

**Aid for Preparing
The Expense Report of Vendor and Contract Services
Department of Developmental Services**

Overview

The Department of Developmental Services (DDS) End of Year Expense Report shall be completed by all POS contract providers that received less than \$300,000 in total financial compensation from DDS in a fiscal year (July 1 – June 30) and all Non-POS providers that received \$100,000 or more in total compensation. The End of Year Reports will provide valuable financial information about the private provider system. This information will be used to provide the Executive and Legislation branches with facts about the financial issues facing private providers. In addition, private provider financial reporting information is used in the calculation of Medicaid reimbursement rates. The timeliness and accuracy of these financial reports are critical to maximizing Federal revenue. The completed Expense Report must be submitted to the DDS Operations Center Individual Budget division/Provider Specialist by October 31, 2020.

The Expense Report is an Excel Workbook that is comprised of 5 Worksheets/Tabs. Providers must report their fiscal year expenses received for all Vendor Service Authorizations (VSA) reimbursed through a Fiscal Intermediary and/or Contract Service Authorizations (CSA) reimbursed through a Purchase of Service Contract. The worksheets to be completed are based on the type of authorizations issued to the provider. The final worksheet/tab is a Review Page that identifies issues with the report and instructs the Provider to either correct an error or provide an explanation for why a particular expense is considerably higher than the statewide average.

Private Providers that are reimbursed through a VSA only:

1. Demographics Page
2. A&G and Benefits Page
3. Vendor Service Page
4. Review Page

Private Providers that are reimbursed through a CSA only:

1. Demographics Page
2. A&G and Benefits Page
3. Contract Service Page
4. Review Page

Private Providers that are reimbursed through both a CSA and VSA:

1. Demographics Page
2. A&G and Benefits Page
3. Vendor Service Page *
4. Contract Service Page
5. Review Page

* Providers have the option of either itemizing expenses reimbursed through a VSA separately on the Vendor Service Page or including the VSA expenses within a program reimbursed through a CSA.

Data Input Pages

Demographics Page

This page identifies the provider name, the fiscal year of the report, and the name of the individual preparing the report. The Provider Name and the Fiscal Year are drop down menus. When the Demographics Page is completed, the Provider Name, Report Type, and Date will self-populate through to the rest of the report.

DDS has identified the provider names of all qualified providers for the drop down menu. If you cannot find your Provider Name, contact your DDS Operations Center Resource Manager/Provider Specialist for assistance.

The preparer's name should be the individual who can address any questions DDS might have regarding the End of Year Report

The Authorized Signatory must be the individual identified by the agency who has the legal or authorized responsibility for the operations of the business or corporate entity.

To Select the Provider Name:

The screenshot shows an Excel spreadsheet with a dropdown menu open. The dropdown menu is titled "Provider Name:" and lists the following options:

- ABILIS, INC
- ABILITY BEYOND DISABILITY
- ABLE HOME HEALTH CARE
- ACES
- ACORD, INC.
- ADULT DAY CARE DBA THE DAY CLUB
- ADULT VOC. PROGRAM

The spreadsheet also contains a certification statement in row 25:

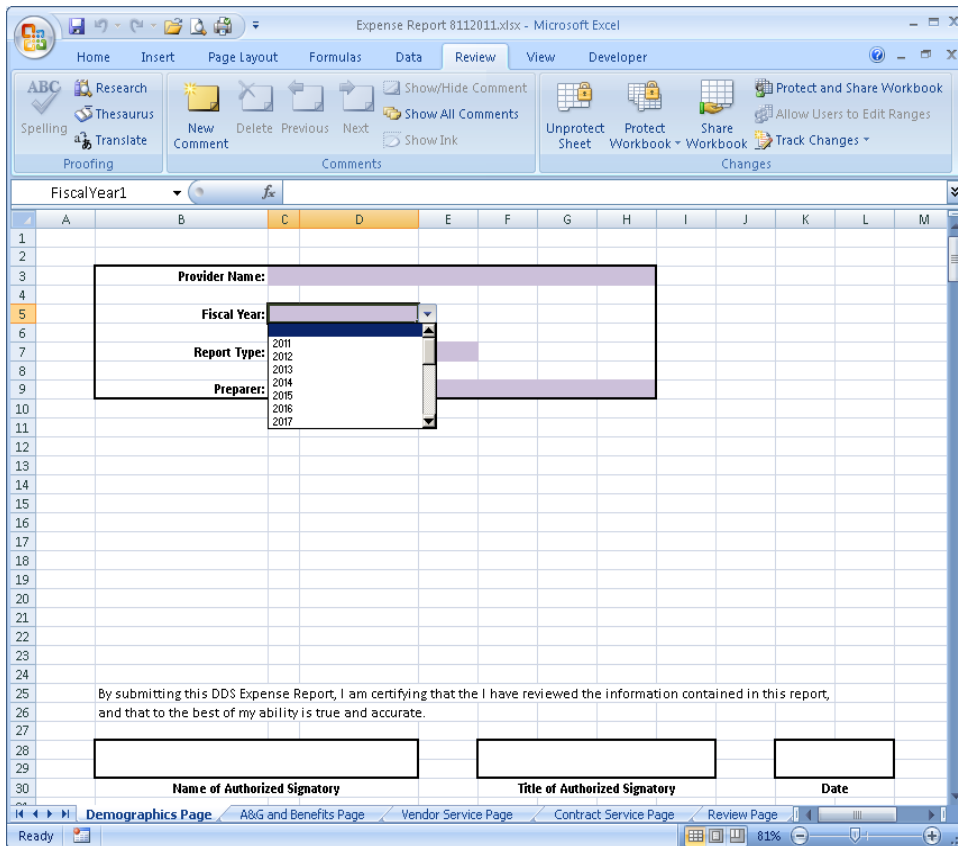
By submitting this DDS Expense Report, I am certifying that the I have reviewed the information contained in this report, and that to the best of my ability is true and accurate.

Below the certification statement are three input boxes:

- Name of Authorized Signatory
- Title of Authorized Signatory
- Date

The spreadsheet tabs at the bottom are: Demographics Page, A&G and Benefits Page, Vendor Service Page, Contract Service Page, and Review Page. The status bar at the bottom shows "Ready" and "81%".

To select the Fiscal Year:



A & G and Benefits Page

Benefits: Employee benefits must include the total cost of all mandatory and voluntary benefits incurred by the organization. Providers must allocate the Total Benefits to A&G, the Vendor Service page and the Contract Service Page.

Benefits have been separated into six categories:

Social Security – Enter the amount of FICA and Medicare expenses paid by the Provider for all employees.

Unemployment - Enter the amount of Unemployment Compensation expenses paid by the Provider for all employees.

Workers Comp - Enter the amount of Worker’s Compensation expenses paid by the Provider for all employees.

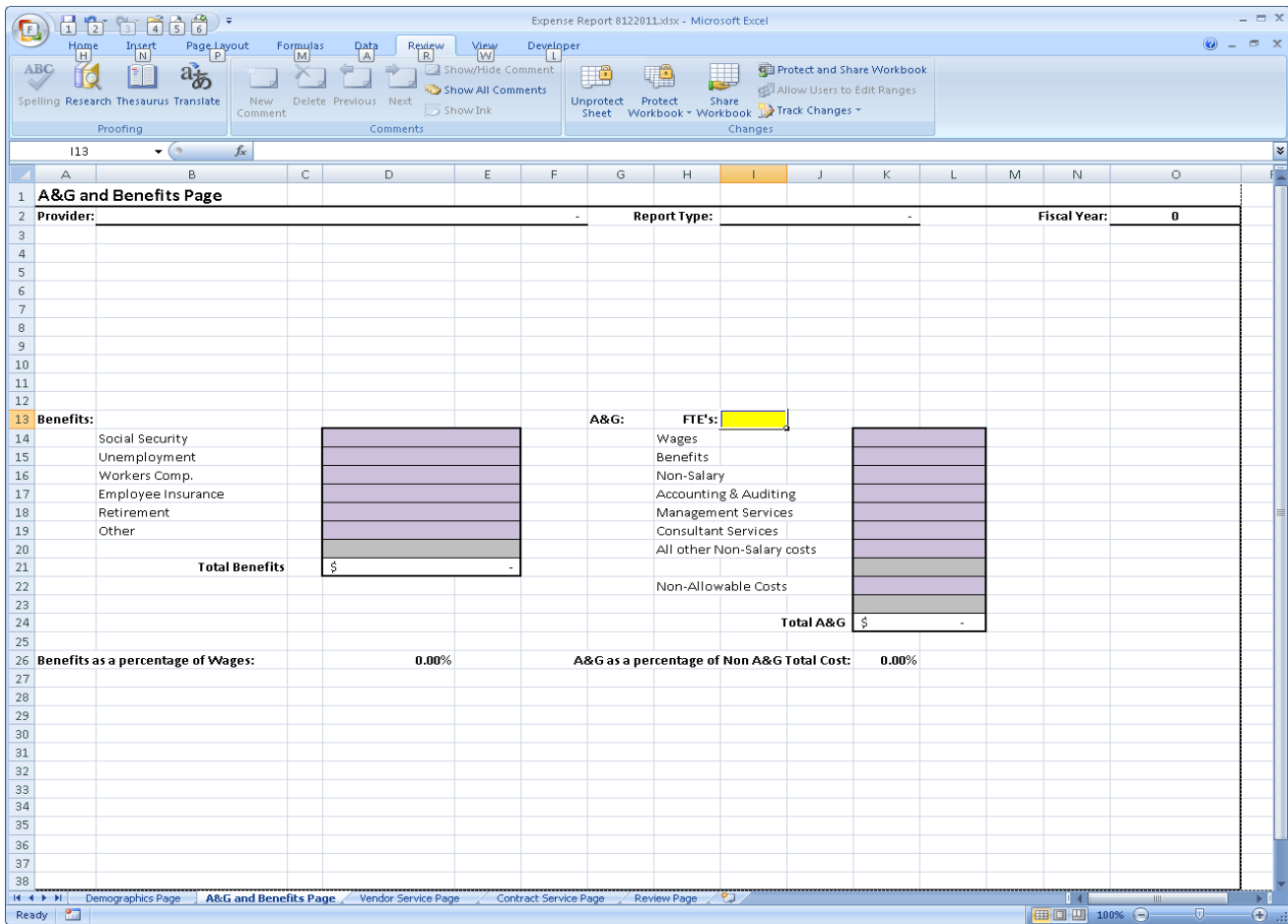
Employee Insurance - Enter the amount of Health Insurance expenses paid by the Provider for all employees.

Retirement - Enter the amount of Retirement expenses paid by the Provider for all employees.

Other – Enter the amount of other employee benefits paid by the provider for all employees.

Enter the appropriate information in the purple shaded cells.

Once the data is entered on this page, and the following Vendor Service and Contract Service pages, The **Benefits as a percentage of Wages** will automatically calculate.



Administrative and General (A&G):

Administrative and General (A&G) - A&G is defined as those costs that have been incurred for the overall executive and administrative offices of the organization or other expenses of a general nature. These are costs that by their nature are administrative in support of the overall organization. This category must also include its allocable share of fringe benefit costs, operation and maintenance expenses, depreciation, and interest costs. The Total A&G expenses must be allocated onto the Vendor and Contract Service Page.

The A&G section of the page is separated into 9 areas.

Provide Full Time Equivalents (**FTEs**) in the yellow shaded cell for all employees who provide administrative functions. 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 FY2020 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.

Enter the total amount of **Wages** in the purple shaded box for all employees who provide administrative functions that were identified in the yellow FTE cell above. If the Director's Salary exceeded \$101,000, the amount that exceeded \$101,000 should be included in the Non-Allowable Costs cell below.

Benefits – Allocate the dollar amount of the benefits associated with the A&G wages that were included in the total Benefit column. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

Non-Salary- Enter the amount of non-salary expenses for administrative activities that supports the total agency and is not specific to a single program.

Accounting & Auditing - Enter the amount of accounting and auditing expenses.

Management Services - Enter the amount of Management Services contracted out by the provider.

Consultant Services - Enter the amount of Consultant Services contracted out by the provider for administrative activities that supports the total agency and is not specific to a single service model. This should not include Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants.

All Other Non-Salary Costs - Enter the amount of other expenses for administrative activities that supports the total agency and is not specific to a single service model.

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on **Non-Allowable Costs** cell.

Please refer to the OPM Cost Standards at the following links:

POS (contract Providers):

http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav_GID=1806.

Non-POS (Individual Budgets):

Individual Supports Cost Standards

Please note that the Individual Supports Cost Standards are currently being revised. Contact the Operations Center with any questions

Once the data is entered on this page, and the following Vendor Service and Contract Service pages, the **A&G as a percentage of Non-A&G Total Cost** will automatically calculate.

It is important to review [Operations Center Memo - 2017-1 Updates for Fiscal Year 2017](#), paragraph #3 regarding Administrative and General Cost for POS and Non-POS Providers

Vendor Service Page

The data that providers input on this page should reflect the expenses and revenue associated with services that were authorized by a Vendor Service Authorization and funded via a Fiscal Intermediary.

Vendor Service Page		Report Type: End of Year Report													Fiscal Year: 2019					
Provider:		Day Supports													Residential		Other Support Services			
		Total	ADULT DAY	CPS	DSO	GSE	SEMI R SUPP	IND DAY	ISE	Transiti n Services	PRE-VOC	CPS	IHS	PERSO NAL SUPP	SHARED LIVING	BEH	HCC	RESPI TE	OTHER *Enter description on line	
Vendor Service Authorizations:		-																		
FTEs:		-																		
Wages:	Manager/Supervisor - Not applicable to Special Act																			
	Manager/Supervisor - Expenses applicable to Special Act 18-5																			
	Direct Care																			
	Nursing																			
	Clinical																			
Total Wages Cost:																				
Benefits/Allocated Benefits Cost:																				
Non-Sal:	Consultants																			
	Transportation																			
	Costs																			
	Other/Participant Wages																			
Total Non-Salary Cost:																				
A&G: Allocated A&G Cost:																				
Total Program Cost:																				
Non-Allowable Cost:																				
Total DDS Allowable Cost:																				
Revenue:	Vendor Service Revenue																			
	Operating and Non-Operating Revenue including Sales Revenue																			
	Total Revenue:																			
Surplus/Loss:																				
DDS Service Cost:																				
Other Services: Enter Description of Service																				

There are eight main categories that providers will enter data into for each identified Service Model.

1. Vendor Service Authorizations
2. FTEs
3. Wages
4. Allocated Benefits
5. Non-Salary
6. Allocated A&G
7. Non-Allowable Expenses
8. Revenue

Vendor Service Authorizations:

Providers should enter the number of Vendor Service Authorizations (VSA) that are active on the last day of the reporting period for each service model. For the End of Year Report that would be June 30.

FTEs: The Full Time Equivalent count of direct support employees should be entered for each Service Model. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.

Wages:

Enter the dollars in the shaded boxes for all employees who provide direct face to face supports to DDS participants that were identified in the yellow FTE cells above. Wages are separated into Manager/Supervisor, Direct Care, Nursing, and Clinical staff.

Allocated Benefits:

Allocate the dollar amount of the benefits associated with the wages of each VSA service model that were included in the total Benefit column on the A & G and Benefits Page. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

Non-Salary:

Non-Salary has been separated into four categories; Consultants, Transportation, Plant & Maintenance Costs, and Other/Participant Wages.

- **Consultants** - Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center
- **Transportation** – The cost of providing transportation for DDS participants. This should include transportation during program hours and to transport the DDS participant to the program and back home.
- **Plant & Maintenance Costs** - Enter the amount of plant and maintenance specific to each VSA service model.
- **Other/Participant Wages** - Enter the amount of other expenses specific to each VSA service model. This should include any wages and benefits paid to DDS participants.

Allocated A&G:

Allocate the dollar amount of the A&G costs associated with the VSA service model according to per your Cost Allocation Plan. **The sum of total A&G from the Vendor Service and Contract Service Pages must equal the Total A&G on the A&G and Benefits page.**

Non-Allowable Costs:

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell. Enter the amount of Non-Allowable Costs specific to each VSA service model.

Revenue:

Vendor Service Revenue:

Enter the Revenue reimbursed by the Fiscal Intermediary for the Vendor Service Authorizations associated with each Service Model for the supports provided during the report time period.

Operating and Non-Operating Revenue Including Sales Revenue:

Enter all other Operating and Non-Operating Revenue for each VSA service model during the report time period. This should include all Sales Revenue generated by the VSA service model.

Note : A column named “Other” was added to service models to accommodate services paid through the DDS Individual Budget VSAs that do not fall under any of the previously listed support service categories (for example: adaptive equipment, assistive technology, Blended Services for the pilot participants). Service expenses entered under “Other” need an explanation on the Review Page.

Contract Service Page

The data that providers input on this page should reflect the expenses and revenue associated with the services that were authorized in a Contract Service Authorization funded via the POS Contract.

Contract Service Page		Report Type: End of Year Report														Fiscal Year: 2019				
Provider:		Day Supports										Residential				Other Support Services				
		Total	Cost Settlement	ADULT DAY	DSQ	GSE	SENIOR	IND DAY	ISE	Transition	PRE-VOC	CCH	I.H.S.	PERSO NAL	SHARE D	CPS	BEH	HCC	SPECIALIZE D SERVICES	RESPIRE
Contract Service Authorizations:		-	-																	
FTEs:		-	-																	
Wages:																				
Manager/Supervisor - Not applicable to Special Act 18-5																				
Manager/Supervisor - Expenses applicable to Special Act 18-5																				
Direct Care																				
Nursing																				
Clinical																				
Total Wages Cost:																				
Benefits: Total Allocated Benefits Cost:																				
Non-Salary:																				
Consultants																				
Transportation																				
Plant & Maintenance Costs																				
Other/Participant Wages																				
Total Non-Salary Cost:																				
A&G: Total Allocated A&G Cost:																				
Total Program Cost:																				
Non-Allowable Cost:																				
Total DDS Allowable Cost:																				
Revenue:																				
Contract Service Revenue																				
Vendor Service Revenue																				
Operating and Non-Operating Revenue including Sales Revenue																				
Cost Settlement																				
Total Revenue:																				
Surplus/Loss:																				
DDS Per CSA Cost:																				
DDS Service Cost:																				

There are eight main categories that providers will enter data into for each identified Service Model.

1. Vendor Service Authorizations
2. FTEs
3. Wages
4. Allocated Benefits
5. Non-Salary
6. Allocated A&G
7. Non-Allowable Expenses
8. Revenue

Contract Service Authorizations:

Providers should enter the number of Contract Service Authorizations (CSA) that are active on the last day of the reporting period for each service model. For the End of Year Report that would be June 30. Providers who choose to enter expenses related to Vendor Service Authorizations (VSA) as an offset to contract expenses, shall enter the number VSA’s that are active on the last day of the reporting period for each service model.

FTEs:

The Full Time Equivalent count of direct support employees should be entered for each Service Model. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.

Wages:

Enter the dollars in the shaded boxes for all employees who provide direct face to face supports to DDS participants that were identified in the yellow FTE cells above. Wages are separated into Manager/Supervisor, Direct Care, Nursing, and Clinical staff.

Allocated Benefits:

Allocate the dollar amount of the benefits associated with the wages of each CSA service model included in the total Benefit column on the A & G and Benefits Page. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

Non-Salary:

Non-Salary has been separated into four categories; Consultants, Transportation, Plant & Maintenance Costs, and Other/Participant Wages.

- **Consultants** - Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center
- **Transportation** – The cost of providing transportation for DDS participants. This should include transportation during program hours and to transport the DDS participant to the program and back home.
- **Plant & Maintenance Costs** - Enter the amount of plant and maintenance specific to each CSA service model.
- **Other/Participant Wages** - Enter the amount of other expenses specific to each CSA service model. This should include any wages and benefits paid to DDS participants.

Allocated A&G:

Allocate the dollar amount of the benefits associated with the wages of each CSA service model that were included in the total Benefit column on the A & G and Benefits Page. The sum of total A&G from the Vendor Service and Contract Service Pages must equal the **Total A&G** on the **A&G and Benefits** page.

Non-Allowable Costs:

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell. Enter the amount of Non-Allowable Costs specific to each CSA service model.

Revenue:

Contract Service Authorization Revenue:

Enter the Revenue reimbursed by DDS through a Purchase of Service Contract for the Contract Service Authorizations associated with each Service Model for the supports provided during the report time period.

Vendor Service Revenue:

Enter the Revenue paid by the Fiscal Intermediary for the Vendor Service Authorizations associated with each Service Model for the supports provided during the report time period only if elected to report VSA-based services on the Contract Service Page

Operating and Non-Operating Revenue Including Sales Revenue:

Enter all other Operating and Non-Operating Revenue for each CSA service model during the report time period. This should include all Sales Revenue generated by the CSA service model.

Cost Settlement:

Enter the cost settlement amount during the report time period. The cost settlement amount must match the DDS Payment Letter.

Review Page

The Review Page has a series of formulas that refer back to the data that has been entered on the A&G and Benefits Page, Vendor Service Page, and the Contract Service Page.

Providers should not submit an Expense Report until all items have been corrected or has provided details to the specific questions identified as “No” on the review page.

Review Page		Provider:	Report Type:	End of Year Report	Fiscal Year:	2020
All questions that are answered with a "NO" must be reviewed with the provider.						
Correct Report Benefits	NO	-	1	Is the Total DDS Revenue less than \$300,000? If NO, the provider must submit an Annual Report, not this Expense Report.		
			2	Is there a Percentage of Benefits? If NO, the provider must enter the Benefits data on the A&G and Benefits Page.		
			3	Is the Percentage of Benefits less than 30%? If NO, the provider must explain why?		
A&G	NO	-	4	Does the sum of Total Benefits on the A&G and Benefits Page equal the sum of Total Benefits from the Allocated Benefits itemized for the A&G expenses, Vendor and Contract Service Pages? If NO, the provider must correct.		
			5	Is there a Percentage of A&G? If NO, the provider must enter A&G data on the A&G and Benefits Page.		
			6	Is the Percentage of A&G less than 18%? If NO, the provider must explain why.		
			7	Does the sum of Total Allowable A&G on the A&G and Benefits Page equal the sum of Total Allowable A&G from the Vendor and Contract Service Pages? If NO, the provider must correct.		
FTEs		-	8	Does the sum of FTEs in Row 3 in each service model equal the sum of FTEs in the staffing categories in Column C on the Vendor Service Page? If no, the provider must correct.		
			9	Does the sum of FTEs in Row 3 in each service model equal the sum of FTEs in the staffing categories in Column C on the Contract Service Page? If no, the provider must correct.		
Non-Allowable	Yes		10	There are no reported Non-Allowable Costs. If no, please identify all the non-allowable costs.		
Participant Wages		-	11	Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Vendor Service Page for Vocational Programs? If NO, the provider must explain.		
			12	Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Contract Service Page for Vocational Programs? If NO, the provider must explain.		
Surplus/Loss		-	13	What was the Surplus/Loss for this provider in its DDS funded programs?		
OTHER Vendor Service			14	OTHER service types as entered on line 43 of the Vendor Service Page		0
			15	If the total amount listed on line 36 is not equal to the total staff wages entered on the Minimum Wage Reporting Schedule, please provide an explanation.		

Review Page Questions

1. Is the total DDS Financial Compensation for CSA's less than \$300,000? If NO, the provider must submit an Annual Report, not this Expense Report.

The End of the Year Report is for providers funded solely through Vendor Service Authorizations and agencies with a total financial compensation from Contract services Authorizations of less than \$ 300,000. Providers that have a Purchase of Service Contract and received more than \$ 300,000 are required to submit an Annual Report of Residential and Day Services. This report is more detailed and requires the expenses to be reconciled with the Provider's Audited Financial Statements.

2. Is there a Percentage of Benefits? If not, the provider must correct the problem.

The Benefit Percentage is calculated by the wages reported on the Administrative and General Expenses, Vendor Service Page and Contract Service Page divided into the total amount of reported benefits. If the percentage does not calculate or is too high, review the reported wages for accuracy.

3. If the Percentage of Benefits is greater than 30%, please explain why? If the calculated Benefit percentage is different than what the provider has determined it to be, review the reported wages for accuracy.

If the Benefits percentage does match and is greater than 30% , provide details as to any extraordinary costs that may have contributed to the total benefits amount (i.e.. large increase to Worker’s compensation insurance, etc.).

4. Does the amount of Total Benefits on the A&G and Benefits Page equal the sum of Total Benefits from the Administrative and General column on the A&G and Benefits Page, Vendor and Contract Service Pages?

The Provider must report all Employee Benefits expenses under the benefits column on the A&G and Benefits Page. The Provider must allocate out those benefits to the administrative and general column on the A&G and Benefits Page and the various programs identified on the Vendor and Contract pages. A typical method of allocation is to equally distribute the benefits by multiplying the Benefit Percentage to the wages reported for each program. If the question is listed as a “No”, then check the calculations to make sure all the money was allocated to the various programs.

5. Is there a Percentage of A&G? If not, the provider must correct the problem.

The Administrative and General Percentage is calculated by dividing the allowable Administrative and General Expenses on the A&G and Benefits Page divided by the total wages, benefits and non-salary costs reported on the Vendor and Contract Service Pages. If the percentage does not calculate or is different than what the provider has determined it to be, review the reported wages for accuracy.

6. Is the Percentage of A&G greater than 18%, please explain why?

If the Administrative and General percentage does match what the provider has determined it to be and is greater than 18%, please provide details as to any extraordinary costs that may have contributed to the administrative total amount (ie. small provider with the administrative and general expenses allocated over a limited number of programs , etc).

It is important to review [Operations Center Memo - 2017-1 Updates for Fiscal Year 2017](#), paragraph #3 regarding Administrative and General Cost for POS and Non-POS Providers

7. Does the amount of Total Allowable A&G on the A&G and Benefits Page equal the sum of Total Allowable A&G from the Vendor and Contract Service Pages? If not, the provider must correct the problem.

The Provider must report all Administrative and General Expenses under the Administrative and General column on the A&G and Benefits Page. The Provider must allocate out the Administrative and General expenses to the various programs identified on the Vendor and Contract pages. If the question is listed as a “No”, then check the calculations to make sure all the money was allocated to the various programs.

8. Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Vendor Service Page? If no, the provider must correct.

The Full Time Equivalent count of direct support employees should be entered for each Service Model on the Vendor Service page. This should be entered in the yellow cells in row 9. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 9 must equal the sum of FTEs in column C.

9. Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Contract Service Page? If no, the provider must correct.

The Full Time Equivalent count of direct support employees should be entered for each Service Model on the Contract Service page. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.

10. If there are Non-Allowable Costs on the A&G and Benefits Page, please explain what they are?

Please identify any reported non-allowable costs. Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell.

Please refer to the OPM Cost Standards at the following link:

POS (contract Providers):

http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav_GID=1806.

Non-POS (Individual Budgets):

[Individual Supports Cost Standards](#)

(Please keep in mind that Individual Supports Cost Standards are in the process of being revised. Contact the Op center with any questions)

11. Vocational Programs? If not, please explain.

It is the expectation of DDS that wages paid to participants for providing a service should be offset by the revenue generated for that service. If the participant wages are higher than the revenue generated, please explain what services are provided, how the provider determines the billing rate for the service, and how the provider determines the hourly rate paid to the participant.

12. Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Contract Service Page for Vocational Programs? If not, please explain.

It is the expectation of DDS that wages paid to participants for providing a service should be offset by the revenue generated for that service. If the participant wages are higher than the revenue generated, please explain what services are provided, how the provider determines the billing rate for the service, and how the provider determines the hourly rate paid to the participant.

13. The review page will calculate the total Surplus/Loss for this provider for all DDS funded programs.

14. Other (Vendor Service Page)

The service type(s) entered on line 43 of the Vendor Service Page are populated here as part of the review process.