

State of Connecticut Department of Social Services (DSS)

Methadone Maintenance Clinics Cost and Information Survey

Cost Survey Instructions – FINAL

November 19, 2020



State of Connecticut Department of Social Services (DSS)

Submission Checklist

Prior to submission, please ensure each of the following items are completed in accordance to survey instructions.

Signed attestation from Schedule 2-Provider Certification of the cost survey.	<input type="checkbox"/>
Completed cost survey using the established Microsoft Excel form.	<input type="checkbox"/>
One (1) hard copy of most recent audited financials.	<input type="checkbox"/>
If the provider completes the Connecticut Department of Mental Health & Addiction Services (DHMAS) Annual Financial Report (AFR), please include 'Schedule A' with this submission package.	<input type="checkbox"/>
Any budgetary information related to anticipated cost projections submitted in Schedule 6-Anticipated Costs.	<input type="checkbox"/>
Any additional materials, and financial documents the provider wishes to submit.	<input type="checkbox"/>

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Introduction

The State of Connecticut Department of Social Services (DSS) has developed a new cost survey for opioid treatment centers in order to evaluate the current reimbursement methodology. Myers and Stauffer LLC is assisting us with this initiative. Our goal is to create a cost collection tool that aligns with the methadone clinic service delivery and cost structure.

This document provides instructions for completing the accompanying Cost and Information Survey. The request for costs and other information is not intended to imply coverage, allowance, and/or budgetary approval. Unless specifically requested otherwise, all costs must be mutually exclusive and reported under a single cost or expense category. Questions regarding the survey should be submitted to Blair Landrum, Manager, Myers and Stauffer LLC, at BLandrum@mslc.com.

General Submission Guidelines

1. This cost survey was developed to collect provider cost data and other pertinent data elements in order to establish reimbursement rates for methadone maintenance services. This cost survey should be prepared from the provider's accounting books and records. Data should be entered in the yellow fields. Example data, in red italics, has been entered in certain cells throughout the workbook. Please review all tabs prior to submission to ensure that no cells contain errors.
2. This cost survey is applicable to the following services:
 - o Methadone maintenance services described in the approved Connecticut State Plan Amendment (SPA) No. 18-016
3. The cost survey must be completed and submitted using the established Microsoft Excel form. Completed cost surveys and accompanying documentation should be submitted to con-ratesetting.dss@ct.gov. If you have questions about the cost survey workbook or need to report additional information beyond the limits of the form, contact Myers and Stauffer at blandrum@mslc.com.
4. The cost report must be submitted annually to the Department and is due 180 days from the provider's fiscal year-end. The cost survey or any other supporting documents submitted should be compliant with both the Privacy Information Act and Health Insurance Portability and Accountability Act (HIPAA). Do NOT email or submit documents containing protected health information.
5. Providers must report costs in accordance with all laws, regulations, policies, and procedures regarding the provision of the services identified above.
6. The following items should be submitted to DSS to accompany the completed cost survey:
 - o One (1) hard copy of most recent audited financials.
 - o If the provider completes the Connecticut Department of Mental Health & Addiction Services (DHMAS) Annual Financial Report (AFR), include 'Schedule A' with this submission package.
 - o Any additional materials, and financial documents the provider wishes to submit to support costs and expenses.
7. Finalized versions of the cost survey and instructions as well as additional submission requirements can be found on the DSS website: <https://portal.ct.gov/DSS/Health-And-Home-Care/Reimbursement-and-Certificate-of-Need/Medicare-Methadone-Clinic-Reimbursement>.

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Schedule 2 – Provider Certification

The lines referenced below correspond with the lines in Schedule 2 of the Cost and Information Survey.

- Line 2.1 – An officer or member of executive management must sign and date the certification statement worksheet. Execution of the certification statement is required to have your costs and information considered for the development of reimbursement rates.
- Line 2.2 – Identify and provide contact information for the primary individual responsible for preparing the Cost and Information Survey.

Schedule 3 – Provider Information

The lines referenced below correspond with the lines in Schedule 3 of the Cost and Information Survey. Please note that the Cost and Information Survey was structured for collection across multiple providers; therefore, some of the information requested may have already been submitted by the provider.

1. Line 3.1 – The cost survey period represents the provider’s most recently completed fiscal period.
2. Line 3.2 – Enter the legal name of the provider. If a d/b/a, please specify. Select the type of ownership for the facility from the menu options.
3. Line 3.3 – Enter the street address of the provider's home office.
4. Line 3.4 – Enter the City, State, and Zip Code of the provider's home office.
5. Line 3.5 – Enter all applicable National Provider Identifiers (NPI).
6. Lines 3.6 - 3.11 – Provider information questions. Select the most appropriate response from the menu options or enter the information that is requested.

Schedule 4.1 – Facility List

Enter the information indicated in the column headers, as applicable, for each section indicated in Schedule 4.1, row 11. Only facilities that provide methadone maintenance services should be included. All information should be reported for the cost survey period described above in Schedule 3, line 3.1.

1. Facility Information (columns B – D)
 - Column B. – This column will automatically populate once information is entered into column C. It is intended to be used to uniquely identify facilities/clinics with the same name. No action is needed from the provider for this column.
 - Column C. – Enter the name of each methadone maintenance facility location or site operated by the provider where the methadone maintenance services are currently being operated, or are expected to become operational, in the near future.
 - Column D. – Enter the street address, city, state, and zip code of each methadone maintenance facility location. Include any unit or building information, if applicable.
2. Location Total – All Payers, Services, and Operational Areas (columns E – J)

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- Include information for all services and operational areas at the facilities listed in columns B-D, regardless of their association with methadone maintenance services. If the facility only provides methadone maintenance services, the totals in columns E-J will equal columns M-R. Note that amounts reported in columns K-L are not included in the totals section.
- 3. Administrative and General (columns K – L)
- 4. Methadone Maintenance Services (columns M – R)
- 5. Notes (Column S)
 - Enter any additional information pertaining to the services that may be a unique component of the facility or represents a significant deviation from the instructions of the cost survey.

Definitions:

Location Total (columns E – J)

- Number of Visits – Number of visits across all payers, services, and operational areas at the facilities listed in columns B-D. The visit encompasses all services provided to a patient during the episode of care.
- Number of Clients – Number of clients during the cost survey period presenting for any reason at the facilities listed in columns B-D.
- Number of Employees – Number of people (headcount) at each facility listed in columns B-D during the cost survey period performing direct care services. Note that this does not include the amount reported in column K.
- FTE – The full-time equivalent staff dedicated to each facility listed in columns B-D during the cost survey period. Note that this does not include the amount reported in column L.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).
- Square Footage - The approximate total square footage of each facility listed in columns B-D during the cost survey period.
- Total Patient Revenue – The total amount of patient revenue earned from all payers for all services performed at each facility listed in columns B-D rendered during the cost survey period.

Administrative and General (columns K – L)

- Number of Employees – Number of people (headcount) at each facility listed in columns B-D during the cost survey period performing administrative and general services. Note that this amount is separate from the amount reported in column G.
- FTE – The full-time equivalent staff dedicated to each facility listed in columns B-D during the cost survey period. Note that this does not include the amount reported in column L.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).

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Methadone Maintenance Services (columns M – R)

- Number of Visits – Number of qualifying methadone maintenance visits¹. This is a daily visit representing all services provided to a client presenting for methadone maintenance services. The visit encompasses all services provided to a patient during the episode of care.
- Number of Clients – Number of unique clients during the cost survey period presenting for methadone maintenance services.
- Number of Employees – Number of people (headcount) at each facility listed in columns B-D during the cost survey period performing direct care methadone maintenance services.
- FTE – The full-time equivalent staff performing direct care methadone maintenance services dedicated to each facility listed in columns B-D during the cost survey period.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).
- Square Footage - The approximate total square footage of each facility listed in columns B-D during the cost survey period dedicated to methadone maintenance services.
- Total Patient Revenue – The total amount of patient revenue earned for methadone maintenance services at each facility listed in columns B-D rendered during the cost survey period.

Schedule 4.2 – Facility Details

Providers use this schedule to report revenue amounts from operating and other revenue sources for all facilities listed in Schedule 4.1.

1. Facility Information (columns B – E)
 - Columns B-D. – These columns will automatically populate once information is entered into columns B-D of Schedule 4.1. No action is needed from the provider for these columns.
 - Column E. – Enter the provider ID used to bill methadone maintenance services for the facility listed in columns B-D.
2. Operating Revenue Sources (columns F – J)
 - Enter the amount of revenue received during the cost survey period for each operating revenue source listed in columns F-J. If the provider reports an amount in the ‘Other’ category, please describe the revenue source in column Q.
3. Other Revenue Sources (columns K – P)
 - Enter the amount of revenue received during the cost survey period for each operating revenue source listed in columns K-P. If the provider reports an amount in the ‘Other’ category, please describe the revenue source in column Q.
4. Notes (Column Q)
 - Enter any additional information pertaining to any revenue reported in columns J or P.

¹ A qualifying visit includes Methadone Maintenance Services as outlined in State Plan Amendment (SPA) No. 18-016.

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- Note the CRF grants and any other grants related to COVID-19 (i.e. CARES funding).

Schedule 5.1 – Staffing Costs

Providers should use this schedule to report total direct patient care and non-clinical staffing costs and hours worked as well as the amounts allocated to methadone maintenance services during the cost survey period. Do not include budgeted costs, which are reported on schedule 6. All information should be reported for the cost survey period described above in Schedule 3, line 3.1.

Section 5.1.1 – Direct Patient Care Staffing Costs

Providers will report all positions, hours, and compensation of employees providing direct patient care.

Note that cost information requested is not intended to imply coverage, allowance or budgetary approval.

1. Total Compensation and Hours (Columns B – J)

- Column B – The staffing position names. Review Appendix 1 for a list of staffing positions designated by reporting category (i.e. direct or non-clinical).
- Column C – The number of FTEs reported for this position.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).
- Column D – Enter the salary and/or contracted costs associated with all employees or contractors at each staffing position from payroll records during the cost survey period, regardless of service. Do not include bonuses.
- Column E – Enter the total fringe benefit costs and payroll taxes paid for each staffing position (health insurance, paid time off, etc.) during the cost survey period.
- Column F – This column will automatically calculate total compensation costs once information is entered into columns D and E. No action is needed from the provider for this column.
- Column G – Enter the total number of hours worked during the cost survey period for each staffing position. Hours worked includes all time during which an employee is on duty, is to be on the employer's premises or is to be at a prescribed workplace as required.
- Column H – Enter the total number of compensated hours for non-work activities for each staffing position (holidays, vacation, sick, etc.) during the cost survey period. If you are not able to determine the number of worked and non-worked hours separately, report all hours in the hours worked column.
- Column I – This column will automatically calculate total hours once information is entered into columns G and H. No action is needed from the provider for this column.
- Column J – This column will automatically calculate the staff cost per hour using columns F and I. No action is needed from the provider for this column.

2. Allocated Compensation and Hours (Columns K – L)

- Column K – Enter the amount of compensation costs (Column F) allocated to methadone maintenance services and paid during the cost survey period. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate costs, if applicable.

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- Column L – Enter the amount of worked and non-worked hours (Column I) allocated to methadone maintenance services and worked during the cost survey period. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate hours, if applicable.
- 3. Productivity Information (Columns M – P).
 - Column M – Patient Facing: Direct Services.
 - Enter the percentage of time spent performing patient facing direct services by the staffing position reported in column B.
 - Examples of patient facing direct services include the following activities:
 - Physical examinations
 - Administering medication
 - Column N – Non-Patient Facing: Patient-related Activities
 - Enter the percentage of time spent performing non-patient facing patient-related services by the staffing position reported in column B.
 - Examples of non-patient facing patient-related services include the following activities:
 - Patient notes
 - Filling medication
 - Column O – Non-Patient Facing: Administrative and Other Activities
 - Enter the percentage of time spent performing non-patient facing administrative and other activities by the staffing position reported in column B.
 - Examples of non-patient facing administrative and other activities include the following activities:
 - Recordkeeping
 - Security
 - Claims
 - Column P – Notes
 - Use this column to describe any work-related activities represented by the percentage reported in column O.

Schedule 5.1.2 – Non-clinical Staffing Costs

Providers will report all positions, hours, and compensation of employees who do not provide direct patient care. Note that cost information requested is not intended to imply coverage, allowance or budgetary approval.

- 1. Total Compensation and Hours (Columns B – J)
 - Column B – The staffing position names. Review Appendix 1 for a list of staffing positions designated by reporting category (i.e. direct or non-clinical).
 - Column C – The number of FTEs reported for this position.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).

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- Column D – Enter the salary and/or contracted costs associated with all employees or contractors at each staffing position from payroll records during the cost survey period, regardless of service. Do not include bonuses.
 - Column E – Enter the total fringe benefit costs and payroll taxes paid for each staffing position (health insurance, paid time off, etc.) during the cost survey period.
 - Column F – This column will automatically calculate total compensation costs once information is entered into columns D and E. No action is needed from the provider for this column.
 - Column G – Enter the total number of hours worked during the cost survey period for each staffing position. Hours worked includes all time during which an employee is on duty, is to be on the employer's premises or is to be at a prescribed workplace as required.
 - Column H – Enter the total number of compensated hours for non-work activities for each staffing position (holidays, vacation, sick, etc.) during the cost survey period. If you are not able to determine the number of worked and non-worked hours separately, report all hours in the hours worked column.
 - Column I – This column will automatically calculate total hours once information is entered into columns G and H. No action is needed from the provider for this column.
 - Column J – This column will automatically calculate the staff cost per hour using columns F and I. No action is needed from the provider for this column.
2. Allocated Compensation and Hours (Columns K – L)
- Column K – Enter the amount of compensation costs (Column F) allocated to methadone maintenance services and paid during the cost survey period. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate costs, if applicable.
 - Column L – Enter the amount of worked and non-worked hours (Column I) allocated to methadone maintenance services and worked during the cost survey period. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate hours, if applicable.

Schedule 5.2 – Non-Staffing Costs

Providers use this schedule to report non-staffing costs attributable to methadone maintenance services during the cost survey period. If the provider performs other services in addition to methadone maintenance, operational costs related to those other services should not be reported in this cost survey. Costs reported in pre-populated categories are mutually exclusive and should only be reported in the most appropriate category. Do not report staffing costs. Do not include budgeted costs, which are reported on schedule 6. All information should be reported for the cost survey period described above in Schedule 3, line 3.1. Review Appendix 2 for examples of costs within each pre-populated cost category.

Note that cost information requested is not intended to imply coverage, allowance or budgetary approval.

- Lines 1-13 – Categories of costs specific to facility overhead.
- Lines 14-25 – Categories of costs specific to administrative and general overhead.

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- Lines 26-32 – Categories of costs related to direct patient care.
- Lines 33-46 – ‘Other’ costs.
 - Additional cost categories as identified by the provider, if necessary. Amounts reported in these categories are mutually exclusive of any other cost reported in Lines 1-32. Please name the cost category in Column B and use column G to explain why this cost is not included in one of the other categories.

Fill in the following information as applicable.

- Column C – Cost Attributable to Methadone Services
 - This amount should only represent the cost pertaining to Methadone Maintenance Services as outlined in the State Plan Amendment. Please report either the amount allocated by the provider's financial system or the amount computed as the allocated portion to Methadone Maintenance Services.
 - If applicable, the allocation method should be described in column G and must be in accordance with OMB Circular A-87, which can be found on the DSS website listed in the submission guidelines.
- Column D – Reclassification
 - Reclassifications may be necessary for costs applicable to multiple categories on this schedule that are maintained in the provider's financial system in one cost center or cost category.
- Column E – Cost Adjustment
 - This column provides the opportunity to self-disallow any portion of the reported costs that should not be considered in the rate calculation. Examples include fundraising costs under advertising and marketing costs or certain interest expenses.
- Column F – Net Costs
 - This column will automatically calculate the net cost for each category by increasing or decreasing the costs attributable to methadone services by reclassifications and/or cost adjustments.
- Column G – Provide notes or additional explanatory information related to each cost category reported in Lines 33-46. Additionally, this column should be used to describe the allocation method used to identify the portion attributable to methadone services, if applicable.

Schedule 5.3 – Additional Costs

DSS is including a second schedule for non-staffing costs within this cost survey to address additional costs attributable to methadone maintenance services that were incurred as a result of the unprecedented events surrounding the COVID-19 pandemic. Providers use this schedule to report actual costs incurred during the cost survey period that reflect additional resources required to safely operate during this time. The amounts reported in this schedule are mutually exclusive from costs reported in Schedule 5.2. Do not include budgeted costs, which are reported on schedule 6.

Note that cost information requested is not intended to imply coverage, allowance or budgetary approval.

- Lines 1-3 – Pre-populated cost categories.

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- In the initial information gathering phase, Myers and Stauffer asked how providers may be affected by developments related to COVID-19. The pre-populated lines in this schedule reflect the submitted responses.
- Lines 4-17 – ‘Other’ costs.
 - Additional cost categories as identified by the provider, if necessary. Amounts reported in these categories are mutually exclusive of any other cost reported in Lines 1-3. Please name the cost category in Column B and use column G to explain why this cost is not included in one of the other categories.

Fill in the following information as applicable.

- Column C – Cost Attributable to Methadone Services
 - This amount should only represent the cost pertaining to Methadone Maintenance Services as outlined in the State Plan Amendment. Please report either the amount allocated by the provider's financial system or the amount computed as the allocated portion to Methadone Maintenance Services.
 - If applicable, the allocation method must be reasonable and described in column G.
- Column D – Reclassification
 - Reclassifications may be necessary for costs applicable to multiple categories on this schedule that are maintained in the provider's financial system in one cost center or cost category.
- Column E – Cost Adjustment
 - This column provides the opportunity to self-disallow any portion of the reported costs that should not be considered in the rate calculation. Examples include fundraising costs under advertising and marketing costs or certain interest expenses.
- Column F – Net Costs
 - This column will automatically calculate the net cost for each category by increasing or decreasing the costs attributable to methadone services by reclassifications and/or cost adjustments.
- Column G – Provide notes or additional explanatory information related to each cost category reported in Lines 31-44. Additionally, this column should be used to describe the allocation method used to identify the portion attributable to methadone services, if applicable.

Schedule 6 – Anticipated Costs

Use this tab to identify budgeted staffing and non-staffing costs that were not incurred during the cost survey period but are budgeted to occur within 12 months of the last day of the cost survey period. Costs reported here should not be reported elsewhere within this survey and must be mutually exclusive of any other cost. This schedule is intended to capture costs that are expected with reasonable assurance to be incurred in the near future.

Note that cost and expense information requested is not intended to imply coverage, allowance or budgetary approval.

6.1 – Budgeted Staffing Costs

Total Compensation and Hours (Columns B – J)

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- Column B – The additional budgeted staffing position names. Review Appendix 1 for a list of staffing positions designated by reporting category (i.e. direct or non-clinical).
- Column C – The number of additional FTEs budgeted for this position.
 - FTEs are determined by dividing the total number of hours per year worked by an employee by the number of hours per year for which one employee must work to be considered a full time employee (the typical definition of an FTE is 2,080 hours per year).
- Column D – Enter the budgeted salary and/or contracted costs associated with all employees or contractors at each staffing position. Do not include bonuses.
- Column E – Enter the budgeted fringe benefit costs and payroll taxes for each staffing position (health insurance, paid time off, etc.).
- Column F – This column will automatically calculate budgeted compensation costs once information is entered into columns D and E. No action is needed from the provider for this column.
- Column G – Enter the budgeted number of hours to be worked for each staffing position. Hours worked includes all time during which an employee is on duty, is to be on the employer's premises or is to be at a prescribed workplace as required.
- Column H – Enter the budgeted number of compensated hours for non-work activities for each staffing position (holidays, vacation, sick, etc.). If you are not able to determine the number of worked and non-worked hours separately, report all hours in the hours worked column.
- Column I – This column will automatically calculate budgeted hours once information is entered into columns G and H. No action is needed from the provider for this column.
- Column J – This column will automatically calculate the budgeted staff cost per hour using columns F and I. No action is needed from the provider for this column.

Allocated Compensation and Hours (Columns K – L)

- Column K – Enter the amount of budgeted compensation costs (Column F) anticipated to be allocated to methadone maintenance services. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate costs, if applicable.
- Column L – Enter the amount of budgeted worked and non-worked hours (Column I) anticipated to be allocated to methadone maintenance services and worked during the cost survey period. Providers must use a reasonable allocation methodology, as described on Schedule 3, line 3.11, to allocate hours, if applicable.

Productivity Information (Columns M – P). **ONLY COMPLETE THESE COLUMNS FOR DIRECT CARE STAFF**

- Column M – Patient Facing: Direct Services.
 - Enter the anticipated percentage of time spent performing patient facing direct services by the staffing position reported in column B.
 - Examples of patient facing direct services include the following activities:
 - Physical examinations
 - Administering medication
- Column N – Non-Patient Facing: Patient-related Activities

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- Enter the anticipated percentage of time spent performing non-patient facing patient-related services by the staffing position reported in column B.
- Examples of non-patient facing patient-related services include the following activities:
 - Patient notes
 - Filling medication
- Column O – Non-Patient Facing: Administrative and Other Activities
 - Enter the anticipated percentage of time spent performing non-patient facing administrative and other activities by the staffing position reported in column B.
 - Examples of non-patient facing administrative and other activities include the following activities:
 - Recordkeeping
 - Security
 - Claims
- Column P – Notes
 - Use this column to describe any work-related activities represented by the anticipated percentage reported in column O.

6.2 – Budgeted Non-Staffing Costs

- Column B - Provide a narrative description of costs that are budgeted to occur in the current fiscal period that are not reflected in the reporting period.
- Column C – Use the drop-down menu to select the cost category that this budgeted cost falls under.
 - If the provider chooses ‘Other’, please include a detailed description in column B.
- Column D - Provide a budgeted estimated amount for the cost.
- Column E - Provide the source and/or justification for the budgeted cost. In order to be considered, you must provide the budgeted cost, a detailed description, as well as source and/or justification.

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Appendix 1 – Direct and Non-Clinical Staff Categories

Below are examples of direct patient care and non-clinical staffing positions. Appendix 1 is intended to be a guide and is not an all-inclusive list of staff categories related to methadone maintenance services. Staff should be reported in the appropriate DSS Cost Survey Reporting Category, subject to review by DSS.

Staff Position/Title	DSS Cost Survey Reporting Category
Accountant	Non-clinical staff, table 5.1.2
Administrative Assistant	Non-clinical staff, table 5.1.2
APRN	Direct patient care staff, table 5.1.1
Behavioral Health Clinician	Direct patient care staff, table 5.1.1
Billing Staff	Non-clinical staff, table 5.1.2
Call Center Staff	Non-clinical staff, table 5.1.2
Case Manager	Direct patient care staff, table 5.1.1
Chief Medical Officer (Physician)	Costs/hours are split between direct care and non-clinical
Chief Executive Officer (CEO)	Non-clinical staff, table 5.1.2
Chief Financial Officer (CFO)	Non-clinical staff, table 5.1.2
Chief Operating Officer (COO)	Non-clinical staff, table 5.1.2
Clinical Manager	Costs/hours are split between direct care and non-clinical
Community Outreach Coordinator	Non-clinical staff, table 5.1.2
Counselors	Direct patient care staff, table 5.1.1
Director of Adult Medicine (APRN)	Costs/hours are split between direct care and non-clinical
Director of Behavioral Health (LCSW)	Costs/hours are split between direct care and non-clinical
Director of Nursing	Costs/hours are split between direct care and non-clinical
Executive Assistant	Non-clinical staff, table 5.1.2
IT Support	Non-clinical staff, table 5.1.2
Front Desk Staff	Non-clinical staff, table 5.1.2
LCSW	Direct patient care staff, table 5.1.1

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Staff Position/Title	DSS Cost Survey Reporting Category
Licensed Practical Nurse	Direct patient care staff, table 5.1.1
Medical Assistant	Direct patient care staff, table 5.1.1
Medical Director	Costs/hours are split between direct care and non-clinical
MSW	Direct patient care staff, table 5.1.1
Nurse Practitioners	Direct patient care staff, table 5.1.1
Nursing Manager	Costs/hours are split between direct care and non-clinical
Office Manager	Non-clinical staff, table 5.1.2
Patient Advocate	Non-clinical staff, table 5.1.2
Patient Navigators	Non-clinical staff, table 5.1.2
Patient Registration	Non-clinical staff, table 5.1.2
Pharmacist	Direct patient care staff, table 5.1.1
Physician Assistant	Direct patient care staff, table 5.1.1
Physicians	Direct patient care staff, table 5.1.1
Psychiatrist	Direct patient care staff, table 5.1.1
Psychologist	Direct patient care staff, table 5.1.1
Recovery Coach	Non-clinical staff, table 5.1.2
Registered Nurse	Direct patient care staff, table 5.1.1
Service Coordinator	Non-clinical staff, table 5.1.2

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Appendix 2 – Examples within each Cost Category in Schedule 5.2

Pre-populated Cost Category	Examples of costs
Depreciation for buildings and fixtures	Depreciation related to the infrastructure of the facility, fixtures, building improvements, leasehold improvements
Depreciation for equipment	Depreciation related to movable equipment, furniture, and other capitalized assets used for normal daily operations
Housekeeping	Costs related to maintaining treatment rooms, non-personnel custodial costs, general cleaning supplies, bedding, linens and laundry services
Insurance	Costs related to property insurance, professional liability insurance, workers compensation, general liability insurance
Interest	Cost incurred for the use of borrowed funds net of investment income
Maintenance and repairs	Costs associated with building and equipment maintenance and repairs
Rent and mortgage	Costs associated with facility rental fees or mortgage if owned
Cable	Costs related to cable charges
Internet	Costs related to internet charges
Telephone	Costs related to communication services
Utilities - Gas	Costs related to gas utilities, excluding initial deposit or late fees, if applicable
Utilities - Electric	Costs of electricity, excluding initial deposit or late fees
Utilities - Water/Sewage	Costs of water/sewage/trash, excluding initial deposit or late fees
Accounting	Non-personnel related costs for accounting, accounting software
Advertising and marketing	Costs related to advertising. Does not include fundraising and lobbying.
Bad debt	Uncompensated care, estimate for the amount a patient or other payer cannot (or will not) pay
Computer and IT costs	Costs related to non-personnel IT maintenance, computer hardware and software, recordkeeping costs
Dues, fees, and subscriptions	Licensing fees, technical or medical journals, dues to a professional subscription or organization, continued professional education
Fundraising and lobbying	Costs associated with fundraising and lobbying efforts
Office supplies	Costs of pens, pencils, notebooks, pads, paper, clips, binders, rubber bands, staplers, tape, etc.
Professional fees	Costs associated with contractors or other professionals not included in Schedule 5.1
Safety and security	Costs such as alarm systems, security guard, locks,

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Pre-populated Cost Category	Examples of costs
Staff recruiting	Costs associated with staff recruitment, HR screening
Staff training	Costs associated with on-the-job training and development of staff, onboarding
Taxes	County, state, or local taxes paid
Drugs and pharmaceuticals	Costs associated with methadone and methadone administration
Lab and diagnostic costs other than toxicology	Costs associated with lab and toxicology services performed on-site other than the basic drug tests
External toxicology and lab costs	Costs associated with any lab and toxicology services performed off-site
Diagnostic supplies	Blood pressure monitor, thermometers, stethoscopes, scales, heart rate monitor, etc.
Sterile processing and infection control supplies	Syringes, biohazard waste management, apparel, bandages/dressings, disinfectants, gloves, sterilizers, brushes/sponges, etc.
Toxicology (covers basic drug tests)	Costs associated with an initial basic drug test for each patient
Transportation	Costs associated with patient navigation services