies                                   | \$ -                          |
| 2. Communication                                      | \$ -                          |
| 3. Insurance (Property)                               | \$ -                          |

| Data Input Screens    | Annual Report Page  | <b>Summary of Continuous Residential Supports Expenses</b>   |
|-----------------------|---------------------|--|
| <b>Summary of CRS</b> | <b>Pages 17 –18</b> | <p>Pages 17 &amp; 18 – Continuous Residential Supports (CRS)</p> <p style="text-align: center;"><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>Costs typically associated with occupancy such as Groceries, Utilities, Rent, etc. are covered by the Rent Subsidy paid to the residences. Any occupancy expenses reported must be offset by Rent Subsidy amount and listed as Other Operating and Non-Operating Revenue. Unless prior approval has been received by DDS, occupancy costs not offset by Other Operating and Non-Operating Revenue will be disallowed.</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 CRS. 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.) are automatically calculated based on the number of beds identified in Line 1 multiplied by the number of days the CRS 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.</p> <p>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 FY2018 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 5.a. 1 Managers- See page 13 for definition.</p> <p>Line 5.a. 2 Supervisor- See page 13 for definition.</p> <p>Line 5.a. 3 Direct Care Staff – See page 13 for definition.</p> <p>Line 5.a. 4 Per Diem/Substitute staff – See page 13 for definition.</p> <p>Line 5.a. 5 Registered Nurse(RN) – See page 13 for definition.</p> |

| Data Input Screens | Annual Report Page | Summary of Continuous Residential Supports Expenses   |
|--------------------|--------------------|---|
| Summary of CRS     | Pages 17 –18       | <p>Line 5. a. 6 Licensed Practical Nurse (LPN) - See page 13 for definition.</p> <p>Line 5.a. 7 Clinical Staff - See page 13 for definition.</p> <p>Line 5.a. 8 – Other – See page 13 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 14 for definition.</p> <p>Line 5.b. 2 Program Supervisor- See page 14 for definition.</p> <p>Line 5.b. 3 RN – Health Services Coordination – See page 13 for definition.</p> <p>Line 5.b. 4 LPN – Health Services Coordination – See page 13 for definition.</p> <p>Line 5.b. 5 Clinical Staff – See page 13 for definition.</p> <p>Line 5. b. 6 Other – See page 13 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 FY2018. If the start-up of the home extends into two fiscal years, input only the actual costs incurred in FY2018. 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/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806">http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_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 FY2018. 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 Companion Home Expenses  |
|-----------------------------------|--------------------|--|
| Summary of IHS and Summary of CCH | Pages 19 –22       | <p>Pages 19 &amp; 20 – Individualized Home Supports (IHS)<br/> Pages 21 &amp; 22 - Community Companion Home Support (CCH)</p> <p>All statistical and financial information relating to Individualized Home Supports (IHS) and Community Companion Homes (CCH) programs is entered on the form “Summary of IHS and CCH 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 CCH programs. Enter the Potential Days Available for Contract Service Authorizations (Line 2. E.) that will be provided to all providers by DDS.</p> |

| Data Input Screens                | Annual Report Page | Summary of Individualized Home Supports and Community Companion Home Expenses   |
|-----------------------------------|--------------------|---|
| Summary of IHS and Summary of CCH | Pages 19 –22       | <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 13 for definition (<b>CCH only</b>) Reported in a separate Cost Center on Pages 19-20 (<b>IHS only</b>).</p> <p>Line 3.b. 4 LPN – Health Services Coordination – See page 13 for definition (<b>CCH only</b>). Reported in a separate Cost Center on Pages 19-20 (<b>IHS only</b>)</p> <p>Line 3.b. 5 Clinical Staff –See page 13 for definition (<b>CCH only</b>).Reported in a separate Cost Center on Pages 19-20 (<b>IHS only</b>).</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/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806">http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_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 CCH 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> <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 CCH programs to be used in the cost settlement calculations.</p> |

| <b>Data Input Screens</b>              | <b>Annual Report Page</b> | <b>Summary of Day Program Expenses</b>  |
|--|---------------------------|---|
| <b>Summary of Day Program Expenses</b> | <b>Pages 23-24</b>        | <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 CCH 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 FY2018 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 13 for definition.</p> <p>Line 3.a. 2 Supervisor- See page 13 for definition.</p> <p>Line 3.a. 3 Direct Care Staff – See page 13 for definition.</p> <p>Line 3.a. 4 Per Diem/Substitute staff – See page 13 for definition.</p> <p>Line 3.a. 5 Registered Nurse (RN) – See page 13 for definition.</p> <p>Line 3. a. 6 Licensed Practical Nurse (LPN) - See page 13 for definition.</p> <p>Line 3.a. 7 Clinical Staff - See page 13 for definition.</p> <p>Line 3.a. 8 – Other – See page 13 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 14 for definition.</p> |

| Data Input Screens              | Annual Report Page | Summary of Day Program Expenses  |
|---------------------------------|--------------------|--|
| Summary of Day Program Expenses | Pages 23-24        | <p>Line 3.b. 2 Program Supervisor- See page 13 for definition.</p> <p>Line 3.b. 3 RN – Health Services Coordination – See page 13 for definition.</p> <p>Line 3.b. 4 LPN – Health Services Coordination – See page 13 for definition.</p> <p>Line 3.b. 5 Clinical Staff – See page 13 for definition.</p> <p>Line 3. b. 6 Other – See page 13 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:<br/> <a href="http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_GID=1806">http://www.ct.gov/opp/cwp/view.asp?a=2981&amp;Q=382994&amp;oppNav_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:</b> 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.</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 23 - Summary Day                                    |  |              |   |  |  |
|--|--|--------------|---|--|--|
|  |  | Agency Total |   |  |  |
| <b>1. Total Openings</b>                                 |  |              |   |  |  |
| a. Total number of Contract Service Authorizations       |  |              |   |  |  |
| b. Total number of Vendor Service Authorizations         |  |              |   |  |  |
| c. Total number of Non-DDS participants                  |  |              |   |  |  |
| d. Total Openings (a + b + c)                            |  |              |   |  |  |
| <b>2. Percentage of Utilization</b>                      |  |              |   |  |  |
| a. Total number of Potential CSA Per Diem Billable units |  |              |   |  |  |
| b. Total number of Potential CSA Hourly Billable units   |  |              |   |  |  |
| c. Total number of Actual CSA Per Diem units             |  |              |   |  |  |
| d. Total number of Actual CSA Hourly units               |  |              |   |  |  |
| e. Percent Utilization (b / a)                           |  |              |   |  |  |
| <b>3. FTEs</b>   |  |              |   |  |  |
| a. Direct Staff  |  |              |   |  |  |
| 1. Program Manager                                       |  |              |   |  |  |
| 2. Program Supervisor                                    |  |              |   |  |  |
| 3. Direct Care Staff                                     |  |              |   |  |  |
| 4. Per Diem / Substitute Staff                           |  |              |   |  |  |
| 5. RN - Direct Care Only                                 |  |              |   |  |  |
| 6. LPN - Direct Care Only                                |  |              |   |  |  |
| 7. Clinical Staff - Direct Care Only                     |  |              |   |  |  |
| <b>8. Other (Specify, see Day Schedule)</b>              |  |              |   |  |  |
| 9. Total Direct Staff FTEs (3a1 thru 3a8)                |  | .            |   |  |  |
| b. Allocated Staff                                       |  |              |   |  |  |
| 1. Program Director / Program Manager                    |  |              |   |  |  |
| 2. Program Supervisor                                    |  |              |   |  |  |
| 3. RN - Nursing Coordination Only                        |  |              |   |  |  |
| 4. LPN - Nursing Coordination Only                       |  |              |   |  |  |
| 5. Clinical Staff  |  |              |   |  |  |
| <b>6. Other (Specify, see Day Schedule)</b>              |  |              |   |  |  |
| 7. Total Allocated Staff FTEs (3b1 thru 3b6)             |  |              |   |  |  |
| c. Total FTEs  |  |              |   |  |  |
| <b>4. Salaries &amp; Wages</b>                           |  |              |   |  |  |
| a. Direct Staff  |  | \$           | - |  |  |
| 1. Program Manager                                       |  | \$           | - |  |  |
| 2. Program Supervisor                                    |  | \$           | - |  |  |
| 3. Direct Care Staff                                     |  | \$           | - |  |  |

| Data Input Screens              | Annual Report Page | Summary of ICF and Other Expenses   |
|---------------------------------|--------------------|---|
| <b>Summary of ICF and Other</b> | <b>Page 25</b>     | <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 25 - 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  |
|-----------------------------------|--------------------|--|
| <b>Summary of Fee for Service</b> | <b>Page 26</b>     | <p>If Fee for Service (VSA) expenses are not reported in the cost center where the services were provided, then the provider may combine all their VSA expenses on the Fee for Service Page (page 26).</p> <p><b>For all VSA expenses reported, off-setting revenue also needs to be reported.</b><br/> <b>The VSA Revenue off-set must match the amount listed on the Statement of Revenue Page.</b></p> <p>If the expenses are reported in the cost center where the services were provided:</p> <ul style="list-style-type: none"> <li>• CLA, report on Summary CLA (Line 19)</li> <li>• CRS, report on Summary CRS (Line 17)</li> </ul> <p>VSA expenses and revenue in CLA and CRS are very rare.</p> <ul style="list-style-type: none"> <li>• Day, report on Summary Day (Line 13).</li> <li>• I H S report on Summary I H S (Line 14).</li> <li>• CCH, report on Summary CCH (Line 14).</li> </ul> <p>If the provider chose to report all of the VSA expenses on the Fee For Service page (page 26), then the VSA revenue off-set is reported on line 10 of that page.</p> |

|     |   |    |   |
|-----|---|----|---|
| 1   | Total Clients Served  |    |   |
| 2.  | <b>FTEs</b>   |    |   |
| a.  | Manager   |    |   |
| b.  | Supervisor  |    |   |
| c.  | Instructor/Job Coach  |    |   |
| d.  | Clinical Staff  |    |   |
| e.  | Transportation  |    |   |
| f.  | <u>Other (Specify, see Fee for Service Schedule)</u>                |    |   |
| g.  | Total FTEs (2a thru 2f)   |    |   |
| 3.  | <b>Salaries &amp; Wages</b>   |    |   |
| a.  | Manager   |    |   |
| b.  | Supervisor  | .  |   |
| c.  | Instructor/Job Coach  |    |   |
| d.  | Clinical Staff  |    |   |
| e.  | Transportation  |    |   |
| f.  | <u>Other (Specify, see Fee for Service Schedule)</u>                | \$ | - |
| g.  | Total Salaries & Wages (3a thru 3f)                                 | \$ | - |
| 4.  | <b>Non-Salary</b>   |    |   |
| a.  | Consultants   |    |   |
| b.  | Supplies & Services   |    |   |
| c.  | Transportation  |    |   |
| d.  | Plant Operations & Maintenance <i>(Day Only)</i>                    |    |   |
| e.  | <u>Other (Specify, see Fee for Service Schedule)</u>                | \$ | - |
| f.  | Total Non-Salary (4a thru 4e)                                       | \$ | - |
| 5.  | <b>Employee Benefits</b>  |    |   |
| 6.  | <b>Administrative and General Allocation</b>                        | \$ | - |
| 7.  | <b>Interest Expense</b>   | \$ | - |
| 8.  | <b>Less Sales Revenue</b>   |    |   |
| 9.  | <b>Less Operating and Non-Operating Revenue</b>                     |    |   |
| 10. | <b>Total Revenue for Vendor Service Authorizations</b>              |    |   |
| 11. | <b>Total Cost</b>   | \$ | - |
| 12. | <b>Direct Services Costs Excluding Employee Benefit and A&amp;G</b> | \$ | - |

| Data Input Screens                  | Annual Report Page | Summary of Employee Benefits  |
|-------------------------------------|--------------------|---|
| <b>Summary of Employee Benefits</b> | <b>Page 27</b>     | <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> |

|  | Total |
|--|-------|
| 1. Social Security (FICA)                                      |       |
| 2. Unemployment  |       |
| 3. Workers Compensation  |       |
| 4. Insurance (Health, Dental, Disability, Life)                |       |
| 5. Retirement  |       |
| 6. <u>Other (Specify, see Employee Schedule)</u>               | \$ -  |
| 7. Less Benefits included in Room & Board Maintenance Salaries |       |
| 8. Total Benefits (1 thru 7)                                   | \$ -  |
| 9. Salary  |       |
| a. Administrative and General                                  | \$ -  |
| b. CLA/CRS/ISH/CTH   | \$ -  |
| 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/CRS/ISH/CTH   |       |
| 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 Expense   |
|--------------------|--|--|
|                    | Pages 28 & 29  | Enter the appropriate information in the light gray shaded areas.  |
| Room & Board       | Line 1–<br>Real Property<br>Depreciation                               | The computation of depreciation should <b>exclude the cost of land</b> . The computation of depreciation shall be based on the acquisition cost of the assets. Capital improvements greater than \$7,499 requires pre-approved authorization from DSS and DDS. This rule also applies to oil tank improvements and roof repairs greater than \$2,499. For Real Property only, a full year of depreciation will be allowed for reimbursement regardless of the acquisition month; except for programs which opened within the current cost year, in which case, the actual months in service will be allowed. |
|                    | Lines 2a-b -<br>Rental Payments<br>on Leased Single<br>Unit Structures | Facilities are allowed to claim Rental Payments made on Leased Real Property. 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 the Room & Board Expense section for additional reporting instructions. Note: Lease agreements not approved by DSS may be limited to the Fair Rental Value.   |
|                           | <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:<br>8a. CHFA<br>8b. Recognition of Actual Debt Service<br>8c. Rental Payments Approved by DSS<br>Refer to the "Approved Property Cost-Reporting Instructions" section following the Room & Board Expense section for additional reporting instructions.  |
|                           | <b>Line 9 - Depreciation on Movable Equipment</b>  | The computation of depreciation should <b>exclude Motor vehicles and office equipment</b> . Only Six months of depreciation expense will be allowed for movable equipment additions not added in the month of July. If added in July, a full year of depreciation expense will be allowed.  |
| <b>Data Input Screens</b> | <b>Annual Report Page</b>  | <b>Room &amp; Board Expenses</b>  |
| <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 at the billed amount if paid, but not the paid amount. 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 allowable 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. The total CLA Interest expense will be limited to the percentage of Total Direct Room & Board expenses (Page 29 Line 21) to Total Gross Expenses (Page 30 Line 4f). |

*When completing page 29 Lines 14 – 15 refer to the enclosed  
Schedule of Expenditures Reimbursable within the Room and Board Rate  
for allowability of commonly reported expenses.*

|                         |  |   |
|-------------------------|--|---|
| <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  |
|--------------------|--|--|
| Room & Board       | <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 2018 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> ); and 15e.5. Other. Telephone and internet 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  |
|--------------------|--|--|
| Room & Board       | <b>Line 15h - Maintenance Cost Funded through Debt Reserve</b>           | On Line 15h enter CHFA Reserve Funds used for repairs, enter that same amount on Line 18a as an off-set. Reimbursements for reserve fund payments made to CHFA are reflected on Line 8a.   |
|                    | <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 28 - Room and Board

Page 29 - Room and Board (2)

|   | R&B Total | 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  | \$ -      |           |
| 4. Less Non-Reimbursable and Other Costs (e.g., HUD Subsidies and Revenue Offsets) (see Room & Board Schedule)  | \$ -      |           |
| 5. Net Actual Property Costs (1 + 2c + 3 - 4)   | \$ -      |           |
| 6. Percentage of Square Footage Used for A&G Activities   |           |           |
| 7. Prorated Portion of Actual Costs (5 - (5 x 6))   | \$ -      |           |
| 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. Movable Equipment Depreciation (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   | \$ -      |           |
| * The higher of CIL Rent (at line 2a.) or CIL Interest and CIL Depreciation (at lines 1 and 3) may be reported. |           |           |
| 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  | \$ -      |           |
| f. 5. Other (see Room & Board Schedule) (see Room & Board 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, see Room & Board 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 + 8d + 17)   | \$ -      |           |

## 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;
  - Property Taxes & Insurance – should be reported on their respective lines;
- 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 – should be reported on 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 – should be reported on 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 (Rent may be limited to Fair Rental Value);
  - 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;

### **As of Annual Report Filing for 2014**

- 1) CLA provider will be required to provide copies of Room & Board Expense schedules for the following line items: **(Expense schedules must include Date, Vendor, Description, and Amount)**

- Line 15 a1 – Dietary Food and Kitchen Supplies
- Line 15a2 – Dining & Ordering Out
- Line 15b – Housekeeping Supplies
- Line 15c – Laundry
- Line 15d – Plant Maintenance Operations and Repairs
- Line 15e1 – Heat
- Line 15e2 – Light & Power
- Line 15e3 – Water & Sewer
- Line 15e4 – Cable TV

The schedules must agree to the Annual Report.

- 2) CLA providers will be required to submit Real Property Addition and Movable Equipment documentation for the 10 highest additions in dollar amount (excluding additions paid for with grants, donations or CHFA funds). **The Property Additions schedule must include all items that were acquired during the cost year.** Documentation includes:

- Copies of invoices
- Copies of cancelled checks or bank statements to support payment
- Copies of 3 bids for additions in excess of \$2,500 (Real Property additions only).

The expense schedules and property addition documentation are to be uploaded with the Annual Report

| Data Input Screens          | Annual Report Page | Statement of Revenue   |
|-----------------------------|--------------------|--|
| <b>Statement of Revenue</b> | <b>Page 30</b>     | <p>Report all revenue as reported on the Payment Letter for FY17 prepared by DDS Operations Center and distributed to each provider. Before reporting revenue in variance with the DDS amounts contact Operations Center to discuss and identify the discrepancy.</p> <p>Ensure that Fee For Service Revenue is reported on the Summary of Revenue and ensure that the VSA detail totals match the total reported on the Summary of Fee For Service or the VSA totals reported on other program summary pages.</p> <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 FY2015 (line 1. s. is revenue offset to factor in the money repaid to DDS through the cost settlement process for FY2014 in the FY2018 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> |

|  | Amount |
|--|--------|
| <b>1. Operating Revenue</b>  |        |
| a. Service for Community Living Arrangements   |        |
| b. Service for Continuous Residential Supports   |        |
| c. Service for Individualized Home Supports (includes IHS, ADLT CMP, BEH, HCC, PERS SUPP)              |        |
| d. Service for CCH Support   |        |
| e. Service for Day Programs  |        |
| f. Family Grant  |        |
| g. Start Up Funding for a new CLA/CRS  |        |
| h. Service for Respite   |        |
| i. Birth to Three  |        |
| j. ICF/MRs   |        |
| k. Room & Board for Community Living Arrangements  |        |
| l. Room & Board for Children   |        |
| m. Other State Agencies  |        |
| n. <b>Non-DDS Participant Revenue (Specify, see Revenue Schedule)</b>                                  | \$ -   |
| o. Tuition-Public / Private Schools  |        |
| p. HUD Rental Subsidies  |        |
| q. Other Programs  |        |
| r. DDS Cost Settlement for FY2015  |        |
| s. <b>Vendor Service Authorization Revenue (Fiscal Intermediaries) (Specify, see Revenue Schedule)</b> | \$ -   |
| t. Total Operating Revenue (1a thru 1s)  | \$ -   |
| <b>2. Other Non-Operating Revenue</b>  |        |
| a. Grant Revenues  |        |
| b. <b>Sales Revenue from Day Programs (Specify, see Revenue Schedule)</b>                              | \$ -   |
| c. Total Other Non-Operating Revenue (2a + 2b)   | \$ -   |
| d. Other Revenue   |        |
| 1. Fund Raising / Contributions  |        |
| A. <b>Restricted (Specify, see Revenue Schedule)</b>   | \$ -   |
| B. Unrestricted  |        |
| 2. Membership Dues   |        |
| 3. Investment / Interest Income  |        |
| A. <b>Restricted (Specify, see Revenue Schedule)</b>   | \$ -   |
| B. Unrestricted  |        |
| 4. Management Contract Services  |        |
| 5. <b>Other (Specify, see Revenue Schedule)</b>  | \$ -   |
| 6. Total Other Revenue (2d1 thru 2d5)  | \$ -   |
| e. Total Other Non-Operating Revenue (2a + 2b + 2d6)   | \$ -   |

### **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.

| Data Input Screens                           | Annual Report Page                | Annual Report Page   |
|--|-----------------------------------|--|
| <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 14, 17,18 and 19     | <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 CCH</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            | *** DO NOT ALTER THIS PAGE ***<br>The preparer <u>must</u> provide signatures. This page is required to be completed by ALL Providers. |
| Data Input Screens                | Annual Report Page | Reconciliation of Financial Statements   |

|  |                     |  |
|--|---------------------|--|
| <b>Reconciliation of Financial Statements to Annual Report</b> | <b>Supplemental</b> | <p><b><i>To be completed by Non-Profit Providers Only.</i></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 Rev. 7/2006

**Department of Social Services and Department of Developmental Services  
Reconciliation**

| Parent Organization  | FEIN | Report for Year Ended<br>6/30/2011 |
|--|------|------------------------------------|
| 1. Residential Costs per Annual Report of Residential and Day Services<br>(From Summary CLA, line 14)                  | \$ - |                                    |
| 2. Residential Costs per Annual Report of Residential and Day Services<br>(From Summary CRS, line 14)                  | \$ - |                                    |
| 3. Residential Costs per Annual Report of Residential and Day Services<br>(From Summary IHS, line 12)                  | \$ - |                                    |
| 4. Residential Costs per Annual Report of Residential and Day Services<br>(From Summary CTH, line 12)                  | \$ - |                                    |
| 5. Day Costs per Annual Report of Residential and Day Services<br>(From Summary Day, line 11)                          | \$ - |                                    |
| 6. Room & Board Costs per Annual Report of Residential and Day Services<br>(From Room & Board Costs for CLAs, line 21) | \$ - |                                    |
| 7. ICF and Other Costs per Annual Report of Residential and Day Services<br>(From Summary ICF and Other, line 10)      | \$ - |                                    |
| 8. Fee for Service Costs per Annual Report of Residential and Day Services<br>(From Summary Fee for Service, Line 9)   | \$ - |                                    |
| 9. Subtotal Costs per Annual Report of Residential and Day Services (1 thru 8)   | \$ - |                                    |
| 10. 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 CRS, line 12 (Non-Reimbursable Cost)   | \$ - |                                    |
| f. From Summary CRS, line 13 (Other Operating & Non-Operating Revenue)   | \$ - |                                    |
| g. From Summary IHS, line 10 (Non-Reimbursable Cost)   | \$ - |                                    |
| h. From Summary IHS, line 11 (Other Operating & Non-Operating Revenue)   | \$ - |                                    |
| i. From Summary CTH, line 10 (Non-Reimbursable Cost)   | \$ - |                                    |
| j. From Summary CTH, line 11 (Other Operating & Non-Operating Revenue)   | \$ - |                                    |
| k. From Summary DAY, line 8 (Less Non-Reimbursable Cost)   | \$ - |                                    |
| l. From Summary DAY, line 9 (Sales Revenue)  | \$ - |                                    |
| m. From Summary DAY, line 10 (Less Other Operating & Non-Operating Revenue)  | \$ - |                                    |
| n. From Summary ICF and Other, Line 9 (Less Other Operating & Non-Operating Revenue)                                   | \$ - |                                    |
| o. From Summary Fee for Service Sales Revenue, line 8 (Sales Revenue)  | \$ - |                                    |
| p. From Summary Fee for Service, Line 9 (Less Operating & Non-Operating Revenue)                                       | \$ - |                                    |
| q. Total Expense Recoveries & Non-Reimbursables (lines 10a thru 10p)   | \$ - |                                    |

Once all information has been entered and reviewed for accuracy, upload the 2018 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services to the Annual Report Electronic Submission System as per Myers and Stauffer's directions.

Should you have any questions or need assistance with the implementation of the Electronic Filing of the 2018 Annual Report of Residential and Day Services contact:

**Cost Center and Input Classification Information**

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