STATE OF CONNECTICUT

Department of Developmental Services

OPERATIONAL PLAN (Op. Plan)
USER'S GUIDE

STATE OF CONNECTICUT
DEPARTMENT OF DEVELOPMENTAL SERVICES
FY 2027 OPERATIONAL PLAN
USER'S GUIDE

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I. INTRODUCTION

The Operational Plan (Op. Plan) is prepared on a Microsoft Office Excel 2010 spreadsheet. The user inputs all the financial and statistical information onto the spreadsheets.

The intent of this User's Guide is to facilitate completion of the Operational Plan filing and to complement those sections of the *Department of Developmental Services and Social Services Operating Manual* that address the Operational Plan process.

A. CHANGES IN THE FY 2027 OP. PLAN

Please note some minor changes to the FY27 Op Plan:

1. Respite has been added to the Op Plan for FY 27
2. Providers should enter current rates on the FY 27 Op Plan. As there are scheduled rate increases for FY 27, DDS will give providers their specific rate adjustment factors prior to completing the 8-month report.

In addition, the following update from previous fiscal years remains:

1. Providers issued Individualized Day Non-Vocational (IDN), Individualized Day Vocational (IDV), Individualized Day Community DSO (IDD) and/or Individualized Day Community GSE (IDG) authorizations shall combine cost centers into one Individualized Day cost center.
2. Providers issued authorizations for Day Support Options (DSO), Employment Exploration Option (EEO) and Employment Enrichment Service (EES) shall combine cost centers into one Day Support Options (DSO) cost center.
3. Providers issued authorizations for Microenterprise/Fiscal Administrative Management, shall include these cost centers into the Individual Supported Employment (ISE) cost center.
4. Providers issued authorizations for Home Delivered Meals, shall include this cost center into the Individualized Home Support (IHS) or applicable Day Services cost center.
5. "Project Search" should be included under the Prevocational cost center.

Reminder: *Do not enter any data on the 8 Month Report Tab.*

Providers shall combine cost centers for the same service category (excluding CLA and CRS) into one prime region cost center. 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.

B. READ THIS SECTION BEFORE YOU BEGIN WORKING WITH THE OP. PLAN

All the spreadsheets and formulas are already designed and in place for you. You merely have to enter the financial and statistical data and save the files because everything is already set up for you:

- You do not need in-depth familiarity with spreadsheets to work with the program.
- The spreadsheets have been protected, and providers are not able to use the Cut and Paste buttons.

The worksheets in the Op. Plan rely heavily on the concept of cell linking to pull data from one workbook page to another. When you save the workbook, all changes made within the workbook will be saved. *It is recommended that you save the workbook pages on a regular basis especially after completing each worksheet.*

C. WHAT IS REFLECTED ON THE OP. PLAN?

The following types of programs are currently reflected in detailed cost centers on the Op. Plan (and subsequent Annual Report):

DAY SERVICES:
Day Support Options (DSO)
Individual Supported Employment (ISE)
Group Employment (GSE)
Project Search (PRE-VOC)
Adult Day Health (ADULT DAY)
Individual Day Vocational and Non-Vocational (INDIV DAY)
Senior Supports (SNR SUPP)
Transitional Services (TRN SVC)
Customized Employment (CUST EMP)

RESIDENTIAL SERVICES:
Community Living Arrangements (CLA)
Continuous Residential Supports (CRS)
Individualized Home Supports (IHS)
Community Companion Home Support (CCH Support)
Companion Services (CPS)
Behavioral Management (BEH)
Healthcare Coordination (HLTHCR)
Personal Support (PERS SUPP)
Parent Support (PARENTSUPP)
Shared Living (SHARED LIV)
Assistive Technology (ASSIST TECH)
Remote Supports (REM SUP)
Respite (RESPITE)

OTHER SERVICES:
Vendor Service Authorizations (VSA) not included on the Residential or Day pages, including Self-Directed Services.
ICF-MR (ICF)
Other, includes all other non-DDS funded services.

D. WHAT SHOULD NOT BE REFLECTED ON THE *INITIAL* OP. PLAN?

The Op. Plan should only reflect budgeted service dollars that will be continued in future years (annualized). Expenditures associated with the following types of revenues DO NOT belong in the Initial Op. Plan:

- One-time dollars
- Advance payment (start-up)
- Cash advance
- American Rescue Plan Act (ARPA) Dollars (ie. Vehicle and Infrastructure Maintenance)
- Revenue Retention

E. WHAT SHOULD BE REFLECTED ON THE *FINAL* OP. PLAN?

The Final Op. Plan should reflect all service dollars contracted for the fiscal year including expenditures associated with the following types of revenues:

- One-time dollars

Agencies that open a new CLA during the current fiscal year should include the following expenditures on the final Operational Plan for that year only:

- Cash advance - CLA.
- Advance payment (Start-up)

(Each of the above examples has its own source documentation exclusive of the Op. Plan.)

Agencies that open a new CRS during the current fiscal year should include the following expenditures on the final Operational Plan for that year only (if applicable):

- Advance payment (Start-up) - CRS

(The above example has its own source documentation exclusive of the Op. Plan.)

F. FILING THE INITIAL OP. PLAN

- File the Op. Plan electronically via email to your DDS Provider Specialist and Cc DDS.OperationsCenter@ct.gov
- To be complete, an Op. Plan filing consists of electronically filing the spreadsheet, the corresponding Staffing Schedules, and a transmittal letter to the DDS Provider Specialist.

G. AMENDMENTS

An amended Op. Plan is required if:

1. A cost center is added, e.g., a new CLA or CRS opens.
2. A contractor adds a new program with annualized funding of more than $100,000 during a fiscal year.
3. As required by DDS.

H. FINAL OP. PLAN

An end of year revised Op. Plan is required to be submitted by June 30, 2027, unless the Provider met the above criteria and submitted an approved Amended Op. Plan prior to submitting the FY27 8 Month Report, or the Provider did not meet the above criteria (**G. AMENDMENTS**) prior to or after submitting the FY27 8 Month Report. If clarification is needed, contact your DDS Provider Specialist

II. WORKING WITH THE PROGRAM

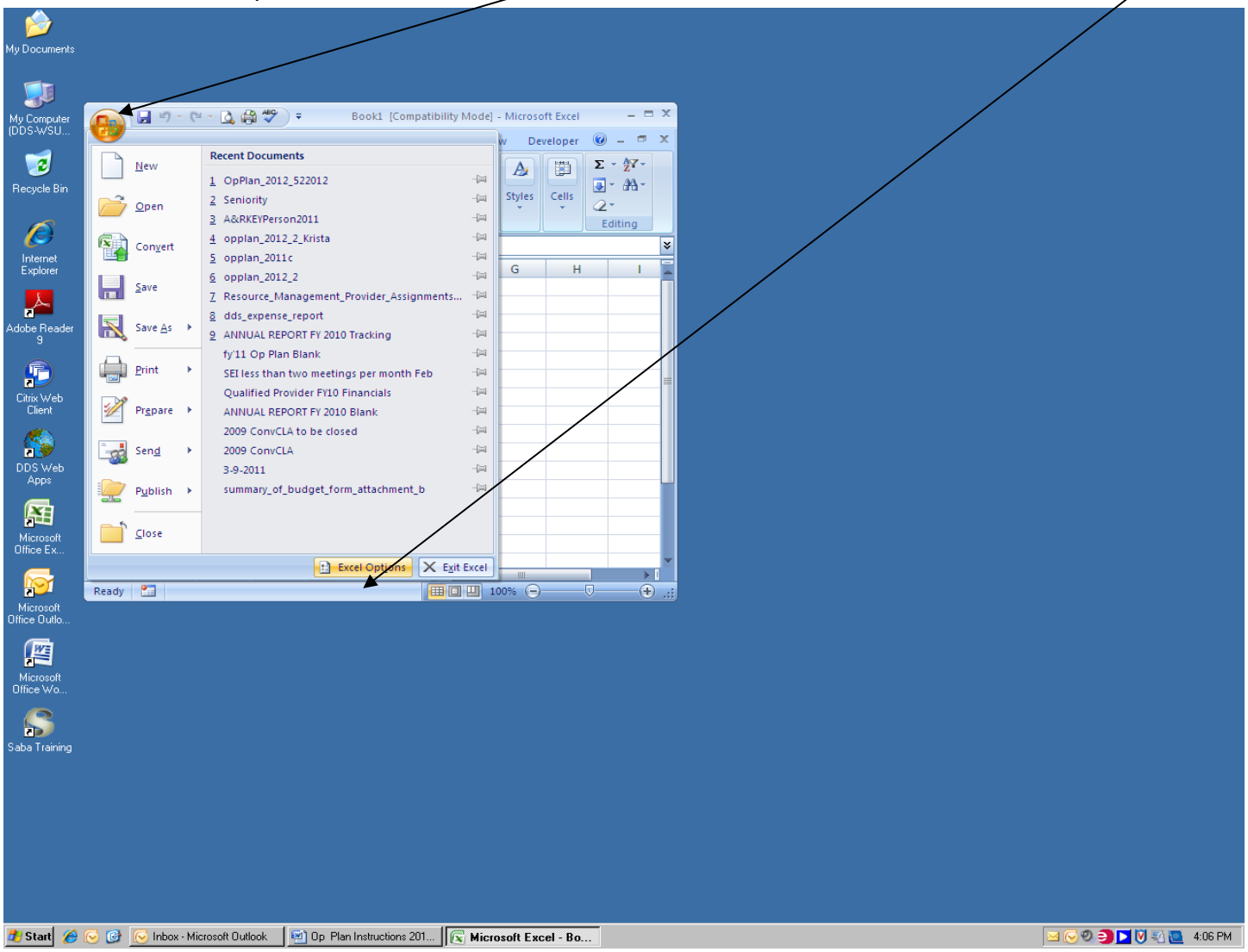
A. HOW TO INSTALL

Simply open the file using Excel software. The Op. Plan is ready to use.

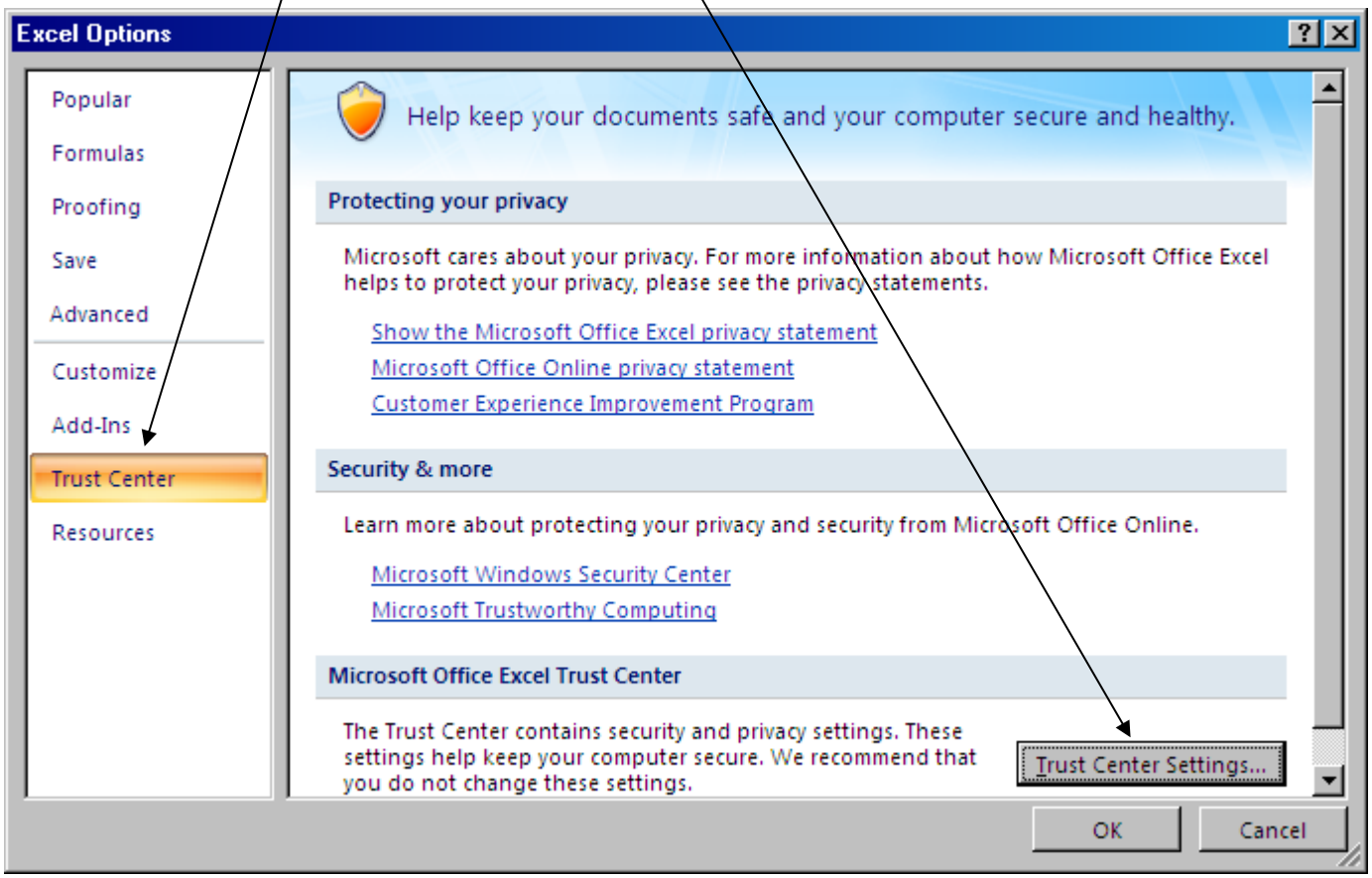
B. INSTALLATION PROBLEMS

A number of providers in past years had problems with the macros in the spreadsheet because their security level on the excel software was set too high. If you receive a message that states, "The macros in this project are disabled." You will need to reset your security level.

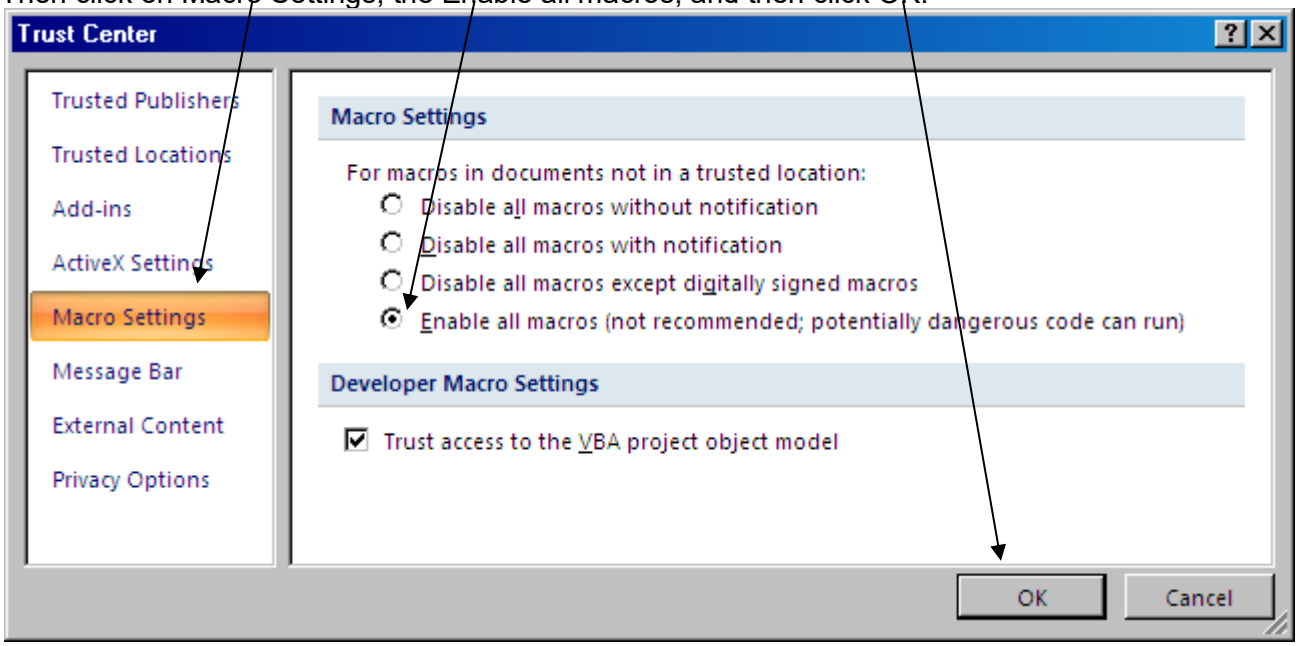
In Microsoft Excel 2007, click the Office Button on the top left-hand corner, and then click on Excel Options.



Then click on Trust Center, and then on Trust Center Settings.

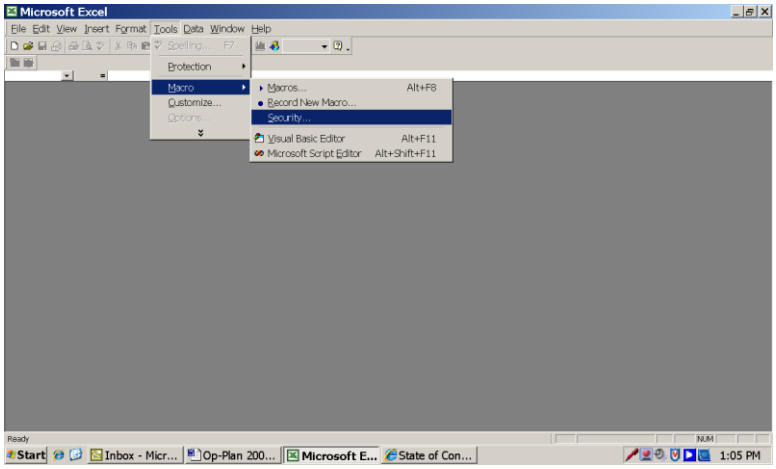


Then click on Macro Settings, the Enable all macros, and then click OK.

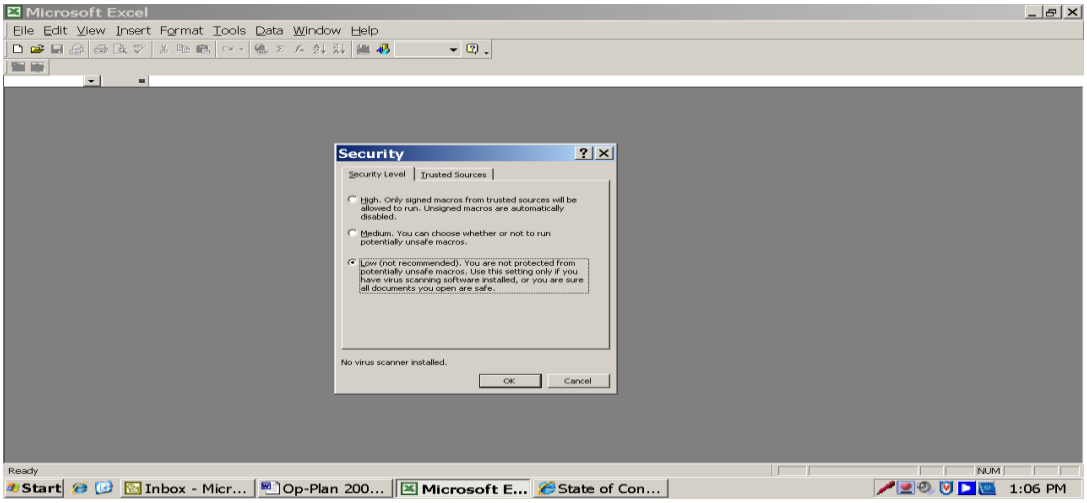


For older versions of Microsoft Excel,

First, click on the Tools button on the toolbar at the top of the page. Next, click on the Security button.



The security level should be set to the lowest level.



C. MAIN MENU

The Op. Plan schedules are in thirteen (13) spreadsheet pages in one (1) workbook:

1. **Contents**
2. **Demographics**
3. **Residential Worksheet**
4. **Day Worksheet**
5. **Other Worksheet**
6. **A&G Worksheet**
7. **Employee Benefits Worksheet**
8. **Residential Summary Worksheet**
9. **Day Summary Worksheet**
10. **Summary Worksheet**
11. **Information Worksheet**
12. **8 Month Report (Do not enter any data when submitting the initial Op. Plan)**
13. **8 Month Report Error Check (Only for 8 Month Report, do not enter any data when submitting the initial Op. Plan)**

D. BASIC COMMANDS

To enter the statistical and financial data onto these worksheets, you will minimally need to know how to retrieve and save this workbook.

1. **Moving Within a Spreadsheet**

   Each square in the spreadsheet is called a cell. Use the cursor keys (arrow keys), the page down (PGDN), page up (PGUP), or HOME keys to maneuver from cell to cell. The cells where you need to enter data are within the green lines. These are unprotected. All the other cells are protected. The PC will beep at you if you try to enter something into a protected cell.

2. **Freezing Top and/or Left Margins**

   The software does not always freeze the top margins automatically. To freeze a line, set the cursor to the line where you would like to freeze, click on the View tab at the top of the page and click the Freeze Panes tab.

E. PRINT REPORTS

Worksheets can be printed from either the Content Worksheet or the individual Worksheet. Click on the appropriate "PRINT" tab for the worksheet you would like to print.

III. OP. PLAN SCHEDULES

A. COST CENTERS

For each Cost Center that is identified on the Residential, Day, and Other Pages the Region, Cost Center Number, Cost Center Name, and program type must be entered in order for the Op. Plan to function properly. If this information is not entered, the data will not populate to the sum pages or the 8 Month Report tab.

- **Region** – this should be the region where the CLA or CRS cost center is located, or the Prime Region of the Agency for the combined cost centers. This should match the "Specific" Region on the Annual Report. A drop-down arrow appears when you click on the box. Click on the arrow and then click on the Region.
- **Cost Center Number** – should match the Unique ID number on the Annual Report. If unknown or if creating a new Cost Center contact Serenity Russell at serenity.russell@ct.gov in the DDS Operations Center to request a Unique ID.
- **Cost Center Name** – should match the Cost Center Name on the Annual Report.
- **Type** – Each Cost Center must have a program type that is funded via the POS contract. A drop-down arrow appears when you click on the box. Click on the arrow and then click on the corresponding program type.
- **Each non-ICF CLA and CRS** must have a unique Cost Center on the Op. Plan.

B. DEMOGRAPHICS

This page is used to input the general information on the provider.

C. RESIDENTIAL SCHEDULE

DIRECT SUPPORTS FTE

This is the number of Full Time Equivalent (FTE) direct care staff positions that work directly with the individuals in the cost center. Do not include any supervisory or management positions. The FTE is calculated by dividing the total direct staff support annual hours by 2080.

ALLOCATED DIRECT SUPPORTS FTE

This is the number of Full Time Equivalent (FTE) 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.

DIRECT SUPPORT SALARIES

The total cost of all direct support salaries and wages directly attributed to this cost center.

ALLOCATED DIRECT SUPPORT SALARIES

The total cost of all allocated direct supports salaries and wages directly attributed to this cost center.

EMPLOYEE BENEFITS

Include the employee benefits attributable to the salaries and wages identified in the SALARIES section of the cost center.

NON-SALARY CLASSIFICATIONS: The following items are included in non-salary:

1. **Contract Personnel**- Costs associated with contracted personnel or services. Examples may include psychologists or other professionals. If the agency purchases direct care staff coverage from a management agency, please break out data by position type (i.e., manager, supervisor, aide, etc.).
2. **General Supplies and Services**- General supplies and services directly attributable to a program (i.e., not attributable to the Administration cost center) such as personnel recruitment for direct care staff for the program.
3. **Emp. Training Fees and Materials**- Expenses relating to employee training or travel reimbursement for the same.
4. **Participant Med.- Educ. & Rec.** - Expenses relating to participant medical, educational and recreational supplies and services.
5. **Amortization of Start-Up** - Amortization of the startup funds over the appropriate time period.
6. **Interest**- Interest expense directly attributable to the worksheet.
7. **Employee Mileage**- Costs associated with reimbursement of expenses incurred by employees using personal vehicles in job related situations (e.g., mileage, tolls, parking, etc.).
8. **Vehicle Depreciation**- Depreciation expenses for agency owned vehicles used for this cost center.
9. **Vehicle Rental**- Rental expenses for vehicles leased by the agency and used for this cost center.
10. **Vehicle Interest**-Vehicle interest expense directly attributable to the cost center.
11. **Vehicle Operating Costs**- Costs for gasoline, oil, maintenance & repairs and insurance, etc.
12. **Other Trans. Costs**- Costs not related to vehicles (i.e., public transportation, contracted transportation service).

ADMIN. & GENERAL

This is the portion of the Administration and General costs identified on the A&G Worksheet of the Op. Plan that is attributable to this Cost Center.

NON-REIMBURSABLE COSTS

Non-reimbursable costs included in the above category lines must be deducted from the total non-salary line. Specifically: entertainment, fines and penalties, bad debts and cost of action to collect receivables; taxes (except for payroll, use and property); advertisement, except for recruitment of personnel; contingency reserves; legal/accounting/professional services incurred to represent the agency in actions involving government; medical and dental services which can be covered by Title 19; costs substituted by the Fair Rental Allowance in the Room & Board calculation; amortization of goodwill; depreciation on assets reported on GI-7 (Annual Report); fund raising and costs associated with donations and start-up costs for a CLA not yet opened.

OTHER REVENUE towards DDS Purchased Openings (Non-Annualized)
All non-annualized and non-DDS funded revenue used to offset costs in the cost center that has not been reported on the REVENUE for Vendor Service Authorizations and the REVENUE for Non-DDS Participants lines. This includes revenue associated with the one-time employment incentives that are part of the ISE rate structure. All revenue on this line should be explained to the DDS Provider Specialist.

REVENUE Vendor Service Authorizations
If the costs for individuals that are funded by DDS via a Vendor Service Authorization have been included in an IHS or Day Program cost center, the offsetting revenue for those individuals must be entered on this line. The number of individuals associated with this revenue must be identified on the Total Number of Vendor Service Authorizations line below.

REVENUE for Non-DDS Funded Individuals
If the costs for individuals that are not funded by DDS have been included in a cost center, the offsetting revenue for those individuals must be entered on this line. The number of individuals associated with this revenue must be identified on the Total Number of Non-DDS funded Individuals line below.

DAYS OPEN PER YEAR
Enter the number of working days the program/model will be open during the contract year.

TOTAL NUMBER OF CONTRACT SERVICE AUTHORIZATIONS
Enter the total number of individuals funded by DDS via a CSA associated with costs in this cost center.

TOTAL NUMBER OF VENDOR SERVICE AUTHORIZATIONS
Enter the total number of individuals funded by DDS via a VSA associated with costs in this cost center.

TOTAL NUMBER OF NON-DDS FUNDED INDIVIDUALS
Enter the total number of individuals not funded by DDS associated with costs in this cost center.

CHILDREN ROOM & BOARD
Include the anticipated room and board amount funded by DDS. Use when Room and Board for Children is funded by DDS until the individual turns 18 years of age.

START UP
Use when an amended Op. Plan is required due to the addition of Start-Up funds for CLA or CRS.

CASH ADVANCE
Use when an amended Op. Plan is required due to the addition of a new CLA.

ANTICIPATED UTILIZATION PERCENTAGE
Enter the anticipated utilization percentage for the corresponding cost center. Do not enter data in this line for CLA and CRS cost centers.

D. DAY SCHEDULE

The lines on the Day Schedule match the Residential Schedule and the information above should be used to help develop this page of the Op. Plan with the following exceptions.

SALES REVENUE
Enter the projected amount of Sales Revenue to offset the costs associated with the corresponding Cost Center. Sales Revenue should be at least equal to the expense of participant wages in the cost center.

ROOM & BOARD for CHILDREN, START-UP and CASH ADVANCE are not included on the Day Schedule.

E. OTHER SCHEDULE

All non-DDS activity must be reflected in an "Other" cost center. The dollar value total of all these cost centers, including the "Other", would equal the same dollar threshold reflected on a provider's regular audited financial statements or budget for the company as a whole.

VENDOR SERVICE AUTHORIZATION
Providers who serve participants through Individual Supports and/or Vendor Service Authorizations can either use a separate cost center on the "Other Services" worksheet or in the service worksheet as with contracted participants (Day, IHS). Individuals covered by an IP.6 or Vendor Service Authorizations whose services do not fit the Day, IHS, or another defined model should be documented in its own cost center under the "Other Services" worksheet. If costs are to be captured within the service worksheet (Day, IHS) the number of participants for those individuals should be reflected in the authorized openings for those cost centers (Day, IHS) and the revenue offset should be listed under Vendor Service Authorization Revenue.

ICF-MR
ICF-MR models should **not** be reflected in individual cost centers on the Op. Plan (and subsequent Annual Report) but reflected in the aggregate in a single ICF/MR cost center in the "Other" worksheet.

OTHER
The "Other" cost center must reflect all non-DDS activities. Failure to include an "Other" cost center when applicable will result in delay regarding approval of contracts and contract amendments. Providers have the option of reflecting "Other" services in individual cost centers on the Op. Plan should they choose to do so but are not required to do so and may continue to reflect "Other" in the aggregate in a single "Other" cost center.

F. ADMINISTRATIVE AND GENERAL SCHEDULE

Administration expenses must be manually allocated to the individual cost centers. The method of allocation must conform to the OPM cost standards. The cost standards are found on the OPM website. The link is as follows:

poscoststandards101816pdf.pdf

Generally, once a method is chosen and documented in the Cost Allocation Plan, it should not change from year to year without a good reason. The Board of Directors should sign off on the allocation method and any changes that are made to it. Furthermore, the percentage of Administrative and General Expense charged to DDS-funded cost centers should not exceed the percentage of Administrative and General Expense charged to non-DDS-funded cost centers. Any deviations from this rule are subject to further review and will need to be justified. All of the agency's Administrative and General Expenses for FY2027 must be fully allocated on the Operation Plan.

There are four (4) categories for ADMINISTRATION SALARIES & WAGES.

1. **Administration –** Enter the Full-Time Equivalent (FTE) and budgeted costs associated with the salaries of the Executive Director/Administrator, Assistant Administrators and Other Directors (Program Managers) here. The FTE equals the administration staff annual hours divided by 2080. FTEs are entered in column C.

2. **Business -** This category is for the salaries associated with the business functions such as Business Manager, Finance Director, Accountant, Bookkeeper and Personnel Director.

3. **Secretarial/Clerical -** Only those secretarial and clerical salaries associated with the administrative function of the agency should be included on this line. Any salary cost of such positions associated with particular program areas must be allocated directly to that program area. Enter secretarial or clerical salary expenses in the staffing worksheets for residential or day programs if you allocate them to those programs.

4. **Other -** Use this line to budget any administrative and general salaries not included in the lines above.

ADMINISTRATION NON-SALARY has sixteen (16) sub-categories.

1. **Accounting and Auditing** - Enter any amounts associated with accounting and auditing expenses. Examples of accounting services providers might include are: payroll services, quarterly tax preparation and annual audits.

2. **Legal Fees** - Use this line to budget any expenses for legal fees.

3. **Office Supplies** – This line includes office supplies, postage and other sundry items associated with the administrative activities of the provider agency. Do not include office supplies directly associated with the activity of a day program.

4. **Occupancy Costs** - Site costs attributable solely to the administrative office, such as rent, depreciation, property taxes and utilities.

5. **Dues and Membership Fees** - Dues and membership fees to professional or affiliate organizations, licenses, subscriptions.

6. **Management Services -** Management fees paid to organizations providing management function to the provider agency.

7. **Consultant Services** - Consultant fees paid to organizations providing consulting services. Services must relate to the administration of the provider agency.

8. **Data Processing** - Data processing supplies or fees.

9. **Staff Development and Seminars** - Expenses pertaining to staff development and training for administrative staff only.

10. **Temporary Help** - Temporary office help not directly employed by you.

11. **Depreciation & Amortization** - Depreciation on office equipment, amortization.

12. **Insurance** - Umbrella, liability, property, self-insurance, and other insurance associated with the administrative function of the provider agency. Report vehicle insurance under Vehicle Costs category below.

13. **Employee Mileage** - Employee mileage reimbursement for use of personal vehicles as associated with the administrative function of the provider agency.

14. **Vehicle Costs** - Vehicle costs associated with agency vehicles assigned to the administrative function such as lease, depreciation, fuel, repairs, insurance, fees and taxes.

15. **Lease Equipment and Maintenance** - Costs associated with the leasing and maintaining of equipment associated with the administrative function such as copy machines, computers, etc.

16. **Other** - Administrative expenses not covered in the above categories, such as repairs and maintenance, ACOR late filing penalties, etc. If there is more than one Other Expense, you may combine Other Expenses into one line.

EMPLOYEE BENEFITS AND INTEREST must be allocated manually to the A&G Worksheet, as well as the deduction for non-reimbursable costs (if applicable) and the application of offsetting revenues. All of the agency's Employee Benefit expenses for FY2027 must be fully allocated on the Operation Plan.

1. **Employee Benefits** - Employee benefits attributable to the A&G Salaries & Wages.

2. **Interest** - Interest expense attributable to A&G.

3. **Less Non-Reimbursable Costs** - Non-reimbursable costs included in the above category lines must be offset here. Specifically: entertainment, fines and penalties, bad debts and cost of action to collect receivables, taxes (except for payroll, use and property), advertisement (except for recruitment of personnel), contingency reserves, legal/ accounting/professional services incurred to represent the agency in actions involving government, medical and dental services which can be covered by Title 19, costs substituted by the Fair Rental Allowance in the Room & Board calculation, amortization of goodwill, depreciation on assets reported on GI-7 (Annual Report) FUND RAISING and costs associated with donations and startup costs for a CLA not yet opened, unallowable related party cost or Executive Director costs exceeding any applicable Executive Director salary cap.

4. **Less Other Operating & Non-Operating Revenue** - Enter revenues that could be used to defray DDS's fair share of A&G cost.

The spreadsheet calculates the total allowable administrative and general expense. This figure is compared with the amount of A&G that has been allocated on the summary worksheets. If there is a discrepancy, the difference will be displayed on the Administrative and General worksheet.

G. EMPLOYEE BENEFITS SCHEDULE

Employee Benefits expenses must be manually allocated to the individual cost centers. The method of allocation must be deemed reasonable by DDS. Generally, once a method is chosen, it should not change from year to year without a good reason. The Board of Directors should sign off on the allocation method and any changes that are made to it. Furthermore, the percentage of Employee Benefits expense charged to DDS-funded cost centers should not exceed the percentage of Employee Benefits expense charged to non-DDS-funded cost centers. Any deviations from this rule are subject to further review and will need to be justified.

Only list the employee benefits associated with the employees. Do not include any benefits associated with participant remuneration in this section. Participant remuneration is covered in the non-salary section of the day program schedule.

The employee benefit categories are as follows:

1. **Social Security** - Social Security (FICA) (Mandatory)
2. **Unemployment** - Unemployment Insurance (Mandatory)
3. **Worker's Comp.** - Worker's Compensation (Mandatory)
4. **Insurance** - Combine the amounts for any insurance such as Short Term Disability, Long Term Disability, Health, Dental, Life and Self-Insurance.
5. **Retirement** - Enter any amounts associated with retirement - related benefits such as Pensions.
6. **Other** - Use this line for any employee benefits not covered above.

CONTACTS FOR OTHER QUESTIONS

PROCEDURAL, TECHNICAL or SOFTWARE QUESTIONS: Please call or email your DDS Operations Center Provider Specialist.