RESIDENTIAL AND DAY ANNUAL REPORT TRAINING DDS AND MYERS AND STAUFFER

FY2016 TRAINING FOR NEW POS

PROVIDERS

AUGUST 31, 2016

WELCOMING COMMENTS

DDS

Peter Mason

Director Operations Center

INTRODUCTIONS

DDS

Patricia Dillon – Operations Center

Peter Mason – Operations Center

Sandra McNally – Operations Center

Patricia Jacocks – Operations Center

David David – Operations Center

Sharon Narcisse – Operations Center

AGENDA

- Logistics and Agenda for the Day
- Welcoming Comments
- Annual Report Electronic Submission Process –Myers & Stauffer
- Annual Report Submission Process
- Annual Report Preparation
- BREAK
- DDS FY2016 Annual Report Pages
- The Desk Review Process
- LUNCH
- Questions and Answer Period
- Technical assistance with Provider Specialists and Myers and Stauffer

ELECTRONIC SUBMISSION PROCESS

Myers and Stauffer

Ron Siemiatkoski

CT DDS ANNUAL REPORT ELECTRONIC SUBMISSION SYSTEM

Overview of the Submission System

- This system was created to provide a website for providers to download and upload the Annual Report and supporting documentation required to be submitted by DDS & DSS each year.
- The system also provides a comparison tool that allows both providers and DDS/DSS to compare two Annual Reports that have been uploaded. The tool generates a report showing differences between the two Annual Reports.

OBTAINING ACCESS TO THE SYSTEM

- Providers must complete the CT DDS Annual Report Submission Login Request Form for each person that requires access to the system to download and upload files.
- If there are personal changes in the future, please use this form to make the appropriate changes. These forms can be sent to Myers & Stauffer at any time of the year.
- The Login Request Form and Instructions are available on the CTAnnualreport.mslc.com website, are attached in today's handout and are also available on the DDS Website. Provider Gateway / Financial Reporting / Annual Reports / FY 2016.

LOGGING INTO THE SYSTEM

- The first time you log into the system, after being granted access, set a password by going to the website CTAnnualReport.mslc.com. and selecting the Forgot Password? Link below the Login Button.
- Enter your email address and the security text and select the Send Forgot Password Email button. The security text is not case sensitive.
- The Send Forgot Password screen will appear with red text at the bottom stating 'Account Found. Email sent to *email@address'* and you will receive an email from InfoProviderWeb@mslc.com . Select the link in the text of the email. When the Change Password screen appears, enter a password in both the Password and Confirm Password fields. Select the Change Password button.
- The Login screen will appear with red text at the bottom saying "Password Successfully Updated". If the passwords entered do not match, the red text will say "Password Doesn't Match" and you will have to enter the passwords again.
- To change a password, select Change Password option from the menu at the top of the page once you have logged in. When the Change Password screen appears, enter a new password in both the Password and Confirm Password fields. Select the Change Password button. The Change Password screen will appear with red text at the bottom stating "Password Successfully Updated". If the passwords entered do not match , the Change Password screen will appear in red text stating "Password Doesn't Match" and you will have to enter the passwords again.

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Login

User Name:

Password:

Try another

Enter the text you see above:

Login

Forgot Password ?

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MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Send Forgot Password

Email:

Try another

Enter the text you see above:

Send Forgot Password Email

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MAIN | SEARCH PROVIDER | CHANGE PASSWORD | LOG OUT

Change Password

Password:

Confirm Password:

Change Password

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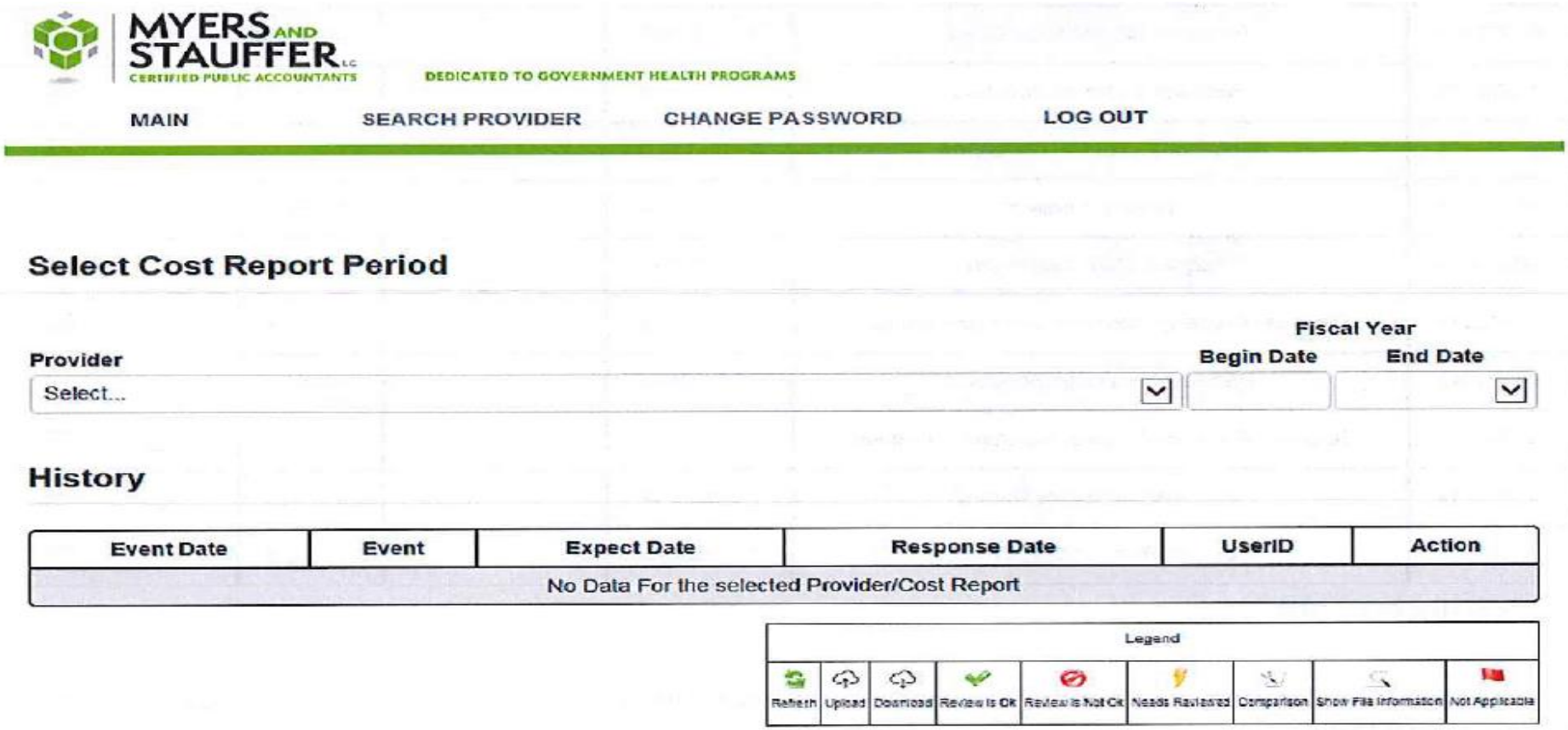
MAIN SCREEN AND SELECTING AN ANNUAL REPORT

- After successfully logging in you will be on the main screen. Anytime you need to return to this screen, select the Main option from the menu across the top of the page



- Select a Provider using the drop down box under the Provider heading . All providers that you have permission to view will be listed. Select an Annual Report using the drop down box under the Fiscal Year End Date.
- The current year Annual Report and all prior year Annual Reports that had files submitted to the system will be listed. When selecting a provider and Annual Report fiscal year end date, please be careful to select the correct items so that files are uploaded to the correct Annual Report.
- Once you have selected an Annual Report, the History Table for the Annual Report will be displayed. The History Table includes all files available for download, all files that have been uploaded, and identifying information for each event.

Event Date	Event	Expect Date	Response Date	UserID	Action
8/17/2014	Download DDS Annual Report Template	9/16/2014		CHARLIE	
8/17/2014	Download Aid for Preparing Annual Report	9/16/2014		CHARLIE	
8/17/2014	Download Insurance Report Template	9/16/2014		CHARLIE	
8/17/2014	Download Property Addition Schedule Template	9/16/2014		CHARLIE	
8/17/2014	Download Asset Useful Life Guide	9/16/2014		CHARLIE	
8/17/2014	Download Expenditures Reimbursement	9/16/2014		CHARLIE	
8/17/2014	Download Capital Repairs and Improvements	9/16/2014		CHARLIE	
8/17/2014	Request DDS Annual Report	11/15/2014		CHARLIE	
8/17/2014	Request Organization Chart	11/15/2014		CHARLIE	
8/17/2014	Request Board of Directors	11/15/2014		CHARLIE	
8/17/2014	Request Insurance Certificate	11/15/2014		CHARLIE	
8/17/2014	Request Leases	11/15/2014		CHARLIE	

Event Date – The date the event giving access to download a file or requesting a file to be uploaded was placed in the History Table.

Event – All events giving access to download a file will begin with Download. All events requesting a file to be uploaded will begin with Request. All events indicating that you uploaded a file will begin with Upload. All events indicating that a request file will not be uploaded will begin with N/A.

Expect Date – The date DSS/DDS expects you to download a file or the due date of a file to be uploaded.

Response Date - The date a requested item is complete.

UserID – The User ID of the person who added the event to the history table.

Action – Actions available to be taken or that have been taken for the event. The icons in the Action column are listed in the legend at the button of the page and are described in the following table:

Icon	Icon Name	Description
	Download	Allows a file to be downloaded to your computer.
	Upload	Allows you to upload a file to the system.
	Needs Reviewed	Allows you to select a review status for the Annual Report file that was downloaded.
	OK	Indicates a review status of OK.
	Rejected	Indicates a review status of Rejected.
	Not Applicable	Indicates that a file will not be uploaded for this event.
	File Information	Allows you to view information about the file such as name, date and time the file was uploaded, size, user name of the person who uploaded the file, and any notes entered by the person who uploaded the file.
	Comparison	Allows you to compare two Annual Report files that have been uploaded.

DOWNLOADING FILES

- Each file available for download will be an event in the History table that begins with Download. Download a file by selecting the Download icon from the Action column.
- After selecting the Download icon, a prompt will appear asking if you want to open or save the file.
- Selecting the Open button will open the file in a separate window for your review. After the file has been reviewed it can be saved to a location you select. Selecting the Save button will save the file to a location you select.
- Selecting the Cancel button will stop the download of the file.
- It is recommended that you select the Open button and review the file prior to saving it.

DOWNLOADING FILES continued

- After the Annual Report file has been downloaded and reviewed using the Download DDS Annual Report Template event, use the Needs Reviewed icon in the Action column.
- After selecting the Needs Reviewed icon, the Review Screen will appear.

DOWNLOADING FILES continued

- Enter any comments you have concerning the Annual Report template in the Notes Field as needed.
- Select the Accept button to save the review status as OK and the OK status icon will appear.
- Select the Reject button to save the review status as Rejected.
- Select the Close button to stop the review process. Any comments entered in the Notes field will not be saved if the Close button is selected.
- If you decide at a later time to remove or change the review status of the Download DDS Annual Report Template event, select the Needs Reviewed icon and select the Release Review button.
- Once the Release Review button is selected, the OK or Rejected review status will be removed from the event and any comments entered in the Notes field will be deleted.
- Please note that the review option is only available for the Download DDS Annual Report Template event.

FILES AVAILABLE FOR DOWNLOAD

- Download DDS Annual Report Template
- Download Aid for Preparing the Annual Report
- Download Insurance Report Template (CLA only)
- Download Property Additions Schedule Template (CLA only)
- Download Asset Useful Life Guide (CLA only)
- Download Expenditures Reimbursement (CLA only)
- Download Capital Repairs and Improvements (CLA only)

UPLOADING FILES

- Each File that can be uploaded will be an event in the History Table that begins with Request. Upload a file by selecting the Upload icon from the Action Column.
- After selecting the Upload icon, the Upload File screen will appear asking for the name of the file.

UPLOADING FILES continued

- Selecting the Browse button opens a separate window that allows you to select the file to be uploaded.
- After the file is selected, select the Open button and the file path and name will appear in the File field.
- You may enter any comments you have about the file in the Notes field.
- Selecting the Upload button will upload the file to the website.
- Selecting the Close button will stop the upload of the file.
- After a file has been uploaded, it will appear as an event in the History table that begins with Upload underneath the related Request Event.
- You may upload as many files as needed for a single event.
- If you are uploading multiple files for an event, please use the Notes field in each file to indicate the sequential number of the file being uploaded (for example, File 1 of 7, File 2 of 7, etc.)

UPLOADING FILES continued

- If you will not be uploading a file for a Request event, select the Not Applicable icon from the Action column.
- After selecting the Not Applicable Icon, the Not Applicable Screen will appear.

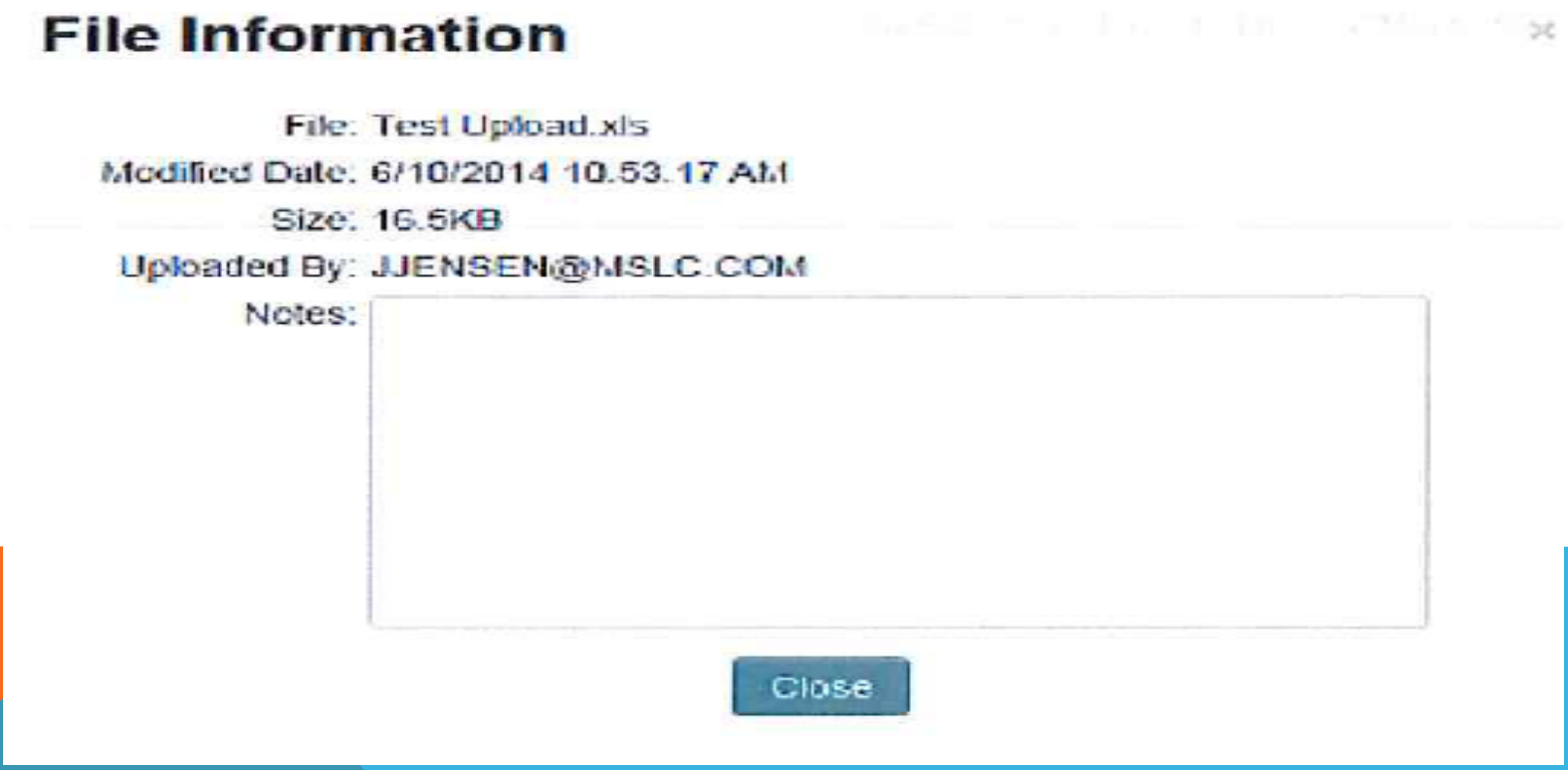
UPLOADING FILES continued

- Explain why you are not uploading a file for the event in the Notes field section. Select the Save button to save the Not Applicable status.
- Select the Close button to stop the process.
- After a file has been marked as Not Applicable, it will appear as an event in the History table that begins with N/A underneath its related Request event.
- The Upload icon will remain in the Action column in case a file needs to be uploaded at a later date.
- After each file has been uploaded Myers and Stauffer and DDS will review the file.

- If a file is accepted, the OK icon will appear and the upload icon will disappear from the event. Once an uploaded file has been approved, no additional files may be uploaded for the event.
- If Myers and Stauffer or DDS initially accepts a file and determines it should be rejected at a later time, the OK review status will be modified to Rejected and the Upload icon will be available again.
- If the file is not accepted, the Reject icon will appear. Myers and Stauffer or DDS will contact the provider and request a new file or additional documentation. The provider can use the File information icon in the Action column to view information on why the file was rejected. This information is usually communicated during the review process.
- A General Information event is available to upload documents that don't fit into any of the other Events. i.e. additional schedules or information associated with the Annual Report. The Request Annual Report Event will only accept .xlsm files.

FILE INFORMATION

- Selecting the File information icon in the Action column shows pertinent file information. This screen contains information about a file that is available for download or that has been uploaded. You can not edit any of the information.
- Select the Close button when you are finished reviewing the information.



COMPARISON OF THE ANNUAL REPORT

- Only Annual Report files that have been uploaded can use the comparison tool. Please note that the Comparison icon only appears after two Annual Report files have been uploaded to the website.
- Prior to beginning the comparison, use the File Information icon to determine the Modified date and time of the Original and Amended Annual Reports to be used in the comparison. This information is needed to identify the files on the Comparison screen.
- To compare two uploaded Annual Report files, select the Comparison icon from the Action column of the Request DDS Annual Report event. After selecting the Comparison icon, the comparison screen will appear.

- For the Original Field, use the drop down box to select the Annual report that was originally uploaded.
- For the Amended Field, use the drop down box to select the modified Annual Report that was submitted.
- After both the Original and Amended fields have been populated, select the Compare button to perform the comparison. Select the Close button to stop the comparison process.
- When the comparison is complete, a prompt will appear asking if you want to open or save the files. Selecting the Open button will open the file in a separate window for your review. After the file has been reviewed, it can be saved to a location you select.
- Selecting the Save button will save the file to a location you select.

COMPARISON OF THE ANNUAL REPORT continued

- The Excel file generated by the Comparison process is the file selected in the Amended field of the Comparison screen with a Changes tab added to the front.
- The Changes tab lists all of the differences between the two Annual Report files. In addition, the fields that have changed are highlighted throughout the file.

SUPPORT

- If you have problems with logging into the system or downloading/uploading a file, please send an email to CTAnnualReport@mslc.com. Include your contact information and as much detail as possible concerning your issue. Your email will be forwarded to the correct person to assist you. You will be contacted as soon as possible.

Annual Report Submission Process

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. IT IS Required by DDS contract.

ROLE OF THE ANNUAL REPORT

- 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 the 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
October 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
May 1	DDS Initial Operational Plan for new FY submitted
July 15	DDS Final Operational Plan for the past FY submitted (If Applicable)

ANNUAL REPORT SUBMISSION PROCESS

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

https://ctannualreport.mslc.com/

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 Myers 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 Myers 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 Myers and Stauffer no later than 4:00 p.m. on October 15th

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 October 15th.

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

rent Organization	FEIN 0	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.

Provider should COMPARE current submission to previous submission prior to uploading to ensure all needed 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.

Annual Report of Residential and Day Services
CLA-29 Rev. 8/2006

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

AMENDED ANNUAL REPORTS

A correction request not submitted after two 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.

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 for the fiscal year the report is being filed
- Contracted administrative and management services, pending litigation for the fiscal year being reported- pg. 10
- Donated capital equipment for the fiscal year being reported–pg. 11

ANNUAL REPORT PREPARATION

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

Organization Structure

Form of Organization:

○ Partnership ○ Non-Profit Corporation ○ For-Profit Corporation ○ Individual/Sole Proprietorship ◉ Other

Contact Personnel

Name	Title	Address (if different from Parent Organization)	Telephone Number

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

Insurance

A copy of your most recent insurance certificate that lists "The State of Connecticut" as an additional insured is attached. ◉ Yes ○ 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 .

	X RETENTION $ 10,000				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WCP302	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if r

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.

CERTIFICATE HOLDER

CANCEL

CTDEPTO

State of Connecticut, DDS
460 Capitol Ave
Hartford, CT 06106

SHOUL
THE E
ACCOR

AUTHORIZE

ACORD 25 (2009/09)

The ACORD name and logo are registe

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

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 3	of 31

Certification by Independent Public Accountants
Independent Auditor's Report

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.

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.

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.

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.

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CERTIFICATION BY INDEPENDENT PUBLIC ACCOUNTANT –PAGE 4

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 4	of 31

Certification by Independent Public Accountants
Compliance Statement

We have audited the State of Connecticut Annual Report of Residential and Day Services of _____ [provider name], as of and for the year ended June 30, 2013, and have issued our report thereon dated _____. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

The management of _____ [provider name], is responsible for establishing and maintaining effective internal control over compliance with the requirements of the State of Connecticut, Department of Developmental Service's handling of client funds, Office of Policy and Management's Cost Standards, Department of Developmental Service's "Independent Contractor/Consultant Ethics Compliance Protocol", the Federal Regulations surrounding employee withholding taxes, and the reporting of related party transactions as defined in CLA Rate Setting Regulations Section 17-313b-1 (19) and Section 17-313b-3 (5).

In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a state program in order to determine the auditing procedures for purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of _____ [provider name] internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the second paragraph and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any

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ANNUAL REPORT PREPARATION

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 4a	of 31

Certification by Independent Public Accountants

Listing of Financial Schedules and Forms

* Administrative Expenses
* Employee Benefits
* Revenue and Expense Summary
* Room and Board Costs For CLAs
* Interest Expense Allocation
* Allocation Worksheet

** Summary of Information CLA
** Summary of Information CRS
** Summary of Information Day
** Summary of Information IHS
** Summary of Information CCH
** Summary of Information Fee for Service
** Other
** ICF-MR
** Fair Rental Value (FRV) Calculations

Listing of General Information Schedules

GI-3 Certification by Independent Public Accountant
* GI-4 Related Party Disclosure
* GI-5 Details to Leases
* GI-6 Additional Disclosures
* GI-7 Itemization of Donated capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non Operating Revenue During the Fiscal Year
* GI-8 Supplemental Disclosure Schedule if Executive director Salary Exceeds $100,000

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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.

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

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 5 of 31

Related Party Disclosure

This Related Party Disclosure must be completed for the Annual Report of Residential and Day Services. If it is anticipated that additional "Related Party Transactions" will be entered into in subsequent fiscal period, the parent organization must file this form with the Annual Report of Residential and Day Services. "Related Parties" as defined in the CLA rate setting regulations Section 17-313b-1 (19) which states:

"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.

"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.

Are there any related party transactions? ⦿ Yes ○ No **If "Yes," the following information must be completed:**

	Related Party #1	Related Party #2	Related Party #3
Individual			
Name			
Address			

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RELATED PARTY – REAL ESTATE

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Related Party Disclosure
Related Party Real Estate Purchases and/or Mortgages

Please provide a listing of real estate owned by the agency that involved a transaction with a related party as defined in Section 17-313b-1(19) of the CLA rate setting regulations.

Property Address	Cost of Property	Unique ID
	$ -	
	$ -	
	$ -	
	$ -	

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

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RELATED PARTY – LEASES

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Related Party Disclosure
Existing or Proposed Related Party Leases

Attach a copy of each lease.

Description of Items Leased	Name and Address of Lessor*	Date of Lease	Leased Expense Reported on Page / Line Number	Leased Expense Reported on Cost	Unique ID Number	Buy Out Provision Y / N
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		
				$ -		

Other Related Party Transactions

(i.e., Loans, Contracts for Professional Services, Consultant Services, Materials, Supplies and Services).

Description of Services	Name and Address of Related Party		Dollar Amount	Unique ID Number
			$ -	
			$ -	
			$ -	
			$ -	
			$ -	
			$ -	
			$ -	

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

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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.

ARMS LENGTH LEASES

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Detail to Existing and/or Proposed Leases
"Arms-Length Leases"

Disclosure of the requested information is required for property and movable equipment "Arms-Length" leases. 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. The related party criteria contained in the regulations includes relationships established through: marriage, ability to control, ownership, family or business association. Section 17-313b-1(19) should be reviewed for compliance.

Description of Items Leased	Name of Lessor	Address of Lessor	Date of Lease	Unique ID	Lease Expense Reported on Page/Line Number	Lease Expense Reported on Cost	Buy Out Provision Yes / No
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	
						$ -	

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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**	**Total Fee for 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,				⦿ Yes ○ No	
23	address and telephone number.					
24						
25						
26						
27						

CAPITAL ASSETS

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page 11 of 31

Itemization of Donated Capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non-Operating Revenue During This Fiscal Year

Description of Asset	Asset Cost	First Year Depreciation Month / Year	Unique ID Number	Indicate Where Costs are Included in the Annual Report Page # /Line #	Offset as a Non-Reimbursable Cost Y / N
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				
	$ -				

Note: Depreciation on the assets listed above should be included in the expense of the cost center(s) and then offset as a non-reimbursable cost.

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ANNUAL REPORT PREPARATION

- 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 FY2016 must be reported to Julie Bouchard and copy your Provider Specialist
- Any CLA that was vacated in FY2016 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 Individualized Home Supports (IHS)

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

410 ~ Day Support Options (DSO)

415 – Individualized Day (VOC and NON VOC)

ANNUAL REPORT PREPARATION

Unique ID (continued)

420 ~ Group Supported Employment (GSE)

430 ~ Individual Self-Employment (SEI)

440 ~ Pre-Vocational (SHE)

450 – Adult Day Health

500 ~ Community Companion Home Support (CTH Supp)

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

ANNUAL REPORT PREPARATION

Unique ID's (continued)

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

UNIQUE IDENTIFICATION NUMBER

860 ~ Behavioral Consulting (BEH)

870 ~ Healthcare Coordination (HCC)

880 ~ Personal Support

900 ~ CRS

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

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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

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

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

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

FOR BRANCH LOCATION

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

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

MPLE

ANNUAL REPORT PREPARATION

ADDITIONAL INFORMATION NEEDED

CONTRACT SERVICE AUTHORIZATION COUNT

Mason Inc.				
DSO	Mason Inc/WR DSO Greenwich		PD12345678	
Name and DDS Number	Rate Pull YR Month	RDID	Placement begin	Placement end
Individual 1	2015-06	PD12345678	12/16/2013	
Individual 2	2015-06	PD12345678	12/17/2013	
Individual 3	2015-06	PD12345678	12/18/2013	
Individual 4	2015-06	PD12345678	12/19/2013	
Individual 5	2015-06	PD12345678	12/20/2013	
Individual 6	2015-06	PD12345678	12/21/2013	
Individual 7	2015-06	PD12345678	12/22/2013	
Individual 8	2015-06	PD12345678	12/23/2013	
Individual 9	2015-06	PD12345678	12/24/2013	
Individual 10	2015-06	PD12345678	12/25/2013	
Individual 11	2015-06	PD12345678	12/26/2013	
Individual 12	2015-06	PD12345678	12/27/2013	
Individual 13	2015-06	PD12345678	12/28/2013	
Individual 14	2015-06	PD12345678	12/29/2013	
Individual 15	2015-06	PD12345678	12/30/2013	
TOTAL: Mason Inc/WR DSO Greenwich				
		TOTAL: **DSO**	**15**	

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
				150	48
	2011-05	Att	days/wk	21	6
	2011-06	Att	days/wk	22	22
				43	28
	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 Arrangments	**$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		
12													
13		ActCorr		718.47		124.52	188.23	-530.24	-160.68	112.00	330.86		
14		Actual	0.00	52,683.09	55,072.47	54,283.19	53,899.91	57,331.34	55,762.80		645,902.57		
15	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		
16		EstPrev	0.00	-54,341.00	-51,882.00	-51,882.00	-50,755.00	-54,491.00	-54,491.00		-627,392.00		
17		ManAdj						-44,408.00			0.00		
18		OneTime									0.00		
19		Total	54,341.00	50,942.56	55,072.47	53,280.71	54,088.14	12,393.10	1,111.12	112.00	646,233.43	646,233.43	0.00

DDS

Annual Report Pages

COST CENTER PAGE

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, 2016.

Providers are to input the number of beds each CLA is licensed to fill on June 30, 2016.

INTEREST EXPENSE AND ALLOCATION WORKSHEET

Expenses interest to the programs.

Allocates the allowable Administrative & General expenses to the programs.

Allocates 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 8 in addition to Page 14 line 1a. The system will link any of the amount over $101,000 from Page 8 to Line 6.o non-reimbursable costs on Page 14.

- 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		$ -

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SUMMARY PAGES FOR ALL PROGRAMS

CRS PAGE 17

1	Parent Organization					FEIN			Report for Year 6/30/2013
2									
3		**CRS Total**							
4									
5									
6	1. Total Openings								
7	a. Total number of Contract Service Authorizations								
8	b. Total number of Non-DDS Participants								
9	c. Total Openings (a + b)								
10	2. Days Calculations								
11	a. Number of Days Facility Open								
12	b. Potential Client Days ((1b * 2a) + 2c)								
13	c. Total Potential Days for DDS Contract Service Authorizations								
14	3. Client Days								
15	a. Total number of actual DDS CSA Participant days in the home								
16	b. Total number of actual Non-DDS funded days								
17	c. Total Client Days (a + b)								
18	4. Percentage of Utilization								
19	a. DDS Contract Service Authorizations (3a / 2c)								
20	b. Total CRS Utilization (3c / 2b)								
21	5. FTEs								
22	a. Direct Staff								
23	1. House Manager								
24	2. House Supervisor								
25	3. Direct Care Staff								
26	4. Per Diem / Substitute Staff								

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CRS PAGE 18

Parent Organization	FEIN	Report for Year Ended 6/30/2016	Page of 18 | 31

	CRS Total									
6. Salaries & Wages										
a. Direct Staff										
1. House Manager	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. House Supervisor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3. Direct Care Staff	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Per Diem / Substitute Staff	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. RN - Direct Care Only	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6. LPN - Direct Care Only	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7. Clinical Staff - Direct Care Only	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8. Other (Specify, see CRS Schedule)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Total Direct Staff Salary (6a1 thru 6a8)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
b. Allocated Staff										
1. Residental Director / Program Manager	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Program Supervisor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3. RN - Health Service Coordination	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. LPN - Health Service Coordination	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. Clinical Staff	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6. Other (Specify, see CRS Schedule)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7. Total Allocated Staff Salary (6b1 thru 6b6)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
c. Total Salaries & Wages (6a + 6b)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7. Non-Salary										
a. Contract Personnel										
1. Occupational, Physical, and Speech Therapy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Nurse	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3. Behaviorist and Psychology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Psychiatry	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. Other (Specify, see CRS Schedule)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6. Total Non-Salary Contract Personnel (7a1 thru 7a5)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
b. Supplies and Services										
1. General Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Communication	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SALARIES, 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 supports – 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 (13).

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 CRS settings.

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. They are paid by Fiscal Intermediaries Providers must be qualified to provide that service. No services should begin until you have received the VSA from your regional resource manager.

VSA BASED SERVICES

Providers will continue to have the option of reporting VSA based services on the Summary of Fee for Service page (Page 26) or within the cost center where the services were provided (appropriate Summary Page – CCH, IHS or Day).

VSA BASED SERVICES

For all VSA expenses reported, off-setting revenue also needs to be reported.

The VSA Revenue off-set must match the amount listed on the Statement of Revenue Page.

If the expenses are reported in the cost center where the services were provided:

☐ CLA, report off-setting revenue on Summary CLA (Line 18)

☐ CRS, report off-setting revenue on Summary CRS (Line 17)

(VSA expenses and revenue in CLA and CRS are very rare.)

☐ Day, report off-setting revenue on Summary Day (Line 13).

☐ I H S, report off-setting revenue on Summary I H S (Line 14).

☐ CCH, report off-setting revenue on Summary CCH (Line 14).

If the provider chose to report all of the VSA expenses on the Fee For Service page (page 26), then the VSA revenue is reported on line 10 of that page.

Parent Organization	FEIN	Report for Year Ended 6/30/2013	Page of 26 | 31

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

Front Cover / Table of Contents / 1 / 2 / 3 / 4 / 4a / 5 / 6 / 7 / 8 / 9 / 10 / 11 / 12 / 13 / 14 / 15 /

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 (Page 30):

- 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,CCH,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.

NON-DDS FUNDED REVENUE

Revenue Schedule

This schedule has been left un-protected so that new lines can be added. Be sure to adjust the Print Area and page margins so that the schedule prints correctly when using the Print Manager.

Page 30, Line 1o - Non-DDS Participant Revenue (click to return to Statement Revenue)

# of Non-DDS Participants	Program in which Non-DDS Participant Revenue is recorded	Cost Center in which Non-DDS Participant Revenue is recorded	Amount
Total			$ -

CLA
CRS
IHS
CTH
Day

VENDOR SERVICE AUTHORIZATION REVENUE

Page 30, Line 1t - Vendor Service Authorization Revenue (click to return to Statement Revenue)

# of Vendor Service Authorizations	Program in which Vendor Service Authorization Revenue is recorded	Cost Center in which Vendor Service Authorization Revenue is recorded	Amount
Please note that the cells in the 'Program in which Vendor Service Authorization Revenue is recorded' column are drop down boxes. Values differing from those in the drop downs will likely result in failures on the Error Check sheet.			
	CLA CRS IHS CCH Day Fee for Service		

SALES REVENUE

Page 30, Line 2b - Sales Revenue from Day Programs (click to return to Statement Revenue)			
Type of Sales Revenue	Program in which Sales Revenue is recorded	Cost Center in which Sales Revenue is recorded	Amount
	Day		
	Fee for Service		
Total			$ -

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	1	Administrative and General Allocated
PASS	2	Employee Benefits Allocated
PASS	3	FTE's reported on the Adminstrative and General Worksheet
PASS	4	CLA Non-DDS Participant Revenue
PASS	4	CLA Vendor Service Authorization Revenue
PASS	4	CRS Non-DDS Participant Revenue
PASS	4	CRS Vendor Service Authorization Revenue
PASS	4	IHS Non-DDS Participant Revenue
PASS	4	IHS Vendor Service Authorization Revenue
PASS	4	CTH Non-DDS Participant Revenue
PASS	4	CTH Vendor Service Authorization Revenue
PASS	4	Day Non-DDS Participant Revenue
PASS	4	Day Vendor Service Authorization Revenue
PASS	4	Day Sales Revenue
Warning	5	Day Client Wages compared to Day Sales Revenue
PASS	4	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

1 Administrative and General Allocated

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)

2 Employee Benefits Allocated

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

3 FTE's reported on the Adminstrative and General Worksheet

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

4 Revenue has been inputted according to Revenue Schedule

	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	Rever a gene Fee Prog Rever
Non-DDS participant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Vendor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sales Revenue									$ -	$ -	$ -	$

5 Client Wages and Sales Revenue

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

ERROR SUPPORT

1	Administrative and General Allocated		
	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)

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

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

COMMON MISTAKES MADE IN 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 Myers and Stauffer site or the DDS Website in the Provider Gateway under Financial Reporting Annual Report - 2016.

Review Process

Sharon Narcisse

REVIEW PROCESS

- Cursory Review completed by Myers and Stauffer. Reviews signatures, dates and missing information.
- Provider Specialists 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 DDS reviewer will notify the provider electronically at https://ctannualreport.mslc.com/ and send a Letter to Amend via email with the issues and concerns needing to be addressed.
- The provider will upload the revised annual report to the secure website.
- Once the DDS reviewer approves the amended annual report, he/she will mark it 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

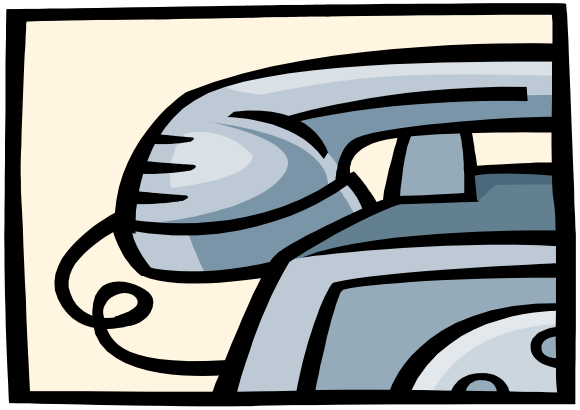
In order to reduce the number of amended annual reports due to minor discrepancies of DDS revenue received by the provider, the DDS reviewer will consider differences of less than .25 percent or $500 whichever is lower as immaterial and it will not trigger the requirement of a revised annual report.

ADDITIONAL ITEMS

No text

No Cut and Paste

CONTACTS



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Myers and Stauffer

Ron Siemiatkoski 860-687-0790 x102 – Depreciation and Property Questions, Excel Template Questions, General Questions

QUESTIONS

THANK YOU !!