

Aid for Preparing the 2010 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services

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

Important (Excel 2007/2010 users)

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

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

The Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services package contains Agency specific data as it relates to Depreciation Schedules and Annual Report software that is pre-populated with Cost Center Identifiers unique to the Provider. Each annual package contains the necessary Excel files. These files are used to report CLA Property Additions and Insurance Costs for CLAs. All disks will contain the actual 2010 DSS/DDS Annual Report workbook. Various reference and resource documents consisting of a Step-by-step Aid for Preparing the Annual Report, Depreciation and Useful life Reference and CLA Expenditures Reimbursable within the Room & Board Rate have also been included in your package.

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

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

Suggestions and Recommendations

- Save all files to the hard drive as working files.
- Save files frequently during the input process, to avoid any loss of data.
- Print a blank copy of the Annual Report before entering any data into the workbook. This will provide a visual aid to assist during data input.
- For CLA providers refer to the *Room and Board Expenditures document when determining allowable reimbursable costs.*
- Once each document has been completed and reviewed, it should be saved back to a CD and included with the final and complete submission. Data can also be submitted by email to data@cjl.com. NOTE: Providers are still required to submit all schedules, printouts with signatures and support documentation in hard copy form as part of the annual submission.

Important CLA Changes to Note Before Moving Forward!!!

Annual Report Pages 26 & 27 (Room & Board Expenses)

- The Annual Report no longer contains a calculation of the Room and Board Rate (previously reported on Page 27, Line 30).
- All Facilities with multiple programs using the same cost center number should report all beds, days, and expenses in total under its lead program only. Note: the lead program has been identified with “MCC” in the name for Master Cost Center. The affiliated program(s) have been identified with “SCC” for Secondary Cost Center and should not include any costs.
- Depreciation for Land Improvements, Building and Building Improvements, and Non Movable Equipment has been combined and should be reported on page 26, Line 1 Real Property Depreciation. Movable Equipment depreciation should continue to be reported separately on Page 26, Line 9 Depreciation on Movable Equipment. Refer to the Real Property & Movable Equipment Depreciation Expense section below for further instructions.
- All approved actual debt service expenses (CHFA, Recognition of Actual Debt Service, and Recognition of Lease Cost) must be included in their respective expense lines. CIL rental payments should continue to be reported on Line 2a.
- The 2010 Insurance Expense Schedule includes a column for Renter’s Insurance.
- Utility expenses have been separated into the following categories; Heat, Light & Power, Water & Sewer, Cable, and Other, respectively.

Real Property & Movable Equipment Depreciation Expense

- Effective July 1, 2009 each Facility will be responsible for maintaining its own depreciation schedules. After which time the Facility will no longer receive depreciation schedules with the Annual Report package. Included on this year’s 2010 Annual Report disk is a schedule of all previously added Real Property additions (excluding land) and Movable Equipment additions whose useful life has not expired within the previous seven years. Please note, the Fair Rental Value Schedules have been updated to also compute depreciation expense.
- The Facility should reconcile its depreciation schedules to those enclosed in this “2010 Annual Report, Schedules, and Filing Instructions” disk. Prior to the filing of the 2010 Annual Report, any reconciling items, questions, and/or concerns regarding depreciation schedules should be emailed to data@cjlc.com with “Depreciation” included in the subject line of the email.
- The following instructions are not changes from previous processes, but may be helpful in reconciling and computing future depreciation amounts:
 - Real Property Additions: depreciation for assets added during the Facility’s first year in operation is prorated using the month in which the addition was purchased/capitalized (i.e. Building improvements added on December 31st will result in seven (7) months of depreciation; the same would result if the addition was added on December 1st). If the asset was added in any other year, a full year of depreciation will be calculated regardless of the date added.

Important **CLA** Changes to Note Before Moving Forward!!! (Continued)

- Movable Equipment Additions: for the Facility's first year in operation, the same rules for Real Property Additions apply. For all other years, additions added on and before December 31st will result in a full year of depreciation. Additions added on and after January 1st will result in six (6) months of depreciation.
- To report 2010 property additions use the "Real Property" and "Movable Equipment" worksheets included in the enclosed file named "2010 Property Additions."

To Begin

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

Copy files from CD

1. Create an empty folder somewhere on your computer.
2. Open My Computer and double-click the CD Drive (usually drive D: or E: may also be labeled "2010 Annual Report").
 - A. Select all the files that show up (CTRL-a).
 - B. Copy them (CTRL-c).
 - C. Find the folder that you created in step 1 and open it.
 - D. Paste (CTRL-v) the copied files into that folder.
3. It may be necessary to clear the Read-Only attribute of the files.
 - A. Select all (CTRL-a) the files in the folder created in step 1.
 - B. Select File > Properties from the menu.
 - C. Uncheck the box that says Read-only and choose Ok.

Setup Excel to allow Macros to run

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

Open 2010 Property Additions file

1. Launch Excel - (Minimum requirements - Microsoft Excel 2000).
2. Open newly copied file "2010 Property Additions."
3. Enclosed in the "2010 Annual Report, Schedules, and Filing Instructions" disk there is a file named "Property Additions." There are two worksheets included in the file. One for adding new Real Property additions and another for adding new Movable Equipment additions. Included on each of these worksheets is a section for identifying items in which the Facility has disposed.
4. All 2010 additions for all CLA programs should be entered on the same Real Property or Movable Equipment worksheet. If there are not enough spaces available in one worksheet to add all the property additions for the entire agency, another worksheet should be created within the workbook. This can be done by right clicking the worksheet, then selecting "Move or Copy..." and checking the box labeled "Create a Copy."
5. For each new addition be sure to enter the Cost Center Number and Cost Center Name as well as filling in each column of information requested.

6. Once all new additions have been added to the workbook, **save** the file to your **hard** drive as the working copy.
7. Print a copy of the Real Property and Movable Equipment worksheets. A hard copy must be included in your completed submission.
8. Using the Facility prepared and reconciled depreciation schedules, Total Depreciation Expense will need to be entered into the Annual Report, Room & Board Screen, on the applicable Lines 1 and 11.

2010 Insurance Report

1. Launch Excel - (Minimum requirements - Microsoft Excel 2000).
2. Open newly copied file “2010 CLA Insurance Report”
3. Complete the form including all types of insurance, which must reconcile to the total insurance policy.
4. Allowable room and board insurance cost is calculated to equal property insurance and 1/3 of the general liability insurance.
5. Insurance will need to be entered into the Annual Report, Room & Board Screen, Line 14. The remainder of the general liability insurance should be entered on Summary of CLA, Line 7.B.1 General Supplies and Services.
6. A hard copy of the schedule must be included in your completed submission.

Open Annual Report Workbook:

1. Launch Excel (Minimum requirements - Microsoft Excel 2000).
2. Open newly copied file “2010 [Provider Name] Annual Report.xls”.
3. Click “Enable Macros”.
4. Various worksheets will be displayed across the bottom tool bar. The only worksheets in which data will need to be entered into are General Information through Revenue Schedule. The remaining worksheets are for printing purposes only.

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



Important: Excel 2007/2010 users

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

Data Input Screens	Annual Report Page	Step 1 – (Continued)
General Information Input	Page 8	Supplemental Disclosure Schedule If Executive Director’s Salary Exceeds \$100,000 - If the Executive Director’s salary is in excess of \$100,000, complete this information by identifying the source of funding in accordance with Public Act # 07-238. If the amount reported is in excess of \$100,000, the difference will automatically calculate an offset on Page 14, Non-Reimbursable Costs, Line 6.o, Executive Director’s Salary in excess of \$100,000.
	Page 9	Detail to Existing and/or Proposed Leases “Arms-Length Leases”- For all programs with Arms-Length Lease transactions provide property and movable equipment information for individuals or organizations, which are not classified as related parties on Pages 5, 6, and/or 7. If additional space is necessary, attach a separate schedule.
	Page 10	Contracted Administrative and Management Services - For all contracted Administrative and Management Services provide the Firm Name, Address, Type of Service, Description and Total Fee for Services provided. Pending Litigation - Provide a detailed description of any pending lawsuits against the organization. Include the status, estimated date of settlement, legal council’s information and potential financial impact.
	Page 11	Itemization Donated Capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non-Operating Revenue - Itemize all Donated Assets or Capital Acquisitions purchased with Other Operating and/or Non-Operating Revenue during the fiscal year. Depreciation identified on each of the assets listed should be included in the expense of the cost center(s). If additional space is necessary, attach a separate detailed schedule.

General Information

Parent Organization	Address (No. & Street, City, State, Zip Code)
Report for Year Beginning 07/01/09	Report for Year Ending 06/30/10
FEIN	

Form of Organization

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

Name	Title	Address	Telephone #

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

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

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

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

Report Issue Date

Are there any related party transactions Yes No

Reminder

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

Data Input Screens	Annual Report Page	Step 2
<p>Cost Centers Numbers</p>	<p>Page 12</p>	<p>The Agency’s information will be pre-populated. However, it is strongly recommended the information be reviewed for accuracy. Any errors or discrepancies should be reported immediately to Jason Ledger the offices of Craig J. Lubitski Consulting LLC @ 860.610.9009.</p> <p>Enter the applicable information in the light gray shaded areas, which include Town/City, Contracted Openings, Total Openings, Adjusted Openings and Days Opened. Contracted Openings for the residential programs should equal the number of contracted openings listed on the last amendment for FY2010. Due to the change to utilization based payments for Day Programs on 2/1/2010, Contracted Openings for the day programs should equal the number of contracted openings as of January 31, 2010. Total DDS and Non-DDS openings are the amount of authorized beds the CLA/CTH is allowed or the total capacity of the day or residential program. For the residential programs, the Adjusted Opening is the pro-rated amount of a funded opening that starts after 7/1/2009 or ends before 6/30/2010. For the Day programs, Adjusted Opening is the pro-rated amount for a funded opening that started after 7/1/2009 or ended before 1/31/2010.</p> <p>For example, ABC House is licensed for four beds. Approval was given to add a fifth bed. A new consumer started on 1/1/2010. The breakdown would be as follows:</p> <ul style="list-style-type: none"> • Contracted Openings – 5 DDS funded • Total DDS and Non-DDS Openings – 5 Total Beds • Adjusted openings – 4.5 (The fifth bed is pro-rated to .5 to reflect the opening started half way through the year.) <p>Note: Contact Julie Bouchard, DDS Operations Center at Julie.Bouchard@ct.gov to acquire a unique identifier for any new program or cost center that has not been included.</p> <p>Once a unique identifier has been assigned by DDS the new program can be added by clicking “Add Cost Center”. An input screen will pop open and prompt you for the required fields. The new Cost Center will automatically be added to all other screens in the system.</p> <p>To remove a program that has closed or was added incorrectly click “Remove Cost Center”. A selection screen will pop open. Choose from a list of cost centers to remove. If a pre-populated cost center is selected for removal, you will be prompted to enter the date of closure. This is required so that DDS can update their records. * Note Fee for Service (FFS) programs cannot be removed from the list.</p> <p>If a program was closed during the FY2010 year, please identify the program and the number of contracted openings that were funded on the last of service.</p>

To Add A Cost Center

Cost Center Numbers (Page 12)

Remove Cost Center

Add Cost Center

* For Day programs # of Contracted Openings from 7/1/2009 - 1/31/2010

Cost Center	Town/City	Contracted Openings *	Program Type	DDS ID Number			Region		DSS ID Number	DDS Licensed Number	Total Openings	Adjusted Openings	Days Opened	Was program closed during FY 2010
				Provider	Program	Unique ID	Prime	Specific						

Add Cost Center

Cost Center (Name)

Unique ID

Program

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

Region

Prime

North

South

West

Specific

North

South

West

Add

Cancel

Select a Cost Center to Remove

Cost Center	Program	Unique ID
Sample Cost Center	100	1234

OK

Cancel

Data Input Screens	Annual Report Page	Step 3
Interest Expense & Allocation Worksheet	Page 13	<p>Cost Center information previously entered on page 12 will automatically be carried forward. Within the light gray shaded areas, enter the applicable interest expense information for each cost center as it relates to building & land improvements, fixed equipment, movable equipment (including transportation & vehicles) and working capital equipment. Interest expense reported for:</p> <ul style="list-style-type: none"> • <u>Day, Supported Living & Community Training Homes</u> will be included in DDS service costs. • <u>CLAs</u> except for transportation & vehicles will be included in Room & Board costs. <p><i>Note: ALL data must be completely entered for the ENTIRE Agency, in order for Line 2, to correctly calculate accurate Benefit Allocations.</i></p>

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

Data Input Screens	Annual Report Page	Step 4
<p align="center">Administrative and General Expenses</p>	<p align="center">Page 14</p>	<p>Provide Full Time Equivalents (FTEs) and salary dollars for each of the Salary and Wages Lines 1a - 1d. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2010 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time. Employee Benefits associated with these wages should be entered on the "Allocation Worksheet" on Page 13.</p> <p>If the Director's salary reported on Page 8 exceeded \$100,000, the system will have automatically disallowed the amount over \$100,000 Line 6.o non-reimbursable costs.</p> <p>Continue to enter the appropriate data in the light gray shaded areas provided. "Click to go to Schedule" links have been provided throughout the data input screens. By clicking on one of these links, the program will launch and open a supplemental schedule, allowing a detailed description to be entered for an item that is not applicable to any line items displayed. Click on the link; enter the appropriate information within gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close, automatically populating the total of the items recorded on the schedule and return to the previous window.</p> <p><i>Certain costs incurred by the organization may not be reimbursable by the Department. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.</i></p>

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

Data Input Screens	Annual Report Page	Step 5
<p style="text-align: center;">Summary of CLA, Summary of SLA, and Summary of CTH</p>	<p style="text-align: center;">Pages 15 – 20</p>	<p style="text-align: center;">*** Do not include Room and Board costs ***</p> <p>Pages 15 & 16 - Licensed Community Arrangements (CLA) Pages 17 & 18 - Supported Living Arrangements (SLA) Pages 19 & 20 - Community Training Home Support (CTH)</p> <p>Line 1. Enter the Total Licensed Bed Openings (Line 1.a.) for the facility. “Number of Beds” <u>MUST</u> be broken out by individual categories (1c-1e) and its combined total <u>should not</u> exceed Total Openings, Line 1a. The Contracted Openings should reflect the number of consumers contracted with DDS.</p> <p>If a funded opening is added in the CLA, SLA, or CTH programs after 7/1/2009 or ends before 6/30/2010, calculate the number of adjusted openings. If the program did not have any funded openings begin or end during FY2010, the adjusted openings would equal the number of contracted openings. If there were changes during the year, the Adjusted Openings (Line 1.b) will differ from Contracted Openings in order to reflect the start or end of a funded opening for the fiscal year. Whenever the residential program adds a new funded participant or reduces the number of funded openings during the year, the weighted average is required to be calculated from the number of days from the date of the placement to June 30th (the end of the fiscal year), divided by 365 days. As an example, if a consumer with new funding is placed on December 15, 2009 for FY 2010, the client’s weighted average would calculate to be .543 (December 15th through June 30th is 198 days divided by total year of 365 days). For the next fiscal year reporting, the opening would be annualized for the total year as 1 opening.</p> <p>Lines 3a-3f. Total Client Days are used to bill under Waiver Programs. Client days must be accurate to ensure proper billing. Billing days should match the Attendance submitted in the On-Line WebResDay Attendance program.</p> <p>Line 5. Input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2010 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.</p> <p>Line 5.a Managers- This position is directly responsible for the day-to-day operation of a CLA(s). This position spends most of his/her time in the assigned home and, at times, both supervises and provides direct supports to the residences. This is not an administrative position. Positions such as Residential Directors should be listed under Other Staff (Line 5.g)</p> <p>Line 5.b Supervisor- This position is directly responsible for the day-to-day operation of the CLA. This position spends most of his/her time in the home and provides scheduled direct support to the residents. <u>LPNs that are part of the staff complement providing direct supports should be included here.</u></p>

Data Input Screens	Annual Report Page	Step 5 – (Continued)
<p>Summary of CLA, Summary of SLA, and Summary of CTH</p>	<p>Pages 15 – 20</p>	<p>Line 5.c Direct Care Staff – This position is scheduled to work on a weekly basis providing direct care supports to the residents of the CLA</p> <p>Line 5.d Per Diem/Substitute staff – This is a per diem position providing direct care supports to the residents of the CLA.</p> <p>Line 5.e Nursing – This classification is for Registered Nurse positions only. Only the direct supports allocated to the residents of the home should be listed. Licensed Practical Nurse (LPN) positions <u>providing consultative or intermittent services</u> should be listed under Other Staff (Line 5.g).</p> <p>Line 5.f Clinical Staff - This classification is for staff that provides behavioral and psychological supports directly hired by the provider. Only the direct supports allocated to the consumers of the program should be listed. All other clinical staff should be listed under Other Staff (Line 5.g)</p> <p>Line 5.g – Other – Administrative and support positions that provide minimal or time limited direct support to the residents should be listed under this line. LPN’s should be listed under this section unless they <u>are a part of the staff complement</u> providing direct care supports to individuals in the home, in which case, he/she should be listed under Supervisor (Line 6.b).</p> <p>Line 7. Input non-salary & wage expenditure data.</p> <p>Line 7.d (2) - Start Up Costs for Opening a new CLA – Input the total cost for the start up of a new CLA for FY2010. Since these costs have been reconciled separately, this item has been included to correspond with the private agency audit and Budget Summary Page for the contract.</p> <p>Line 12 - For CLAs, enter applicable revenue offsets.</p> <p>Line 12. b - Start-Up Costs for Opening a new CLA- Input the total cost for the start up of a new CLA for FY2010. Since these costs have been reconciled separately, Start Up costs are not reimbursable for cost settlement purposes.</p> <p>Line 13a: For SLAs enter Fee For Service revenue offset, if applicable. This amount must match the amount listed on the Statement of Revenue Page.</p>

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

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

Data Input Screens	Annual Report Page	Step 6
<p align="center">Summary of Day Program</p>	<p align="center">Pages 21 & 22</p>	<p>All statistical and financial information relating to day programs is entered on the form “Summary of Day Program.”</p>
		<p>Line 1- the system carries forward the numbered Contract openings, Total DDS and Non-DDS Openings, Adjusted Openings and days operating in the year from page 12, Assignment of Cost Center Numbers. If a participant with new funding is added or a participant’s funding was removed when he/she left the program between 7/1/2009 and 1/31/2010, calculate the number of adjusted openings. If the program did not have any funded openings begin or end between 7/1/2009 – 6/30/2010, the adjusted openings would equal the number of contracted openings. If there were changes during 7/1/2009 and 1/31/2010, the Adjusted Openings (Line 1.c) will differ from Contracted Openings in order to reflect the start or end of an opening between 7/1/2009 and 1/31/2010. For example, the day program was open 150 days between 7/1/2009 and 1/31/2010 and had a total of 10 participants. On August 6, 2009, a participant left the program using portability of funds. The total contracted openings on 1/31/2010 would equal 9. Since the provider was supporting the individual that left the program for 25 days, these days need to be accounted for. The total number of days the individual was funded (25) would be divided by the total number of days open between 7/1/2009 – 1/31/2010 (150). This would equal to .167 (25/150) and would be added to the total number of individuals on the contract as of 1/31/2010 or 9.167 adjusted openings. If the program is open for any other number of days between 7/1/2009 and 1/31/2010, then replace 150 for the actual number of days the program was open.</p>
		<p>Line 2 - the system calculates the utilization percentage for the period between 7/1/2009 and 1/31/2010.</p>
		<p>Line 3 - the system will calculate the utilization percentage for the period between 2/1/2010 and 6/30/2010. <u>DDS will provide the agency will the data to complete this section.</u></p>
		<p><u>Lines 4a through 4f</u> - input the full time equivalents (FTEs) associated with each job title. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2010 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.</p> <p><u>Line 4 a. Managers</u> - This position is directly responsible for the day-to-day operation of a program. This position spends most of his/her time in the assigned program and, at times, both supervises and provides direct supports to the consumers. This is not an administrative position. Positions such as Day Services Director should be listed under Other Staff (Line 6.f)</p> <p><u>Line 4 b. Supervisor</u> - This position is directly responsible for the day-to-day operation of the program. This position spends most of his/her time in the program and provides scheduled direct support to the participants. LPNs that are part of the staff complement providing direct supports should be included here.</p> <p><u>Line 4 c. Instructor/ Job Coach</u> - This position is scheduled to work on a weekly basis providing direct care supports to the consumers of the program.</p>

Data Input Screens	Annual Report Page	Step 6 - (Continued)
Summary of Day Program	Pages 21 & 22	<p><u>Line 4.d Clinical Staff</u> - This classification is for staff that provide behavioral and psychological supports directly hired by the provider. Only the direct supports allocated to the consumers of the program should be listed. All other clinical staff should be listed under Other Staff (Line 6.f)</p> <p><u>Line 4.e Transportation</u> – This position is scheduled to transport consumers of the program on a weekly basis.</p> <p><u>Line 4.f Other</u> – Administrative and support positions that provide minimal or time limited direct support to the participants should be listed under this line. Included in this line are Job Developers, Registered Nurses and LPN’s. LPN’s should be listed under this section unless they spend a majority of their time providing direct care supports to individuals in the day program, in which case, he/she should be listed under Supervisor (Line 6.b).</p>
		Lines 5a through 5f - input salary & wage expenditure data.
		Lines 6a through 6e - input non-salary & wage expenditure data.
		Line 7 - the system calculates the total direct service cost for each program.
		On Line 8a - 8c the system carries forward the allocations for Employee Benefits, Admin & General and Working Capital Interest from the respective schedules.
		Line 9 - enter any non-reimbursable cost associated with the day programs.
		Line 10 - enter sales revenue or subcontract income associated with a particular day program. The title “Sales Revenue Net of Sales Revenue Allowances” follows the concept that in some cases, a portion of the gross revenues realized, will be allowed by the Department of Developmental Services to be “retained” or “reinvested” by the provider and only the “net” will be factored into the operating budget and expenses for the year. This amount must match the amount listed on the Statement of Revenue Page.
		Line 11 - enter excess revenues realized on Non-DDS purchased opening.
		Line 11a – enter Fee For Service revenue offset, if applicable. This amount must match the amount listed on the Statement of Revenue Page.
		Line 12 - enter other revenue offsets associated with the day cost centers.
		Line 15 - the system calculates the total cost for reimbursement. This number will be compared against the negotiated allowable amount for the cost settlement calculations.

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

Page 22 - Summary Day (2)											
		Agency Total									
6. Non-Salary											
b.	Supplies and Services										
	1. General Supplies and Services	\$ -									
	2. Employee Training, Fees and Supplies	\$ -									
	3. Client Wages and Benefits	\$ -									
	4. Total Supplies and Services (6b1 thru 6b3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Transportation										
	1. Transportation (excluding Vehicle Interest)	\$ -									
	2. Vehicle Interest	\$ -									
	3. Total Transportation (6c1 + 6c2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	Plant Operations and Maintenance										
	1. Building Costs	\$ -									
	2. Equipment Costs, Depreciation and Rent	\$ -									
	3. Interest Costs										
	A. Building and Land Improvements	\$ -									
	B. Fixed Equipment	\$ -									
	C. Other Movable Equipment	\$ -									
	D. Total Interest Costs (3A thru 3C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4. Utilities, Insurance, Maintenance and Other	\$ -									
	5. Total Plant Operations and Maintenance (6d1 thru 6d4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e.	Other (Specify, click to go to Day Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f.	Total Non-Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.	Total Direct Service Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Program Costs											
a.	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b.	Administrative and General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c.	Working Capital Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d.	Total Program Costs (8a thru 8c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.	Less Non-Reimbursable Cost	\$ -									
10.	Sales Revenue Net of Sales Revenue Allowances	\$ -									
11.	Excess Cost Non-DDS Openings	\$ -									
a.	Less Fee for Service Revenue	\$ -									
12.	Less Other Operating and Non-Operating Revenue	\$ -									
13.	Total Costs for Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14.	Total Direct Service Costs Excluding Employee Benefit and A&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Data Input Screens	Annual Report Page	Step 7
<p align="center">Summary of ICF and Other</p>	<p align="center">Page 23</p>	<p>ICF and OTHER activities costs must be reported separately from other DDS and DSS programs. Unlike the procedure for DDS-funded programs, the provider must consolidate all ICF activity into a single cost center (<i>this consolidation is for ICF only</i>). The expenditures and statistical information for OTHER activities such as DDS Birth to Three, Individual Supports and/or non-DDS activities should be entered into the “Summary of ICF and Other” schedule.</p> <p>Enter all Salaries & Wages Line 3, FTEs Line 4, Non-salary Line 5 and revenue offsets Line 9. DDS-funded cost center data will automatically populate the Employee Benefits, Administrative & General and Interest Expense allocations to this page.</p>

Page 23 - Summary ICF and Other

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

Data Input Screens	Annual Report Page	Step 8
Summary of Fee for Service	Page 24	<p><i>For Fiscal Year 2010</i>, there is only one cost center on the Fee for Service Summary schedule. Enter all Fee For Service expenses into this cost center. For those agencies that have not allocated costs associated with the Fee for Service Program from other DDS funded programs, a revenue offset (Fee for Service Revenue) has been added to the Summary of Day (Line 13a) and SLA (Line 13a) and must match the amount listed on the Statement of Revenue Page.</p>

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

Data Input Screens	Annual Report Page	Step 9
Summary of Employee Benefits	Page 25	<p>Enter the appropriate information in the light gray shaded areas. Providers who have maintenance salaries approved by DSS to be a room and board cost must enter the benefits associated with the maintenance salaries as an offset on line 7.</p> <p>Providers who use contracted staff should detail the wage and benefit expenses in the Non-Salary, Contract Personnel lines on the appropriate Summary of Information Schedules (CLA or Day).</p>

Page 25 - Summary Employee

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

Data Input Screens	Annual Report Page	Step 10
Room & Board	Pages 26 & 27	Enter the appropriate information in the light gray shaded areas.
	Line 1– Real Property Depreciation	Reimbursement for the use of buildings, other capital improvements and equipment on hand may be made through fair rent and depreciation. The computation of depreciation should exclude the cost of land. The computation of depreciation shall be based on the acquisition cost of the assets. Capital improvements greater than \$7,500 requires pre-approved authorization from DSS and DDS. This rule also applies to oil tank improvements and roof repairs greater than \$2,500. Please refer to the “Important Changes to Note” section and the “Approved Property Cost - Reporting Instructions” following step 10 for additional reporting instructions.
	Lines 2a-b - Rental Payments on Leased Single Unit Structures	Facilities are allowed to claim Rental Payments made on Leased Real Property less Real Estate Taxes paid. Except for Facilities with approved Recognition of Lease Cost agreements; these costs should be reported on Line 8c. Please refer to the “Approved Property Cost - Reporting Instructions” following step 10 for additional reporting instructions.
	Line 3 - Interest on Real Property Additions	Facilities are allowed to report interest on debt incurred to acquire or replace capital assets (including renovations, alterations, land and capital assets acquired through capital leases) provided the acquisition and/or renovation has been approved by the Department of Social Services and Department of Developmental Services.
	Line 4 – Less Non- Reimbursable and Other Costs	Include HUD Subsidies and Revenue that offset property costs. Please be sure to identify all offsetting expenses, on the attachment page provided, to prevent double disallowances.
	Line 5 – Net Actual Property Costs	Net of actual property costs will be calculated automatically.
	Line 6-Percentage of Sq. Ft. Used for A&G Activities	If any portion of the property is used for A&G or non-CLA activities, enter the square footage percentage used for these activities.
	Line 7 – Prorated Portion of Actual Cost	Prorated portions of actual costs will be calculated automatically.
	Line 8a-c – Approved Property Costs	Enter approved property costs to be reimbursed in the applicable lines noted below: 8a. CHFA 8b. Recognition of Actual Debt Service 8c. Rental Payments Approved by DSS Refer to the “Approved Property Cost-Reporting Instructions” section following Step 10 for additional reporting instructions.
	Line 9 - Depreciation on Movable Equipment	Enter Movable Equipment Depreciation. Note: Motor vehicle depreciation is not reimbursable by DSS. Please refer to the “Important Changes to Note” section for additional reporting instructions.

Data Input Screens	Annual Report Page	<i>Step 10 – (Continued)</i>
Room & Board	Line 10 – Rental Payments on Leased Real Estate in Multi-Unit Building Structures	Include only rental payments for multi-unit building structures such as condominiums and apartments.
	Line 11 - Property and Real Estate Taxes (excluding Motor Vehicles)	Property and Real Estate Taxes are allowable expenses and should be included in the reimbursement calculation. Whenever exemptions to taxes are commonly available, the Provider is expected to take advantage of them. If the Provider does not take advantage of available exemptions, the expenses incurred for such taxes will not be recognized as allowable costs under the program. <u>Interest and penalties related to non-payment or late payments of taxes are not allowable.</u> Note: If claiming taxes, provide either a copy of the Town Exemption Denial or a copy of the letter sent to the town requesting exemption.
	Line 12 - Interest on Movable Equipment (excluding Motor Vehicles)	Include all Interest Expense associated with Movable Equipment. Attach detailed information to include the name and address of the lender, original date of the loan, interest rate, amount borrowed and purpose of loan.
	Line 13 - Interest on Working Capital	Facilities are allowed Interest Expense related to <u>necessary</u> Working Capital and Capital Loans. The loan must meet the following criteria: 1) be for a period less than 12 months; 2) be from a recognized financial institution (related party loans are not allowable); 3) is necessary and proper for the current operation and maintenance of the facility and is measured by the average monthly cash requirements; and (4) is not used for the acquisition of fixed assets or for unallowable and non-resident related expenditures.
<i>When completing page 27 Lines 14 – 15 refer to the attached Schedule of Expenditures Reimbursable within the Room and Board Rate for allowability of commonly reported expenses.</i>		
Room & Board	Line 14 - Insurance	<ul style="list-style-type: none"> • Enter Insurance costs based on the completed Insurance Work Sheet • Both the Insurance Declaration Form (submit pages which identify the premiums paid and the break-out for which properties are included in the insurance policy only) and the Insurance Expense Worksheet must be included with final submission.
	Line 15a1 - Dietary Food and Kitchen Supplies	Enter the cost of food provided to residents <u>only</u> and the cost of non-food supplies such as kitchen plastic wrap, dish detergent, etc.
	Line 15a2 - Dining & Ordering Out	Enter costs associated with food purchased from restaurants or food vendors for <u>residents only</u> . Do not include costs associated with employee meals.

Data Input Screens	Annual Report Page	<i>Step 10 – (Continued)</i>
Room & Board	Line 15b - Housekeeping	Enter cost of supplies such as products to clean windows, floors, bathrooms, etc.
	Line 15c - Laundry	Enter cost of supplies such as bleach, softeners, etc. Dry cleaning is reimbursable if it is incurred on household items. Dry cleaning will not be reimbursable if incurred for resident’s personal belongings.
	Line 15d - Plant Maintenance Operations and Repairs	Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment, which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Expenditures for fixed assets and/or movable equipment whose useful lives are greater than 1 year with a cost of \$2,500 or more must be capitalized with minimum of 5 years useful life. Fixed assets must be depreciated based on 2010 Asset Useful Lives schedule, attached. This schedule has been approved by the Department and Connecticut Community Providers Association / Connecticut Association of Nonprofits. Items purchased on the same invoice or related improvements, completed within a reasonable timeframe should be counted as a single asset when applying the capitalization threshold (e.g., purchase of tiles, cabinets and paint in the same month from the same supplier are considered one project “Kitchen or Bathroom Renovation”.)
	Line 15e1-5 - Utilities	Report expenses in the applicable categories: 15e.1. Heating; 15e.2. Light & Power; 15e.3. Water & Sewer; 15e.4. Cable (basic cable for common areas <u>only</u>); 15e.5. Other (see attached schedule). Telephone and intranet expenses are not reimbursed by DSS.
	Line 15f - Equipment Under \$2,500/Equipment Rental/Other	Include any minor equipment classified as an asset for which depreciation is not claimed. Televisions purchased for use in resident’s room are not a reimbursable cost. Only televisions purchased for common areas are reimbursable. Equipment Rental includes all leases paid on a contract basis. Provide detailed information for all equipment by utilizing the “attached schedule link.” Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert”.
	Line 15g - Maintenance Salaries & Benefits	Enter maintenance costs associated with salary and benefits agreement previously approved by DSS. Note: improvements completed by the maintenance staff are subjected to the same guidelines used for improvements completed by a third party. Three bids and a Capital Improvement Agreement must be obtained when necessary. Refer to the Capital Improvements guidelines for further details.

Data Input Screens	Annual Report Page	Step 10 – (Continued)
Room & Board	Line 15h - Maintenance Cost Funded through Debt Reserve	Enter CHFA Reserve Funds or any other CHFA expenses and offset the cost on Line 21a.
	Line 15i - Total Support Supplies and Services	Total support supplies and services will be calculated automatically.
	Line 16 - HUD Audit Fees	Include expenses associated with HUD Audit Fees.
	Line 17 – Subtotal Room and Board Expenses (9 thru 14 + 15i + 16)	Totals calculate automatically.
	Line 18a-b - Less Other Operating and Non-Operating Revenues	Provide detailed information for all offsetting revenues by utilizing the “attached schedule link.” Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert”.
	Line 19-20 – Actual and Imputed Days	Transfers from Page 12 and calculates automatically.
	Line 21 - Total	Totals calculate automatically.

Page 26 - Room and Board

Page 27 - Room and Board (2)

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

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

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

Approved Property Cost - Reporting Instructions

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

Data Input Screens	Annual Report Page	Step 11
Statement of Revenue	Page 28	<p>Complete all required information including Operating and Other Non-Operating revenues received by the Organization. Please provide detail for Restricted Fund Raising/Contributions, Restricted Investment/Interest Income and Other Revenue, utilizing the “attached schedule” link. The system summarizes all expenses by program type on the "Revenue & Expense Summary" schedule, netting it against “Total Gross Expenses”, Line 4f from the Total Revenue, Line 3 and calculates the Net Excess or Deficiency for the agency, Line 5. If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert” or attach a separate detailed schedule. Please note operating revenue for master contracts must match the last amended master contract value for the fiscal year. Line 1.f. Start Up Funding for a New CLA and Line 1.i Room and Board for Children have been added to correspond with items contained on the Budget Summary page of the Contract. Line 1.r. DDS Cost Settlements has been added as revenue offset. Enter Fee for Service Revenue on the Revenue Schedule itemizing in which programs and the amounts they are allocated in. The total Fee for Service Revenue will be calculated on the Statement of Revenue Page Line 1s. Enter Sales Revenue from Day Programs on the Revenue Schedule itemizing in which programs and the amounts they are allocated in. The total Sales Revenue from Day Programs will be calculated on the Statement of Revenue Page Line 2b.</p>

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

Revenue Offsets

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

Data Input Screens	Annual Report Page	Annual Report Page
Administrative & General Expenses	Page 14 Line 7	Other Operating and Non-Operating Revenue
Summary of CLA	Page 16 Line 13	Other Operating & Non-Operating Revenue
Summary of Day Program	Page 22 Line 12	Sales Revenue Net of Sales Revenue Allowances
Excess Cost Non-DDS Openings	Page 22 Line 13	Excess Cost Non-DDS Openings in a day program is defined as the excess amount charged to the payer of the non-DDS purchased opening when that payer is charged more than the cost per authorized opening as determined on the approved OP-Plan
Summary of Day Program	Page 22 Line 14	Less Other Operating & Non-Operating Revenue
Summary of ICF and Other	Page 23 Line 9	Less Operating & Non-Operating Revenue
Summary of Fee for Service	Page 24 Line 8	Less Operating and Non-Operating Revenue
Room & Board Costs	Page 26 Line 4	Less Non-Reimbursable and Other Costs
Room & Board Costs	Page 27 Line 21	Less Other Operating & Non-Operating Revenue (not included on Line 5)

Data Input Screens	Annual Report Page	Step 12
Preparer / Reviewer Certification	Page 29	<p>*** DO NOT ALTER THIS PAGE ***</p> <p>The preparer <u>must</u> provide signatures. This page is required to be completed by ALL Providers.</p>

Data Input Screens	Annual Report Page	Step 13
<p>Reconciliation of Financial Statements to Annual Report</p>	<p>Supplemental</p>	<p style="text-align: center;"><u>To be completed by Non-Profit Providers Only.</u></p> <p>Once Financial Statements have been issued, complete and submit the Reconciliation of Financial Statements to Annual Report form to DDS Prime Region, at Departmental of Developmental Services no later than December 31st or not later than 6 months after the close of the fiscal year being reported.</p> <p>This is a DDS contract requirement and must be filed as a supplemental part of the final Annual Report submission.</p> <p>Enter Total Expenses per the Financial Statements on Line 10. If the dollar amount does not agree with Line 9, Adjusted Costs Per Annual Report ..., ” provide an explanation including \$ differential on Line 11, Difference / Reconciling Items.</p>

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

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

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

Once all information has been entered and reviewed for accuracy, save the 2010 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services onto a new CD. This should be included with your completed submission.

Writing CD to return to CJLC

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

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

Using the Print Manager select the all of the pages and press "Print". Print (2) two complete copies of the 2010 Annual Report of Residential and Day Services Department of Social Services and Department of Developmental Services.

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

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

Should you have any questions or need assistance with the implementation of the Electronic Filing of the 2010 Annual Report of Residential and Day Services contact:

Cost Center and Input Classification Information

Craig Lubitski (860) 610-9009 Extension 111

Or

Technical & Program Issues

Jason Ledger (860) 610-9009 Extension 119

Or

DDS Policy

Peter Mason (860) 418-6077

Or

DSS Policy

Paula Pfistner (860) 424-5666