

**RESIDENTIAL AND DAY
ANNUAL REPORT TRAINING
DDS AND DSS**

**FY2014 TRAINING SEMINAR
SEPTEMBER 11, 2014**

AGENDA

- Logistics and Agenda for the Day
 - Welcoming Comments
 - Annual Report Electronic Submission Process –Meyers & Stauffer
 - BREAK
 - DSS FY2014 Annual Report Room and Board Pages
 - Annual Report Preparation
 - DDS FY2014 Annual Report Pages
 - Questions and Answer Period
 - LUNCH
 - Time for technical assistance with Provider Specialists (Optional)
- 

WELCOMING COMMENTS

DDS

Peter Mason

Director Operations Center



ELECTRONIC SUBMISSION PROCESS

Meyers and Stauffer

John Dresslar



DSS

Room & Board

Pages 28 & 29



ROLE OF MYERS AND STAUFFER LC

RESPONSIBILITIES UNDER THE DSS CONTRACT FOR CLA'S:

- **Maintain R&B Database**
- **Desk Review of Annual Reports**
- **Calculate R&B Rates**
- **Perform Audits as Requested**

NEW FOR 2014

CLA provider will be required to provide copies of Room & Board Expense schedules for the following line items:

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

All schedules must agree to the Annual Report

NEW FOR 2014

CLA providers will be required to submit Real Property Addition and Movable Equipment documentation for the 10 highest additions* in dollar amount (excluding additions paid for with grants or donations).

Documentation includes:

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

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

*** Agencies with numerous improvements may be required during desk review to submit additional documentation.**

CLARIFICATION FOR NEW REPLACEMENT HOMES

Recently there have been a lot of vacating and replacement homes. When reporting these new developments please note:

- Must complete R&B Application for each new location
- Will receive their own “Interim Rate”
- Will receive a new Vendor ID once DSS Fiscal Unit receives rate letter
- Will be issued their own DDS Licensure #
- Will be issued their own Cost Center Code
- Must be reported SEPERATELY on the Annual Report under corresponding Cost Center Code in conjunction with dates on licensure changes

Clients must be reported under new Vendor ID as they transition over

DSS ROOM & BOARD – PAGE 28

Parent Organization	Report for Year Ended			Page of
		6/30/2014		28 31
	R&B Total			
1. Real Property Depreciation	\$ -	\$ -	\$ -	\$ -
2. Rental Payments on Leased Single Unit Structures				
a. CIL Rent or Mortgage Payment *	\$ -	\$ -	\$ -	\$ -
b. All Other Rental Payments	\$ -	\$ -	\$ -	\$ -
c. Total Rental (2a + 2b)	\$ -	\$ -	\$ -	\$ -
3. Interest on Real Property	\$ -	\$ -	\$ -	\$ -
4. Less Non-Reimbursable and Other Costs (e.g., HUD Subsidies and Revenue Offsets) (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
5. Net Actual Property Costs (1 + 2c + 3 - 4)	\$ -	\$ -	\$ -	\$ -
6. Percentage of Square Footage Used for A&G Activities				
7. Prorated Portion of Actual Costs (5 - (5 x 6))	\$ -	\$ -	\$ -	\$ -
8. Approved Property Costs				
a. CHFA		-	\$ -	\$ -
b. Recognition of Actual Debt Service		-	\$ -	\$ -
c. Rental Payments Approved by DSS		\$ -	\$ -	\$ -
d. Total Approved Property (8a + 8b + 8c)		-	\$ -	\$ -
9. Movable Equipment Depreciation (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
10. Rental Payments on Leased Real Estate in Multi-Unit Building Structures	\$ -	\$ -	\$ -	\$ -
11. Property and Real Estate Taxes (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
12. Interest on Movable Equipment (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
13. Interest on Working Capital	\$ -	\$ -	\$ -	\$ -

Excludes the cost of land

6/30/2014

Excluding Motor Vehicles and Office Equipment

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

DSS ROOM & BOARD – PAGE 29

Parent Organization	Report for Year Ended			Page of
	R&B Total	6/30/2014		29 31
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 (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
f. Equip. Under \$2,500/Equip. Rental/Other (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
g. Maintenance Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
h. Maintenance Cost Funded through Debt Reserve	\$ -	\$ -	\$ -	\$ -
i. Total Support Supplies and Services (15a thru 15h)	\$ -	\$ -	\$ -	\$ -
16. HUD Audit Fees	\$ -	\$ -	\$ -	\$ -
17. Subtotal Room and Board Expenses (9 thru 14 + 15i + 16)	\$ -	\$ -	\$ -	\$ -
18. Less Other Operating and Non-Operating				
a. Revenue (not included in Line 4, see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
b. Less Interest Income	\$ -	\$ -	\$ -	\$ -
19. Subtotal of Net Expenses (17 - 18)	\$ -	\$ -	\$ -	\$ -
20. Actual and Imputed Client Days				
a. Days open per year				
b. Total openings				
c. Imputed 90% occupancy				
21. Total Direct R&B Cost (4 + 7 + 8d + 17)	\$ -	\$ -	\$ -	\$ -

Dining Out Limited to \$520/per client/per year

CABLE Limited to \$100/month

If using CHFA Reserve Funds - Report on Line 15.h with a self-disallowance on Line 18.a

DSS ROOM & BOARD – SUPPORTING SCHEDULES

Room & Board Schedule

Page 29, Line 15f - Equip. Under \$2,500/Equip. Rental/Other (click to return to Room and Board (2))

Cost Center Number	Facility Name	Date	Vendor	Description (Provide Detail for Each Line Item)	Amount
Total					\$ -

Page 29, Line 18a - Revenue (not included in Line 4, and offset of CHFA Reserve Fund, click to return to Room and Board (2))

Cost Center Number	Facility Name	Date	Vendor	Description (Provide Detail for Each Line Item)	Amount
Total					\$ -

CAPITAL REPAIR & IMPROVEMENTS

<u>Between</u>	<u>Requirements</u>	<u>Depreciation</u>
\$0 - \$2,499	No prior approval	Expense on Annual Report
\$2,500 - \$7,499	No prior approval **	5 years
\$7,500 - Over	Prior Approval Required **	Per Useful Life Chart

Oil Tank and Roof Repairs

<u>Between</u>	<u>Requirements</u>	<u>Depreciation</u>
\$0 - \$2,499	No prior approval	Expense on Annual Report
\$2,500 - Over	Prior Approval Required **	10 years – Roof 20 years – Oil Tank

** 3 Bids must be obtained for ALL Capital Improvements over \$2,500

All improvements are subject to audit, 20% reduction for non-compliance

Annual Report is the Annual Report of Residential and Day Services for DSS and DDS

R&B Questions

Paula Pfistner

(860) 424-5666

paula.pfistner@ct.gov

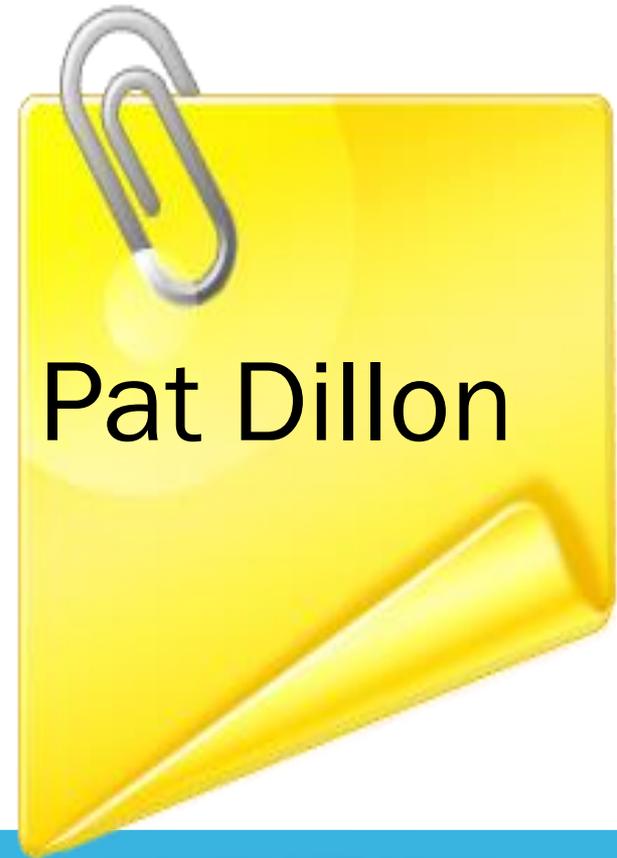
Marie Femia

(860) 424-5386

marie.femia@ct.gov



2014
Annual Report
Submission
Process



INTRODUCTIONS

DDS

Peter Mason – Operations Center

Patricia Dillon – Operations Center

Sandra McNally – Operations Center

Evelina Bula – Operations Center

Patricia Jacocks – Operations Center

David David – Operations Center

Sharon Narcisse – Operations Center



WHAT IS THE ANNUAL REPORT?

THE ANNUAL REPORT IS A REPORT SUBMITTED BY THE DIRECTORS OF A COMPANY EACH YEAR. THE REPORT CONTAINS A PROFIT-AND-LOSS ACCOUNT AND DETAILS OF THE PAST YEAR'S ACTIVITY. IT SHOULD BE COMPLETED BY A CERTIFIED PUBLIC ACCOUNTANT. REQUIRED BY DDS CONTRACT.

ROLE OF THE ANNUAL REPORT

- IS USED TO PROVIDE PRIVATE PROVIDER FINANCIAL DATA TO THE LEGISLATURE.
- THE ANNUAL REPORT IS USED FOR COST SETTLEMENT PURPOSES.
- THE ANNUAL REPORT IS USED IN THE RATE COMPUTATION PROCESS.
- RATES ARE SET FOR FEDERAL REIMBURSEMENT FOR:
 - CLA SERVICES
 - CRS SERVICES

ACCURACY

Accuracy is important so that financial impact of financial decisions can be properly calculated.

- The information you submit will help DDS to plan for the future rates.
- Accuracy establishes the credibility of the provider in discussions of financial issues.



DDS Timeline for Annual Report

June 30	Cost Year Ending date
November 15	Annual Report must be uploaded to Myers & Stauffer by 4PM
December – January	DDS Desk Review
January – February	Request for Information Sent
March – June	DDS Cost Settlement Letters Issued
April 1	DDS Initial Operational Plan for new FY submitted
July 30	DDS Final Operational Plan for the past FY submitted

ANNUAL REPORT SUBMISSION PROCESS

As you prepare the 2014 Annual Report, please check the Meyers and Stauffer's website on a regular basis for any updates.

<http://www.mslc.com/Connecticut/>

ANNUAL REPORT SUBMISSION PROCESS

Filing Requirements

1. All submissions will be done electronically
2. No paper submissions will be accepted.

ANNUAL REPORT SUBMISSION PROCESS

Signatures Requirements For **Non Profit** Agencies

A submission will only be accepted by Meyers and Stauffer if the upload contains:

- ✓ Signatures on Pages 2 and 31
- ✓ The signature is notarized on Page 2

ANNUAL REPORT SUBMISSION PROCESS

Signatures Requirements for Profit Agencies

A submission will only be accepted by Meyers and Stauffer if the upload contains:

- ✓ Signatures on Pages 2, 3, 4 and 31
- ✓ The signature is notarized on Page 2

ANNUAL REPORT SUBMISSION PROCESS

Submission Requirement

The report must be uploaded and received by Meyers and Stauffer no later than 4:00 p.m. on November 15, 2014.

<https://ctannualreport.mslc.com/>



ANNUAL REPORT SUBMISSION PROCESS

Late Filing Penalty

If the Annual Report is filed late Regulation Sec. 17-13b-4 notes that a penalty shall be assessed for each day that the Annual Report of Residential and Day Services is not filed.

ANNUAL REPORT SUBMISSION PROCESS

Late Filing Penalty

The penalty is assessed for each day the submission is late as follows:

- **First 30 days:** a penalty of one half of one percent (.50%) of the current monthly payment attributable to administrative and general expenses
- **Second 30 days:** three-quarters of one percent (.75%)
- **Beyond sixty days:** one percent (1.0%)

ANNUAL REPORT SUBMISSION PROCESS

Extension Requests

The Commissioner may approve an extension to the filing date if:

- **there are extraordinary circumstances**
- **the request is in writing**
- **the request is prior to November 15, 2014.**

ANNUAL REPORT SUBMISSION PROCESS

Extension Requests

It is recommended that the request be submitted as soon as the extraordinary circumstances that might prevent the timely filing of the Cost Report is identified.

RECONCILIATION OF FINANCIAL STATEMENTS TO ANNUAL REPORT

- ▶ All non-profit corporations must complete a reconciliation report.**
 - ▶ Reconciliation Reports are due December 31 with Audited Financial Statements to be submitted to DDS Central Office, Operations Center.**
- 

RECONCILIATION OF FINANCIAL STATEMENTS TO ANNUAL REPORT

A new Reconciliation Report must be submitted with any amended Annual Report that changes the financial data.



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
Residential Costs per Annual Report of Residential and Day Services (From Summary CLA, line 14)			\$ -
Residential Costs per Annual Report of Residential and Day Services (From Summary SLA, line 14)			\$ -
Residential Costs per Annual Report of Residential and Day Services (From Summary CTH, line 14)			\$ -
Day Costs per Annual Report of Residential and Day Services (From Summary DAY, line 15)			\$ -
Room & Board Costs per Annual Report of Residential and Day Services (From Room & Board Costs for CLAs, line 31)			\$ -
ICF and Other Costs per Annual Report of Residential and Day Services (From Summary ICF and Other, line 10)			\$ -
Fee for Service Costs per Annual Report of Residential and Day Services (From Summary Fee for Service, Line 10)			\$ -
Subtotal Costs per Annual Report of Residential and Day Services (1 thru			\$ -
Add Back all Expense Recoveries and Non-Reimbursables			

AMENDED ANNUAL REPORTS

It is critical that all requested changes be completed as soon as possible.

If a provider has received a correction request, the region will begin to follow up after two weeks.

The provider should upload an electronic amended annual report to the <https://ctannualreport.mslc.com/>

Once the provider and region agree with the changes the final upload should be submitted to <https://ctannualreport.mslc.com/>

and accepted by the DDS reviewer.

AMENDED ANNUAL REPORTS

The electronic program being utilized this year has a COMPARE feature that allows you to compare to a previous version to see what changes have been made.

The Management Affidavit must be signed and notarized along with a signed copy of the Amended Annual Report letter and uploaded to the site.

**Department of Social Services and Department of Developmental Services
Amended Annual Report of Residential and Day Services Affidavit**

Parent Organization	FEIN	Report for Year Ended 6/30/2008
---------------------	------	------------------------------------

It is hereby certified that I have reviewed the changes highlighted in this amended report. I certify that the only changes made to the report have been highlighted. I understand and agree with any and all financial implications that resulted from these changes.

Signature (Authorized Official)	Date Signed
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AMENDED ANNUAL REPORTS

A correction request not submitted after four weeks, unless with the approval of the region, is unacceptable.

Failure to submit an amended report in a timely manner may lead to corrective action taken by the region.



**2014
Annual
Report
Preparation**



ANNUAL REPORT PREPARATION

INFORMATION NEEDED TO COMPLETE THE REPORT

Final adjusted trial balance

Unique Identification Numbers

Number of authorizations

Number of non-DDS funded participants

Number of Licensed Beds

Cost Allocation Plan

Utilization Report

Staff Hours and Full-time equivalents

Revenue

ANNUAL REPORT PREPARATION

- Organizational structure and current insurance certificate - pg. 1
- Current List of Board of Directors and Executive Team listing titles, telephone numbers and addresses.
- Management Affidavit –pg. 2
- Certification by independent public accountants – pgs. 3,4,4a
- Related Party Disclosure – pgs. 5,6,7
- Supplemental Disclosure – Pg. 8
- Detail to existing/proposed arms length leases (addresses and amount reported on annual report)– pg. 9
- Submit Copies of New leases in FY2014
- Contracted administrative and management services, pending litigation for FY14– pg. 10
- Donated capitol equipment in FY2014 –pg. 11

ANNUAL REPORT PREPARATION

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 1 31
Organization Structure			
Form of Organization:			
<input type="radio"/> Partnership <input type="radio"/> Non-Profit Corporation <input type="radio"/> For-Profit Corporation <input type="radio"/> Individual/Sole Proprietorship <input checked="" type="radio"/> Other			
Contact Personnel			
<u>Name</u>	<u>Title</u>	<u>Address</u> <small>(if different from Parent Organization)</small>	<u>Telephone Number</u>
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.			<input checked="" type="radio"/> Yes <input type="radio"/> No
Indicate if the information provided on this form has changed since the last operational report filing.			<input checked="" type="radio"/> Yes <input type="radio"/> No
A copy of the most recent Chart of Organization has been attached. Identify any changes in management in the last year and attach a schedule explaining reason for the same.			<input checked="" type="radio"/> Yes <input type="radio"/> No
Insurance			
A copy of your most recent insurance certificate that lists "The State of Connecticut" as an additional insured is attached.			<input checked="" type="radio"/> Yes <input type="radio"/> No
▶ ◀ Room and Board (2) ◀ Room & Board Schedule ◀ Statement Revenue ◀ Revenue Schedule ◀ Front Cover ◀ Table of Contents 1			



ANNUAL REPORT PREPARATION

INSURANCE CERTIFICATE

Insurance Certificate must list the State of Connecticut as an additional insured.

In the "*Description of Operations/Locations/Vehicles/Exclusions Added By Endorsement/Special Provisions*" box it should say "Certificate Holder is listed as additional insured for general liability"

In the "*Certificate Holder*" box it should say "State of Connecticut - DDS, 460 Capitol Avenue, Hartford CT 06106"

A link to a sample is located on DDS Website in the Financial Reporting Index .

RETENTION \$ 10000

WORKERS COMPENSATION AND EMPLOYERS' LIABILITY
ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?
If yes, describe under SPECIAL PROVISIONS below

WC STATUTORY LIMITS OTH-ER

E.L. EACH ACCIDENT \$
E.L. DISEASE - EA EMPLOYEE \$
E.L. DISEASE - POLICY LIMIT \$

OTHER

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

The certificate holder is included as an Additional Insured, where required by written contract, per the terms, conditions and exclusions of the referenced General Liability coverage.

(See Attached Descriptions)

CERTIFICATE HOLDER

State of CT, DDS
460 Capital Avenue
Hartford, CT 06106

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE
RC Knox & Company

MANAGEMENT AFFIDAVIT

Management Affidavit As to the Accuracy and Completeness of the Filing

IT IS HEREBY CERTIFIED that I have reviewed this report and am familiar with the applicable regulations and operating guidelines governing its preparation. I have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware as a result of an inquiry or other research are properly disclosed as such in this report. To the best of my knowledge, under penalty of law, this filing represents accurate and complete information prepared from and reconciled to our books and records in accordance with instructions provided by the State of Connecticut, Department of Developmental Services and the Department of Social Services.

IT IS HEREBY CERTIFIED that all the supporting records for the revenues, expenses and statistics have been retained as required by the Department of Developmental Services and will be made available for audit in a timely manner and in a location specified by the Department of Developmental Services and/or Department of Social Services upon written request.

IT IS HEREBY CERTIFIED that our organization is in receipt of the Department of Developmental Services's guidelines on the handling of client funds and is in compliance with respect to the requirements for all client funds for which we are responsible.

IT IS HEREBY CERTIFIED that all withholdings from employees' paychecks have been processed in a timely fashion and payment made to the appropriate parties.

IT IS HEREBY CERTIFIED that the information reported on the RELATED PARTY DISCLOSURE form and attached worksheet(s), if applicable, are true and correct to the best of my knowledge. The related party information contained in the Related Party Disclosure has been reviewed for compliance to CLA Rate Setting Regulations, Section 17-313b-1(19) and the allowable cost reported for related party transactions have been limited to the cost to the related party and related party costs are reported in compliance with the Rate Setting Regulations Section 17-313b-3(5).

IT IS HEREBY CERTIFIED that the information reported on the ARMS-LENGTH LEASES form and attached worksheet(s), if applicable, are true and correct to my knowledge. Arms-Length leases are with individual or organizations that do not meet the definition of related party contained in Section 17-313b-1(19) of the CLA Rate Setting Regulations. Additionally, if requested by DDS, the parent organization agrees to file the documentation related to the lease.

CERTIFICATION BY INDEPENDENT PUBLIC ACCOUNTANT – PAGE 3

1	Parent Organization _____	FEIN	Report for Year Ended 6/30/2013	Page 3	of 31
2	<p>Certification by Independent Public Accountants</p> <p>Independent Auditor's Report</p> <p>We have audited the State of Connecticut Annual Report of Residential and Day Services, of _____ [provider name] as listed in the accompanying listing of Financial Schedules and Forms of _____ [provider name], as of, and for the year ending June 30, 2013. These financial schedules and forms are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial schedules and forms based on our audit.</p> <p>We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules and forms are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules and forms. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial schedules and forms. We believe that our audit provides a reasonable basis for our opinion.</p> <p>The accompanying financial schedules and forms were prepared for the purpose of complying with the accounting and reporting practices specified in the State of Connecticut Department of Developmental Services/Department of Social Services Operating Manual for Parent Organizations Providing Residential and Day Programs and are not intended to be a complete set of financial statements.</p> <p>In our opinion, the financial schedules and forms referred to above present fairly, in all material respects, the supplemental information of _____ [provider name] as of and for the year ended June 30, 2013, in conformity with accounting practices as specified in the State of Connecticut Department of Developmental Services/Department of Social Services Operating Manual for Parent Organizations Providing Residential and Day Programs.</p>				
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CERTIFICATION BY INDEPENDENT PUBLIC ACCOUNTANT – PAGE 4

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	4	31
3	Certification by Independent Public Accountants				
4	Compliance Statement				
5					
6	We have audited the State of Connecticut Annual Report of Residential and Day Services of _____ [provider name],				
7	as of and for the year ended June 30, 2013, and have issued our report thereon dated _____. We conducted our audit in				
8	accordance with auditing standards generally accepted in the United States of America.				
9	The management of _____ [provider name], is responsible for establishing and maintaining effective internal control				
10	over compliance with the requirements of the State of Connecticut, Department of Developmental Service's handling of client funds, Office of				
11	Policy and Management's Cost Standards, Department of Developmental Service's "Independent Contractor/Consultant Ethics Compliance				
12	Protocol", the Federal Regulations surrounding employee withholding taxes, and the reporting of related party transactions as defined in CLA				
13	Rate Setting Regulations Section 17-313b-1 (19) and Section 17-313b-3 (5).				
14	In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material				
15	effect on a state program in order to determine the auditing procedures for purpose of expressing our opinion on compliance and to test and				
16	report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over				
17	compliance. Accordingly, we do not express an opinion on the effectiveness of _____ [provider name] internal				
18	control over compliance.				
19	A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or				
20	employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of				
21	compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or				
22	combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type				
23	of compliance requirement of a state program will not be prevented, or detected and corrected on a timely basis.				
24	Our consideration of internal control over compliance was for the limited purpose described in the second paragraph and would not necessarily				
25	identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any				
26	Front Cover / Table of Contents / 1 / 2 / 3 / 4 / 4a / 5 / 6 / 7 / 8 / 9 / 10 / 11 / 12 / 13 / 14 / 15 / 16 / 17 / 18 / 19 / 20 / 21 / 22 / 23 / 24 / 25 / 26				

ANNUAL REPORT PREPARATION

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	4a	31
3	Certification by Independent Public Accountants				
4	Certification by Independent Public Accountants				
5	Certification by Independent Public Accountants				
6	<u>Listing of Financial Schedules and Forms</u>				
7	* Administrative Expenses				
8	* Employee Benefits				
9	* Revenue and Expense Summary				
10	* Room and Board Costs For CLAs				
11	* Interest Expense Allocation				
12	* Allocation Worksheet				
13	** Summary of Information CLA				
14	** Summary of Information CRS				
15	** Summary of Information Day				
16	** Summary of Information IHS				
17	** Summary of Information CCH				
18	** Summary of Information Fee for Service				
19	** Other				
20	** ICF-MR				
21	** Fair Rental Value (FRV) Calculations				
22					
23	<u>Listing of General Information Schedules</u>				
24	GI-3 Certification by Independent Public Accountant				
25	* GI-4 Related Party Disclosure				
26	* GI-5 Details to Leases				
27	* GI-6 Additional Disclosures				
28	* GI-7 Itemization of Donated capital Assets or Capital Acquisitions Purchased				
29	with Other Operating and/or Non Operating Revenue During the Fiscal Year				
30	* GI-8 Supplemental Disclosure Schedule if Executive director Salary Exceeds \$100,000				
Front Cover / Table of Contents / 1 / 2 / 3 / 4 / 4a / 5 / 6 / 7 / 8 / 9 / 10 / 11 / 12 / 13 / 14 / 15 / 16 / 17 / 18 / 19					

ANNUAL REPORT PREPARATION

RELATED PARTY TRANSACTION

"RELATED PARTIES" means persons or organizations related through marriage, ability to control, ownership, family , or business association. Past exercise or influence or control need not be shown, only the potential or ability to directly or indirectly exercise influence or control.



ANNUAL REPORT PREPARATION

RELATED PARTY TRANSACTION

"Related Party Transactions" can include but are not limited to:

- ▶ Real Estate Sales or Leases.
- ▶ Leasing for Vehicles, Office Equipment, Household Furnishings.
- ▶ Mortgage Loans
- ▶ Working Capital Loans.
- ▶ Contracts for Management Services, Consultant Services, Professional Services (i.e., Attorneys, Accountants, etc.) or Other Material, Supplies or Services Purchased by the Agency.

RELATED PARTY TRANSACTIONS

RELATED PARTY TRANSACTION

Providers must report all related party transactions on the annual report each year.



RELATED PARTY TRANSACTIONS

Reporting related party transactions on the annual report does not replace the need to submit a request for prior approval from DDS in conformance to the DDS Ethics Protocols.



RELATED PARTY DISCLOSURE

1	Parent Organization	F EIN	Report for Year Ended	Page	of
2			6/30/2013	5	31
3	Related Party Disclosure				
4	Related Party Disclosure				
5					
6	This Related Party Disclosure must be completed for the Annual Report of Residential and Day Services.				
7	If it is anticipated that additional "Related Party Transactions" will be entered into in subsequent fiscal				
8	period, the parent organization must file this form with the Annual Report of Residential and Day Services.				
9	"Related Parties" as defined in the CLA rate setting regulations Section 17-313b-1 (19) which states:				
10					
11	<i>"RELATED PARTIES" MEANS PERSONS OR ORGANIZATIONS RELATED THROUGH MARRIAGE,</i>				
12	<i>ABILITY TO CONTROL, OWNERSHIP, FAMILY OR BUSINESS ASSOCIATION. PAST</i>				
13	<i>EXERCISE OR INFLUENCE OR CONTROL NEED NOT BE SHOWN, ONLY THE POTENTIAL</i>				
14	<i>OR ABILITY TO DIRECTLY OR INDIRECTLY EXERCISE INFLUENCE OR CONTROL.</i>				
15					
16	"Related Party Transactions" can include but are not limited to:				
17					
18	● Real Estate Sales or Leases.				
19	● Leasing for Vehicles, Office Equipment, Household Furnishings.				
20	● Mortgage Loans, Working Capital Loans.				
21	● Contracts for Management Services, Consultant Services, Professional Services (i.e., Attorneys, Accountants, etc.)				
22	or Other Material, Supplies or Services Purchased by the Agency.				
23					
24	Are there any related party transactions? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," the following information must be completed:				
25					
26		<u>Related Party #1</u>	<u>Related Party #2</u>	<u>Related Party #3</u>	
27	<u>Individual</u>				
28	Name	_____	_____	_____	
29	Address	_____	_____	_____	
30					

RELATED PARTY – REAL ESTATE

1	Parent Organization	FEIN	Report for Year Ended	Page	of
2			6/30/2013	6	31
3	Related Party Disclosure				
4	Related Party Real Estate Purchases and/or Mortgages				
5					
6					
7	Please provide a listing of real estate owned by the agency that involved a transaction with a related party as defined in				
8	Section 17-313b-1(19) of the CLA rate setting regulations.				
9					
10	<u>Property Address</u>	<u>Cost of Property</u>	<u>Unique ID</u>		
11		\$ -			
12		\$ -			
13		\$ -			
14		\$ -			
15					
16	Please provide a description of the relationship between the agency and related party.				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

RELATED PARTY – LEASES

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 7	of 31
---	---------------------	------	------------------------------------	-----------	----------

Related Party Disclosure
Existing or Proposed Related Party Leases
 Attach a copy of each lease.

8	9	Description of Items Leased	Name and Address of Lessor*	Date of Lease	Leased Expense Reported on		Unique ID	Buy Out Provision
					Page / Line Number	Cost		
10						\$ -		
11						\$ -		
12						\$ -		
13						\$ -		
14						\$ -		
15						\$ -		
16						\$ -		
17						\$ -		
18						\$ -		
19						\$ -		
20						\$ -		
21						\$ -		
22						\$ -		

Other Related Party Transactions
 (i.e., Loans, Contracts for Professional Services, Consultant Services, Materials, Supplies and Services).

26	27	Description of Services	Name and Address of Related Party	Dollar Amount	Unique ID Number
28				\$ -	
29				\$ -	
30				\$ -	
31				\$ -	
32				\$ -	
33				\$ -	
34				\$ -	
35				\$ -	

*Please provide a description of the relationship between the agency and related party.

ANNUAL REPORT PREPARATION

Executive Director's Salary

All Executive Director's salary must be declared.

The form has been revised to allow for multi-state providers



EXECUTIVE DIRECTORS SALARY

Executive Director's Name	Percentage	Salary
Peter Mason	100%	\$ 125,000
Allocated Salary For Connecticut		
Connecticut		\$ 125,000
Allocated Salary to Other State Agency(s)		
DHMAS	12%	\$ 15,000
		\$ -
		\$ -
		\$ -
		\$ -
Allocated Salary to Non-State Agency(s)		
School to Work Transition	4%	\$ 5,000
		\$ -
		\$ -
		\$ -
Allocated Salary to DDS		
	84%	\$ 105,000
Total Connecticut Salary	100%	\$ 125,000
Executive Director Allocated CT Salary in Excess of \$101,000		\$ 24,000

ALLOCATING EXECUTIVE DIRECTOR SALARY

Providers must report the total amount allocated to Connecticut.

Any amount over the \$ 101,000 limit will be disallowed.

The disallowed amount is automatically inputted onto the Administrative and General page.

The total allowable amount of salary for DDS is based on the provider's cost allocation plan.



CONTRACTED ADMINISTRATIVE AND MANAGEMENT SERVICES

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 10 31
2				
3	Contracted Administrative and Management Services			
4				
5	Firm Name	Address	Type of Service*	Description of Service
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16				\$ -
17				\$ -
18				\$ -
19	*Type of service: accounting, legal, management, etc.			
20	Pending Litigation			
21				
22	Are there any lawsuits pending against your organization? If "Yes," include estimated date of settlement, potential financial impact, legal counsel name,			<input checked="" type="radio"/> Yes <input type="radio"/> No
23	address and telephone number.			
24				
25				
26				
27				

CAPITAL ASSETS

1	Parent Organization		FEIN	Report for Year Ended	Page	of
2				6/30/2013	11	31
3	Itemization of Donated Capital Assets or Capital Acquisitions Purchased with Other					
4	Operating and/or Non-Operating Revenue During This Fiscal Year					
5						
6						
7				Indicate Where Costs are	Offset as a	
8	Description of Asset	Asset Cost	First Year Depreciation Month / Year	Included in the Annual Report Page # /Line #	Non-Reimbursable Cost Y / N	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14		\$ -				
15		\$ -				
16		\$ -				
17		\$ -				
18		\$ -				
19		\$ -				
20		\$ -				
21		\$ -				
22						
23	Note: Depreciation on the assets listed above should be included in the expense of the cost center(s) and					
24	then offset as a non-reimbursable cost					
Front Cover Table of Contents 1 2 3 4 4a 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29						

ANNUAL REPORT PREPARATION

Unique Identification Number

- ▶ All programs must have a unique I.D. number.
 - ▶ Contact Julie Bouchard to get Unique ID when opening a new program.
 - ▶ Any program that was closed or opened during the FY2014 must be reported to Julie Bouchard
 - ▶ Any CLA that was vacated over the FY2014 year must be reported to Julie.
- 

Field	Provider	Program	Cost Center	Prime Region	Specific Region	Total Field Size:
Description	Unique number assigned to provider	Standard identifier is a numeric code assigned to DDS and non-DDS model types	Identifier assigned to cost center, unique only within provider	Alpha code for Prime Region	Alpha code for specific Region where cost center is located	
Assignment Criteria	Sequential numbering system starting at 100	Standard	Must call Julie Bouchard for the number	Standard	Standard	
Numeric / Character	Numeric	Numeric	Numeric	Character	Character	
Field Size	3	3	4	1	1	12

↓	↓	↓	↓	↓
123	200	4678	N	W

123 Group Home	XYZ Provider	CLA	North	West
----------------------	-----------------	-----	-------	------

ANNUAL REPORT PREPARATION

Unique Identification Number

Model Types

100 Administrative and General Cost Center

200 Community Living Arrangement (CLA)

300 Supported Living (SL)



ANNUAL REPORT PREPARATION

Unique Identification Number

Model Types

400 Day Program Series (use sub codes 410-440)

410 ~ Day Support Options (DSO)

415 – Individualized Day (VOC and NON VOC) **NEW**

420 ~ Group Supported Employment (GSE)

430 ~ Individual Self-Employment (SEI)

440 ~ Sheltered Work (SHE)

450 – Adult Day Health

ANNUAL REPORT PREPARATION

Unique Identification Number Model Types

500 ~ Community Training Home Support (CTH Supp)

600 ~ Intermediate Care Facility/Ment. Ret. (ICF/MR)

700 ~ Other Series (may use 700, sub-codes 710-720 optional)

710 ~ Self Determination/ISA Clients (SD/ISA)

720 ~ Birth To Three (B23)

800- Fee for Service

850 – Adult Companion **NEW**

UNIQUE IDENTIFICATION NUMBER

860 ~ Behavioral Consulting (BEH) **NEW**

870 ~ Healthcare Coordination (HCC) **NEW**

880 ~ Personal Support **NEW**

900 ~ CRS

UNIQUE IDENTIFICATION NUMBER

1	Parent Organization										FEIN			
2														
3														
4			Total Contract Service Authorizations *	Total Vendor Service Authorizations *	Total Non-DDS Participants *	Program Type	DDS ID Number				DSS ID Number	DDS Licensed Number	Total Licensed Beds *	Total Opening
5										Region				
6	Cost Center	Town/City					Provider	Program	Unique ID	Prime	Specific			
228														
229	* as of June 30, 2013													
230														
231														
232														
233														
234														
235														
236														
237														
238														
239														
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262														

COST ALLOCATION PLANS (CAP)

- **The purpose of the cost allocation plan (CAP) is to summarize, in writing, the methods and procedures the organization will use to allocate costs to benefiting programs and activities.**

COST ALLOCATION PLANS

- **The CAP must include provisions for allocating direct costs, A&G, and salaries and wages.**
 - **Only costs that are allowable, in accordance with the Office of Policy and Management (OPM) cost standards, shall be allocated to the State award.**
 - ▶ **Must be initially approved by Board of Directors for inclusion in official policies and procedures.**
- 

COST ALLOCATION PLANS

- All costs and other data used to distribute costs in the CAP must be supported by accounting and other records that ensure the propriety of costs assigned to the State award.
 - Once an organization establishes an allocation methodology, it must be used consistently over time.
 - The CAP must be retained on file for audit and made available to State agencies, upon request.
- 

DOL CERTIFICATE

- Is a Certificate authorizing Special Minimum Wage Rates
- Is part of The Fair Labor Standards Act
- Must be current and in place if you are paying anyone less than minimum wage
- Will be needed to review your Annual Report

pg 1

CERTIFICATE AUTHORIZING SPECIAL MINIMUM WAGE RATES UNDER SECTION 14(c) OF THE FAIR LABOR STANDARDS ACT

U. S. Department of Labor
Employment Standards Administration
Wage and Hour Division

230 SOUTH DEARBORN STREET
ROOM #524
CHICAGO, ILLINOIS 60604-1591

LMNOP WORK CENTER
P.O. BOX 777
JAZZCAT, US 0000

Certificate Authorizing Special Minimum Wage Rates Under Section 14(c) of the Fair Labor Standards Act



Certificate Number: 05-13843-S-001 **Date:** 12/14/2000

FOR BRANCH LOCATION

LMNOP WORKCENTER
1000 TRANE STREET
JAZZCAT, US 00000

/SHELTERED WORKSHOP/

This special certificate authorizes the employment of workers with disabilities in accordance with the requirements of 29 CFR Part 525, effective **12/06/2000**.

This certificate will remain in effect provided that all applicable provisions of the Fair Labor Standards Act, the Walsh-Healey Public Contracts Act, the McNamara-O'Hara Service Contract Act, and the Contract Work Hours and Safety Standards Act and the regulations issued pursuant thereto are fully complied with. If an application for renewal has been properly and timely filed with the Wage and Hour Division prior to 11/20/2002, this special minimum wage certificate will remain in effect until the application for renewal has been granted or denied.

The enclosed certificate does not constitute a statement of compliance by the Department of Labor nor does it convey a good faith defense to the employer should a violation of the Fair Labor Standards Act, the Walsh-Healey Public Contracts Act, the McNamara-O'Hara Service Contract Act, or the Contract Work Hours and Safety Standards Act be found.

ANNUAL REPORT PREPARATION

ADDITIONAL INFORMATION NEEDED

Contract Service Authorization Count			
Provider	Model	Program	CSA
Mason, Inc.	DSO	Mason-WR/DSO-GREENWICH	38
Mason, Inc.	GSE	Mason-WR/GSE-STAMFORD	26
Mason, Inc.	SEI	Mason-WR/SEI-GREENWICH	13
Mason, Inc.	CLA	Mason-WR/101 ORANGE	5
Mason, Inc.	CLA	Mason-WR/12 ORANGE	7
Mason, Inc.	CLA	Mason-WR/143 LEFT ST.	6
Mason, Inc.	CLA	Mason-WR/167 EAST COAST ST.	4
Mason, Inc.	CLA	Mason-WR/1900 WINTER ST	3
Mason, Inc.	CLA	Mason-WR/321A CON ST 1	3
Mason, Inc.	CLA	Mason-WR/321B CON ST 2	3
Mason, Inc.	CLA	Mason-WR/45 RIGHT ST. A	3
Mason, Inc.	CLA	Mason-WR/45 RIGHT ST. B	2
Mason, Inc.	CLA	Mason-WR/5 NORTH DRIVE	3
Mason, Inc.	CLA	Mason-WR/52 SOUTH ST	7
Mason, Inc.	CLA	Mason-WR/8 WEST COAST AVE.	7
Mason, Inc.	CLA	Mason-WR/94 TURNER DRIVE	4
Mason, Inc.	CRS	Mason-WR/DOT ST (CRS)	2
Mason, Inc.	SLV	Mason-WR/SUPPORTED LIV SV	11

UTILIZATION REPORT

Day Service Utilization Information

July 1, 2010 to June 30, 2011

DSO

NR/DSO

Name and DDS Number Year Month Data Type Unit Type Potential Units Actual Units

	2010-07	Att	days/wk	12.6	13
	2010-08	Att	days/wk	13.2	14
	2010-09	Att	days/wk	12.6	1
	2010-10	Att	days/wk	12	0
	2010-11	Att	days/wk	12	0
	2010-12	Att	days/wk	12.6	0
	2011-01	Att	days/wk	12	4
	2011-02	Att	days/wk	11.4	0
	2011-03	Att	days/wk	13.8	10
	2011-04	Att	days/wk	12	6
	2011-05	Att	days/wk	12.6	0
	2011-06	Att	days/wk	13.2	0
				<u>150</u>	<u>48</u>
	2011-05	Att	days/wk	21	6
	2011-06	Att	days/wk	22	22
				<u>43</u>	<u>28</u>
	2010-07	Att	days/wk	21	20
	2010-08	Att	days/wk	22	21
	2010-09	Att	days/wk	21	19
	2010-10	Att	days/wk	20	19
	2010-11	Att	days/wk	20	18
	2010-12	Att	days/wk	21	21
	2011-01	Att	days/wk	20	16
	2011-02	Att	days/wk	19	16
	2011-03	Att	days/wk	23	21
	2011-04	Att	days/wk	20	18
	2011-05	Att	days/wk	21	21
	2011-06	Att	days/wk	22	22

DDS REVENUE DOCUMENT

Your agency's Payments for FY11 are as follows:

Community Living Arrangements	\$3,921,178.44
One time funds	\$162,175.45
Total CLA Revenue report on Annual Report Page 30 line 1a.	\$4,083,353.89
Community Residential Supports	\$56,412.00
One time funds	\$0.00
Total CRS Revenue report on Annual Report Page 30 line 1b.	\$56,412.00
Individual Home Supports	\$159,420.00
One Time Funds	\$81,804.00
Total IHS Revenue report on Annual Report Page 30 line 1c.	\$241,224.00
Community Training Home	\$0.00
One time funds	\$0.00
Total CTH Revenue report on Annual Report Page 30 line 1d.	\$0.00
Day Programs	\$1,410,421.95
One time funds	\$114,558.00
Total Day Revenue report on Annual Report line 1e.	\$1,524,979.95
Start Up Revenue report on Annual Report Page 30 line 1g.	\$0.00
Respite Revenue report on Annual Report line 1h.	\$0.00
Room & Board report on Annual Report line 1m.	\$0.00
Cost Settlement report on Annual Report line 1s.	\$0.00

If you have any questions regarding your revenue, please call Sandy McNally 860-418-6025.

REVENUE BACK-UP

	Payment	2010-08	2010-09	2010-10	2010-11	2010-12	2011-07	2011-08	2011-09	Total		
2	ActCorr		718.47		124.52	188.23	-530.24	-160.68	112.00	330.86		
3	Actual	0.00	52,683.09	55,072.47	54,283.19	53,899.91	57,331.34	55,762.80		645,902.57		
4	Group Em	Est	54,341.00	51,882.00	51,882.00	50,755.00	50,755.00	54,491.00	0.00	627,392.00		
5	EstPrev	0.00	-54,341.00	-51,882.00	-51,882.00	-50,755.00	-54,491.00	-54,491.00		-627,392.00		
6	ManAdj						-44,408.00			0.00		
7	OneTime									0.00		
8	Total	54,341.00	50,942.56	55,072.47	53,990.71	54,099.14	12,393.10	1,111.12	112.00	646,992.12	646,992.12	0.00

DDS
2014
Annual Report
Pages



David
David and
Evelina
Bula

COST CENTER PAGE

New Service types have been added in FY14 and require their own Cost Centers:

Adult Companion, Behavioral Supports, Healthcare Coordination, Personal Supports, Adult Day and Individual Day.

The Total Openings in a program will equal the sum of the number of contract service authorizations, vendor service authorizations and total non-DDS funded participants.



COST CENTER PAGE

- **Total Contract Service Authorizations (CSA) – authorizations issued under the POS Contract.**
 - **Total Vendor Service Authorizations (VSA) – authorizations issued through an individual budget and reimbursed by a fiscal intermediary.**
 - **Total Non-DDS Participants – participants in the program that are not funded with DDS funds.**
- 

COST CENTER PAGE

The number of people supported in a program will be a snapshot in time.

Providers are to count the number of CSA, VSA and non-DDS participants in a program on June 30, 2014.

Providers are to input the number of beds each CLA is licensed to fill on June 30, 2014.



INTEREST EXPENSE AND ALLOCATION WORKSHEET

Expense interest to the programs.

Allocate the allowable Administrative & General expenses to the programs.

Allocate the employee benefits to the programs.



INTEREST EXPENSE AND ALLOCATION WORKSHEET

The allocation page has an added column to allow the preparer to see if all the A&G and benefit expenses have been fully allocated.

The Total Unaccounted column will compare the amount of the allowable A&G expense on Page 14 line 10 with the amount of A&G the provider allocated to each program.



INTEREST EXPENSE AND ALLOCATION WORKSHEET

	Total Allowable A&G/Benefit Costs	Total Allocated A&G	Total Allocated Employee Benefits	Total Unaccounted		
1. Allocation for Administration						
a. Amount of Allocation	\$ -	\$ -		\$ -		
b. Percent of Administration Total				-100.00%		
2. Benefits Costs Allocated to Program						
a. Amount of Allocation	\$ -		\$ -	\$ -		
b. Percent of Benefit Allocation				-100.00%		

A&G WORKSHEET – PAGE 14

- Provide Full Time Equivalents (FTEs) and salary dollars for each of the Salary and Wages Lines 1a - 1d.
- The Executive Director's salary must be reported on Page The system will link any of the amount over \$101,000 to Line 6.0 non-reimbursable costs.

- **Administrative vehicle lease/loan/rental payment is limited to \$4,800 per vehicle year. This applies to the annual payment for the acquisition of the vehicle exclusive of gas and maintenance costs. Costs over limit are non-reimbursable and must be reported as such on the Administrative and General Page.**
 - **“Click to go to Schedule” links have been provided throughout the data input screens for additional information**
 - **Certain costs may not be reimbursable by DDS. Please refer to the OPM Cost Standards. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.**
- 

1	Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 14 31
2				
3			FTEs	A&G
4	1. Salaries & Wages			
5	a. Administration			\$ -
6	b. Business			\$ -
7	c. Secretarial/Clerical			\$ -
8	d. Other (Specify, see A&G Schedule)			\$ -
9	e. Total Salary & Wages (a thru d)			\$ -
10	2. Non-Salary			
11	a. Accounting & Auditing			\$ -
12	b. Legal Fees			\$ -
13	c. Office Supplies (including postage)			\$ -
14	d. Occupancy Costs (utilities, telephone, repairs, rent, taxes)			\$ -
15	e. Dues & Membership Fees			\$ -
16	f. Management Services			\$ -
17	g. Consultant Services			\$ -
18	h. Data Processing			\$ -
19	i. Staff Development & Seminars			\$ -
20	j. Temporary Help (Non-Payroll)			\$ -
21	k. Depreciation & Amortization			\$ -
22	l. Insurance			\$ -
23	m. Employee Mileage			\$ -
24	n. Vehicle Cost			\$ -
25	o. Lease Equipment & Maintenance			\$ -
26	p. Other (Specify, see A&G Schedule)			\$ -
27	q. Total Non-Salary (2a-2p)			\$ -
28	3. Subtotal Administration Salary & Wages and Non-Salary (1e + 2q)			\$ -
29	4. Allocated Employee Benefits			\$ -
30	5. Allocated Interest Expense			\$ -
31	6. Non-Reimbursable Costs that are directly related to this Cost Center			
32	a. Entertainment			\$ -
33	b. Fines & Penalties			\$ -
34	c. Bad Debts & Cost of Action to collect receivables			\$ -
35	d. Taxes (except for payroll, use & property)			\$ -
36	e. Advertising (except for recruitment of personnel)			\$ -
37	f. Contingency Reserves			\$ -
38	g. Legal, accounting & professional services incurred to represent agency in actions involving government			\$ -
39	h. Medical & Dental Service which can be covered by Title 19			\$ -
40	i. Costs substituted by the fair rental allowance in the room & board calculation			\$ -

SUMMARY PAGES FOR ALL PROGRAMS



SUMMARY PAGES - SAMPLE

Annual Report – Summary CLA (pg 15)

6	1. Licensed Bed Capacity
7	a. Total number of Licensed Beds in the home
8	b. Total number of DDS Funded Beds included in 1a
9	c. Total number of Respite Beds included 1a
10	d. Total Number of Non-DDS Beds included in 1a
11	2. Days Calculations
12	a. Number of Days Facility Open
13	b. Potential Participant Days for Licensed Beds (2a * 1a)
14	c. Potential Participant Days for Licensed Respite Beds (2a * 1c)
15	d. Potential Participant Days for Non-DDS Funded Beds (2a * 1d)
16	e. Total Potential Days for DDS Contract Service Authorizations
17	3. Client Days
18	a. Total number of actual DDS CSA Participant days in the home
19	b. Total number of actual Non-DDS days
20	c. Total number of actual days present for Licensed Respite Beds
21	d. Leave Days with Family
22	e. Medical Leave Days
23	1. Hospital
24	2. Skilled Nursing Facility
25	3. ICF/MR
26	f. Other Leave Days
27	g. Total Client Days (3a thru 3f)
28	4. Percentage of Utilization
29	a. Non-Respite Beds
30	b. Respite Beds
31	c. DDS Contract Service Authorizations

CLA SUMMARY PAGE

LICENSED BED CAPACITY

- Provides will input on the Cost Center page the number of licensed beds per CLA as of June 30, 2014.
- The provider will identify on the CLA Summary Page under Licensed Bed Capacity (Section 1) the number of DDS Funded Beds, Licensed Respite Beds and Non-DDS Funded Beds that make up the number of licensed beds for the home.

CLA SUMMARY PAGE

LICENSED BED CAPACITY

A vacant bed that is funded through a transition funding authorization as of June 30, 2014 will be counted as a DDS Funded Bed.

An unfunded vacant bed as of June 30, 2014 will be counted as a Non-DDS Funded Bed.



CLA SUMMARY PAGE

POTENTIAL DAY CALCULATION FOR LICENSED BEDS

- ▶ **The Potential Participant Days for Licensed Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Licensed Beds.**
 - ▶ **A change in permanent license capacity for a CLA during the year will be handled through DSS.**
- 

CLA SUMMARY PAGE

POTENTIAL DAY CALCULATION FOR NON-DDS FUNDED BEDS

- ▶ **The Potential Participant Days for Non-DDS Funded Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Non-DDS Funded Beds.**
- ▶ **A change in the number of Non-DDS Funded beds during FY2014 that is not associated with a change in the license bed capacity for a CLA will not require any additional reporting requirements.**

CLA SUMMARY PAGE

POTENTIAL DAY CALCULATION FOR LICENSED RESPITE BEDS

- ▶ **The Potential Participant Days for Licensed Respite Beds will be a simple calculation of the number of days the facility is open multiplied by the number of Licensed Respite Beds.**
 - ▶ **A change in the number of Licensed Respite beds for a CLA during the year will be handled through DSS.**
- 

CLA SUMMARY PAGE

Day Calculations

- **DDS will provide to all DDS Providers the potential number of days for all CSA participants over the year and the actual days attended for each CLA by RDID number.**
 - **Providers will input these numbers onto the FY2014 annual report.**
- 

SUMMARY PAGES SAMPLE – FTE SECTION

32	5. FTEs
33	a. Direct Staff
34	1. House Manager
35	2. House Supervisor
36	3. Direct Care Staff
37	4. Per Diem / Substitute Staff
38	5. RN - Direct Care Only
39	6. LPN - Direct Care Only
40	7. Clinical Staff - Direct Care Only
41	8. Other (Specify, see CLA Schedule)
42	9. Total Direct Staff FTEs (5a1 thru 5a8)
43	b. Allocated Staff
44	1. Residential Director / Program Manager
45	2. Program Supervisor
46	3. RN - Health Service Coordination
47	4. LPN - Health Service Coordination
48	5. Clinical Staff
49	6. Other (Specify, see CLA Schedule)
50	7. Total Allocated Staff FTEs (5b1 thru 5b6)
51	c. Total FTEs (5a + 5b)

SUMMARY PAGES SAMPLE – SALARIES AND WAGES SECTION

Annual Report – Summary CLA (pg 16)

6	6. Salaries & Wages
7	a. Direct Staff
8	1. House Manager
9	2. House Supervisor
10	3. Direct Care Staff
11	4. Per Diem / Substitute Staff
12	5. RN - Direct Care Only
13	6. LPN - Direct Care Only
14	7. Clinical Staff - Direct Care Only
15	8. Other (Specify, see CLA Schedule)
16	9. Total Direct Staff Salary (6a1 thru 6a8)
17	b. Allocated Staff
18	1. Residential Director / Program Manager
19	2. Program Supervisor
20	3. RN - Health Service Coordination
21	4. LPN - Health Service Coordination
22	5. Clinical Staff
23	6. Other (Specify, see CLA Schedule)
24	7. Total Allocated Staff Salary (6b1 thru 6b6)
25	c. Total Salaries & Wages (6a + 6b)

SUMMARY PAGES SAMPLE – SALARIES AND NON-SALARY AND OTHER SECTION

26	7. Non-Salary
27	a. Contract Personnel
28	1. Occupational, Physical, and Speech Therapy
29	2. Nurse
30	3. Behaviorist and Psychology
31	4. Psychiatry
32	5. Other (Specify, see CLA Schedule)
33	6. Total Non-Salary Contract Personnel (7a1 thru 7a5)
34	b. Supplies and Services
35	1. General Supplies & Services
36	2. Employee Training, Fees and Supplies
37	3. Client Med. & Education & Recreation
38	4. Amortization Start-up
39	5. Total Supplies and Services (7b1 thru 7b4)
40	c. Transportation
41	1. Transportation (excluding Vehicle Interest)
42	2. Vehicle Interest
43	3. Total Transportation (7c1 + 7c2)
44	d. 1. Other (Specify, see CLA Schedule)
45	2. Start Up Costs for Opening a new CLA
46	e. Total Non-Salary (7a6 + 7b5 + 7c3 +7d)
47	8. Interest (except for CLA)
48	9. Employee Benefits
49	10. Administrative & General
50	11. Total Direct Service Costs
51	12. a. Non-Reimbursable Costs
52	b. Start Up Costs for Opening a new CLA
53	13. Other Operating & Non-Operating Revenue
54	14. Total Cost of CLA
55	15. Total Direct Service Costs Excluding Employee Benefit and
56	16. Revenue for Non-DDS Participants
57	17. Revenue for Licensed Respite Participants
58	18. Revenue for Vendor Service Authorizations
59	19. Per Diem Based on Actual Costs of Contract Service Autho
60	20. Cost for DDS Contract Service Authorizations

SUMMARY PAGES

Staff FTE and Wage Expenses

In order to better gather information on staffing, the staffing category has been broken down into two sections:

- ▶ **Direct Care Staff** – staff that work directly with the participants providing face to face supports.
- ▶ **Allocated Staff** – staff that provide non-face to face supports to the program.

SUMMARY PAGES

Staff FTE and Wage Expenses

- **The distinction between the direct face to face costs and the indirect administrative expenses is critical in determining the actual costs directly associated with operating a program.**

SUMMARY PAGES

STAFF FULL-TIME EQUIVALENT

Full-time equivalent (FTE) is a way to measure a worker's involvement in a program. An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 signals that the worker is only half-time.

DDS calculates FTE by dividing the total number of paid hours of all staff positions (i.e.. Direct care staff) in a program by 2080 (40 hours per week multiplied by 52 weeks).

SUMMARY PAGES

DIRECT STAFF

- Face to face supports provided directly to the participant by a staff of the agency are considered Direct Staff.
- Overtime, training, vacations, holidays, sick, and personal time would be included in this expense.
- Managers and supervisors who are directly responsible for the day-to-day operation of one or two CLA's are considered Direct, provided that these positions spend most of their time in the assigned home(s) and, at times, both supervise and provide direct supports to the residences. These are not administrative position.

SUMMARY PAGES

ALLOCATED STAFF

- Administrative and support positions that provide minimal or time limited direct support to participants in a number of programs are allocated staff.
 - The staffing costs should be based on an allocation method which is part of the agency's cost allocation plan approved by the Board of Directors.
 - 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.
- 

SUMMARY PAGES

Nursing staff must be broken down into the following categories :

- Direct RN – RN provides direct face to face supports, assessment and treatment to the participant.
- Allocated RN- RN coordinates the health services of all the participants in the program. The duties include delegation of duties, overseeing medication administration and the management of medical appointments. Staff costs must be expensed by an allocation method to the various programs.
- Time spent on indirect administrative or support activities (i.e.. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.

SUMMARY PAGES

NURSING STAFF

- Direct LPN – LPN provides direct face to face supports to the participant.
- Allocated LPN- LPN assists in the coordination of health services of all the participants in the program. Staff costs must be expensed by an allocation method to the various programs.
- ▶ Time spent on indirect administrative or support activities (i.e.. membership on an agency-wide safety committee, etc.) should be allocated to the administrative and general cost center.

SUMMARY PAGES

CLINICAL STAFF

- Direct Clinical supports- staff provides direct face to face supports to the participant.
- Allocated Clinical – staff coordinates the behavioral or medical supports of participants in the program. This category includes such positions as Behavior Specialists, Behavior Analysts, staff Psychologist, etc. Staff costs must be expensed by an allocation method to the various programs.
- Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.

SUMMARY PAGES

OTHER ADMINISTRATIVE AND SUPPORT STAFF

Other Administrative and support positions provide minimal or time limited direct support to the residents.

- Direct -Other - staff provides direct face to face supports to the participants.
- Allocated – Other- Staff provides administrative and professional support to the participants. This category includes such positions as Training and Quality Assurance Facilitator, Job Developer, Medical Appointment Coordinator, Area Managers, and Maintenance Staff.

SUMMARY PAGES

OTHER ADMINISTRATIVE AND SUPPORT STAFF

- **Administrative and Clerical Support** staff would be included in the **Allocated** category so long as the supports are for the direct benefit of the program.
- Time spent on administrative tasks in support of the overall organization is considered A&G.
- Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center.
- These positions must be identified on the Schedule pages.

SUMMARY PAGES

CONTRACT PERSONNEL

- ▶ Enter the cost of the contracted staff (Occupational, Physical, and Speech Therapy, Nurse, Behaviorist and Psychology , and Psychiatry) for services provided to the participants in the program.
 - ▶ The cost for a consultant category not identified on the Summary Page must be itemized under the Other Consultant line inputted on the Summary Schedule Page.
- 

SUMMARY PAGES

SUPPLIES AND SERVICES

- ▶ Enter the cost of the general supplies and services provided for the specific program (i.e.. Cell phones, beepers, internet, material for participant files, etc.).
 - ▶ Enter the cost of Employee Training, Fees and Supplies provided to the staff of the specific program.
 - ▶ Enter the cost of Client Med. & Education & Recreation supplies specific to the participants in the program.
 - ▶ Enter the cost of the amortization of any Start-up costs that were not covered through the Start-up one time funding (if applicable).
- 

SUMMARY PAGES

TRANSPORTATION

Enter the all costs (except vehicle interest) associated with transportation for the specific program.

Vehicle Interest is entered on the Interest Expense and Allocation Page.



SUMMARY PAGES

PLANT OPERATIONS AND MAINTENANCE

For day program only, enter all costs associated with a facility in the appropriate line items.

SUMMARY PAGES

START-UP COSTS FOR CLA AND CRS

- ▶ The line for Start Up Costs for Opening a new CLA or CRS (Summary Page 16 and 18 line 7.(d.)2 was added to allow auditors to show all expenses related to a CLA or CRS.
- ▶ Since Start-Up has a separate cost settlement process, an offsetting line was added under the non-reimbursable costs (Summary Page 16 and 18 line 12.(b.).

SUMMARY PAGES

START-UP COSTS THAT OVERLAP 2 FISCAL YEARS

- ▶ Start Up revenue must be allocated in the year it was awarded.
 - ▶ Start-Up costs must be allocated in the year it was expensed.
- 

SUMMARY PAGES

Non-DDS Funded Participants

- Prior to FY2011, non-DDS funded participants would be automatically factored out of the DDS cost through a formula driven calculation using the total and contracted openings.
- Providers are now required to report the revenue of the non-DDS funded participants as an offset to the total cost of DDS participants.

NON-DDS FUNDED PARTICIPANTS

Non-DDS Funded Participants

Providers will continue to have the option of establishing a separate cost center on the Summary of ICF and Other for all Day and IHS non-DDS funded participants (Page 25).

This is not an option for CLA and CRS settings.



FEE FOR SERVICE (PG. 26)

Services provided on the basis of VSAs (Vendor Service Authorizations) can be reported here as an alternative to reporting them on service pages within the Cost Center, where the individual receives services for IHS, CCH, or Day Services

VENDOR SERVICE AUTHORIZATION (VSA)

VSA's are official approval from DDS for a provider to begin to provide additional services (new client, new home, etc.) that are not paid through the contract. You must be qualified to provide that service. No services should begin until you have received the VSA from your regional resource manager.



1	Parent Organization	FEIN	Report for Year Ended	Page of
2			6/30/2013	26 31
3	1. Total Clients Served			
4	2. FTEs			
5	a. Manager			
6	b. Supervisor			
7	c. Instructor/Job Coach			
8	d. Clinical Staff			
9	e. Transportation			
10	f. Other (Specify, see Fee for Service Schedule)			
11	g. Total FTEs (2a thru 2f)			
12	3. Salaries & Wages			
13	a. Manager			\$ -
14	b. Supervisor			\$ -
15	c. Instructor/Job Coach			\$ -
16	d. Clinical Staff			\$ -
17	e. Transportation			\$ -
18	f. Other (Specify, see Fee for Service Schedule)			\$ -
19	g. Total Salaries & Wages (3a thru 3f)			\$ -
20	4. Non-Salary			
21	a. Consultants			\$ -
22	b. Supplies & Services			\$ -
23	c. Transportation			\$ -
24	d. Plant Operations & Maintenance (Day Only)			\$ -
25	e. Other (Specify, see Fee for Service Schedule)			\$ -
26	f. Total Non-Salary (4a thru 4e)			\$ -
27	5. Employee Benefits			\$ -
28	6. Administrative and General Allocation			\$ -
29	7. Interest Expense			\$ -
30	8. Less Sales Revenue			\$ -
31	9. Less Operating and Non-Operating Revenue			\$ -
32	11. Total Cost			\$ -
33	12. Direct Services Costs Excluding Employee Benefit and A&G			\$ -

BENEFITS SUMMARY (PAGE 27)

All employee benefits should be listed on this page.

The payroll taxes of participants in the day program paid by the agency should be included on the Client Wages and Benefits line (Page 24, line 5 (b.) 3.

STATEMENT OF REVENUE

The following categories will be inputted on the Revenue Schedule Page:

- All DDS Programs Revenue (provided by DDS)
 - Non-DDS Funded Revenue
 - Vendor Service Authorization Revenue (provided by DDS)
 - Sales Revenue
 - Restricted Fundraising
 - Restricted Investment
 - Other Revenue
- 

REVENUE SCHEDULE PAGE

For the Non-DDS, VSA, and Sales Revenue, the providers are to input:

- ▶ The program (CLA,CRS,CTH,IHS, Day, Fee for Service) in which the revenue was generated.
- ▶ There should be a separate line for each Cost Center in which the revenue was recorded.
- ▶ The amount of the revenue.
- ▶ The number of Non-DDS and VSA participants.

ERROR CHECK

The program completes an error check on a few of the common errors found on previous annual reports.

An annual report will not be accepted if any of the checks other than the “Day Client Wages Compared to Sales Revenue” has failed.



ERROR CHECK

Error Check

0

Result	Support Ref#	Error Check
PASS	<u>1</u>	Administrative and General Allocated
PASS	<u>2</u>	Employee Benefits Allocated
PASS	<u>3</u>	FTE's reported on the Administrative and General Worksheet
PASS	<u>4</u>	CLA Non-DDS Participant Revenue
PASS	<u>4</u>	CLA Vendor Service Authorization Revenue
PASS	<u>4</u>	CRS Non-DDS Participant Revenue
PASS	<u>4</u>	CRS Vendor Service Authorization Revenue
PASS	<u>4</u>	IHS Non-DDS Participant Revenue
PASS	<u>4</u>	IHS Vendor Service Authorization Revenue
PASS	<u>4</u>	CTH Non-DDS Participant Revenue
PASS	<u>4</u>	CTH Vendor Service Authorization Revenue
PASS	<u>4</u>	Day Non-DDS Participant Revenue
PASS	<u>4</u>	Day Vendor Service Authorization Revenue
PASS	<u>4</u>	Day Sales Revenue
Warning	<u>5</u>	Day Client Wages compared to Day Sales Revenue
PASS	<u>4</u>	Fee for Service Sales Revenue

ERROR SUPPORT PAGE

If one of the checks fails, the provider can go to the Error Support Page to find out where the error occurred.

Each error has a reference number to correspond with the support page.



ERROR SUPPORT

Error Support

0

Administrative and General Allocated

1	Total Allowed A&G (Page 14 Line 10)	Total Allocated A&G Page 13 Line 1a (Column E line 20)	Total Unallocated Amount
	\$ -	\$ 50	\$ (50)

Employee Benefits Allocated

2	Total Employee Benefits (Page 25 Line 8)	Total Allocated Employee Benefits Page 13 Line 2a (Column F line 23)	Total Unallocated Amount
	\$ -	\$ -	\$ -

FTE's reported on the Adminstrative and General Worksheet

	FTEs	A&G	Comment
3 Administration	0.00	\$ -	Good
Business	0.00	\$ -	Good
Secretarial/Clerical	0.00	\$ -	Good
Other	0.00	\$ -	Good

Revenue has been inputted according to Revenue Schedule

4	Summary CLA (2) Page 16 Lines 16, 18	Revenue identified as being generated by the CLA Program on	Summary CRS (2) Page 18 Lines 16, 17	Revenue identified as being generated by the CRS Program on the Revenue Schedule	Summary IHS (2) Page 20 Lines 14, 15	Revenue identified as being generated by the IHS Program on the Revenue Schedule	Summary CTH Page 22 Lines 14, 15	Revenue identified as being generated by the CTH Program on the Revenue Schedule	Summary Day Page 24 Lines 9, 13, 14	Revenue identified as being generated by the Day Program on the Revenue Schedule	Summary Fee for Service Page 26 Line 8	Revenue generated by Program Revenue
Non-DDS participant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Revenue								\$ -	\$ -	\$ -	\$ -	\$ -

Client Wages and Sales Revenue

5	Client Wages and Benefits Page 22 Line 5b3	Sales Revenue Page 22 Line 9	Difference of Sales Revenue to Client Wages
	\$ -	\$ -	\$ -

ERROR SUPPORT

Administrative and General Allocated			
1	Total Allowed A&G (Page 14 Line 10)	Total Allocated A&G Page 13 Line 1a (Column E line 20)	Total Unallocated Amount
	\$ -	\$ 50	\$ (50)

Employee Benefits Allocated			
2	Total Employee Benefits (Page 25 Line 8)	Total Allocated Employee Benefits Page 13 Line 2a (Column F line 23)	Total Unallocated Amount
	\$ -	\$ -	\$ -

FTE's reported on the Administrative and General Worksheet				
3		FTEs	A&G	Comment
	Administration	0.00	\$ -	Good
	Business	0.00	\$ -	Good
	Secretarial/Clerical	0.00	\$ -	Good
	Other	0.00	\$ -	Good

GENERAL MISTAKES MADE IN SUBMITTING THE ANNUAL REPORT

Most of the calls asking for technical help are topics covered in the [Aid for Preparing the Annual Report of Residential and Day Services](#) which can be downloaded from the Meyers and Stauffer site or the DDS Website in the Provider Gateway under Financial Reporting Annual Report - 2014.

Review Process



Sharon
Narcisse

REVIEW PROCESS

Cursory Review completed by Meyers and Stauffer. Reviews signatures, dates and any missing information.

Resource Managers review openings, utilization, and accuracy of the financial information.

ALL Reviews will all be done electronically



REVIEW PROCESS

- ▶ If the review determines that the Annual Report requires revisions, the regional resource manager or Operational Center Provider Specialist assigned to the review will notify the provider with a letter via email as has been our past practice.

of the issues and concerns needing to be addressed.

- ▶ The provider will upload the revised annual report to the secure website.
- ▶ Once the regional resource manager or Operational Center Provider Specialist approve the amended annual report, the provider will upload and mark FINAL copy and the DDS reviewer will mark as accepted.
- ▶ **NO CHANGES** can be made to the Annual Report once it has been accepted.
- ▶ All changes need to be accompanied by an Amended Annual Report affidavit signed by the qualified vendor.

REVIEW PROCESS

Immaterial Differences

In order to reduce the number of amended annual reports due to minor discrepancies of DDS revenue received by the provider, the regional resource manager or Operational Center staff will consider differences of less than .25 percent or \$500 whichever is lower as immaterial and will not trigger the requirement of a revised annual report.

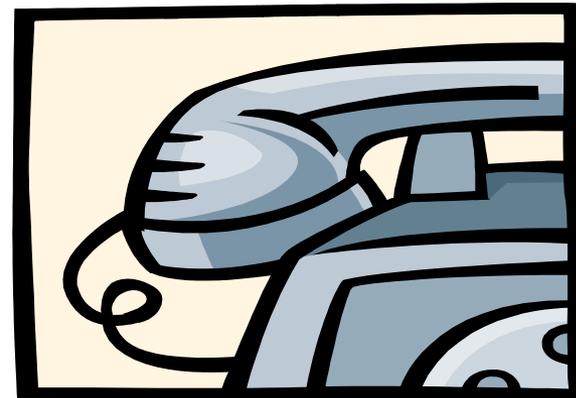
ADDITIONAL ITEMS

No text

No Cut and Paste



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Myers and Stauffer

Ron Siemiatkoski

860-687-0790 x102 – Depreciation and Property Question

Ron Siemiatkoski

860-687-0790 x102 – Excel Template Questions

Ron Siemiatkoski

860-687-0790 x102 – General Questions

QUESTIONS



THANK

YOU !!

