

Aid for Preparing the 2007 Annual Report of Residential and Day Services Department of Social Services and Department of Mental Retardation

The Annual Report and all corresponding spreadsheets were developed in Microsoft Excel 2000 and will run in an Excel 2000 (or higher) environment. The following information is a general overview and page-by-page guideline to assist with entering data correctly.

The Annual Report of Residential and Day Services Department of Social Services and Department of Mental Retardation package contains Agency specific data as it relates to Depreciation Schedules, Fair Rent Schedules and Annual Report software that is pre-populated with Cost Center Identifiers unique to the Provider. Each annual package contains the necessary Excel files. These files are used to calculate CLA Depreciation, Fair Rent and Insurance Costs for CLAs. All disks will contain the actual 2007 DSS/DMR Annual Report workbook. Various reference and resource documents consisting of a Step-by-step Aid for Preparing the Annual Report, Depreciation and Useful life Reference and CLA Expenditures Reimbursable within the Room & Board Rate have also been included in your package.

Since Cost Centers have been pre-populated to the Agency specific schedules it is strongly recommended to review the information to be sure all cost centers have been included. If a program has been omitted or not identified within the Agency's information, it will be necessary to contact Yvonne Demers, DMR Operations Center at (860) 418-6025 to obtain an assigned unique identifier for any new programs.

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

Suggestions and Recommendations

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

To Begin, copy the Workbooks from the CD onto your hard drive. Working directly from your hard drive will facilitate the input process and prevent "Disk Full" or other disk associated errors. It is strongly recommended to save the document multiple times during input. Save the completed workbook(s) onto a CD to be included with the final submission.

Copy files from CD

1. Create an empty folder somewhere on your computer.

2. Open My Computer and double-click the CD Drive (usually D: or E: may also be labeled “2007 Annual Report”).
 - A. Select all the files that show up (CTRL-a).
 - B. Copy them (CTRL-c).
 - C. Find the folder that you created in step 1 and open it.
 - D. Paste (CTRL-v) the copied files into that folder.
3. It may be necessary to clear the Read-Only attribute of the files.
 - A. Select all (CTRL-a) the files in the folder created in step 1.
 - B. Select File > Properties from the menu.
 - C. Uncheck the box that says Read-only and choose Ok.

Setup Excel to allow Macros to run

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

Open CLA Depreciation Schedules

1. Launch Excel - (Minimum requirements - Microsoft Excel for Windows 2000).
2. Open newly copied file “Agency - Schedule of Depreciations”.
3. Save the file to your hard drive as the working copy.
4. Various worksheets containing Cost Center specific data will be listed across the bottom tool bar. Open the applicable worksheet which will include Land Improvements, Building and Building Improvements, Movable Equipment and if applicable Non-Movable Equipment.
5. Prior year’s depreciated additions for each Cost Center will be displayed at the top of each worksheet. The information in these cells is based on depreciation recognized by DSS during the rate setting process. It is locked and cannot be altered.
6. For each new addition for the current cost year (2007), enter Asset Description, Acquisition Date (Month/Year), Base Value and Useful Life. Note: Depreciation will automatically calculate and total at the bottom of the page.
7. Once all new additions have been added to each Cost Center **Save** the file to your hard drive as the working copy.
8. Print each Cost Center’s Depreciation Schedule utilizing Excel’s printer icon. A hard copy must be included in your completed submission.
9. Total Depreciation Expense will need to be entered into the Annual Report, Room & Board Screen, Line 11.

2007 Insurance Report

1. Launch Excel - (Minimum requirements - Microsoft Excel for Windows 2000).
2. Open newly copied file “2007 Insurance Report”
3. Save the file to your hard drive as the working copy.
4. Complete the form including all types of insurance, which must reconcile to the total insurance policy.
5. Allowable room and board insurance cost must be equal to property insurance and only to 1/3 of the general liability insurance.
6. Insurance will need to be entered into the Annual Report, Room & Board Screen, Line 16. The remainder of the general liability insurance should be entered on Summary of CLA, Line 7.B.1. General Supplies and Services.
7. A hard copy of the schedule must be included in your completed submission.

Open CLA Fair Rent Schedules

1. Launch Excel (Minimum requirements - Microsoft Excel for Windows 2000).

2. Open newly copied file “Agency 2007 – Fair Rent Schedule”.
3. Save the file to your hard drive as the working copy.
4. Various worksheets containing Cost Center specific data will be listed across the bottom tool bar. Open the applicable Cost Center’s worksheet and enter new additions for current cost year (2007).
5. Using the “**2007 Addition**” Section enter Description, Acquisition Cost and Estimated Life. *If the property is owned or related to the Corporation for Independent Living (“CIL”) or the improvement has been paid by CIL click on the cell in CIL Column to activate drop down box and select “x”.* If the addition is not related to CIL no further action is needed. Note: Fair Rent will automatically calculate and total at the bottom of the page.
6. Once all new additions have been added to each Cost Center **Save** the file to your hard drive as the working copy.
7. **Print** each Cost Center’s Fair Rent Schedule utilizing Excel’s printer icon. A hard copy must be included in your completed submission.
8. Total Fair Rent will need to be entered into the Annual Report, Room & Board Screen, Line 6.

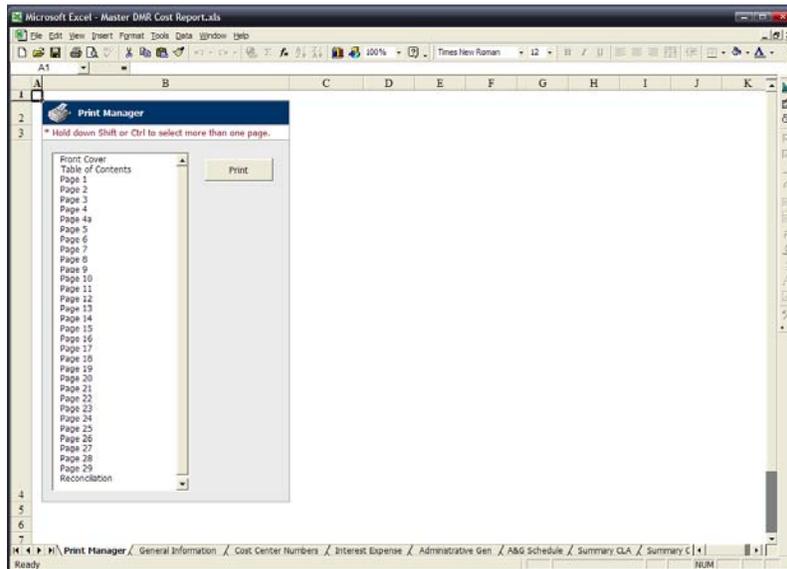
Note: There is a 2007 Blank Fair Rent Form that must be completed for homes opened during 2006-2007 fiscal year.

Remember to save the CLA Depreciation, Insurance and Fair Rent files onto a new CD. The final automated workbooks must be included with your completed submission.

Open Annual Report Workbook:

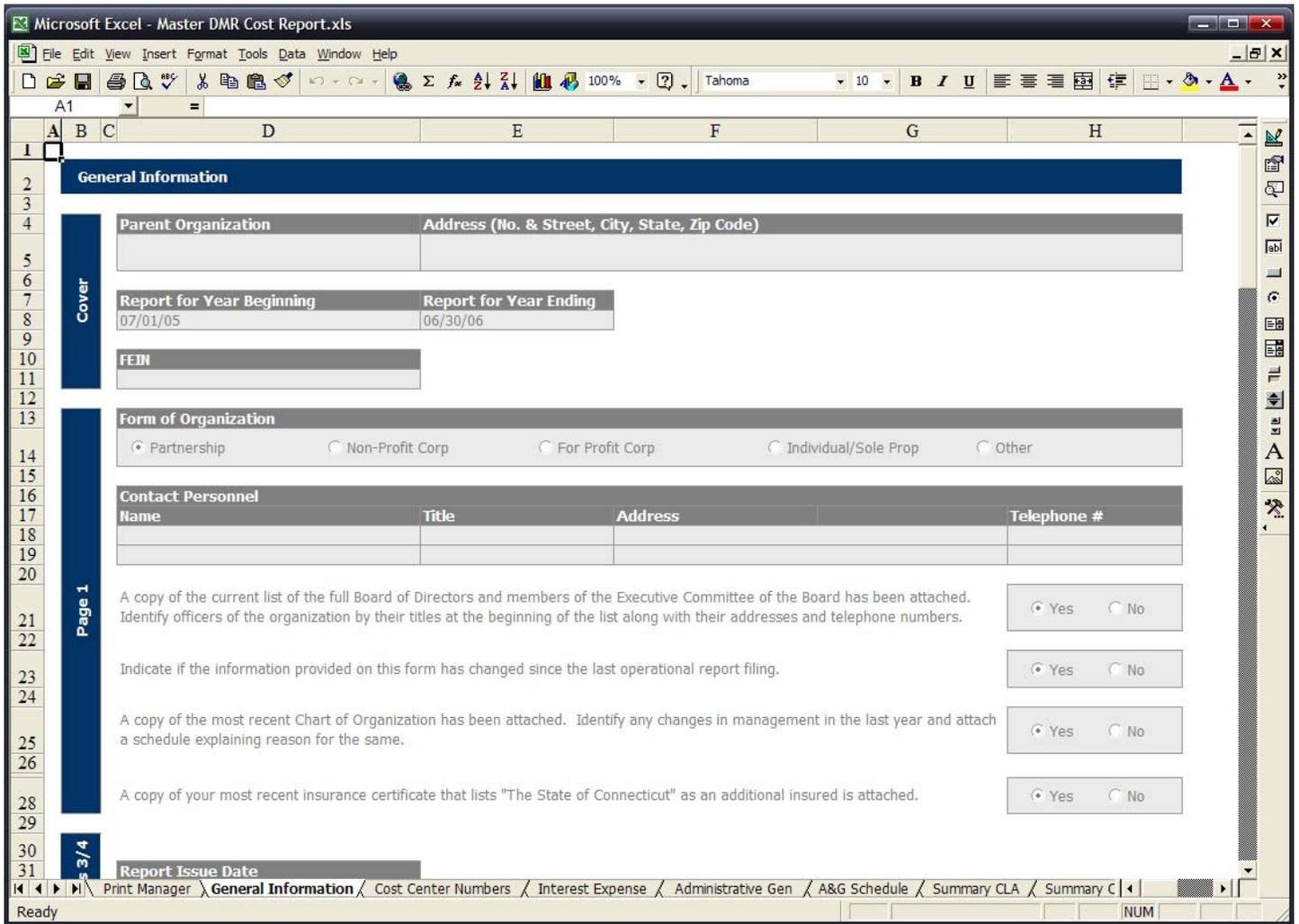
1. Launch Excel (Minimum requirements - Microsoft Excel for Windows 2000).
2. Open newly copied file “2007 [Provider Name] Annual Report.xls”.
3. Save the file to your hard drive as a working copy.
4. Click “Enable Macros”.
5. Various worksheets will be displayed across the bottom tool bar. The only worksheets in which data will need to be entered into are General Information through Revenue. The remaining worksheets are for printing purposes only.

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



Data Input Screens	Annual Report Page	Step 1
General Information Input		Provide all appropriate information in the light gray shaded areas. Data provided within pages 1-11 will automatically populate other areas of the Annual Report.
	Page 1	Organization Structure - Identify type of organization and insurance by clicking on the appropriate box. Enter the appropriate information reflective of the <u>CURRENT</u> Contact Personnel and <u>CURRENT</u> Executive Director.
	Page 2	Management Affidavit - This page must be completed in order for DSS and DMR to accept the Annual Report filing. <u>All signatures and notarizations must be provided.</u> Should the appropriate signatures or notarizations not be included, the report will not be accepted or processed and will be returned to the Provider. Note: All amendments to the original filing must also be accompanied by a signed and notarized page 2 for any revisions to be accepted by the Department.
	Page 3 & 4a	Certification by - Complete as required by For-Profit Providers.
	Page 5	Related Party Disclosure - <i>While the definition and the rate setting regulations do not list examples or specific types of related party transactions, the definition provides the criteria by which related party relationships and ultimately related party transactions will be measured.</i> Disclose all related parties as defined by State Regulations, Section 17-313b-1(19): <i>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.</i>
	Page 6	Related Party Real Estate Purchase and/or Mortgages - For all programs, provide the information required for all real estate owned by the agency, which involved a related party.
	Page 7	Existing or Proposed Related Party Leases - For all programs provide information and a copy of the existing or proposed leases, which involved a related party.

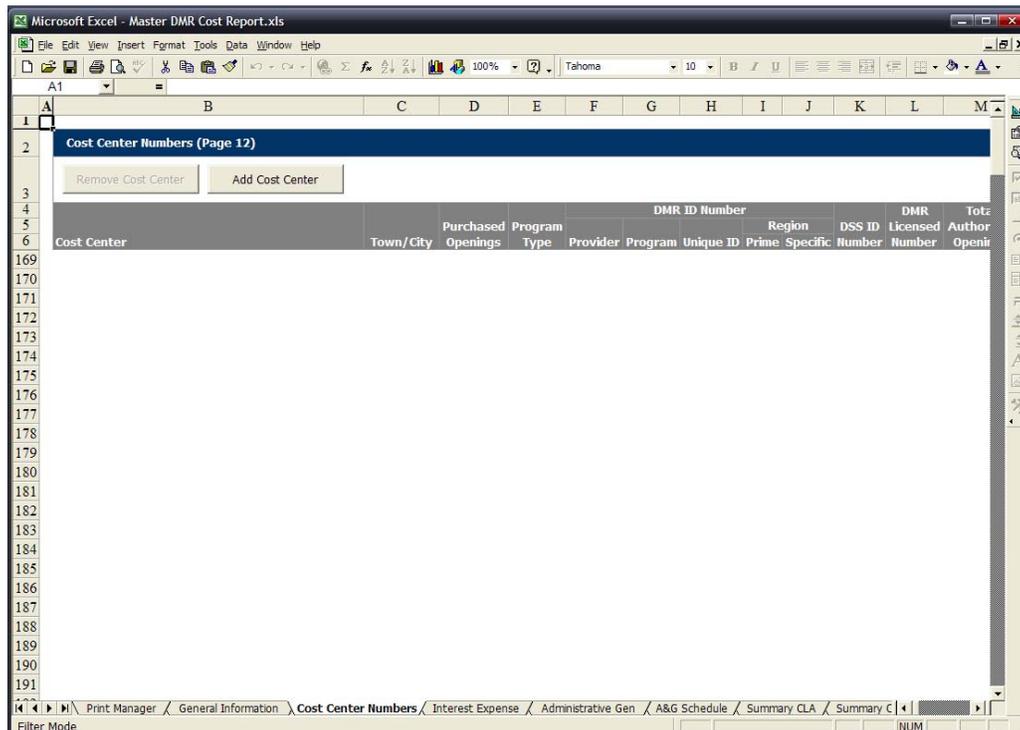
Data Input Screens	Annual Report Page	<i>Step 1 – (Continued)</i>
	Page 8	Supplemental Disclosure Schedule If Executive Director’s Salary Exceeds \$75,000 - If the Executive Director’s salary is in excess of \$75,000, complete this information by identifying the source of funding in accordance with Public Act 91-11 Section 20 (June Special Session). If the amount reported is in excess of \$75,000, the difference will automatically calculate an offset on Page 14, Non-Reimbursable Costs, Line 6.o Executive Director’s Salary in excess of \$75,000.
	Page 9	Detail to Existing and/or Proposed Leases “Arms-Length Leases”- For all programs with Arms-Length Lease transactions provide property and movable equipment information for individuals or organizations, which are not classified as related parties on Pages 5, 6, and/or 7. If additional space is necessary, attach a separate schedule.
	Page 10	Contracted Administrative and Management Services - For all contracted Administrative and Management Services provide the Firm Name, Address, Type of Service, Description and Total Fee for Services provided.
	Page 10	Pending Litigation - Provide a detailed description of any pending lawsuits against the organization. Include the current status, estimated date of settlement, legal council’s information and potential financial impact.
	Page 11	Itemization Donated Capital Assets or Capital Acquisitions Purchased with Other Operating and/or Non-Operating Revenue - Itemize all Donated Assets or Capital Acquisitions purchased with Other Operating and/or Non-Operating Revenue during the fiscal year. Depreciation identified on each of the assets listed should be included in the expense of the cost center(s) AND offset as a non-reimbursable cost on Page 25, Line 4, Less Non-Reimbursable and Other Costs. If additional space is necessary, attach a separate detailed schedule.



Reminder

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

Data Input Screens	Annual Report Page	Step 2
<p align="center">Cost Centers Numbers</p>	<p align="center">Page 12</p>	<p>The Agency’s information will be pre-populated. However, it is strongly recommended the information be reviewed for accuracy. Any errors or discrepancies should be reported immediately to Maria Ludena at the offices of Craig J. Lubitski Consulting LLC @ 860.610.9009.</p> <p>Enter the applicable information in the light gray shaded areas, which include Town/City, Purchased Openings, Authorized Openings and Days Opened.</p> <p>Note: Contact Yvonne Demers, DMR Operations Center at (860) 418-6025 to acquire a unique identifier for any new program or cost center that has not been included.</p> <p>Once a unique identifier has been assigned by DMR the new program can be added by clicking “Add Cost Center”. An input screen will pop open and prompt you for the required fields. The new Cost Center will automatically be added to all other screens in the system.</p> <p>To remove a program that has closed or was added incorrectly click “Remove Cost Center”. A selection screen will pop open. Choose from a list of cost centers to remove. If a pre-populated cost center is selected for removal a prompt for a closure date will pop open. This is required so that DMR can update their records. * Note Fee for Service (FFS) programs can not be removed from the list.</p>



Add Cost Center

Cost Center (Name) Unique ID

Program

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

Region

Prime

North

South

West

Specific

North

South

West

Add Cancel

Select a Cost Center to Remove

Column AA	Column AF	Column AG
Cost Center	Program	Unique ID

OK Cancel

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

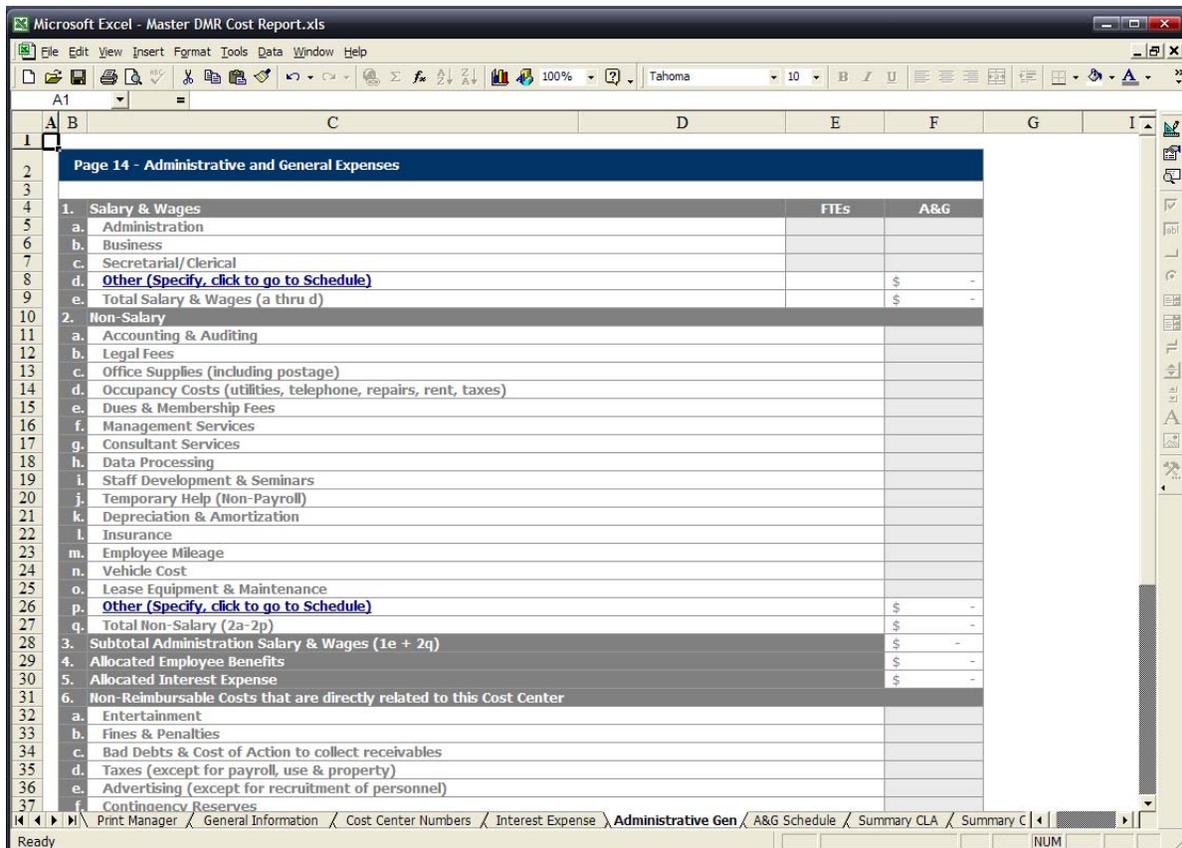
The screenshot shows an Excel spreadsheet titled "Page 13 - Interest Expense & Allocation Worksheet". The spreadsheet is organized into several sections with columns for "Total", "Total Interest Expense", and "Total Unaccounted".

	Total	Total Interest Expense	Total Unaccounted
1. Building and Land Improvements	\$ -	\$ -	
2. Fixed Equipment	\$ -	\$ -	
3. Movable Equipment			
a. Transportation and Vehicle Expense	\$ -	\$ -	
b. Other Movable Equipment	\$ -	\$ -	
c. Total Movable Equipment (3a + 3b)	\$ -	\$ -	\$ -
4. Working Capital Interest	\$ -	\$ -	
5. Percent of Total Interest Expense			
6. Total Interest Expense	\$ -	\$ -	\$ -
7. Total Interest Expense Excluding Transportation, Vehicle and A&G		\$ -	

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

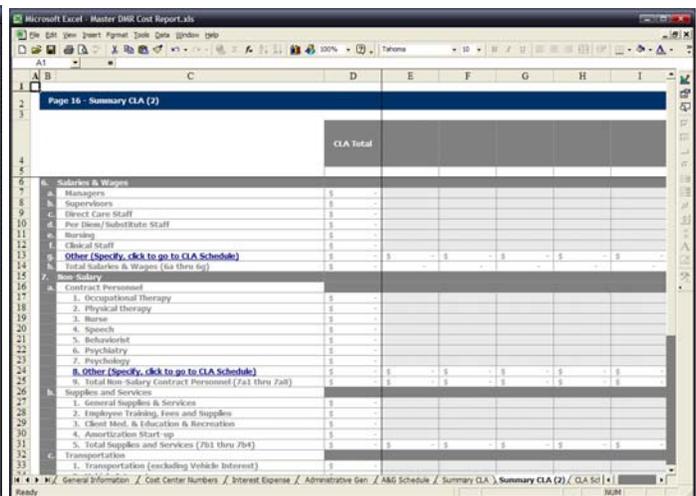
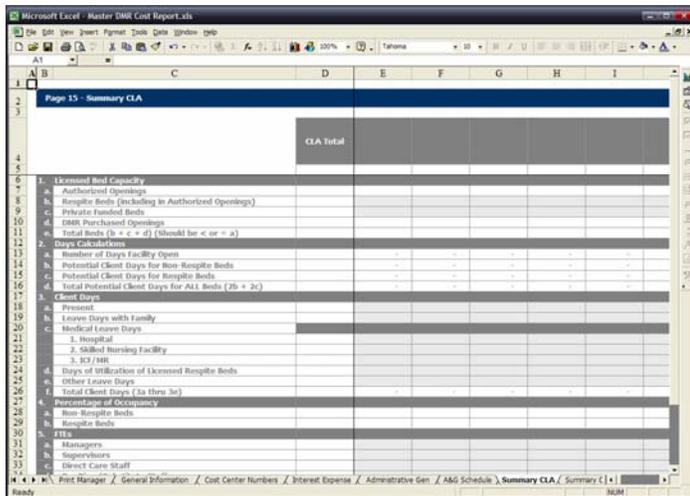
The spreadsheet also includes a navigation bar at the bottom with tabs for "Print Manager", "General Information", "Cost Center Numbers", "Interest Expense", "Administrative Gen", "A&G Schedule", "Summary CLA", and "Summary C".

Data Input Screens	Annual Report Page	Step 4
Administrative and General Expenses	Page 14	<p>Provide FTEs and salary dollars for each of the Salary and Wages Lines 1a - 1d. Employee Benefits associated with these wages should be entered on the "Allocation Worksheet" on Page 13.</p> <p>If the Director's salary reported on Page 8 exceeded \$75,000, the system will have automatically disallowed the amount over \$75,000 Line 6.o non-reimbursable costs.</p> <p>Continue to enter the appropriate data in the light gray shaded areas provided. "Click to go to Schedule" links have been provided throughout the data input screens. By clicking on one of these links the program will launch and open a supplemental schedule allowing a detailed description to be entered for an item that is not applicable to any line items displayed. Click on the link; enter the appropriate information within gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close, automatically populating the total of the items recorded on the schedule and return to the previous window.</p> <p><i>Certain costs incurred by the organization may not be reimbursable by the Department. These costs must be offset on Line 6, Non-reimbursable Costs That Are Directly Related To This Cost Center.</i></p>



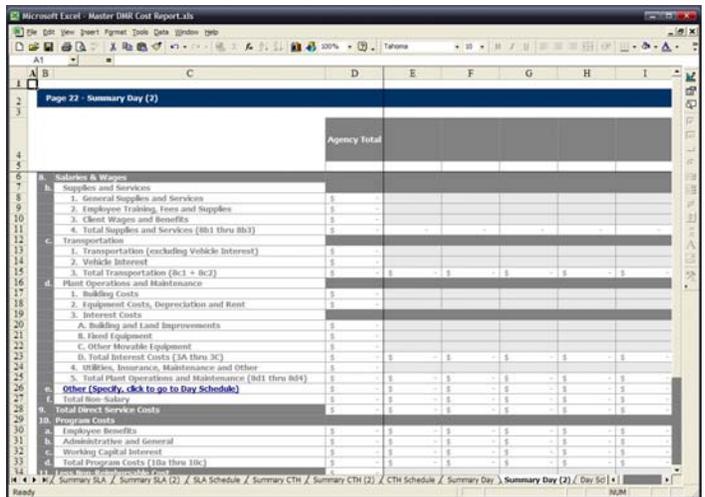
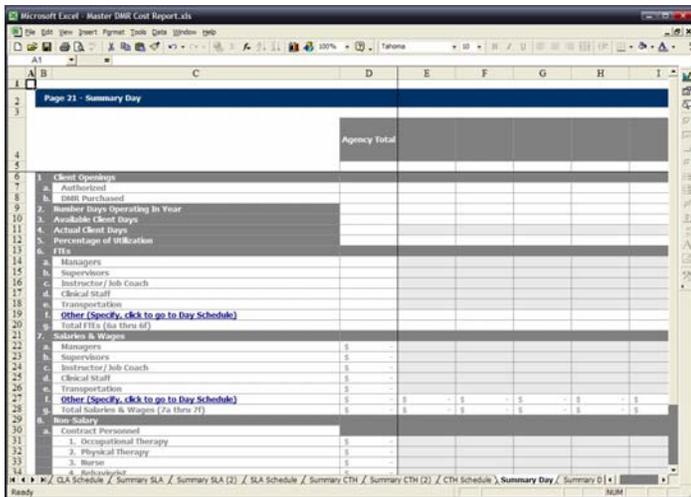
Data Input Screens	Annual Report Page	Step 5
<p>Summary of CLA, Summary of SLA, and Summary of CTH</p>	<p>Pages 15 – 20</p>	<p>*** Do not include Room and Board costs ***</p> <p>Pages 15 & 16 - Licensed Community Arrangements (CLA) Pages 17 & 18 - Supported Living Arrangements (SLA) Page 19 & 20 - Community Training Home Support (CTH)</p> <p>Line 1. Enter the Authorized Licensed Bed Capacity for the facility. “Number of Beds” <u>MUST</u> be broken out by individual categories (1b-1d) and its combined total <u>should not</u> exceed Authorized Bed Openings, Line 1a. If a participant is added or deleted from a residential program (CLA, SLA, or CTH), the authorized openings and purchased openings will be automatically weighted to properly reflect the annualized openings for the fiscal year. If the residential program is typically a 365-day program and a client is new and is placed during the year, the weighted average is calculated from the number of days from the date of the placement to June 30th (the end of the fiscal year), divided by 365 days. As an example, if a client were placed on December 15, 2005 for FY 2006, the client’s weighted average would calculate to be .543 (December 15th through June 30th is 198 days divided by total year of 365 days). For the next fiscal year reporting, the opening would be annualized for the total year as 1 opening.</p> <p>Line 3a-3f. Total Client Days is used to bill under Waivers. Client days must be accurate to ensure proper billing.</p> <p>Line 5. Input the full time equivalents (FTEs) associated with each job title. FTEs represent the conversion of total hours of coverage provided by one or more part time or full time employees, regardless of the number of hours in a typical work week, to a standard unit of measure based on a 40-hour norm.</p> <p>Line 12: For CLAs enter applicable revenue offsets.</p> <p>Line 13a: For SLAs enter Fee For Service revenue offset, if applicable.</p>

Step 5 – (Continued)



Data Input Screens	Annual Report Page	Step 6
Summary of Day Program	Pages 21 & 22	All statistical and financial information relating to residential programs is entered on the form "Summary of Day Program."
	1. & 2.	Lines 1 and 2 - the system carries forward the numbered authorized openings and days operating in the year from page 12, Assignment of Cost Center Numbers. If a participant is added or deleted from a day program, the authorized openings and purchased openings should be weighted to properly reflect the annualized openings for the fiscal year. If the day program is a 250-day program, and a client is new and is placed during the year, the weighted average is calculated from the number of days from the date of the placement to June 30th (the end of the fiscal year), divided by 250 days. As an example, if a client were placed as of December 15, 2005 for FY 2006, the client's weighted average would calculate to be .564 (December 15th through June 30th is 141 days divided by program year of 250 days). If the program is held for any other number of days, then replace 250 for the actual number of days the program is held. For the next fiscal year reporting, the opening would be annualized for the total year as 1 opening.
	3.	Line 3 - the system calculates the available client days.
	4.	Line 4 - enter the actual number of client days realized for each program. Total client days is used to bill under Waivers. Client days must be accurate to ensure proper billing.
	5.	Line 5 - the system calculates an informational percentage of utilization.
	6.	Lines 6a through 6f - input the full time equivalents (FTEs) associated with each job title. FTEs represent the conversion of total hours of coverage provided by one or more part time or full time employees, regardless of the number of hours in a typical work week, to a standard unit of measure based on a 40-hour norm.
	7.	Lines 7a through 7f - input salary & wage expenditure data.
	8.	Lines 8a through 8e - input non-salary & wage expenditure data.
	9.	Line 9 - the system calculates the total direct service cost for each program.
	10.	On Line 10a - 10c the system carries forward the allocations for Employee Benefits, Admin & General and Working Capital Interest from the respective schedules.

Data Input Screens	Annual Report Page	Step 6 - (Continued)
	11.	Line 11 - enter any non-reimbursable cost associated with the day programs.
	12.	Line 12 - enter sales revenue or subcontract income associated with a particular day program. The title "Sales Revenue Net of Sales Revenue Allowances" follows the concept that in some cases, a portion of the gross revenues realized will be allowed by the Department of Mental Retardation to be "retained" or "reinvested" by the provider and only the "net" will be factored into the operating budget and expenses for the year.
	13.	Line 13 - enter excess revenues realized on Non-DMR purchased opening.
	13a	Line 13a - enter Fee For Service revenue offset, if applicable.
	14.	Line 14 - enter other revenue offsets associated with the day cost centers.
	15.	Line 15 - the system calculates the total cost for reimbursement. This number will be compared against the negotiated allowable amount for the cost settlement calculations.



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

Page 23 - Summary ICF and Other										
		ICF Agency Total			Other Agency Total					
1.	Authorized Client Openings									
2.	Number Days Operating In Year									
3.	Salaries and Wages	\$	-		\$	-				
4.	FTEs									
5.	Non-Salary	\$	-		\$	-				
6.	Employee Benefits	\$	-	\$	-		\$	-	\$	-
7.	Administrative and General Allocation	\$	-	\$	-		\$	-	\$	-
8.	Interest Expense	\$	-	\$	-		\$	-	\$	-
9.	Less Operating and Non-Operating Revenue	\$	-		\$	-		\$	-	
10.	Total Cost	\$	-	\$	-		\$	-	\$	-
11.	Direct Services Costs Excluding Employee Benefit and Administrative and General	\$	-	\$	-		\$	-	\$	-

Data Input Screens	Annual Report Page	Step 8
Summary of Fee for Service	Page 24	<p>➤ <i>For Fiscal Year 2007</i>, there is only one cost center on the Fee for Service Summary schedule. Enter all Fee For Service expenses into this cost center. For those agencies that have not allocated costs associated with the Fee for Service Program from other DMR funded programs, a revenue offset (Fee for Service Revenue) has been added to the Summary of Day (Line 13a) and SLA (Line 13a).</p>

The screenshot shows the 'Page 24 - Summary Fee for Service' worksheet in Microsoft Excel. The spreadsheet is organized into columns (A through I) and rows (1 through 34). The 'Agency Total' column (D) is highlighted in grey. The rows are categorized into sections: 1. Total Clients Served, 2. Salaries & Wages, 3. FTEs, 4. Non-Salary, 5. Employee Benefits, 6. Administrative and General Allocation, 7. Interest Expense, 8. Less Operating and Non-Operating Revenue, and 9. Total Cost. The 'Other' categories (13f, 21f, 28f) include a link to the Fee for Service Schedule. The status bar at the bottom indicates the current sheet is 'Summary Fee for Service' and the active cell is 'Fee f'. The status bar also shows 'Ready' and 'NUM'.

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

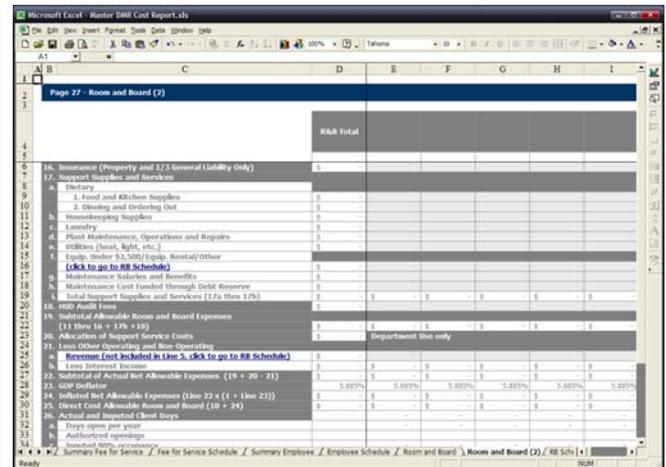
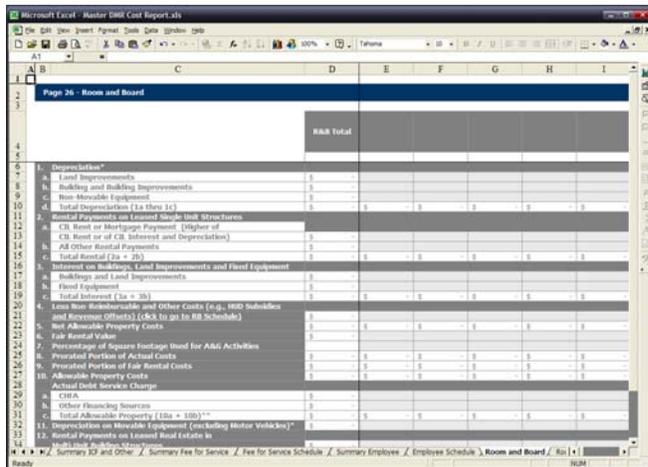
Page 25 - Summary Employee		Total
1. Social Security (FICA)		
2. Unemployment		
3. Workers Compensation		
4. Insurance (Health, Dental, Disability, Life)		
5. Retirement		
6. Other (Specify, click to go to Employee Schedule)		\$ -
7. Less Benefits included in Room & Salaries		\$ -
8. Total Benefits (1 thru 7)		\$ -
9. Salary		
a. Administrative and General		\$ -
b. CLA's/SLA's/CTH's		\$ -
c. Day Program		\$ -
d. ICF/Other		\$ -
e. Fee for Service		\$ -
f. Total Salaries (9a thru 9e)		\$ -
10. FTE's		
a. Administrative and General		
b. CLA's/SLA's/CTH's		
c. Day Program		
d. ICF/Other		
e. Fee for Service		
f. Total FTE's (10a thru 10e)		
11. Benefits (as % of Total Salary Dollars) (8/9f)		

Data Input Screens	Annual Report Page	Step 10
Room & Board	Pages 26 & 27	Enter the appropriate information in the light gray shaded areas.
	Line 1a-c - Depreciation Land Improvements, Building, Bldg. Improvements & Non-Movable Equipment	Reimbursement for the use of buildings, other capital improvements and equipment on hand may be made through fair rent and depreciation. The computation of depreciation will exclude the cost of land. The computation of depreciation shall be based on the acquisition cost of the assets. Capital improvements greater than \$7,500 require pre-approved authorization from DSS and DMR.
	Line 2a-b - Rental Payments on Leased Single Unit Structures	Facilities are allowed to claim Rental Payments made on Leased Real Property less Real Estate Taxes paid.
	Line 3 - Interest on Buildings, Land Improvements & Fixed Equipment	Facilities are allowed to report interest on debt incurred to acquire or replace capital assets (including renovations, alterations, land and capital assets acquired through capital leases) provided the acquisition and/or renovation has been approved by the Department of Social Services and Department of Mental Retardation.
	Line 4 – Less Non-Reimbursable and Other Costs	Include HUD Subsidies and Revenue that offset property costs.
	Line 5 – Net Allowable Property Costs	Net of allowable property costs will be calculated automatically.
	Line 6 – Fair Rental Value	Enter the amount previously calculated within the Fair Rent Worksheet included on the CD.
	Line 7 - Percentage of Square Footage Used for A&G Activities	If any portion of the property is used for A&G or non-CLA activities, enter the square footage percentage used for these activities.
	Lines 8 - 9	Allowable property costs and prorated portions of actual costs will be calculated automatically.
	Line 10 – Allowable Property Costs	Allowable property costs and prorated portions of actual costs will be calculated automatically. 10a. Enter CHFA, Actual Debt or Recognition of Lease Cost. 10b. Enter all Other Financing Sources.
	Line 11 - Depreciation on Movable Equipment	Enter the amount previously calculated within the Movable Equipment Depreciation Worksheet included on the CD. Note: Motor vehicle depreciation is not reimbursable by DSS.

Data Input Screens	Annual Report Page	<i>Step 10 – (Continued)</i>
	Line 12 – Rental Payments on Leased Real Estate in Multi-Unit Building Structures	Include only rental payments for multi-unit building structures such as condos and apartments.
	Line 13 - Property and Real Estate Taxes (excluding Motor Vehicles)	Property and Real Estate Taxes are allowable expenses and should be included in the reimbursement calculation. Whenever exemptions to taxes are commonly available, the Provider is expected to take advantage of them. If the Provider does not take advantage of available exemptions, the expenses incurred for such taxes will not be recognized as allowable costs under the program. <u>Interest and penalties related to non-payment or late payments of taxes are not allowable.</u> Note: If claiming taxes, provide either a copy of the Town Exemption Denial or a copy of the letter sent to the town requesting exemption.
	Line 14 - Interest on Movable Equipment (excluding Motor Vehicles)	Include all Interest Expense associated with Movable Equipment. Attach detailed information to include the name and address of the lender, original date of the loan, interest rate, amount borrowed and purpose of loan.
	Line 15 - Interest on Working Capital	Facilities are allowed Interest Expense related to <u>necessary</u> Working Capital and Capital Loans. The loan must meet all of the following criteria: 1) be for a period less than 12 months; 2) be from a recognized financial institution (related party loans are not allowable); 3) is necessary and proper for the current operation and maintenance of the facility and is measured by the average monthly cash requirements; and (4) is not used for the acquisition of fixed assets or for unallowable and non-resident related expenditures.
<i>When completing page 27 Lines 16 – 17 refer to the attached Schedule of Expenditures Reimbursable within the Room and Board Rate for allowability of commonly reported expenses.</i>		
	Line 16 - Insurance	<ul style="list-style-type: none"> ❖ Enter Insurance costs associated with Property and 1/3 of <u>General Liability Insurance Only.</u> ❖ Provide a copy of the Insurance Declaration Form. ❖ Complete the Insurance Expense Worksheet (file included on CD). ❖ Both the Insurance Declaration Form and the Insurance Expense Worksheet must be included with final submission.
	Line 17a1 - Dietary Food and Kitchen Supplies	Enter the cost of food provided to residents only and the cost of non-food supplies such as kitchen plastic wrap, dish detergent, etc.
	Line 17a2 - Dining & Ordering Out	Enter costs associated with food purchased from restaurants or food vendors for residents only . Do not include costs associated with employee meals.

Data Input Screens	Annual Report Page	<i>Step 10 – (Continued)</i>
	Line 17b - Housekeeping	Enter cost of supplies such as products to clean windows, floors, bathrooms, etc.
	Line 17c - Laundry	Enter cost of supplies such as bleach, softeners, etc. Dry cleaning is reimbursable if it is incurred on household items. Dry cleaning will not be reimbursable if incurred for resident’s personal belongings.
	Line 17d - Plant Maintenance Operations and Repairs	Costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment, which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Expenditures for fixed assets and/or movable equipment whose useful lives are greater than 1 year with a cost of \$2,500 or more must be capitalized with 5 years useful life. Fixed assets must be depreciated based on 2007 Asset Useful Lives schedule, attached. This schedule has been approved by the Department and Connecticut Community Providers Association / Connecticut Association of Nonprofits. When items are purchased on the same invoice or within the same month from the same vendor they are counted as a single asset when applying the capitalization threshold (e.g., purchase of tiles, cabinets and paint in the same month from the same supplier are considered one project “Kitchen or Bathroom Renovation”).
	Line 17e - Utilities	Include all expenses: heating, lighting, water, sewer and TV (basic cable for common areas only). Telephone expenses are not reimbursed by DSS.
	Line 17f - Equipment Under \$2,500/Equipment Rental/Other	Include any minor equipment classified as an asset for which depreciation is not claimed . Televisions purchased for use in resident’s room are not a reimbursable cost. Only televisions purchased for common areas are reimbursable. Equipment Rental includes all leases paid on a contract basis. Provide detailed information for all equipment by utilizing the “attached schedule link.” Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert”.
	Line 17g - Maintenance Salaries & Benefits	Enter maintenance costs associated with salary and benefits agreement previously approved by DSS .
	Line 17h - Maintenance Cost Funded through Debt Reserve	Enter CHFA Reserve Funds or any other CHFA expenses and offset the cost on Line 21a .
	Line 17i - Total Support Supplies and Services	Total support supplies and services will be calculated automatically.
	Line 18 - HUD Audit Fees	Include expenses associated with HUD Audit Fees.

Data Input Screens	Annual Report Page	Step 10 – (Continued)
	Line 20 – Allocation of Support Service Costs	<i>For Departmental Use Only</i>
	Line 21a - Less Other Operating and Non-Operating Revenues	Provide detailed information for all offsetting revenues by utilizing the “attached schedule link.” Click on the link, to enter a detailed description within the gray shaded area. Once the information has been added, click the return link. The supplemental sheets will close. . If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert”.
	Line 21b - 28	Totals calculated automatically.
	Line 29 - Other Adjustments / Recoupment	<i>For Departmental Use Only.</i>
	Line 30 – Current Year Room and Board Rate	Enter Current Year Room and Board Rate (2006-2007).
	Line 31 - Total	Totals calculate automatically.



Data Input Screens	Annual Report Page	Step 11
Statement of Revenue	Page 28	<p>Complete all required information including Operating and Other Non-Operating revenues received by the Organization. Detail Restricted Fund Raising/Contributions, Restricted Investment/Interest Income and Other Revenue. Utilize the “attached schedule” links to provide additional detail. The system summarizes all expenses by program type on the "Revenue & Expense Summary" schedule, netting it against “Total Gross Expenses”, Line 4f from the Total Revenue, Line 3 and calculates the Net Excess or Deficiency for the agency, Line 5. If additional space is necessary, insert rows using Excel’s Tool Bar – “Insert” or attach a separate detailed schedule. Please note, operating revenue for master contracts must match the last amended master contract value for the fiscal year. Line 1.r. DMR Cost Settlements has been added as revenue offset. Enter Fee for Service Revenue on Line 1s.</p> <p><u>Note: The Energy Supplement Payment received from DSS must be reported on Line 1.l Room and Board for Community Living Arrangements.</u></p>

The screenshot displays an Excel spreadsheet titled "Page 28 - Statement of Revenue". The spreadsheet is organized into columns for descriptions and amounts. The rows are numbered 1 through 37. The categories include:

- 1. Operating Revenue** (rows 5-25):
 - a. Service for Community Living Arrangements
 - b. Service for Supported Living
 - c. Service for CIH Support
 - d. Service for Day Programs
 - e. Temporary Service Supplement
 - f. 45-Day Community Living Arrangement Supplement
 - g. Supported Living Development Grant
 - h. Respite
 - i. Individual Support
 - j. Birth to Three
 - k. ICF/MRS
 - l. Room & Board for Community Living Arrangements
 - m. Other State Agencies
 - n. Private Pay for Service
 - o. Tuition-Public / Private Schools
 - p. HUD Rental Subsidies
 - q. Other Programs
 - r. DMR Cost Settlements
 - s. Fee for Service Revenue
 - t. Total Operating Revenue (1a thru 1s)
- 2. Other Non-Operating Revenue** (rows 26-37):
 - a. Grant Revenues
 - b. Sales Revenue from Day Programs (Specify, click to go to Revenue Schedule)
 - c. Total Other Non-Operating Revenue (2a + 2b)
 - d. Other Revenue
 - 1. Fund Raising / Contributions
 - A. Restricted (Specify, click to go to Revenue Schedule)
 - B. Unrestricted
 - 2. Membership Dues
 - 3. Investment / Interest Income
 - A. Restricted (Specify, click to go to Revenue Schedule)
 - B. Unrestricted

The status bar at the bottom of the Excel window shows the current sheet is "Statement Revenue" and the status is "Ready".

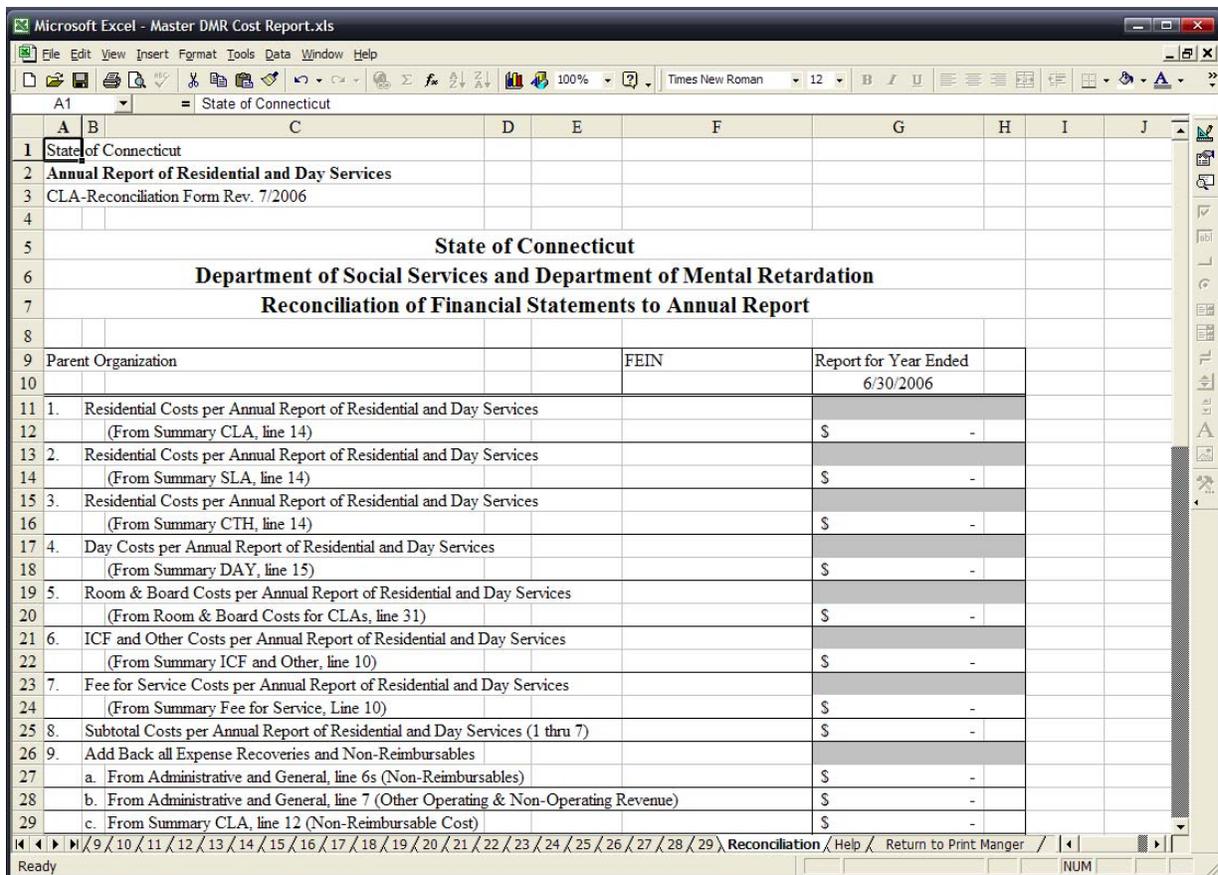
Revenue Offsets

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

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

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

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



Once all information has been entered and reviewed for accuracy **Save** the 2007 Annual Report of Residential and Day Services Department of Social Services and Department of Mental Retardation onto a new CD. **This should be included with your completed submission.**

Writing CD to return to CJLC

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

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

Using the Print Manager select the all of the pages and press "Print". Print (2) two complete copies of the 2007 Annual Report of Residential and Day Services Department of Social Services and Department of Mental Retardation.

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

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

Should you have any questions or need assistance with the implementation of the Electronic Filing of the 2007 Annual Report of Residential and Day Services contact:

Cost Center and Input Classification Information

Maria Ludeña (860) 610-9009 Extension 120

Or

Technical & Program Issues

Jason Ledger (860) 610-9009 Extension 119

Or

DMR Policy

Peter Mason (860) 418-6077