



Indiana Department of Child Services (DCS)

Residential Treatment Services Provider (RTSP)

2012 Cost Report Instructions

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Residential Treatment Services Provider (RTSP) Cost Report Instructions

Introduction

The RTSP Cost Report is a cost vehicle established by the Indiana Department of Child Services (DCS). Information obtained from this cost report is used to establish rates for the reimbursement of Title IV-E eligible costs for Title IV-E eligible children placed in Title IV-E eligible facilities, as well as establishing a payment rate for costs and services that may be made to residential treatment service providers as referenced in Rule 16. Rate Setting for Residential Treatment Service Providers (465 IAC 2-16).

http://www.in.gov/legislative/iac/iac_title?iact=465

A separate cost report format has been created for Child Placing Agencies (CPAs). The CPA format was developed based on allowable costs and activities specific to their agency type. If you did not receive a CPA cost report, and require one, please contact Todd Fandrei of DCS at (317) 234-5976 to receive the necessary documentation.

In order to establish both an Indiana Title IV-E Claimable Rate and a DCS payment rate, participation in the RTSP RMS and completion of the RTSP Cost Report are requirements for all Indiana operators of public and private child caring institutions, group homes, emergency shelters, and private secure care facilities.

RTSP COST REPORT OVERVIEW

The following sections offer an overview of the RTSP cost reporting process, define common terms used throughout these instructions, and provide general guidelines for completing the cost report.

COST REPORTING

Cost report should include **all** direct and indirect costs associated with the operation of the RTSP. Costs included in the cost report can be grouped and/or categorized in several different ways:

- 1) Costs directly attributable to a program or facility may be charged in their entirety, for example, a staff person working within a single residential care program or facility may have 100% of their time charged to that entity.
- 2) Costs not attributable to a single program, facility or activity must be distributed based on a documented allocation methodology, for example:
 - a. A staff person who spends a portion of their time working for several different agency programs or divisions should have their related cost allocated by some (substantiated and documented) methodology.

- b. Staff providing multiple residential case services or activities should be included in the RMS process and their cost allocated by the annualized results within the cost reporting process.
- 3) Administrative costs can be categorized either as direct or indirect. For a vendor who operates multiple programs, inclusion of administrative costs under the “Indirect Costs” tab of the DCS Cost Report.

EXPLANATION OF COMMON TERMS

To facilitate the completion of the cost report, cost related terms used throughout the instructions, are defined and a brief explanation of their application is given.

Reported Cost

For a cost to be included on the cost report, it must meet the following general criteria:

- Be **reasonable** for the performance of the agency’s activities
- Be **allocated** consistently across all programs
- Be adequately **documented**

Reasonable

As stated in 465 IAC 2-16-13 and 48 CFR Part 31 Section 201-3 a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person in the conduct of competitive business.

Allowable / Unallowable

Allowable costs are those costs that are generally considered eligible for federal reimbursement based on the cost principles established in Federal transmittals such as OMB Circular A-122 or A-87. Consult the appropriate OMB Circular or call DCS for clarification of any questions you may have.

A cost is unallowable for federal reimbursement based on established federal cost principles. Because a cost is considered unallowable, it does not mean that the cost should not be included on the cost report. Costs that are not allowable based on federal guidelines should be placed in the “Unallowable” column on the cost report.

For a complete listing of federal allowable and unallowable costs, please refer to the following documents:

OMB Circular A-87: http://www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf

OMB Circular A-122: http://www.whitehouse.gov/omb/circulars/a122/a122_2004.pdf

The cost report instructions are general, and do not supersede the above referenced federal publications.

Direct Cost

Direct costs are those that can be identified specifically with a particular final cost objective, i.e., a particular program, service or other direct activity of an organization. On the cost report, direct

costs are those costs that are directly incurred by the program or programs listed in §1.1 Programs on the “Programs” tab.

Administrative Cost

For the purposes of this report, administrative costs can be classified in one of the following two categories: administrative costs directly related to the provision of child care and supervision (Direct Administrative), and administrative costs related to the general operation of the agency, facility, or program (Indirect Administrative).

Those administrative costs related to general operation, and **not directly** attributable to the provision of child care and supervision, should be included as an indirect cost on the “Indirect Costs” tab of the cost report. An example of this type of cost may be a facility operating within Indiana that has executive level administrative staff located in another state.

Administrative costs that can be directly attributed to the provision, or supervision, of child care activities may be included on the “Personnel Costs” and “Program Costs” tabs of the cost report. Examples of these administrative costs may include: administrative staff providing programmatic or direct service supervision over child care activities, payroll related costs, clerical support, and related occupancy costs.

Indirect Cost

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. After direct costs have been determined and allocated to a program or service, indirect costs are those remaining to be allocated to benefiting cost objectives. A cost may not be allocated to a program’s indirect cost section if that cost has been assigned to the program as a direct cost.

Because of the diverse characteristics and accounting practices of agencies, it is not possible to specify types of costs that may be classified as indirect costs in all situations. However, typical examples of indirect costs for many organizations may include:

- depreciation or use allowances on administrative buildings and equipment
- costs of operating and maintaining such facilities
- general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, human resources, finance, facilities management, management information systems, and fundraising/development.
- management or administrative fees

Allocation Methodology

Documentation and/or description of the procedures used to distribute costs, direct or indirect, to programs and to the direct service columns on the cost report are required. For example a child caring provider operating two separate programs, residential and emergency, may allocate incurred cost to these programs based on the total utilization (census days) for each program.

When possible, costs should be allocated across the cost report direct service columns if there is clear delineation and documentation for the allocation. Examples of this type of allocation may include:

- Utilities paid for a group home that does not include administrative space, space provided for counseling and therapy, or educational classes, may be allocated completely to “Maintenance”.
- Utilities paid for a residential facility that includes space for administration, counseling, and medical services, should be distributed across the appropriate direct service cost columns based on square footage for each type of space (i.e. “Administrative”, “Behavioral Health”, and “Medical”).

There are many reasonable ways to allocate costs across programs or activities. In general, the methodology you choose should fairly distribute costs based on all benefiting programs and/or activities.

Random Moment Sample (RMS) / Time Study

A time study or RMS is a statistically based process to gather information from direct service child care staff members on how they spend their time. The information collected will be used to distribute the cost of direct care staff.

Entities Covered by the Cost Report

The RTSP Cost Report is to be used in reporting actual costs incurred for the operation of:

- Child Caring Institutions
- Group Homes
- Private Secure Facilities

Each cost report establishes a single approved rate for all facilities or programs included on the report. An agency that operates several facilities offering substantially different levels of care with correspondingly different costs should complete a separate cost report for each facility or program. If an agency operates both an emergency shelter and a group home, separate reports must be filed for each type of facility. In the case where an agency operates both a short and long-term care program, a separate cost report must be completed even if the programs are tied to the same license. Furthermore, a separate cost report must also be filed for each facility or program for which different DCS Payments Rates are desired.

An agency operating more than one facility or program offering the same or similar services may combine the costs of the similar facilities on one report. Only facilities of similar license type, program service category, level of care, and cost should be included on one report.

Multi-Function and Parent Agencies

Agencies operating facilities or programs in addition to those included in this cost report must allocate administrative costs across all benefiting entities. For instance, an agency that provides services to children and adults must allocate their administrative costs proportionately to each of these programs.

It is understood that multi-function agencies, or providers responsible to a parent agency, may incur indirect administrative costs. It is recognized that such indirect costs for multi-function agencies are necessary and allowable. Identification and allocation of indirect administrative

costs to this report are addressed by the instructions for the “Indirect Costs” tab of the cost report.

Reporting Period

Cost report must reflect actual costs incurred for the previous calendar year. An exception to this requirement is allowed only for a new facility that has been in operation for less than one year. Per 465 IAC 2-16-20(h), if the residential treatment services provider has not been licensed, or operated a program for which a base rate or other cost based rate is required, for a period of at least twelve (12) months before the cost report is due to the department, the residential treatment services provider shall submit a cost report utilizing a comprehensive twelve (12) month operating budget for the new program at least ninety (90) days before the start of the program. The department will utilize its rate setting methodology as provided herein to establish a rate for the new program. The cost report shall be in the form specified or approved by the department.

Record Retention

Records used to complete the cost report must be retained for a minimum of three years from the end of the rate year for which the report is applicable. Records should include, but are not limited to:

- financial
- programmatic
- recipient records
- allocation methodologies

If any litigation, administrative review, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records shall be retained until completion of the action and resolution of all issues that arise from it, or until the end of the regular three-year period, whichever is later.

As part of the RTSP Rate process, DCS may conduct on-site audits of the financial and programmatic information used as the basis for the cost report(s). A report is generated for each audited cost report that addresses whether reported costs are adequately supported, allowable, reasonable, allocated appropriately, and eligible for reimbursement under Title IV-E as well as reasonable per 465 IAC 2-16.

Effective Date of Approved Rates

For the purposes of the current cost reporting cycle, costs should be included for the period January 1, 2011 through December 31, 2011. These costs will be used to set both a Title IV-E Rate, as well as a DCS Payment Rate, that will be effective January 1, 2013. Report(s) need to be submitted to DCS no later than March 31, 2012.

General Guidelines for Completing the Report

An agency should take special care to be accurate and consistent in reporting only residential costs for child caring institutions, group homes, and private secure facilities. If it is later determined that an approved rate was based on inaccurate information, the rate(s) will be recalculated.

An agency that operates more than one type of program (residential, day treatment, adoption, etc.) should have, and retain on file at the agency, a cost allocation methodology that fairly and equitably distributes the costs to each of the various programs. Similarly, an agency operating more than one residential program should have, and retain on file at the agency, a cost allocation methodology that fairly and equitably distributes costs to each of the residential programs.

COST COLUMNS / COLUMN HEADINGS (ACTIVITY DESCRIPTIONS)

The cost report is broken down into columns that correspond to typical activities or services performed by residential treatment services providers. The following is an explanation for each of the columns that are utilized on the report.

Total

Total cost of an item, salary, or service for the reporting period. This column automatically calculates costs as they are allocated out amongst the remaining columns listed, i.e. “Administrative” through “Unallowable”. This is true in all sections except §3.2 Fringe Benefits & Payroll Taxes, §5.1 Indirect Personnel, and §5.2 Indirect Operating, where you are to only include the total applicable cost.

Administrative

This column is used to report costs that are necessary administrative and managerial functions of the residential treatment services provider program. For salaries, this would include the cost of such positions as an executive director, intake coordinator, secretary, bookkeeper, accounting and payroll staff, and staff trainer.

Maintenance

This column refers to the reasonable cost of, and the reasonable cost of providing, the following items:

- **Food** – Actual food costs, kitchen and dining room operational costs including personnel, equipment and supplies associated with planning meals, ordering, preparing and serving food, cleanup work, and the cost of planned meals away from the residence.
- **Clothing** – Children’s personal wardrobe, including initial and replacement clothing. Expenses incurred in the upkeep of children’s clothing, including staff and supplies on grounds, and for services provided off grounds, such as repair, mending, dry cleaning, alterations, etc.
- **Shelter, including reasonable occupancy costs** – Living space utilized for the direct care and supervision of children, including depreciation, rent, or building use allowance. Shelter costs associated with education, medical treatment, or counseling and therapy should be allocated to their appropriate cost column.
- **Daily Supervision** – Refers to the costs of those activities necessary in the daily supervision, care and maintenance of the child in a residential facility or program. Such activities are equivalent to the activities a parent would be expected to perform while providing daily supervision to children in their own home. Daily Supervision also includes supervising the administration of prescribed medicine.

- **School Supplies** – Includes but not limited to activity fees, class dues, paper, pens, books, and calculator.
- **Personal Incidentals** – Includes but is not limited to medicine chest supplies, personal hygiene items, such as comb, brush, toothbrush, soap, shampoo/conditioner, hair dryer, deodorant, sanitary needs, haircuts and other sundries and incidentals.
- **Liability insurance with respect to a child** – Includes but not limited to coverage of damages to the foster home/institution, coverage of damages to property of foster home parents/institutional staff, harm done by the child to another party, protection against suit for possible malpractice, and accidental harm done by foster parents or institutional staff to the child.
- **Transportation** – Reasonable travel expenses for the child to attend school where the child was enrolled before placement, to the extent that school transportation is not provided or required to be provided under applicable Indiana law by a public school corporation or other state or local agency. Also includes reasonable travel expenses for the child from family visitation to the extent require by, or consistent with, the child’s individual case plan or court order.

Time Study

This column is used only for costs included within the Salaries and Wages, and Contracted Services sections of the cost report. This column should be used to report 100% of costs related to the following staff functions:

- staff providing direct care and supervision of children
- staff responsible for the direct supervision of child care workers
- staff performing case management activities

These personnel costs will be distributed to the appropriate, specific direct service cost columns based on the statewide percentage results of the RTSP RMS.

Case Management

This cost column should identify costs of providing case management services in support of the child’s service plan. Such activities that should be included within this cost column are:

- assisting the placement staff member through preparation in the judicial determination and case review process
- referral and follow-up services and arranging for participation in case conferences
- assisting the placement worker in arranging discharge and after care services
- working with the placement work in the development of the case plan, and coordinating the facility’s role in carrying out the plans
- arrangement of medical services
- providing transportation to medical services
- acting as a liaison with medical providers

Non IV-E (IL & Recreation)

This column includes recreation costs that do **NOT** clearly substitute for the daily care and supervision of children. This column also includes costs to provide independent living services that are outside what would be normally provided during daily supervision.

Behavioral Health

This column is used to identify the cost of providing clinical behavioral health services for the child and child’s family in order to meet the mental health and addiction treatment needs of the child. These services may include behavioral health counseling and therapy, addictions counseling, case management related to behavioral health, crisis intervention, medication training and support, skills training and development and other clinical services that are specifically related to the child’s behavioral health care needs.

Medical

Medical refers to the cost involved in the administration of medical procedures that require individuals carrying out the procedures to be licensed under State law as medical professionals. Examples would include:

- diagnosing and evaluating a child’s health condition by a nurse, doctor, or psychiatrist
- provision of medical services by a licensed medical professional
- assisting in implementing medical/health regimen

Education

This cost column is for positions and other costs associated with the operation of an on-site educational program approved by the State Department of Education. Costs included within this column would include:

- any cost needed to operate an on-site school
- personnel costs for a teacher, principal, and other related educators

Revenue received from the Indiana Department of Education will be netted out against costs identified to operate an on-grounds school. Revenue related to the operation of an on-grounds school is to be reported on the “Revenue” tab, and identified within the “Indiana DOE” line entry. This column should not include the cost of providing basic school supplies to children. This cost would be allocated to the “Maintenance” cost column.

Unallowable

Unallowable is used for those costs that are related to activities that are either (A) unallowable for federal reimbursement (refer to the Allowable vs. Unallowable section on page 4 of these instructions for a link to federal documents), or (B) an expenditure that is deemed unallowable per 465 IAC 2-16-21(c).

ONLY ENTER INFORMATION IN THE YELLOW SHADED CELLS

Programs

REPORTING PERIOD

Because DCS submits a composite Title IV-E claim to the federal government, the reporting period for which rates are established must be consistent; hence a January 1 through December 31 reporting period.

VENDOR

This section identifies the entity that is on record as the recipient for payments made by DCS for services rendered.

Vendor Name: Enter the name of the agency that is on record with DCS as the vendor responsible for administering the facility represented in this cost report.

Street Address: Enter the complete business address for the Agency listed in the “Vendor Name” box.

City: Enter the city for the Vendor listed in the “Vendor Name” box.

State: Select from the provided drop down list the state for the Vendor listed in the “Vendor Name” box.

Zip Code: Enter the zip code for the Vendor listed in the “Vendor Name” box.

Telephone Number: Enter the main telephone number for the Vendor listed in the “Vendor Name” box.

Agency Type: Select from the provided drop down list the appropriate agency type. A public operating agency is one that is operated by a local county governmental unit. All others must be either private tax exempt (Private / 501(c)(3)) or for-profit.

Licensed Facility Type: Select from the provided drop down list the type of license issued to the facility for which this cost report is submitted; options include: Child Caring Institution, Group Home, and Private Secure Facility. Facilities licensed, certified, and/or approved by other licensing authorities may be called something else. If the licensing authority designates a facility as a child caring institution, this would be compatible with DCS designation of a child caring institution.

Program Service Category: In addition to choosing your license facility type (Child Caring Institution, Group Home, or Private Secure Facility), you will also need to choose one of the seven (7) program types that most fits the program listed on the cost report. A brief description of each program service category is listed below.

Emergency Shelter: This program provides emergency services to meet basic needs for safety, food, clothing, shelter, education, and recreation on a short-term basis, and allows access and admission on a 24-hour basis. This program can only be operated by facilities with an emergency shelter care child caring institution or group home license and is only available for twenty (20) days unless an exception is made in writing by the DCS Director or designee.

Residential Services: This program provides a full range of therapeutic, educational, recreational, and support services by a professional, interdisciplinary team either on or off the campus of the facility.

Short-Term Diagnostic and Evaluation: This program includes a time-limited diagnostic and assessment process that evaluates each child's and family's needs and is only available for fourteen (14) days unless an exception is made in writing by the DCS Director or designee. An exception request must be submitted in writing prior to the tenth day of placement and will only be granted for exceptional circumstances.

Sexually Maladaptive Youth: This program provides highly structured, intensive sex offender specific treatment designed to improve public safety by reducing the risk of reoccurring sexually based offenses.

Mental Retardation/Developmental Disabilities: This program provides highly structured, intensive services to children with cognitive and developmental disabilities, including autism spectrum disorders.

Drug and Alcohol: This program provides highly structured, intensive substance abuse treatment designed to focus on behaviors that have attributed to high risk behavior.

Teen Mom and Baby: This program provides comprehensive, specialized services for pregnant and parenting teen mothers. This program can only be operated within a group home or child caring institution.

For each program listed on the cost report, providers must submit to DCS with the cost report a description of the program. For example, if you are requesting a rate for your "ABC" program, please describe what the ABC program is (e.g. 12 week substance abuse program for girls ages 12-18) and describe what services are provided (e.g. drug and alcohol assessment, weekly drug therapy, daily group therapy, monthly drug testing, etc.). The program description should be targeted to the program listed on your cost report and should not exceed one page. DCS will not process any cost reports until such description is received for each program identified on the submitted cost report(s).

Level of Care: Select the appropriate level of care as referenced per the Level of Care Matrix handout.

Federal Tax Identification Number / EIN: Enter the federal tax identification number for the Vendor listed in the "Vendor Name" box.

KidTraks Vendor ID: Enter the KidTraks Vendor ID number for the Vendor listed in the "Vendor Name" box.

§1.1 PROGRAMS

Program Name: Enter the specific name of each program that is administered by the vendor. If the cost report is being submitted for multiple programs, enter each entity on their own line.

Street Address: Enter the address for the program entered in the "Program Name" column.

City: Enter the city for the Program listed in the “Program Name” column.

State: Select from the provided drop down list the state for the Program listed in the “Program Name” column.

Zip Code: Enter the zip code for the Program listed in the “Program Name” column.

I-Rate Cost Report ID: This number can be obtained from the Indiana DCS Cost Report & Rate Analysis from the previous year, or by contacting DCS Rate Setting Staff.

Rate Listing ID: This number is the 3-5-3 digit number that can be identified from prior year’s cost reports. If you do not have one or do not know what your number is, contact DCS to obtain this ID.

Licensed Bed Capacity: Enter the total number of beds as shown on the license.

Program Share of Licensed Bed Capacity: Enter the program’s share of the Licensed Bed Capacity. For example, two programs share one license, the Licensed Bed Capacity is listed at 20 and each program is assigned an even amount of beds; “10” would be entered in this box.

Referencing Exhibit C(1) of Rule 465 IAC 2-16,-if a unit/cottage is inactive/idle, the licensed beds within that unit/cottage will not be included in determining excess capacity if the costs for such are not included on the annual cost report. For a facility that is opened for a partial year, the partial year costs should be reported and the same percentage of the beds will be utilized in the calculation of excess capacity.

Days of Operation: Enter number of days during the reporting period that the facility provided services to children. If an entire calendar year, box would read “365”. If for a shorter period, enter appropriately, i.e. if the program or facility was operational from October 1 through December 31, enter “92” (31 days for October + 30 days for November + 31 days for December).

Utilization: Enter the number of service days (census days) for which child care was provided. Example: your facility had a total of 10 children that were only in care for 365 days during the year. Utilization would equal 3,650 (10 children x 365 days).

CONTACTS

Name of Person Completing Report: Enter the name of person completing the cost report who will be available to answer questions relating to the submitted cost report.

Title: Enter the title of the person identified in the “Name of Person Completing Report” box.

Signature: Include the signature of the “Name of Person Completing Report”. For electronic submission, re-type the name included in the “Name of Person Completing Report” box.

Date: Include the date in which the person completing the report has signed off on it.

Telephone Number: Enter the telephone number of the person identified in the “Name of Person Completing Report” box.

Fax Number: Enter the fax number of the person identified in the “Name of Person Completing Report” box.

Email Address: Enter the email address of the person identified in the “Name of Person Completing Report” box.

Name of Vendor Authorized Representative: Enter the name of the chief executive officer or the authorized representative of the operating agency

Title: Enter the title of the person named in the “Name of Vendor Authorized Representative” box.

Signature: Include the signature of the “Name of Vendor Authorized Representative”. For electronic submission, re-type the name included in the “Name of Vendor Authorized Representative” box.

Date: Include the date in which the person identified in the “Name of Vendor Authorized Representative” box has signed off on the report.

Telephone Number: Enter the telephone number of the person identified in the “Name of Vendor Authorized Representative” box.

Fax Number: Enter the fax number of the person identified in the “Name of Vendor Authorized Representative” box.

Email Address: Enter the email address of the person identified in the “Name of Vendor Authorized Representative” box.

ROUND ALL AMOUNTS TO THE NEAREST DOLLAR

Personnel Costs

§3.1 SALARIES AND WAGES

Section includes all salaries and wages (full and part time) paid for services rendered during the period for which the cost report has identified at the top of the “Programs” tab. Salaries of employees chargeable to more than one program must be supported by documentation maintained by the operating agency that shows an equitable and appropriate distribution of time and effort.

“Total” cost column is a calculation of the sum of costs and FTE’s that are allocated amongst the eight (8) activity cost columns, i.e. Administrative, Maintenance, Time Study, Non IV-E (IL &

Recreation), Behavioral Health, medical, Education, and Unallowable. When allocating costs to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column

Only personnel costs associated with the residential programs or facilities noted on the “Programs” tab are to be included. If staff members divide their time between the residential program and various other programs, report only the portion of salary or wages attributable to the residential program.

The value of volunteer services is not to be included on this cost report. Contract consultants and substitute or contract workers for whom no fringe benefits or taxes are paid are **not** to be included in this section. These costs are to be included in §3.3 Contracted Services.

Cost Entry

Select from the provided drop down list the appropriate job title for the position that corresponds with the position you are entering cost data. The positions listed within the drop down list are fairly straight forward, but in the event that you cannot correlate your position to a position on the drop down list, contact DCS to clarify how your position should be entered. Each position has a three letter prefix attached to it. The three letter prefix is included to make the search for the desired position easier. The following is a key explaining the three letter prefix:

ADM	General Administrative
BEH	Behavioral Health
DEV	Fundraising / Development
EDU	Education
FAC	Facilities Management
FIN	Finance
FSC	Food Services
HUM	Human Resources
MED	Medical
MGT	Senior Management
MIS	Management Information Systems
PGM	Program
VOC	Vocational / Religious

\$ and FTE

Enter the cost as it should be allocated to each of the cost columns, and its relative FTE; (**1 FTE = 2,080 hours worked in a year**). For hourly employees, divide the total hours the position worked by 2,080 hours. For full-time, salaried employees, the FTE should equal 1.000. The report will only show up to three (3) decimal places, however, include as many decimal places as needed for the most accurate FTE amounts. Example: Program employs a total of 4 full time Child Care Worker positions. Total hours worked for these 4 full time positions was 7,395 hours, and total compensation paid out to these 4 positions was \$105,000. For this position, 100% of the cost (\$105,000) would be allocated to the “\$” column of the “Time Study” activity column, with 3.555 entered as the FTE (7,395 hours ÷ 2,080 hours per FTE).

Identical positions **SHOULD** be reported on the same line entry, and their costs totaled as one. See the Child Care Worker cost entry below.

Cost Entry	Total		Administrative			Maintenance			Time Study		
	\$	FTE	\$	FTE	%	\$	FTE	%	\$	FTE	%
MGT - Executive Director	\$20,000	0.300	\$20,000	0.300	100%						
FSC - Dietitian	\$40,000	1.000				\$40,000	1.000	100%			
PGM - Child Care Worker	\$105,000	3.555							\$105,000	3.555	100%

Examples:

- Costs of direct service staff that provide children with food, clothing, and shelter are allocated to “Maintenance”. Examples of staff costs allocated to this cost column might include: Kitchen Staff, Housekeeper, Laundry Staff, and Dietitian.
- In the event that your agency’s staff provides transportation to multiple activities that include both Title IV-E eligible (food, clothing, shelter, school supplies, and personal incidentals) and ineligible (counseling and therapy, social services, and medical) activities, their costs should be allocated to “Time Study”.
- Costs of staff providing direct care and supervision of children, case managers, and program supervisory staff should be allocated to “Time Study”.
- Costs associated with personnel whose primary responsibility consists of the provision of **licensed recreational therapy** should be allocated to “Behavioral Health”.
- Costs of staff providing treatment and counseling services to children should be allocated to “Behavioral Health”. The purpose of such activities would be to ameliorate or remedy personal problems or behaviors that have been explicitly recognized in the case or treatment plan for the individual child. Examples of positions allocated to this cost column might include a Therapist, Social Worker, and Counselor.
- Staff costs of medical professionals, who are licensed under State law as medical professionals qualified to administer medical procedures or treatment are included within the “Medical” column.
- Costs related to the lobbying, fundraising, and/or research activities, or any other costs that are not Title IV-E Eligible or are considered unallowable per 465 IAC 2-16-21(c) should be allocated to the “Unallowable” column.

Total

This line is a total of costs and FTE’s for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Salaries and Wages to each of the activity cost columns is also noted within each column of this line.

§3.2 FRINGE BENEFITS & PAYROLL TAXES

Fringe benefits should be included in this section for those full and part time positions that were included in §3.1 Salaries and Wages. In this section, costs are only allocated to the “Total”

column. Costs entered in this column are allocated to the activity cost columns by the allocated percentages that are identified on the “Total” line of §3.1 Salaries and Wages. A list of benefits has been provided. An additional line entitled “Other Fringe Benefits & Payroll Taxes” is provided for any cost that cannot be categorized into one of the items provided. If a cost is entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Total

This line totals the costs and FTE’s for each column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column.

§3.3 CONTRACTED SERVICES

Contracted services are costs incurred and provided by outside agencies or persons not classified as an employee of the agency. This relates to a person or persons for whom no fringe benefits or payroll taxes are paid.

Cost Entry

Select from the provided drop down list the appropriate job title for the position that corresponds with the service you are entering cost data. The positions listed within the drop down list are fairly straight forward, but in the event that you cannot correlate your position to a position on the drop down list, contact DCS to clarify how your position should be entered. An additional line entitled “Other Contracted Services” is provided for any cost that cannot be categorized into one of the items provided. If costs are entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

\$ and FTE

Enter the cost as it should be allocated to each of the cost columns, and its relative FTE; (**1 FTE = 2,080 hours worked in a year**). Divide the hours billed for the service(s) by 2,080 hours to calculate the FTE. If the service provided is not billable in time (hours), then the cost should not be identified in this section. This section is for contract services/personnel. Only services where an accurate FTE can be identified should be included in this section. If an accurate FTE cannot be identified for a provided service, then the associated cost for that service should be included in either §4.2 Operating or §4.3 Occupancy.

Total

This line is a total of costs and FTE’s for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Contracted Services to each of the activity cost columns is also noted within each column of this line.

TIME STUDY COST ALLOCATION

No data entering is necessary in this section. This section contains the statewide driven RMS percentages from CY 2011. This section also contains the allocated totals from the “Time Study” cost column from §3.1 Salaries and Wages, §3.2 Fringe Benefits & Payroll Taxes, and §3.3 Contracted Services.

PERSONNEL COST BY ACTIVITY TYPE

No data entering is necessary in this section. This section contains the final allocations of costs and FTE's to the activity cost columns.

Total Personnel

This line is a total of costs and FTE's for each activity column. Total cost identified in the columns from "Administrative" to "Unallowable" equals the total listed in the "Total" column. The percentage of allocated Total Personnel to each of the activity cost columns is also noted within each column of this line.

Program Costs

§4.1 CHILD/RESIDENT

Costs identified in this section are costs **SPECIFICALLY INCURRED FOR THE CHILDREN/RESIDENTS**. The cost entries are pre-populated, so no data entry is required in the "Cost Entry" column. The "Total" cost column is a calculation of the sum of costs that are allocated amongst the activity cost columns, i.e. Administrative, Maintenance, etc. When allocating costs to the direct activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the "Total" column. An additional line entitled "Other Child/Resident" is provided for any cost that cannot be categorized into one of the items provided. If costs are entered in this line, a description of this cost is required on the "Attachment" tab. SEE "ATTACHMENT" SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL. Costs included within this section should be charged at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received by the organization. Gross costs incurred for food should be included on the report. If revenues are received from the U.S. Department of Agriculture for food expenditures, these dollars should be included on the "USDA National School Lunch Program" line of §6.1 Direct Program Revenue on the "Revenue" tab of the cost report. The cost should be allocated to the "Maintenance" column.

This section includes a diverse list of expenses related to the provision of care to the child/resident. The following are a few examples of common issues:

- **Drug testing of children is ineligible for Title IV-E Reimbursement** and should be entered on the "Medical/Prescriptions/Testing" line and allocated to the "Medical" column.
- Health care supplies such as aspirin, band-aids, cough syrup and other supplies that would be deemed "medicine chest supplies" are allowable costs and should be entered on the "Medicine Chest Items" line and allocated to "Maintenance".

Total

This line is a total of costs for each activity column. Total cost identified in the columns from "Administrative" to "Unallowable" equals the total listed in the "Total" column. The percentage of allocated Total Child/Resident to each of the activity cost columns is also noted within each column of this line.

§4.2 OPERATING

Costs identified in this section are costs specifically incurred for the residential program. The cost entries are pre-populated, so no data entry is required in the “Cost Entry” column. The “Total” cost column is a calculation of the sum of costs that are allocated amongst the activity cost columns, i.e. Administrative, Maintenance, etc. When allocating costs to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column. An additional line entitled “Other Operating” is provided for any cost that cannot be categorized into one of the items provided. If costs are entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

This section includes a diverse list of expenses related to the operation of a program. The following are a few examples of common issues:

- Drug testing for employees is an allowable administrative cost, and should be entered on the “Employee Recruitment” line and allocated to “Administrative” or allocated to the activity column that best fits that cost.
- Bank fees for normal business costs are allowable and should be entered on the “Fees, Dues, & Subscriptions” line and allocated to “Administrative”; however if those fees result from fines and penalties, then costs are considered unallowable and should be entered on the “Bad Debt” line and allocated to “Unallowable”.
- Litigation expenses and fees as described within 465 IAC 2-16-21 (11) are to be included within the “Fees, Dues, & Subscriptions” line, and allocated to “Unallowable”.

Total

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Operating to each of the activity cost columns is also noted within each column of this line.

§4.3 OCCUPANCY

The cost entries are pre-populated, so no data entry is required in the “Cost Entry” column. The “Total” cost column is a calculation of the sum of costs that are allocated amongst the activity cost columns, i.e. Administrative, Maintenance, etc. When allocating costs to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column. An additional line entitled “Other Occupancy” is provided for any cost that cannot be categorized into one of the items provided. If costs are entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Small Equipment Purchase

Total group of items having an acquisition cost of less than \$5,000 should be entered here, with a listing of itemized costs included in the “Small Equipment Purchase Schedule” on the “Attachment” tab of the cost report. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Leased and Rented Equipment

List the total applicable annual charge for all leased and rented equipment, with a listing of itemized costs included in the “Leased and Rented Equipment Schedule” on the “Attachment” tab of the cost report. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Total

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Occupancy to each of the activity cost columns is also noted within each column of this line.

§4.4 TRAVEL

The cost entries are pre-populated, so no data entry is required in the “Cost Entry” column. The “Total” cost column is a calculation of the sum of costs that are allocated amongst the activity cost columns, i.e. Administrative, Maintenance, etc. When allocating costs to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column. An additional line entitled “Other Travel” is provided for any cost that cannot be categorized into one of the items provided. If costs are entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Acquisition cost of any vehicle owned or leased by the provider is not to be entered in this section. Such a cost should be entered in §4.3 Occupancy. **Reimbursement for staff mileage is to be listed in the space provided at the actual rate paid, not to exceed the State Mileage Reimbursement Rate as reference by the following link:**

<http://www.in.gov/idoa/2459.htm>

As of the published date of these instructions, the State of Indiana Mileage Reimbursement Rate is \$0.44 per mile. If your agency reimburses your staff at a rate that exceeds the State Mileage Reimbursement, allocate the overage to the “Unallowable” column.

Purchased Transportation (Child) refers to necessary transportation by a public carrier for the children placed at the residential care facility. Costs such as bus tickets or taxi fare for visits to the parental home are direct service costs and should be allocated to “Maintenance”.

Total

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Travel to each of the activity cost columns is also noted within each column of this line.

Total Program

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The

percentage of allocated Total Program to each of the activity cost columns is also noted within each column of this line.

Indirect Costs

This section provides space for those multi-function agencies that incur indirect administrative cost. This page will be used primarily by those agencies that operate more than one program for which it is difficult to effectively allocate administrative costs associated with the residential program(s). **COSTS REPORTED ON THIS PAGE MUST NOT BE DUPLICATED ELSEWHERE ON THE REPORT.**

Indirect costs are those administrative costs incurred for a common or joint purpose, benefiting more than one service, cost center, or facility, but at least including the facility for which the cost report is submitted. Allowable indirect costs for the indirect cost pool include, but are not limited to, the accounting and budgeting functions, disbursing services, personnel administration and payroll preparation, procurement services, and general administrative.

Costs identified in the following two sections should be entered as the appropriate share of the program(s) listed on the “Programs” tab of the cost report. For example, your agency operates four programs, and you have included one of the programs on this cost report and are allocating indirect costs equally to all four programs. Given this information, 25% of the total indirect costs should be identified on this tab of the cost report.

§5.1 INDIRECT PERSONNEL

This section includes all costs (Salaries and Wages as well as Fringe Benefits & Payroll Taxes) relative to personnel costs incurred in an indirect manner by the program(s) listed on the “Programs” tab of the cost report. Positions included within each of the identified cost entries include, but are not limited to:

- **Senior Management**: C.E.O., C.F.O., C.O.O., C.I.O., Controller, and Executive Director
- **General Administrative**: Secretary, Administrative Assistant, Business Manager, Office Manager, Receptionist, Quality Assurance Staff
- **Human Resources**: Human Resources Director, Human Resources Staff, Staff Recruiter, Staff Trainer
- **Finance**: Accounting, Billing, Bookkeeper, Accounts Receivable, Accounts Payable, Payroll
- **Facilities Management**: Building Maintenance, Janitorial Staff, Housekeeper, Groundskeeper, Security
- **Management Information Systems**: IT Staff, Support Services, Network Administrator, Information Management
- **Fundraising / Development**: Development Director, Fundraising Manager, Public Relations, Marketing
- **Other Indirect Personnel**: An additional line entitled “Other Indirect Personnel” is provided for any personnel that cannot be categorized into one of the items provided. If

costs are entered in this line, a description of this cost is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Total

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Indirect Personnel to each of the activity cost columns is also noted within each column of this line.

§5.2 INDIRECT OPERATING

This section includes all costs relative to operational costs incurred in an indirect manner by the program(s) listed on the “Programs” tab of the cost report.

Total

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Indirect Operating to each of the activity cost columns is also noted within each column of this line.

Total Indirect

This line is a total of costs for each activity column. Total cost identified in the columns from “Administrative” to “Unallowable” equals the total listed in the “Total” column. The percentage of allocated Total Indirect to each of the activity cost columns is also noted within each column of this line.

Revenue

All program or facility revenue received for services rendered, as cost reimbursement, grant award, contribution, or donations should be included on this tab. Completion of this section is **NOT OPTIONAL** and should reflect all applicable sources of funding or revenue attributable to those services provided by the facility and/or staff persons included within the completed cost report, both directly and indirectly.

Each revenue source will be analyzed based upon the service funded by the grant source, and applied to the appropriate functional activity category, thus reducing the agency expenditure eligible for consideration in the final rate calculation.

§6.1 DIRECT PROGRAM REVENUE

Revenues included in this section would be those revenues that are directly generated by the program(s) listed on the “Programs” tab of the cost report. The revenue entries are pre-populated, so no data entry is required in the “Payer/Revenue Source” column. The “Total” revenue column is a calculation of the sum of incomes that are allocated amongst the activity revenue columns, i.e. Per Diem Payments / Add-Ons, Maintenance, etc. When allocating revenue to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column. An additional line entitled

“Other Direct Program Revenue” is provided for any revenue that cannot be categorized into one of the items provided. If revenue is entered in this line, a description of this revenue is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Total

This line is a total of revenue for each column. Total revenue identified in the columns from “Per Diem Payments / Add-Ons” to “Other” equals the total listed in the “Total” column. The percentage of allocated Total Direct Program Revenue to each of the activity revenue columns is also noted within each column of this line.

§6.2 INDIRECT REVENUE

Revenues included in this section would be the proportionate share of the programs (listed in §1.1 PROGRAMS of the “Programs” tab of the cost report) revenues that are indirectly generated by the agency/vendor listed in the “VENDOR” section on the “Programs” tab of the cost report. The revenue entries are pre-populated, so no data entry is required in the “Payer/Revenue Source” column. The “Total” revenue column is a calculation of the sum of incomes that are allocated amongst the activity revenue columns, i.e. Donations / Fundraising, Other, etc. When allocating revenue to the activity columns, be sure to check your math so that the total that you are allocating equals the amount that is identified in the “Total” column. An additional line entitled “Other Indirect Revenue” is provided for any revenue that cannot be categorized into one of the items provided. If revenue is entered in this line, a description of this revenue is required on the “Attachment” tab. SEE “ATTACHMENT” SECTION OF THESE INSTRUCTIONS FOR MORE DETAIL.

Total

This line is a total of revenue for each activity column. Total revenue identified in the columns from “Per Diem Payments / Add-Ons” to “Other” equals the total listed in the “Total” column. The percentage of allocated Total Indirect Revenue to each of the activity revenue columns is also noted within each column of this line.

Total Revenue

This line is a total of revenue for each activity column. Total revenue identified in the columns from “Per Diem Payments / Add-Ons” to “Other” equals the total listed in the “Total” column. The percentage of allocated Total Revenue to each of the activity revenue columns is also noted within each column of this line.

Attachment

This tab of the cost report is provided with the intention of providing clarification for costs that have been grouped together, or are listed as “Other” in the previous sections of the cost report, Provide a description or a breakdown of the costs as needed.

“OTHER” COST ENTRY DESCRIPTION

This section is provided to present clarification as to what costs are included in the “Other” labeled cost entry that a cost might have been entered from the previous sections of the cost

report. If a cost is identified in the “Total” column, a description is **REQUIRED** in the “Notes” column of this section. If no cost is identified in this section, then no information is needed within the “Notes” column.

SMALL EQUIPMENT PURCHASE SCHEDULE

This section is provided to present clarification as to what items are included in the “Small Equipment Purchase” cost entry from §4.3 Occupancy of the “Program Costs” tab. If a cost is identified in the “Total” column, a listing of items included within this cost is **REQUIRED** in the “Notes” column of this section. If no cost is identified in this section, then no information is needed within the “Notes” column.

LEASED AND RENTED EQUIPMENT SCHEDULE

This section is provided to present clarification as to what items are included in the “Leased and Rented Equipment” cost entry from the §4.3 Occupancy of the “Program Costs” tab. If a cost is identified in the “Total” column, a listing of items included within this cost is **REQUIRED** in the “Notes” column of this section. If no cost is identified in this section, then no information is needed within the “Notes” column.

SUBMISSION OF COST REPORT

Questions about this report, its format, contents, or completion may be addressed to Todd Fandrei of DCS via telephone at (317) 234-5976, or via email at Todd.Fandrei@dcs.in.gov. Signed hard copies and Electronic copies of the cost report can be submitted to DCS in the following manner:

Mail signed hard copy report to:

Indiana Department of Child Services
Attention: Title IV-E Rate Setting
402 W. Washington St., Room W392 MS-50
Indianapolis, IN 46204

Email electronic copy report to:

Corey.Greenya@dcs.in.gov

IMPORTANT REMINDERS

- Reporting period is CY 2011, i.e. January 1, 2011 through December 31, 2011
- Separate cost report must be completed for each type of License Type, Program Service Category, Level of Care combination.
- Only programs of similar type can be included on one report (License Type, Program Service Category, and Level of Care)
- If multiple programs are grouped on one report, each of these programs will have the same generated rate.
- An agency that operates more than one type of program should have, and retain a cost allocation plan that fairly and equitably distributes costs to each of the residential programs.
- When entering figures into the cost report, do not cut and paste from your own documentation.
- Manually enter all data.
- Round all amounts to the nearest dollar.

- Figures or calculations entered on the cost report form should always be checked for accuracy prior to submission.
- Cost Reports are due **March 31, 2012**.
- Submission of both the most current State license/certificate/approval issued for the facilities covered by the cost report and the Federal Internal Revenue Service certificate or letter of determination is required to process the Cost Report. Cost Report submissions not including these documents will not be processed until these documents are received.
- A detailed description of the programs included within §1.1 Programs of the cost report is required

Level of Care Matrix

Level of Care	Recommended Direct Care: Child Ratio *exceptions for SMY and MR/DD program	Maximum Number of Children	Type/Location of Physical Plant	Recommended Intensity of Behavioral Health Services	Recommended Program Services	Community Access	Age of Children	Type of Children
Community Integrated	1:5 to 1:8 while children are awake; per licensing rule while children are sleeping, for ESC and for teen mom/baby programs	16 per living unit if CCI; 10 if group home	CCI or group home licensure; Homelike structure in the community; Ability to practice independent living	For all but ESC, Individual therapy up to 5 times/month; Family therapy up to 4 time/month; Group therapy up to 8 units/month Other behavioral health services as appropriate	Minimum weekly case management; Independent Living curriculum; Coordination of community services	Public school, GED, or college; Job in community; Unsupervised time	15-21 yrs	Independent Living youth
Open	1:5 to 1:8 while children are awake; per licensing rule while children are sleeping, for ESC and for teen mom/baby programs	Varies per setting	CCI or group home licensure	For all but ESC, Individual therapy up to 5 times/month; Family therapy up to 4 time/month; Group therapy up to 16 units/month Other behavioral health services as appropriate	Minimum weekly case management; Social skills groups; ADL activities; Recreation activities	Public school, GED, or college; Job in community; Unsupervised time	8-21 yrs (4 year age span per living unit)	Youth who would otherwise be appropriate for foster care or family/relative placement, but with no placement option; higher functioning MR/DD youth; Youth with attachment issues
Staff Secure	1:4 to 1:6 while children are awake asleep, but always 2 staff	Varies per setting	CCI or group home licensure	Individual therapy up to 5 times/month; Family therapy up to 4 time/month; Group therapy up to 16 units/month; Other behavioral health services	Minimum weekly case management; Social skills groups; ADL activities; Recreation activities	Access to onsite, alternative and public school based on the needs of the child; Highly structured environment	10-21 yrs	Youth with at least one of the following risk factors: a) dangerous to self or others; b) sexually maladaptive behavior, c) functional level that necessitates staff supervision and support to complete Activities of Daily Living and remain safe.
Private Secure	Per private secure licensing rule	15 per living unit	private secure licensure	Individual therapy up to 5 times/month; Family therapy up to 4 time/month; Group therapy up to 16 units/month; Other behavioral health services	Minimum weekly case management; Social skills groups; ADL activities; Recreation activities	Access to onsite school (Public school may be used as transition)	8-21 yrs	Youth who require additional staff supervision and environmental structure (i.e., over and above Staff Secure) due to physical aggression, psychosis, AWOL risk, self-harm, sexual perpetration, or