

INSTRUCTIONS – ICF/ID Cost Reports Form ID-46

**Financial and Statistical Report and Budget for the Non-State Intermediate
Care Facilities for the Intellectually Disabled and Other Related Conditions**

Fiscal Year 2021–2022

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GENERAL INSTRUCTIONS

These instructions are for use in the preparation of the Financial and Statistical Report (ID-46) to the Commonwealth of Pennsylvania (Commonwealth), Department of Human Services (Department). The ID-46 Cost Report is to be used by any facility licensed and certified as a non-State ICF/ID under the Medical Assistance (MA) Program. Commonwealth staff and providers will utilize federal cost report regulations as well as other Federal and State regulations, policies, instructions, and definitions in the following order of precedence, as a guide in identifying allowable costs and cost limits for an ICF/ID facility:

- 55 PA Code, Chapters 6210 and 6211.
- Commonwealth regulations, policies, and definitions including all bulletins and cost report instructions.
- Medicare Provider Reimbursement Manual cost report requirements (MPRM 15-1).
- 42 CFR Part 413.
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200).

The Department will rely on State and Federal regulations/policies in the order above during the review and approval of cost reports and interim and final cost settlements.

REGULATORY REFERENCES

Throughout this document, references to Section 6210.### or 6211.### refers to:

Title 55 of the Pennsylvania Code,
Part VIII-Intellectual Disability and Autism,
Subpart C-Administration and Fiscal Management,
Chapter 6210 - Participation Requirements for the Intermediate Care
Facilities for the Intellectual Disability Program,
or
Chapter 6211 - Allowable Cost Reimbursement for Non-State Operated
Intermediate Care Facilities for Individuals with an Intellectual Disability.

These regulations may be viewed at:

<https://www.pacode.com/secure/data/055/chapter6210/chap6210toc.html> or
<https://www.pacode.com/secure/data/055/chapter6211/chap6211toc.html>

SUPPORTING INFORMATION

Reports must be based upon financial and statistical records maintained by the program, as referenced in 55 PA Code, Section 6211.44(a) through (b)(13). Cost information must be current, accurate, and in sufficient detail to support the claim for cost reimbursement. Reports must also be capable of being audited. Required support includes all ledgers, books, records, and original evidence of cost (such as purchase requisitions, purchase orders, vouchers, requisitions for supplies, inventories, time cards, payrolls, bases for apportioning costs, etc.) which pertain to the determination of costs reimbursable under the program for a period of five

years from the end of the fiscal year, or until audited. NOTE: Centers for Medicare & Medicaid Services requires records of health care providers submitting cost reports to be retained for a period of at least five years after the closure of the cost report 42 CFR 482.24(b)(1).

USER COMMENTS

Users of these schedules and instructions are encouraged to provide feedback, both positive and negative, as well as suggestions for improvements. These comments should be emailed to RA-PWODPICFID@pa.gov.

TIMING/REQUIREMENTS FOR SUBMISSION OF COST REPORT

ANNUAL REPORTING – ID-46

Annual reports are to be filed with the Department's ODP within 90 days following the close of a fiscal year. Unless a written extension of time is granted by ODP, in accordance with Section 2413 of the Medicare Provider Reimbursement Manual (HIM-15), failure to file a timely cost report could result in the termination of participation in the program.

DUE DATE – ID-46

In accordance with 55 PA Code, Section 6210.76(a), each facility shall submit a cost report to the Department within 90 days following the close of each fiscal year. Per Section 6210.91 the fiscal year for MA purposes is July 1 through June 30. Therefore, the cost report must be emailed by **September 30**.

PENALTY FOR LATE SUBMISSION – ID-46

In accordance with 55 PA Code, Section 6210.76(a), each facility shall submit a cost report to the Department within 90 days following the close of each fiscal year.

Per 55 PA Code, Section 6210.111(a), failure to file a cost report, other than a final cost report, may result in the termination of the provider's agreement and shall result in the suspension of interim payments to the provider until the reports are filed in an acceptable form.

In accordance with 55 PA Code, Section 6211.15, if a provider does not submit a cost report by September 30 of each year (or later if an extension is granted by the Department) or for a provider with less than a 12-month cost report, ODP will establish an interim per diem rate for the provider equal to the lowest interim per diem rate for any non-State operated ICF/ID issued for the current fiscal year.

REPORT PERIOD – ID-46

This cost report is an annual report and must cover the prior fiscal period of 12 consecutive months. Facilities beginning operations during a fiscal period will prepare an annual report from the date of Federal Title XIX Medicaid Program certification for participation through June 30.

OVERALL INSTRUCTIONS FOR ID-46 EXCEL FILE

The following general instructions apply to the Intermediate Care Facility for the Intellectually Disabled (ICF/ID) Cost Reports – Form ID-46 (Excel file: ID-46 Form v07.22.xlsx).

PLEASE READ EVERY PAGE OF THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING AND SUBMITTING THE ICF/ID COST REPORTS – FORM ID-46.

USE OF ELECTRONIC FORMS

The ID-46 Cost Report Excel templates and instructions are made available to providers in electronic format by email. Providers must use the most current emailed Excel template to complete the cost report/budget, which contain formulas and edits to simplify the completion and review process.

Upon opening the Excel file, be sure to click on 'Enable Editing' to permit use of all features.

Formulas in the Excel templates are protected. **Cells which permit data entry are highlighted in light yellow.** Do not attempt to alter these forms. The Excel template worksheets have been password protected. The user may select the protected cells, but not make changes to the formulas.

Do not use Excel's CUT and Paste functions to correct entry errors, as that will alter the formulas. Use of COPY and Paste functions are fine (although minor formatting changes could result).

Some tabs in the **Excel template** contain **dropdowns** for use in selecting applicable information from a list to populate the cell. If an unintended selection is made, the user can simply select the correct item by using the dropdown list again or select the cell with the dropdown and use the delete key to clear the contents of the cell. The dropdown list will continue to function if the delete key is used to clear the contents.

If insufficient lines exist anywhere on the schedules to accommodate the provider's needs, contact Office of Developmental Programs (ODP) for guidance.

LIST OF ID-46 SCHEDULES

- ID-46 Cover Page and Statistics
- Waiver of Minimum Occupancy
- Beneficiary Acuity and Statistics
- Schedule 1 – Program Expenditures
 - Table 1.A. – Allowable Costs
 - Table 1.B. – Unallowable Costs (former Schedule 5 items go here)
 - Table 1.C. – Total Costs (Total per Books incl Apportioned; Tables 1.A. + 1.B)
 - Table 2.A. – Approved Funding from Form ID-47
 - Table 3.A. – Allowable Cost Comparison (Table 1.A Less Table 2.A)
 - Table 4.A. – Allowable Costs in Excess of 110% of Approved Funding - subtotal lines only (Table 1.A Less 110% of Table 2.A) – for Final Cost Settlement
- Schedule 2 – Benefits (split into Tables 1.A. and 1.B.)
- Schedule 3 – "Other" and Miscellaneous Operating Costs (split into Tables 1.A. and 1.B.)
- Schedule 4 – Income and Offsets to Allowable Costs
- Schedule 6 – Depreciation and Amortization
- Schedule 6A – Capitalized Assets – Additions/Deletions
- Schedule 7 – Statement of Compensation of Owners
- Schedule 8 – Facility Transactions with Related Parties
- Schedule 9 – Statement of Changes in Funded Depreciation
- Schedule 10 – Annual Financial Report of Resident Personal Fund Management
- Schedule 11 – Staffing – Room and Board
- Schedule 11 – Staffing – Health Care (split between DCW's & other employees)
- Schedule 11 – Staffing – Ancillary Services
- Schedule 11 – Staffing – General Administrative
 - Part B for Individuals with Compensation Greater Than \$283,200
- Schedule 12-RB – Miscellaneous Personnel Costs – Room and Board
- Schedule 12-HC – Miscellaneous Personnel Costs – Health Care
- Schedule 12-HC (A) – Day Program Costs
- Schedule 12-AS – Miscellaneous Personnel Costs – Ancillary Services
- Schedule 12-GA – Miscellaneous Personnel Costs – General Administrative
- Schedule 13 – Leases (supplemented with copies of New Leases & Vehicle Bids)
- Schedule 14 – Schedule of Loans (supplemented with copies of New Debt Agreements)
- Schedule 19, Part A – Extraordinary COVID-19 Expenditures – Salaries & Wages
- Schedule 19, Part B – Extraordinary COVID-19 Expenditures – Non-Wage Expenses

SAVING YOUR EXCEL ID-46 COST REPORT FILES

SAVE FREQUENTLY.

It is recommended that the file be 'saved as' when you begin and periodically during input. Choose File > Save As > choose a file location of your choice.

Preferred Filename Syntax for ID-46: ID46-*ProviderName_SiteName_FY2021-22.xlsx*.

- File type: Excel Workbook (.xlsx);
- Do not choose Excel Macro Enabled Workbook (.xlsm);
- Excel 97-2003 Workbook (.xls) is acceptable, but not preferred.

Note: For submission to ODP, CDs and USB Flash Drives are no longer acceptable since submission can be done entirely via email.

PRINTING - ELECTRONIC SUBMISSION

After the cost report excel file is complete, it must be printed to a Portable Document Format (PDF) file in order to produce the finished product. (An excel file cannot be considered a formal submission since values could be purposely or accidentally changed.)

To print the entire cost report **to PDF**:

- Choose File > Print >
- under Printer, choose either:
 - 'Microsoft Print to PDF', or
 - 'Adobe PDF', or
 - whichever choice you normally use to print to PDF.
 - (Do **not** choose 'Print to File' as that produces an unacceptable file format.)
- under Setting, choose PRINT ENTIRE WORKBOOK to print all 54 pages.
- Press Print button.
- Choose a file location from the window that opens
- Filename for submission: ID46-*ProviderName_SiteName_FY21-22.pdf*

ALLOWABLE vs. UNALLOWABLE COSTS

Note: There is no Schedule 5 or 5A in this version of the ID-46. Previously Schedule 5 was used for Adjustments to Costs. The ID-46 as redesigned for FY 2021-2022 requires costs be segregated throughout the cost report between Allowable and Unallowable. **See APPENDIX C** for a listing of costs which are unallowable.

Formerly Schedule 5A calculated any excessive administrative costs. In this version of the Form ID-46, providers will need to review the edit check and reclassify excessive administrative costs as unallowable as described on page 20 of these instructions.

INSTRUCTIONS FOR COVER PAGE AND STATISTICS

The following information must be reported in the highlighted fields at the top of the form:

- Facility Name;
- Site Name, if applicable (must be consistent with the site name used by DOH for Certifications and ODP on rate setting, budget, and cost report correspondence);
- 13-digit MPI Number, including Service Location Code (SLC) – use this format: 100001234-0123;
- Address (this is to be the actual street address of the program, not the address of the main provider agency); and
- Reporting Period.

Once this information is entered on the Cover Page, it will automatically be carried to every other schedule.

SUMMARY OF STATISTICAL DATA

Section I – Type of Organization

Indicate the type of organization by using the dropdowns to select "Yes" in the appropriate space. If the provider is a nonprofit organization, dropdowns for Line 2, including parts A–D, should be left blank. If "Other" is applicable, please specify the type of organization in the space provided.

Section II – Total Program Population

Lines 1 - 4 No entry is required here. These lines will be filled in using data from columns 7 through 11 of the table below.

Line 5. The Excel template will automatically calculate the percentage of occupancy (Line 3/Line 2). Any percentage 97.5% or greater meets the 98% occupancy requirements as stated in Section 6211.61, and no Waiver of Minimum Occupancy is needed.

NOTE: If occupancy is less than 98%, in accordance with Section 6211.64, a provider may request a waiver of the minimum occupancy requirement at the time the cost report is submitted to the Department on the same transmittal letter as the cost report transmittal letter (see APPENDIX A – Transmittal Letter Form). The request is also repeated on tab Waiver Minimum Occupancy of the cost report, which uses information from this section.

Section III – Program Data

Line 1. Enter the amount of square feet used for the ICF/ID program.

Section IV – Private Pay Rates

If there are established Private Pay rates, select "Applicable" in the box in cell E37 and enter all the established private pay rates in effect during the fiscal year. If there are no established rates, select "Not Applicable" in the box. DO NOT LEAVE BLANK. Remember that a private pay rate MUST be equal to or higher than the approved interim per diem rate for the facility. (If

discounts were granted to a Private Pay individual, revenue should be recorded at gross, and discounts recorded as a contractual allowance on Schedule 4.)

SUMMARY OF CENSUS RECORDS - DAYS

This section (Columns 1 through 6) is used to calculate the total number of days that all people are served in an ICF/ID facility. This includes actual days, hospital reserve bed days and therapeutic leave days, in accordance with Section 6211.71, all of which are counted as census days.

An actual day is a period of service for one day of care. An actual day is any day of service at the facility, including a medical or therapeutic leave day. The day of the person's admission to the facility is counted as an actual day but the day a person is discharged from the facility is not counted as an actual day. If a person is admitted and discharged from the facility on the same day, the period must be counted as one resident day. The total actual days provided must include all days of service plus reserve bed days including therapeutic leave and medical leave days in full up to the limits allowed by Section 6210.71.

Column 1	This column contains the month of the fiscal year.
Column 2	MA Resident Days – Enter the total number of days the residents were actually at the ICF/ID facility during the reporting period.
Column 3	MA Therapeutic Leave Days – Enter the total number of days for the reporting period the facility utilized therapeutic leave days up to the limits allowed by Section 6210.71. DO NOT INCLUDE EXCESS THERAPEUTIC LEAVE DAYS IN THIS COLUMN – UNLESS A WAIVER WAS GRANTED DUE TO COVID-19.
Column 4	MA Hospital Leave Days – Enter the total number of days for the reporting period the facility-utilized hospital reserve bed days up to the limits allowed by Section 6210.71. DO NOT INCLUDE EXCESS HOSPITAL RESERVE BED DAYS IN THIS COLUMN.
Column 5	Private Pay Days – Enter the total number of private pay days for reporting period.
Column 6	Total – The total number of days reported for each month will automatically be calculated.
Total Line	The total amount for each column will automatically be calculated.

CERTIFIED BEDS – Columns 7 through 11

Column 7	Fill in the number of Certified Beds as of the beginning of the fiscal year on the first line of this column (cell H48)
Column 8	For any changes in the number of certified beds that occurred during the fiscal year, enter the date that the certified capacity was officially changed as identified in the correspondence from the Department. Enter the date on the line of the month (as indicated in column 1) in which the change occurred. If no changes were approved, leave this column blank.

Column 9	Enter the amount of increase or decrease in the number of certified beds on the line for the month in which an approved change occurred. Reductions should be entered with a minus sign before the number (e.g., -2).
Column 10	Certified Beds as of the end of each month will automatically be calculated. If the results showing do not match the provider's records, make necessary corrections via column 9.
Column 11	Bed Days Available will be automatically calculated using the data in columns 7 through 10. Details of the calculation may be viewed on the Excel screen in the shaded section in columns O through R. It is important to enter exact dates for any bed changes so that the Bed Days Available will be calculated properly.
Total Line	The total amount for each column will automatically be calculated.

SUMMARY OF COSTS – No entry required

Line 1	FY 12-Month Approved Funding Level – Auto-populated from Schedule 1, Table 2.A.
Line 2	FY Allowable Costs – Auto-populated from Schedule 1, Table 1.A.

INSTRUCTIONS FOR REQUEST FOR WAIVER OF MINIMUM OCCUPANCY

FORM LETTER for Request for Waiver of Minimum Occupancy

NOTE: If occupancy is less than 98%, in accordance with Section 6211.64, a provider may request a waiver of the minimum occupancy requirement at the time the cost report is submitted to the Department. The request for the waiver of minimum occupancy shall be addressed (BUT NOT MAILED) to the Deputy Secretary for Developmental Programs and INCLUDED AS A PART OF THE COST REPORT IN THE PROPER ORDER, following Schedule 2.

In order to permit a completely paperless Cost Report submission option, a form for the Request for Waiver of Minimum Occupancy Letter has been built into the Excel cost report template. The form 'letter' is contained on the Waiver Minimum Occupancy tab, which includes a statement that the Administrator's signature on the transmittal letter also pertains to this letter. **Therefore, ensure the Administrator has reviewed the letter when requesting their signature on the Transmittal Letter.** Statistical data will automatically flow from the Cover Page.

The facility name will automatically be reflected at the top to mimic facility letterhead.

If the Occupancy is equal to or greater than 97.5%, the form will automatically be labeled 'NOT APPLICABLE' and nothing further is required.

Steps to complete the unprotected sections of the form letter are:

Letter Date: This has been prepopulated with a date of September 20, 2022.

Provider's may choose to change the date if desired, but it should not be later than the date the Administrator signs the transmittal letter or the cost report due date of September 30, 2022.

Press Tab to go to next unprotected field.

Qualified Conditions: Click the check box to choose whichever of these conditions applies:

1. The facility is in its first year of operation.
2. The facility is increasing or decreasing the number of certified beds.
3. The facility has a certified capacity of less than 16 beds.

Note: The above choices are per § 6211.64. For FY 2021-2022, COVID-19 is no longer an allowed exception to the regulation.

Detailed explanation: There is a yellow text box where the provider can type the explanation of the SPECIFIC circumstances which occurred and caused the provider to fall below 98% occupancy. Click in the box, then begin typing. Click outside the box to complete the entry. The text will automatically wrap, but use of the return key is also permitted to move to the next line. If the space provided is insufficient, providers may decrease the font size. This form letter may be used by both providers submitting their cost report via paper or electronic submission. No separate letter is required.

INSTRUCTIONS FOR BENEFICIARY ACUITY AND STATISTICS

This schedule consolidates beneficiary related statistics in one location for use throughout the cost report as needed for acuity and day program related party cost limits. **DO NOT** report patient identifying information on this schedule. This data will consolidate, streamline, and standardize documentation that ICFs already maintain to ensure consistent review and transparency in the application of ODP policies.

Section I: Personal Characteristics (Number of Residents by Classification)

- A. Ages: Auto-populated based on data from Section IV, Column 2.
- B. Level of Functioning: Auto-populated based on data from Section IV, Column 3.

Section II: Day Program Summary

Lines 2–8: Auto populated based on data from Section IV, Day Program Detail columns.

Section III: Acuity Summary **(NOT APPLICABLE TO FY 2021–2022 unless the facility has completed the Supports Intensity Scale/Health Risk Screening Tool (SIS/HRST) assessments for all residents)**

- A. Needs Level (SIS Composite Score): Auto-populated based on data from Section IV, Column 4.
 - a. Facility average

- b. Standard deviation
- B. HRST: Auto-populated based on data from Section IV, Column 5.
 - a. Facility average
 - b. Standard deviation

Section IV: Acuity and Day Program Detail (*All unused rows must be left blank***)**

Column A (not part of the printed cost report)	OPTIONAL – To assist with keeping track of which resident is assigned to which number in column 1, the user may use the left arrow to scroll to reveal Excel column A and enter the resident’s initials (or other identifying information). This column will not be included on the PDF/paper version of the cost report thereby maintaining privacy.						
Column 1	<p>Resident</p> <p>The column is numbered 1–200. Each number reflects a resident at the facility during the fiscal year.</p> <p>Example 1: A facility with four certified beds occupied by four residents during the fiscal year must only input data in the subsequent columns for lines 1–4. All unused rows (lines 5–200) must be left blank.</p> <p>Example 2: A facility with four certified beds occupied by five residents during the fiscal year must only input data in the subsequent columns for lines 1–5. All unused rows (lines 6–200) must be left blank.</p>						
Column 2	<p>Age Range (as of last day of FY)</p> <p>Enter the age range of each resident based on the resident’s age as of the last day of the fiscal year. Use the dropdown to select the appropriate age range:</p> <table border="0"> <tr> <td>0–5</td> <td>22–45</td> </tr> <tr> <td>6–18</td> <td>46–64</td> </tr> <tr> <td>19–21</td> <td>65+</td> </tr> </table>	0–5	22–45	6–18	46–64	19–21	65+
0–5	22–45						
6–18	46–64						
19–21	65+						
<p>Acuity Detail (NOT APPLICABLE TO FY 2021–2022 unless the facility has completed the SIS/HRST assessments for all residents)</p>							
Column 3	<p>Level of Functioning</p> <p>For each resident, select the appropriate level of functioning as of the year-end using the categories in the dropdown:</p> <ul style="list-style-type: none"> 1 – Mild 2 – Moderate 3 – Severe 4 – Profound 5 – ORC 						
Column 4	<p>Needs Level (SIS Composite Score)</p> <p>Enter the needs level (SIS composite score) of each resident.</p>						
Column 5	<p>HRST (0–69+)</p> <p>Enter the HRST score for each resident.</p>						
<p>Day Program Detail</p>							

Cell L30	There is a question above Column 10 which asks: Were Related Party Day Program services charged to ICF (and included on Sch. 1) at HCBS Fee Schedule rates? Answer either Yes or No. If the ICF did not obtain any Day Program services from a Related Party, this question may be left blank.
COLUMNS 4 THROUGH 11 NOT APPLICABLE FOR FISCAL YEAR 2021-2022	
Column 6	<p>Number of Days Resident Attends Day Program Owned/Operated (Not Related Party) by the Facility (Annual – During FY)</p> <p>Enter the number of days the resident attended a day program owned/operated by the facility on the facility's own campus. Do not include days resident attended a day program owned/operated by a related party.</p>
Column 7	<p>Number of Days Resident Attends Contracted Related Party Day Program (Annual – During FY)</p> <p>Enter the number of days the resident attended a day program owned/operated by a related party. Do not include days resident attended a day program owned/operated by the facility.</p>
Column 8	<p>Number of Days Resident attends Contracted Non-Related Party Day Program (Annual – During FY)</p> <p>Enter the number of days the resident attended a day program operated by a non-related party. Include days resident attended a day program owned/operated by the facility.</p>
Column 9	<p>Number of Days Resident Attends Day Program (Annual – During FY)</p> <p>Column 6 + Column 7 + Column 8.</p>
Column 10	<p>Relevant Program Fee for Home- and Community-Based Services (HCBS) – Total Per Day Based on Highest Level Billed</p> <p>Enter the relevant day program fee schedule for HCBS based on the highest level fee billed. Please ensure that the fees are converted to a daily rate basis (e.g., 15-minute units are multiplied by the average number of units billed daily).</p> <p>Applies to related party day program days (Column 7) only.</p>
Column 11	<p>Market Rate for Related Party Day Program Costs (§ 6211.114)</p> <p>Column 7 x Column 10.</p> <p>The total of this column will flow to Section II, Line 9 and be used for evaluation of allowable related party day program costs reported in Schedule 12 HC(A).</p>

INSTRUCTIONS FOR SCHEDULE 1 – PROGRAM EXPENDITURES

TABLES

- Table 1.A – FY Allowable Costs
 - See instructions below.
- Table 1.B – FY Unallowable Costs
 - See instructions below. Some sections of this table require unallowable amounts to be input while other sections are populated with unallowable amounts reported in other schedules.
 - Unallowable costs are to be reported and should not simply be excluded from the cost report.
- Table 1.C – FY Total Allowable & Unallowable Costs
 - Sums amounts from Table 1.A and Table 1.B and represents all costs incurred by the provider.
 - Section VI, Line A: Totals on this line must agree to total expenses per the General Ledger, or be reconciled to it. Supporting documentation must be submitted with the cost report. (Reference Reconciliation to General Ledger section in these instructions.)
- Table 2.A – FY 12-Month* Approved Funding Level
 - Interim Payment Methodology – Using the drop down at the top of the form (cells T3:V3), choose either Waiver... or Standard interim per diem rate as the payment methodology which was in effect for the fiscal year.
 - Input allowable amounts for the approved funding level for the cost report fiscal year. For providers/facilities that submitted waiver requests for the FY, amounts should match the most recent ID-47, Schedule 1, approved by ODP. For providers who do not request a waiver of the standard rate, the provider will operate under the previous year's approved cost report and do not need to complete Table 2.A. since no ID-47 Budget comparison is required.
 - *If the facility was open for less than a full year, the PRO-RATED Budget for the same period of operation should be entered into Table 2.A.
- Table 3.A – Allowable Cost Comparison
 - Compares allowable amounts reported in Tables 1.A and 2.A. ODP will use information from this table to support review and analyses such as ensuring requirements of § 6211.124 are being met (i.e., overall costs are within the limit of the total approved budget level and costs for each major object of expenditure and cost center are within 10% of the approved amount).
- Table 4.A – Allowable Costs in Excess of 110% of Approved Funding
 - Identifies amounts in Table 1.A that are in excess of 110% of approved funding in Table 2.A.

PROGRAM EXPENDITURES

Cost centers as defined in Section 6211.123, are identified in Column 1 through Column 6. The major objects of expenditure as defined in Section 6211.123(a)(1) through (5) are the five categories listed on the left side of the schedule: I – Personnel Costs; II – Operating Costs; III – Equipment/Other Fixed Assets; IV – Depreciation/Interest; and V – Apportioned Costs.

Rent or real estate taxes paid for a facility are listed under Occupancy Costs – Other, Section II, Line A, Column 5. Exceptions to rent classification are (1) rent paid for facilities used in people's treatment (i.e., a gymnasium for physical/recreational therapy) should be charged to Occupancy – Ancillary Services, Section II, Line A, Column 3; (2) rent for general office space should be charged to Occupancy – General Administration, Section II, Line A, Column 4; and (3), per Section 6211.72(e)(3), rent paid for an office used for administrative purposes must be charged to Occupancy – General Administration, Section II, Line A, Column 4. However, in programs of 15 beds or less, if the office is located within a program unit, these costs may be reported under Occupancy – Health Care, Section II, Line A, Column 2, of that specific program unit.

All **utilities** paid for by the ICF/ID facility (excluding office utilities, which appear under General Administration) should be recorded under Occupancy – Room and Board, Section II, Line A, Column 1. It is not necessary to apportion these costs to various cost centers.

COST CENTERS

The following are examples of costs that are included in each of the cost centers. It is not a list of all costs to be included in each cost center; it is merely an example of the most common costs.

Room and Board

Dietary and Food Services
Laundry Services
Housekeeping Services
Plant Operations/Maintenance
Property Insurance
Resident's Personal Telephones
Repairs
Clothing
Haircuts
Utilities

Ancillary

Therapy – Physical
Therapy – Speech
Therapy – Occupational
Therapy – Recreational
Laboratory Services
X-Ray Services
Over-the-Counter Drugs

Other

Equipment Rental
(other than office equipment)
Facility Rent
Real Estate Taxes
Other Interest
ICF/ID Assessment

Healthcare

Nursing Salaries – Staff and Contracted
Related Clerical Services
Contracted Practitioners
Social Workers Salaries
People's Activities
Day Programming
Direct Care Salaries
Utilization and Medical Review

General Administration¹

Administrator's Salary
Office Personnel
Management Fees
Legal Fees
Office Telephone
Rental of Office Equipment
Office Rent

Depreciation and Capital Interest

Depreciation (including amortization of start-up costs from Schedule 6)
Interest on Capital Indebtedness

¹ Review PA Code, Title 55 § 6211.72 (e): The following requirements apply for general administrative costs:

- (1) General administrative costs include costs that are incurred for a common or joint purpose but are not readily assignable to a specific cost center or program unit.
- (2) General administrative costs must include compensation, fringe benefits, and payroll taxes for the facility's administrator, controller, purchasing agent, personnel director; compensation for owners, officers, or persons other than facility employees; personnel services; procurement; accounting; auditing; office services and supplies; telephone and travel supporting administrative costs specified in subsection (a); licenses; association dues; legal costs, including attorney's fees if the provider prevails; management fees; and advertising.
- (3) Rental costs for all offices used for administrative purposes shall be included as general administrative costs. In programs of 15 beds or less, if an office is located within the program unit, these costs may be allocated to the specific program unit.
- (4) General administrative costs are limited to 13% of the total MA eligible costs less general administrative costs and less depreciation and interest on capital indebtedness.

§ 6211.72 (f): The following requirements apply for other administrative costs:

- (1) Costs associated with administrative purposes, not associated with those costs identified in subsection 5211.72(e) that have a direct and demonstrable impact upon program services, are allocated to specific other cost centers.
- (2) Other administrative costs must be specifically documented and supported.
- (3) The 13% limitation on general administrative costs does not include these other administrative costs that are allocated to specific units.

The facilities must comply with §§ 6211.45 through 6211.47 regarding allocated costs and operation of multiple programs. All allocations must be reasonable, supported by the facility's records, and be consistent with the cost allocation plan submitted for ODP review. The method of allocation must be based on the actual costs incurred without provision for a profit using an appropriate allocation methodology consistent with 2 CFR 200. Any changes to the basis of allocation must be approved by ODP staff in advance and represent an equitable methodology consistent with § 6211.48.

OBJECTS OF EXPENDITURE

Section I – Personnel Costs

There is no need to enter information in this section. The Excel template will automatically carry forward to this section the subtotals for each cost center as calculated for Schedule 11 – Staffing; Schedule 12 – Miscellaneous Personnel Costs; and Schedule 2 – Benefits. The Excel template will also automatically calculate the totals for each cost center as well as the total for each major object of expenditure. Compensation is allowable up to the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions per § 6211.73(a).

Section II – Operating Costs

On each line, in each cost center and under the appropriate major object of expenditure, enter the corresponding figure from your General Ledger broken out by allowable and unallowable (i.e., total allowable plus unallowable should tie back to the General Ledger). Charge costs to each line item in accordance with the information below:

NOTE: Non-salary extraordinary COVID-19 costs, which will be separately identified on Schedule 19-B, still **need to be included** within the costs reflected on Schedule 1, so that Table 1.C. section VI, Line A matches the provider's General Ledger.

Enter the amount for each cost center. The Excel ID-46 template will automatically calculate the total for the cost center and for the major object of expenditure.

A. Occupancy Costs: Charge to this account the costs of all building expenses, such as rent, housekeeping supplies, utilities (ex. heating fuel, water, gas, electricity, sewer), property taxes, etc.

B. Communications: Charge to this account the costs of telephone services, beeper services, postage, printing (other than administrative), audio-visual materials, newspapers, magazines, etc.

C. Insurance: Charge to this account the cost of all insurance premiums other than auto insurance and employee benefit insurances.

D. Office Supplies: Charge to this account the costs of all office supplies used in the administration of this program.

E. Service Supplies: Charge to this account the costs of medical supplies, supplies for activities related to social and vocational rehabilitation or recreational purposes, as well as over-the-counter drugs.

F. Food: Charge to this account any costs for food for both regular and special diets for all people living at the facility.

G. Purchased Services: Charge to this account the cost of all purchased services (other than contracted professional personnel costs) such as laundry, laboratory services, lawn maintenance services, snow removal services, and other similar services. DAY PROGRAM SERVICES must be reported as a contracted service on schedule 12, miscellaneous personnel costs, unless operated directly by the provider.

H. Clothing: Charge to this account the cost of clothing for all people living at the facility.

I. Transportation: Charge to this account the cost of transportation provided to people living at the facility and the cost of employee travel including allowances for meals, lodging and other related expenses; the cost of renting vehicles, auto insurance premiums, and supplies for the operation and maintenance of provider-owned vehicles for employee use for business purposes.

J. Interest Non-Capital: Charge to this account any working and noncapital interest costs. Note that the total in column 7 for this line must agree with the total operating interest indicated on Schedule 14. After completion of Schedule 14, ensure the **edit check** indicates 'ok' ensuring a match. If not, make necessary corrections to either Schedule 1, §II. Line J or Schedule 14, Column 6D until they agree. (Note: Non-Capital interest will also be reflected on Schedule 3.)

K. Miscellaneous Operating Costs: Charge to this account the operating costs that cannot be properly charged to one of the above objects. ANY AMOUNT REPORTED MUST BE ENTERED ON SCHEDULE 3, which will flow to this line of Schedule 1.

NOTE: Act 69 Assessment amount should be entered on Schedule 3, Section II.

Section III – Equipment/Other Fixed Assets

Enter the amount for each cost center. The Excel template will automatically calculate the total for the cost center and for the major object of expenditure.

- A. Purchase-Non Depr Assets: Charge to this account the cost of non-depreciable fixed assets. A non-depreciable fixed asset is an item that has a purchase price of less than the provider's capitalization policy threshold (typically \$500 or \$5,000).
- B. Repairs: Charge to this account the cost of all minor repairs (for the definition of minor repairs, reference HIM-15).

Section IV – Depreciation/Interest:

- A. Depreciation: The Excel ID-46 template will automatically carry forward to this line, the amount computed on Depreciation/Amortization, Schedule 6, Col. E, Line 10. Depreciation can only be reported in the Depreciation/Capital Interest Cost Center.

NOTE: If a tangible asset which meets your capitalization policy criteria was purchased due to the COVID-19 pandemic, that asset should be capitalized and depreciated over the appropriate useful life. Since the asset's cost and functionality extends beyond the current fiscal year, it should not be considered an extraordinary COVID-19 cost for Schedule 19.

- B. Capital Interest: Charge to this account the direct cost incurred for capital purposes. Interest on capital indebtedness includes acquisition of facilities, equipment, and capital improvements. Generally, loans for capital purposes are long-term loans. This line, column 6 will be completed automatically after completion of Schedule 14.

Section V – Apportioned Costs

Enter the amount for each cost center. The Excel template will automatically calculate the total for the cost center and for the major object of expenditure.

Charge to this account all costs which have been apportioned in accordance with a cost apportionment plan which clearly shows the methodology by which the costs of service provision and centralized administrative support are apportioned to this facility. IF THE COST BASIS OR METHODOLOGY HAS CHANGED SINCE THE PREVIOUS FISCAL YEAR, A NEW COST APPORTIONMENT PLAN MUST HAVE BEEN SUBMITTED FOR APPROVAL PRIOR TO THE START OF THE FISCAL YEAR.

The requirements for the cost apportionment plan are stated in Chapter 6211, Sections 6211.45, 6211.46, 6211.47, and 6211.48.

- A. Individuals Whose Compensation greater than \$283,200: This is a check to ensure that compensation in apportioned costs does not exceed the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions consistent with § 6211.73. This verification formerly occurred during cost settlement consistent with § 6211.73 and has been moved to the cost report process. This line is to be used to report amounts for apportioned compensation where the executive, physician, or other employee receives more

in compensation (wage and non-wage compensation) than the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions by applicable cost center. (This dollar threshold will be revised annually by ODP. Reference page 56 of these instructions for the comparative salaries to be used for determination of any unallowable portion.)

Generally, provider personnel earning these higher amounts are recorded on the books of the parent entity and apportioned throughout the agency; therefore, this line is included within the Apportioned Section. However, anyone whose compensation exceeds the threshold on the books of the ICF should be excluded from Section I and instead included on this line. The total amount from this line must tie to total amounts in Part B – Apportioned Costs – Individuals Whose Compensation greater than \$283,200 of Schedule 11-GA, Part B. Note that to avoid double counting, amounts reported in this line are not to be included in compensation amounts reported in other areas of the cost report.

Compensation includes all wage and non-wage compensation including benefits, stock options, bonuses, etc., as would be reported on IRS Form 990. The total compensation for all individuals in apportioned costs must be included in this section if the compensation package exceeds \$283,200. The portion of compensation in excess of the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions should be reported as unallowable costs on Schedule 1, Table 1.B, Section V, Line A.

An edit check is included in the Excel file to make the comparison. After completion of Part B – Apportioned Costs – Individuals Whose Compensation greater than \$283,200 of Schedule 11-GA, ensure the edit check indicates 'ok' ensuring a match. If not, make necessary corrections to either Schedule 1, or Schedule 11-GA until they agree.

- B. All Other Apportioned Costs: Enter all other apportioned costs not otherwise reported in Line A.

Section VI – Computation/Total Costs

- A. Subtotal: The Excel template will automatically subtotal costs for each cost center, as well as the total in Column 7, after the completion of Schedules 2, 3, 6, 11, 12, 14, and 19. This line on Table 1.C. should match (or be reconciled to) Total Expenses per the facility's General Ledger.
- B. Income Offsets to Allowable Costs: Enter the amount of income to be offset against costs for each cost center. Note that the total in Column 7 for this line must agree with the total income offsets per Schedule 4, Column 3, Line 23. An edit check is included in the Excel file to make that comparison. After completion of Schedule 4, ensure the edit check indicates 'ok' ensuring a match. If not, make necessary corrections to either Schedule 1, §VI, Line B or Schedule 4, Section II until they agree.

NOTE: If the provider is comfortable adding Excel cell references from Schedule 4 to Schedule 1, the provider may do so.

- C. Total Allowable Costs: The Excel template will automatically calculate the totals for each cost center and for each major object of expenditure.

An **edit check** to assess the 13% limitation on General Administrative costs per 55 PA Code, Section 6211.72(e)(4) is included in the Excel file to the right of Table 1.A. If administrative costs reported as allowable are in excess of the 13% limitation, the provider must manually remove excess amounts from the allowable sections and report in the unallowable sections. The excess amount to be removed will also be displayed. After all other sections of the cost report have been completed, any excess amount remaining must be subtracted from allowable administrative costs and added to unallowable administrative costs. The provider can make this change directly on Schedule 1 or on any of the feeding schedules which contain general administrative costs.

INSTRUCTIONS FOR SCHEDULE 2 – BENEFITS

(Note: In previous years this schedule was labeled as Schedule 1A)

TABLE 1.A – ALLOWABLE COSTS

Section I – Mandatory Benefits

NOTE: Costs of Benefits incurred as the result of COVID-19 care/prevention will be identified on Schedule 19, Part B. Those COVID-19 benefit costs are a subset of all benefit costs and therefore must still be included on Schedule 2 for the proper flow of costs on Schedule 1.

Enter the total of mandatory benefits for each cost center from your General Ledger, **excluding any unallowable benefit costs reflected on Table 1.B.** Enter amounts for those benefits, which are required by law, such as FICA, Social Security, and Worker's Compensation. The provider should add to this Excel template any mandatory benefits not already identified on this schedule.

Section II – Non-Mandatory Benefits

Enter the total of non-mandatory benefits for each cost center from your General Ledger **excluding any unallowable benefit costs reflected on Table 1.B.** Enter amounts for those allowable benefits that the provider voluntarily provides for its employees such as medical coverage, hospitalization, pension, or life insurance. The provider should add to this Excel template any non-mandatory benefits that have not been identified on this schedule.

TOTALS

The Excel template will automatically calculate the subtotal for both mandatory and non-mandatory benefits for each cost center as well as the total for each line in Column 5. These totals will flow to Schedule 1, section I, line B (of either Table 1.A. or 1.B).

COLUMN 6 – PERCENTAGE OF SALARIES

Column 6 will automatically calculate each benefit as a percentage of total salaries. This amount will be used as a basis of comparison for future waiver requests. Note that these percentages will not display properly until after Schedule 11's are completed.

TABLE 1.B – UNALLOWABLE COSTS

Enter benefits associated with any unallowable salaries or any other unallowable benefits, such as Nonstandard Fringe Benefits (page 56 of these notes) on Table 1.B. Unallowable benefits should be excluded from Table 1.A.

Column 8 – Enter description of the adjustment(s) required to convert booked expenses to allowable costs.

Totals from this table will flow to Schedule 1, Table 1.B, section I, line B.

INSTRUCTIONS FOR SCHEDULE 3 – "OTHER" AND MISCELLANEOUS OPERATING COSTS

(Note: In previous years this schedule was labeled as Schedule 1C)

Consistent with the previous schedules, Schedule 3 has been broken into two tables as follows:

- Table 1.A – Allowable Costs – amounts flow to Schedule 1, Table 1.A.
- Table 1.B – Unallowable Costs – amounts flow to Schedule 1, Table 1.B.
Column 7 – Enter description of the adjustment(s) required to convert booked expenses to allowable costs.

This schedule is used to provide additional information and description of costs reported in the "Other" cost center (**Schedule 1, Column 5**) and as Miscellaneous Operating Costs (**Schedule 1, Section II, Line K**). Any amount reported in the "Other" cost center, as any object of expenditure, must be identified on this schedule. Costs which may be reported in the "Other" cost center include: facility rent, real estate taxes, other interest and equipment rental (other than office equipment). Miscellaneous operating costs should be those costs which cannot properly be charged to any other line item. ODP will monitor these reported costs closely to ensure the costs cannot be charged to another line item.

Section I – "Other" Operating Costs

In Column 1, please enter a description of the costs reported on Schedule 1, Program Expenditure Schedule, "Other" cost center. Please be specific and clearly state what those costs are. Include rent, real estate taxes, etc. Please use a separate line for each entry as you would in a budget narrative.

DO NOT REPORT ANY AMOUNT UNDER MISCELLANEOUS OPERATING COSTS REPORTED IN THE "OTHER" COST CENTER IN SECTION I. ALL MISCELLANEOUS OPERATING COSTS

REPORTED IN THE "OTHER" COST CENTER SHOULD BE REPORTED IN SECTION II, LINE K, COLUMN 5.

The total for the "Other" cost center will carry back to Schedule 1, Program Expenditure Schedule. If the total on Schedule 1 for the "Other" cost center and the total on Schedule 3, Section I, do not match, the provider must determine what the correct amount should be.

Section II – Miscellaneous Operating Costs

NOTE: A line has been established for the Act 69 Assessment Amount.

In Column 1, please enter a description of the costs reported on Schedule 1, Program Expenditure Schedule, Section II, Operating Costs, Line K, and Miscellaneous Operating Costs. Please be specific and clearly state what those costs are. Include any cost reported on Schedule 1, in the corresponding cost center, on this form. Please use a separate line for each entry as you would in a budget narrative.

The total for Miscellaneous Operating Costs will carry back to Schedule 1, Program Expenditure Schedule. If the total on Schedule 1 for Miscellaneous Operating Costs (§II, Line K) and the total on Schedule 3, Section II for Miscellaneous Operating Costs do not match, the provider must determine what the correct amount should be.

INSTRUCTIONS FOR SCHEDULE 4 – INCOME AND OFFSETS TO ALLOWABLE COSTS

All General Ledger revenue is to be entered in Column 2.

Revenues that are to be offset against allowable costs should also be reported in Column 3.

Section I – Routine Revenue:

Lines 1–3	Enter all routine revenue that is reported on the General Ledger as being received by this program. Line 1 is labeled for MA interim payments. If the provider's bookkeeping permits, interim payments should be distinguished here from accrued revenue which should be reported on Line 5.
Line 4	This Other line has been pre-formatted with 'Adjustments pertaining to Prior Periods' and should be used for that, if the provider maintains that information separately from current year service revenue. (Negative values will be accepted.)
Lines 5–8	Four lines have been provided for Other routine revenue. (Negative values will be accepted.) Do not report COVID-19 Funding here. Line 5 is labeled for Accrued Anticipated Funding (Revenue Reimbursement) – if the provider has accrued additional funding that is expected to be received

	via Tentative or Final Settlement (and it is separately identifiable from the M.A. revenue reflected on Line 1), that amount should be reflected on Line 5. Line 6 should be used for Rounding (or other if the line is needed). Line 7 and Line 8 should have a description added, if used.
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Section II – Other Income:

Lines 10–18, Column 2	Enter all miscellaneous or “other” income. If an amount is entered on Line 12.C., 14, 15, or 16, provide a description of the item. Note that Lines 14–16 will accept negative values if appropriate.
Lines 10–17, Column 3	Enter other revenue that is an offset against allowable costs. Reference 55 PA Code, Section 6211.85. These amounts will also have to be manually entered in the appropriate columns of Schedule 1, Section VI, Line B.

Section III – COVID-19 Funding

Lines 19–22	Use these lines to report any COVID-19 funding received from other programs such as: CARES Act Funding, Public Health and Social Services Emergency Fund Payments, FEMA, Forgiven SBA loan amounts, Coronavirus Relief Funds, Paycheck Protection Program, Health Care Enhancement Act Revenue, Other PPPHCEA Revenue, DHS Act 24 Funding, CHC-MCO PPE, Donations, etc. The amount should be shown in Column 2 with the name of the specific source in Column 1. These amounts should be shown as offsets in Column 3.
Line 23, Column 2	The Total Income per the General Ledger should match or be reconciled to the amount per the submitted Trial Balance.

INSTRUCTIONS FOR SCHEDULE 6 – DEPRECIATION AND AMORTIZATION

NOTE: It is advisable to complete Schedule 6A before completing Schedule 6 since some of the amounts will automatically carry forward from Schedule 6A.

A detailed fixed asset log (or Plant Ledger) with annual depreciation expense must be maintained by the provider and made available to ODP upon request. This log should account for assets reported on Schedule 6, Depreciation and Amortization. The following information must be included for each asset:

- Item Description
- Date Acquired
- Cost or Other Depreciable Basis
- Current Annual Depreciation (Straight Line only)
- Accumulated Depreciation

Description of Property: There are two general categories of property: Fixed Property (Buildings and Fixtures), and Movable Equipment.

Fixed Property includes: Buildings and their structural components, including detached buildings (garages, etc.); fixed equipment (walk-in-refrigerators, heat ventilation and air conditioning systems (HVAC)); land improvements (any item relatively permanent in nature and more or less permanently affixed to the building, such as sprinkler systems).

Depreciable costs of construction such as site surveys, architectural and engineering fees, site supervision, inspections, overhead, site preparation, and capitalized construction contingencies, are generally allocated among Fixed Equipment and Building Costs. Interest charges incurred during construction are generally allocated among all assets purchased with loan proceeds.

Movable Equipment includes: All other assets such as transportation equipment, furniture fixtures, and any other movable items such as wheelchairs, typewriters, copiers, computers, etc.

NOTE: The November 19, 2018 memo from ODP Acting Deputy Secretary Kristin Ahrens conveys a waiver of the 55 PA Code § 6211.4 definition application of depreciable assets threshold of \$500 and allows ICF/ID providers to depreciate assets over \$5,000 (i.e., expense items less than \$5,000). Therefore, items costing less than \$5,000 may be expensed in the year purchased, if that agrees with the provider's capitalization policy.

NOTE: If a tangible asset which meets your capitalization policy criteria was purchased due to the COVID-19 pandemic, that asset should be capitalized and depreciated over the appropriate useful life. Since the asset's cost and functionality extends beyond the current fiscal year, it should not be considered an extraordinary COVID-19 cost for Worksheet 1, Section VI or for a waiver request.

Schedule 6

Column 1	Capital Asset Type: Add any provider specific additional categories on line 3, 6, or 8, as explained below.
Column 2	Enter the year the asset category was acquired. Use "Various" if items were acquired in many different years.
Column 3	The Cost or Basis will be automatically carried forward from Column H of Schedule 6A.
Column 4	Enter the total amount of depreciation taken by all prior owners of the asset.
Column 5	The Excel template will automatically subtract Column 4 from Column 3.
Column 6	Enter the amount of Accumulated Depreciation recorded on the General Ledger, as of the end of the prior fiscal year . This amount should agree with the prior year's cost report Schedule 6, Column 10.
Column 7	Accumulated Depreciation for any assets which were disposed and removed from the Plant Ledger (or Fixed Asset Listing) during this fiscal year should be

	removed via column 7. Note that any reductions to Accumulated Depreciation should be entered here as a negative number. (Corresponding asset cost removal should be reflected on Schedule 6A, Column C.)
Column 8	Enter the number of years over which the assets are being depreciated. In the case of many different lives in any classification of assets, enter "Various". Do not list a range such as 2 to 5 years.
Column 9	Enter the amount of depreciation expense for the current fiscal year as recorded on the General Ledger. This column should include the amount of depreciation for all new assets and exclude the amount for all assets that are now fully depreciated.
Column 10	Accumulated Depreciation as of the Fiscal Year End will be calculated as Column 6 plus Column 7 plus Current Year Depreciation Expense (Column 9). The provider should ensure this result agrees with their records. If not, necessary corrections should be made to the supporting columns.
Column 11	Allowable current year depreciation expense. This column is calculated as column 9 less column 12.
Column 12	Unallowable current year depreciation expense. Enter any unallowable portion of amounts reported in Column 9.
Column 13	Enter description of the adjustment(s) required to convert booked expenses to allowable costs (i.e., explanation of amounts in column 12).
Edit Check	<p>If Accumulated Depreciation as of year-end (Column 10) exceeds the Depreciable Basis (Column 5), a warning will appear in red on the screen to the right of column 13. If the "Over Depreciation Warning" appears, double check your entries and correct as necessary.</p> <p>A common error which has occurred is that providers may have removed the asset cost of disposed or fully depreciated assets but retained the associated accumulated depreciation. Note that fully depreciated assets should not be removed from the cost report unless the item has genuinely been sold, scraped or otherwise retired and removed from the provider's books. In all cases, the accumulated depreciation should be handled the same as the asset. This may be a change from past practices but should result in reporting which is consistent with and reconcilable to your data included in your organization's financial statements.</p>
Line 1	Enter the information described above for Buildings.
Line 2	Enter the information described above for Fixed Equipment.
Line 3	Enter on this line only the costs associated with other fixed asset costs.
Line 4	The Excel template will automatically calculate this Subtotal line.
Line 5	Enter the amount described above for all Movable Equipment.
Line 6	Identify the category of equipment that does not belong in any other movable equipment category and enter the information described above for that category.

Line 7	Enter the information described above for all Transportation Equipment.
Line 8	Identify the category of equipment that does not belong in any other category and enter the information described above for that category.
Line 9	Enter the amount of approved start-up costs that were identified in the rate setting correspondence reflecting the total approved funding level at the time of certification. Start-up costs are amortized over a five-year period. If this line is used, enter the date the site was certified in Column A.
Line 10	The Excel template will automatically calculate the total amount of allowable depreciation. This amount will be carried forward to Schedule 1, Program Expenditure Schedule, Section IV, Column 6, Line A.
Line 11	Answer the Yes or No question as to whether the provider maintains a complete Plant Ledger for all assets.

INSTRUCTIONS FOR SCHEDULE 6A – ADDITIONS AND DELETIONS TO DEPRECIATION

NOTE: The November 19, 2018 memo from ODP Acting Deputy Secretary Kristin Ahrens conveys a waiver of the 55 PA Code § 6211.4 definition application of depreciable assets threshold of \$500 and allows ICF/ID providers to depreciate assets over \$5,000. (i.e., expense items less than \$5,000).

NOTE: If a tangible asset which meets your capitalization policy criteria was purchased due to the COVID-19 pandemic, that asset should be capitalized and depreciated over the appropriate useful life. Since the asset's cost and functionality extends beyond the current fiscal year, it should not be considered an extraordinary COVID-19 cost for Schedule 19.

Column A	For each item, enter the appropriate cost basis for the previous year, as reported on the prior year Cost Report, Schedule 6, Column 3, in Column A next to the word Beginning Balance for Line Items 1, 2, 3, 5, 6, 7, 8, and 9.
Column B	Enter the actual cost of any new purchase using a separate line for each item.
Column C	Enter the actual cost of any disposed assets, using a separate line for each item. (Report the associated Accumulated Depreciation on Schedule 6, Column 7.) Note that Fully Depreciated assets should not be removed from the cost report unless they were truly sold or disposed and removed from the provider's books. (i.e., reporting should be consistent with Financial Statements, except for start-up costs.)
Column D	Enter the date the asset was purchased for additions. Enter the date in the following format: MM/DD/YY.
Column E	Enter the date the asset was sold, retired, or otherwise deleted. Enter the date in the following format: MM/DD/YY.
Column F	Enter the depreciable life of the asset per the AHA Useful Life Guidelines – 2018 edition (or later).

Column G	Enter the amount of current year depreciation expense.
Column H	The Excel template will automatically calculate the new cost basis in Column H and carry it forward to the corresponding line on Schedule 6.
Line 10	Totals will automatically calculate.
Line 11	Total Assets. This line will automatically calculate. The provider does not have to enter any amounts on this line.

For each purchase over \$5,000, documentation should be available to show compliance with Section 6211.84 regarding Bid requirements. This may be requested by ODP upon check-in or desk review (or subsequent audits) of the submitted cost report.

INSTRUCTIONS FOR SCHEDULE 7 – STATEMENT OF COMPENSATION OF OWNERS

This schedule should be submitted as a part of the ID-46 cost report by all agencies, but the schedule should be completed by **"for profit"** agencies only. **All other agencies should mark the schedule 'Not Applicable'** by selecting not applicable at the top of the tab. Failure to complete this form may result in the rejection of the cost report.

If an owner or stockholder is compensated directly (salary, wage, normal fringe benefits, etc.) or indirectly (no salary or wage but fringe benefits, goods or services, housing, etc.), this information must be included.

Column A	Enter the names of all owners or directors who were compensated during the fiscal year by the agency.
Column B	For each individual listed in Column A, enter the last 4 digits of their Social Security Number.
Column C	Place an X in the appropriate column to indicate if the business organization is a sole proprietorship, partnership, Subchapter S Corporation, or Corporation.
Column D	For each individual listed, enter the percentage of the normal workweek devoted to the ICF.
Column E	Enter compensation that is included in allowable costs on Schedule 1, Table 1.A. Enter the actual amount of paid and/or deferred direct or indirect compensation (including but not limited to any fringe benefits, bonuses, perquisites, maintenance dividends, or interest free loans) included in the cost report.
Column E.1	Enter compensation that is included in unallowable costs on Schedule 1, Table 1.B.
Column E.2	Enter description of the adjustment(s) required to convert booked expenses to allowable costs (i.e., explanation of amounts in column E.1.).

Column F	Enter where (Section/Line/Column) on Schedule 1 the compensation has been reported.
Column G	For each individual, enter their Title and brief description of job performed.
Column H	If a partnership, enter the ownership percentage and the profit and loss percentage, if different.
Column I	If a Subchapter S Corporation, enter the percentage of stock owned by each owner.
Column J	If a corporation, enter the number of shared and unexercised stock options owned.
Column K	Enter the actual weekly hours worked at the facility.

INSTRUCTIONS FOR SCHEDULE 8 – FACILITY TRANSACTIONS WITH RELATED PARTIES

If no information is reported on this schedule, submit it marked 'Not Applicable' by selecting not applicable at the top of the tab.

This schedule is to summarize all transactions, INCLUDING RENTAL AGREEMENTS AND DAY PROGRAM REIMBURSEMENTS, between related parties.

Related Party – An organization related to the provider by common ownership or control. Related to the provider means that a provider is associated with, affiliated with, has control of, or is controlled by the organization furnishing services. Common ownership or equity in the provider and the institution or organization serving the provider. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution.

Examples of related parties would include, but not be limited to, members of the board of directors, ICF/ID Administrators, sister/brother/parent/subsidiary corporations or partnerships.

Combine all common transactions. For example, if the same related party provides medical supplies, add the cost for all such supplies and enter the amount in the appropriate cost column.

Column A	Enter the Section, Line, and Column of Schedule 1 where the related party expense is reported. Example: I,C,2.
Column B	Enter the annual amounts charged and included in this fiscal year's costs.
Column C	Describe the service provided.
Column D	Enter the legal name(s) of the related party/business and include the Federal ID number or social security number.
Column E	Enter the names of all the owners of the related business.

Column F	Enter the ownership percentage in the ICF/ID facility for each owner listed in Column E.
Column G	Enter the ownership percentage in the related business for each owner listed in Column E. (The percentage amount must total 100% for each business listed in Column D. e.g., all owners must be listed.) Enter the ownership percentage in the related business for each owner listed in Column E. (The percentage amount must total 100% for each business listed in Column D. e.g., all owners must be listed.)
Column H*	Allowable related party expense will be calculated as column B less the amount of unallowable expense per column I.
Column I*	Enter the amount of the related party expense reported as unallowable.
Column J	Enter description of the adjustment(s) required to convert booked expenses to allowable costs (i.e., explanation of amounts in column I).

*Note: Columns H and I are informational only and any non-allowable costs (e.g., unallowable rent to a related party) will need to be manually moved to the unallowable table of Schedule 1.

If any of the transactions were for the rental of property, plant or equipment, on the lines indicated, enter the actual straight-line depreciation, taxes, interest or insurance. This section contains 2 columns: one to reflect the total cost of the space per the documentation, and a second column for the ICF portion of that rented asset. Additional supporting schedules and documents as if the property, plant or equipment were owned by the agency, must be available at the time of audit.

INSTRUCTIONS FOR SCHEDULE 9 – STATEMENT OF CHANGES IN FUNDED DEPRECIATION

THIS SCHEDULE MUST BE COMPLETED. If depreciation is not funded, this schedule should be marked 'Not Applicable' by selecting not applicable at the top of the tab.

The schedule should be a reconciliation of the beginning balance of the Funded Depreciation account with the ending balance. The beginning balance for the current fiscal year on this schedule must agree with the ending balance on this schedule for the previous fiscal year.

Line 1	Enter all investment income that was deposited in the fund during the cost report period. Investment income includes interest, dividends and net realized gains and losses on marketable security transactions.
Line 2	Enter all interest resulting from an inter-fund loan.
Line 3	The Excel template will automatically calculate this subtotal.
Line 4	Enter the dates, the amounts, and the nature of any deposits other than those identified on Line 3.
Line 5	Enter the total of assets purchased. Attach a detailed list of assets purchased. The list should indicate the cost and date of acquisition of each asset.

Line 6	Enter the mortgage principal payments made from the fund.
Line 7	Enter the total of all loans. Attach a detailed list that identifies the balance of each individual loan.
Line 8	Enter all withdrawals of a noncapital nature. The dates, total and purpose of each withdrawal should be identified. If inter-fund loans (Line 7) and withdrawals of a noncapital nature exist, a more detailed list of deposits than required on Line 2 is necessary. In addition to the information provided on Line 2, interest earned on each of the deposits must be identified. The list should also be expanded to include all deposits made in the six months immediately preceding the reporting period.
Ending Balance	The Excel template will automatically calculate the total for this schedule.

INSTRUCTIONS FOR SCHEDULE 10 – ANNUAL FINANCIAL REPORT OF RESIDENT PERSONAL FUND MANAGEMENT

The ICF/ID program may not require people to deposit their personal funds with the agency. However, if a person provides written authorization, the agency must hold, safeguard, and account for the person's personal funds. This schedule may be completed on an agency-wide basis.

All programs must complete the Compliance Questions.

If the agency does not maintain people's personal funds, mark the schedule 'Not Applicable' **and complete the question at the bottom of the page.**

Compliance Questions for Federal Requirements

The requirements in this schedule specifically address Federal requirements (OBRA 1987) concerning agency management of people's personal funds.

Answer all questions by choosing 'Yes' or 'No' from the dropdown in the appropriate blank space.

Be sure to complete Question II.

If this schedule is marked N/A, indicate in the blank space provided who manages the residents' funds.

INSTRUCTIONS FOR SCHEDULE 11 – STAFFING

If there are no entries on this schedule, it should be marked 'Not Applicable' by selecting not applicable at the top of the tab.

EACH COST CENTER HAS ITS OWN SHEET.

It is recommended that Schedule 19, Part A be completed before Schedule 11's.

The Extraordinary Salary and Wage costs for COVID-19 should **NOT** be included in the wage data reported on Schedule 11's. (This is different from how non-wage COVID-19 costs are being handled on Schedules 1, 2, and 12.) This is so that salary costs by position can be viewed without distortion by the extraordinary amounts paid for COVID-19 work. The Extraordinary Salary and Wage costs from Schedule 19 will flow as one line item to the top line of each cost center's Schedule 11. Ensure that the total of Schedule 11 will result in flow to Schedule 1 that will agree with the provider's trial balance.

List all job titles used by the facility. Group job titles according to the appropriate cost center – Room and Board, Health Care, Ancillary Services, or General Administration. The subtotal for each cost center is automatically calculated and carried forward to the corresponding cost center on Schedule 1, Program Expenditure Schedule, Section I, Line A.

DIRECT CARE WORKERS – On previous versions of Form ID-46 an asterisk was used on Schedule 11's to indicate positions which were considered to be direct care staff. For FY 2021-2022 Direct Care Workers should be entered on to the worksheet titled: SCHEDULE 11 - STAFFING - HEALTH CARE - DIRECT CARE WORKERS (tab 11-HC-DCW). Positions to be included on this worksheet are Non-Management, Non-Professional staff who are assigned to perform direct responsibilities related to activities of daily living, self-help, and socialization skills. Do NOT INCLUDE: RN's, LPN's, QIDP, or Management staff on this worksheet, even though they may assist in providing basic direct care. Titles commonly used for Direct Care Workers (DCW)'s that should be included on this worksheet include:

Caregiver	Home Support Associate	Resident Advisor
Counselor	Hospital Tripper	Resident Assistant
Dev Care Specialist	House Manager Aide (HMA)	Residential Aide
Development Assistant	ICF/ID Child Life Aide	Residential Companion
Developmental Specialist	IDD Technician	Residential Counselor
Direct Care Professional	Life Skills Associate	Residential Direct Support
Direct Care Staff	Memory Care Asst	Professional (RDSP)
Direct Care Worker	MVO (Motor Vehicle Operator)	Residential Living Staff
Direct Service Professional	Personal Assistant	Residential Program Worker
Direct Support Professional	Personal Care Assistant	TAS Direct Support Staff
Escort	Personal Care Attendee	
Habilitation Worker	Personal Service Tech	

Column 1 – Job Title – List all job titles used by the facility. List each job title under one of the cost centers. Positions will be repeated for each different Pay Type that is necessary per Column 2 instructions.

Column 2 – Pay Type – For each job title listed in column 1, indicate the type of pay as follows:

Regular – Normal pay, including one-to-one staffing and shift differentials. (ODP desires to see a uniform overall average of actual pay paid.)

Overtime – Overtime pay should be segregated on its own line since the pay per hour is much greater than the base pay rate, the amount of overtime fluctuates dramatically, and because including it with the regular pay would skew the average pay rate in columns 4 and 7.

VHST or PTO – Vacation/Holiday/Sick Time (VHST) or Paid Time Off (PTO) should be reflected on a separate line. This is important to establish how much of these items are included in the approved funding. Depending on your payroll system data, VHST/PTO may be reported for each position or simply as a collective cost item (1 line for all positions). Hours and Pay Rates should **not** be reported for VHST/PTO.

Incentive – Arrangements where an employee works a set number of hours but is paid for a greater number of hours. (See the example under the instruction for Column 2A below.)

Other – If any other types of pay are separated, please add a legend on the schedule explaining the item. **Vacancy or Vacant Full-Time Equivalents (FTE's) should NOT be reported on this schedule.**

Column 3 – State Equivalent Position – Enter the job title NAME of the State Equivalent Position for each job title using the information in Appendix D – Job Class Titles Used in Human Services.

Column 4 – Annual Full Time Hours for this position – Fill in the number of normal hours per year that are considered to be full time. For instance, if the normal workweek is 37.5 hours x 52 weeks = 1,950. For a 40-hour workweek, the amount to fill in would be 2,080. If different arrangements exist for the same position title, it may be necessary to use multiple lines for the same position. See the following example, which includes one scenario (#4) of an individual who works two 12-hour days and is paid for a 40-hour week:

Column 1	Col. 2	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Job Title (A), (B)	Pay Type (e.g., Regular, Overtime, VHST, PTO, Other) (C), (D)	Annual Full Time Hrs for this position (F)	FTE units (D), (G)	ACTUAL CURRENT YEAR EXPENSE		Actual Expense (K)
				--- OR (H) --- Calculated AVG Hourly Rate (I)	Calculated AVG Annual Salary (J)	
Example 1 \$25K yr position (40hrs / wk)	Regular	2,080	6.00	\$12.02		\$150,000
Example 2 \$25K yr position (Salaried)	Regular	2,080	1.50		\$25,000	\$37,500
Example 3 \$25K yr position (37.5hrs / wk)	Regular	1,950	2.00	\$12.82		\$50,000
Example 4 \$25K yr position (work 24, pd for 40)	Incentive	1,248	1.00	\$20.03		\$25,000
Example 5 \$25K yr position (Part Time)	Regular	2,080	0.50	\$12.02		\$12,500
(use titles - these descriptions are for illustration only) (column 3 hidden for illustration)						

NOTE: ODP would prefer a fewer number of lines of detail but realizes calculating a weighted average for column 4 for the above positions would be more tedious than reporting multiple

lines of data. Use the amount of detail separation necessary to suit your data sources which will result in accurate FTE counts and accurate average hourly rates.

Column 5 – Number of FTEs – List the total number of Actual FTEs. The FTE is measured by the total workweek considered to be full time. Do not report the number of actual employees. For example: for a 40-hour workweek, 2 employees who each work 20 hours per week equal 1 FTE since the total number of hours worked is 40. This amount can be calculated as Total Hours worked per payroll records for each position divided by the standard hours per year for a full-time position (column 4).

NOTE: Either Column 6 or 7 may be filled in for each position listed. Two different lines should be used if the same position has both salaried and hourly personnel. (e.g., DO NOT FILL IN BOTH COLUMNS 6 AND 7 FOR THE SAME LINE.)

Column 6 – Average Hourly Rate – For positions that are paid an hourly wage, this column should be calculated as Column 8 divided by Column 5 divided by Column 4.

Column 7 – Average Salary – For positions that are paid a salary, this column should be calculated as Column 8 divided by Column 5.

Column 8 – Actual Expense – Enter the total actual expense for this fiscal year for each position. The total of this column for each cost center will automatically be carried forward to Schedule 1. Modest negative numbers may be entered into Column 8 if necessary for accruals or other reconciling entries so that payroll data agrees to the General Ledger.

Column 9 – Allowable – Allowable expense is calculated as Column 8 less Column 10. The total of this column will flow to Schedule 1, Table 1.A.

Column 10 – Unallowable – Enter any unallowable wage costs into Column 10. The total of this column will flow to Schedule 1, Table 1.B.

Column 11 – Enter description of the adjustment(s) required to convert booked expenses to allowable costs – Enter an explanation for any amounts in column 10.

Optional Edit Checks have been added to the right of Column 11 on the Excel screen. (Depending on the width of your monitor, you may need to use the right arrow at the bottom of the Excel screen to see the edit checks.) These will not print but should be useful to the preparer to ensure realistic data has been entered. Column 8 will be calculated using the data entered in Columns 4–7 and then the actual Column 8 entry will be subtracted. The variance which will be shown should be very small. (ODP has no concern with immaterial variances caused by rounding.) If a large variance is shown, it is recommended that the preparer double check the validity of the entries made for that line and make necessary corrections.

INSTRUCTIONS FOR SCHEDULE 11-GA PART B: APPORTIONED COSTS – INDIVIDUALS WITH COMPENSATION GREATER THAN \$283,200.

Schedule 11-GA Part B is a check to ensure that compensation in apportioned costs does not exceed the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions consistent with § 6211.73 (a). This verification formerly occurred during cost settlement consistent with § 6211.73 and has been moved to the cost report process. This section is to be used to report amounts for apportioned compensation where the executive, physician, or other employee receives more in compensation (wage and non-wage compensation) than the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions. (This dollar threshold will be revised annually by ODP. Reference page 56 of these instructions for the comparative salaries to be used for determination of any unallowable portion.)

Generally, provider personnel earning these higher amounts are recorded on the books of the parent entity and apportioned throughout the agency; therefore, amounts in this section are to be included within the Apportioned section of Schedule 1. However, anyone on the books of the ICF whose total compensation exceeds the threshold should be excluded from other sections in the ID-46 and instead included in Part B of Schedule 11-GA. The total amount from Part B must tie to the total amount in Schedule 1, Section V, Line A, Column 7. Note that to avoid double counting, amounts reported in Part B are not to be included in compensation amounts reported in other areas of the cost report. Compensation includes all wage and non-wage compensation including benefits, stock options, bonuses, etc., as would be reported on IRS Form 990.

Column 1 – Job Title – List the job title that corresponds to the apportioned compensation in excess of \$283,200.

Column 2 – State Equivalent Position – Enter the job title NAME of the State Equivalent Position for each job title using the information in Appendix D – Job Class Titles Used in Human Services. As noted in Appendix C on page 56, the following State positions should be used for executive staff:

Provider position	State Equivalent Position
CEO	DHS Secretary (may only be used once)
Other executive staff	ODP Deputy Secretary

Parent Company

Column 3 – Salary/Wages Expense – Enter salary/wage expense.

Column 4 – Benefit Expense – Enter the cost of benefits for the individual.

Column 5 – Total Compensation Expense – Calculated sum of amounts in columns 3 and 4.

Note that if there is no parent company to the provider organization, enter data applicable to the provider organization in Columns 3–5 and make Column 6 equal to Column 5.

Provider Facility

Column 6 – Allocated Compensation Expense – Enter the compensation expense allocated to the provider facility.

Column 6a – Allocation % – The percentage of parent company compensation expense allocated to the provider facility. Amounts in this column are automatically calculated.

Site

Column 7 – Allocated Compensation Expense – Enter the compensation expense allocated to this location site (SLC). If there is only one site for the facility, this figure will be the same as column 6.

Column 7a – Allocation % – The percentage of provider organization compensation expense allocated to the facility. Amounts in this column are automatically calculated.

Column 8 – Allowable Portion of Column 7 – Enter allowable portion of the amount in Column 7. The total for this column must agree with the total allowable amount in Schedule 1, Table 1.A, Section V, Line A, Column 7. An edit check is included in Schedule 1 to make the comparison. If the edit check in Schedule 1 does not indicate “ok” ensuring a match, make necessary corrections to either Schedule 1, or Part B of Schedule 11-GA until they agree.

Column 9 – Unallowable Portion of Column 7 – Column 7 less Column 8. The portion of compensation in excess of the combined prevailing Commonwealth salaries and benefits for functionally equivalent positions should be reported as unallowable costs. The total for this column must agree with the total unallowable amount in Schedule 1, Table 1.B, Section V, Line A, Column 7. An edit check is included in Schedule 1 to make the comparison. If the edit check in Schedule 1 does not indicate “ok” ensuring a match, make necessary corrections to either Schedule 1, or Part B of Schedule 11-GA until they agree.

Column 10 – Enter description of the adjustment(s) required to convert apportioned expenses to allowable costs. – Enter an explanation for any amounts in column 9. If the unallowable costs are strictly due to § 6211.73, ‘excess compensation per 6211.73’ or similar may be entered.

INSTRUCTIONS FOR SCHEDULE 12 – MISCELLANEOUS (CONTRACTED) PERSONNEL COSTS

If there are no entries on this schedule it should be marked “Not Applicable” by selecting not applicable at the top of the tab.

This schedule details the amounts shown on Schedule 1 for Miscellaneous (Contracted) Personnel Costs. The costs for purchased personnel services, fees for professional practitioners and consultants, attorney fees, external auditing fees, and day program costs are some of the examples of costs that should be identified on this schedule. Please provide an assurance of

compliance with applicable portions of Sections 6211.73, 6211.74, and 6211.75. Necessary adjustments should be made by classifying costs as unallowable in column 13 of this schedule.

The Health Care cost center has an additional worksheet for contracted Day Program/Habilitation costs, Schedule 12-HC (A). The first line of the Schedule 12 Health Care worksheet automatically records the information and costs from the Day Program sub-schedule. If the provider has no costs reported on the sub-schedule, \$0 will be carried forward on the first line.

NOTE: Extraordinary Costs of Miscellaneous/Contracted Personnel incurred as the result of COVID-19 care/prevention will be identified on Schedule 19, Part B. Those COVID-19 contracted personnel costs are a subset of all contracted personnel costs and therefore must still be included on Schedule 12 for the proper flow of costs on Schedule 1.

Column 1 – Name of Consultant/Firm – Enter the complete name of the consultant or firm with whom the provider contracted for services.

Column 2 – Relationship to Provider – Enter information in this column if there is ANY relationship between the facility and the provider of the services and, if one exists, explain the relationship. If the two are not involved in any way, enter "None" in this column.

Column 3 – Rate – Enter the dollar amount as identified in the contract with the consultant/firm. Please be specific. This block MUST contain a dollar amount. It cannot be shown as varied. If there are several rates, an average of the rates should be used.

Column 4 – Rate Unit (Period of Time) – Enter the Unit (e.g., each, per hour, per day, per service) applicable to the rate in Column 3 as specified in the contract with the consultant/firm. Please be specific.

Column 5 – Total Amount of Contract – Enter the total amount of the contract charged to this site. The Excel template will automatically total this column for each cost center and carry the subtotal forward to the appropriate cost center on Schedule 1, Program Expenditure Schedule.

Column 6 – Type of Contract – Enter the type of contract, either "US" for Unit of Service, or if it is a service contract, enter "SC".

Columns 7 and 8 – Employee Equivalent Hours – Use these columns for when contracted staff are used to fill employee absences or vacancies. Segregate the types as:

- Direct Care Workers (Column 7)
- Other positions (Column 8)

If the contractor is paid on a per hour basis, the data required should be readily available by dividing the total amount paid (Column 5) by the contracted rate (Column 4). An overall average is acceptable. The provider does not need to separate lines for rate changes which occurred during the year or for different shift billing rates.

If the contracted service is never filled by an employee (i.e., Pharmacist), indicate N/A in both Columns 7 and 8.

Columns 9 and 10 – Calculated Employee Equivalent FTE's – Columns 9 and 10 will automatically convert the hours in Columns 7 and 8 to FTE's based on 2,080 hours per year. (NOTE: If 'N/A' is entered in Columns 7 and 8, 'N/A' will appear in Columns 9 and 10. If anything other than a numeric figure or 'N/A' is entered into Column 7 or 8, an error of '#VALUE!' will appear, which indicates a correction to Column 7 or 8 is required.)

Column 11 – Description of Services – For each consultant or firm identified, provide a brief description of the service or function purchased. Each service must be clearly described individually and specifically (e.g., 'Physical Examinations', as opposed to 'Medical Services').

Column 12 – Allowable – Allowable expense is calculated as Column 5 less Column 13. The total of this column will flow to Schedule 1, Table 1.A.

Column 13 – Unallowable – Enter any unallowable wage costs into Column 13. The total of this column will flow to Schedule 1, Table 1.B.

Column 14 – Enter description of the adjustment(s) required to convert booked expenses to allowable costs – Enter an explanation for any amounts in column 13.

INSTRUCTIONS FOR SCHEDULE 12-HC (A) – DAY PROGRAM COSTS

Day program services provided by any entity other than the site itself (i.e., Contracted) must be reported on this separate schedule.

Column 1 – Day Program Agency – Enter the name of each agency from which the provider has purchased day program services during the past fiscal year, including those services, which were less than full year. Be sure and include any related party agencies.

Column 2 – MPI Number – Enter the MPI number of the agency entered in Column 1.

Column 3 – SLC – Enter the Service Location Code for the location where the day program services were provided.

Column 4 – Related Party – Select "Yes" in the dropdown if the day program provider is a related party to the provider completing the cost report. Select "No" in the dropdown if the day program provider is not a related party to the provider completing the cost report.

Column 5 – Number of ICF Residents Attending – Enter the unduplicated number of people served by each day program over the course of the fiscal year. Include any person who attended the day program for even a portion of one day. This number may be compared to the certified capacity of the program.

Column 6 – Total Cost – Indicate the ACTUAL EXPENSE PAID for Day Program Services (by agency) that is included in the General Ledger.

The amount reported in Column 6 will be carried forward to Schedule 12-HC, Line 1.

NOTE: If the services were provided by a related party, the booked expense must be adjusted to the lesser of the actual costs to the related party or market value (in accordance with 55 PA Code § 6211.114.(a), and HIM 15 Sections 1000 and 1005). The market value is per the HSBC waiver program fee schedule acuity adjusted rates as accumulated in Section IV of the BENEFICIARY ACUITY AND STATISTICS schedule.

Column 7 – Actual Cost to Related Party – If any Day Program services were provided by a related party, the actual costs of those services to the related party must be reported in Column 7. Actual costs are not the same as the amounts billed according to the waiver program fee schedule. The provider's workpapers supporting these calculations may be requested upon cost report check-in or desk review. Due to different staffing ratios for different individuals within a Day Program, it is not acceptable to allocate costs simply based on total units. See APPENDIX F for acceptable methods. More complex provider specific approaches may also be used if approved by ODP.

Column 8 – Related Party Cost Determination Methodology – For each line where "Yes" is selected in Column 4 (i.e., day program provider is a related party), select the applicable related party cost determination methodology (1–5):

1 – Cost-to-Charge Ratio
2 – Income Statement Profitability
3 – Fee Schedule Level
4 – Allocate Costs Based on Units
5 – Other

See Appendix F on page 71 for detailed descriptions of the methodology which corresponds to selections available in the dropdown.

Column 9 – Allowable – Column 6 less Column 10.

Column 10 – Unallowable – **For Day Program services from a related party**, the amount billed from the related party (Column 6) must be adjusted to the actual cost of the related party (Column 7) or to market value, whichever is less. Any expense over those limits should be entered into column 10 as an unallowable cost.

Note that Market Value is defined as the HSBC waiver program fee schedule. This will eventually be reported on Section IV of the BENEFICIARY ACUITY AND STATISTICS schedule but is Not Applicable for FY 2021-2022 to give providers notice of statistical requirements and in consideration of COVID-19 program closures that continued through much of this fiscal year.

Column 11 – Enter description of the adjustment(s) required to convert booked expenses to allowable costs (i.e., explanation of amounts in column 10).

Informational Data:

To the right of the printed range of the Schedule 12-HC (A) cost report page there are statistical calculations which are visible on the screen of the Excel file. These are for ODP for informational purposes and should not print.

INSTRUCTIONS FOR SCHEDULE 13 – LEASES

For each lease, documentation must be available to show compliance with Section 6211.82 for buildings, Section 6211.83 for vehicles, and Section 6211.84 for all leases over \$5,000. This may be requested by ODP upon check-in or desk review (or subsequent audits) of the submitted cost report.

If there are no entries on this schedule it should be marked "Not Applicable" by selecting not applicable at the top of the tab.

Only Leases with a total expense (all years) of at least \$5,000 need to be included on this schedule. If the provider has a master lease with many items which individually are less than \$5,000, but collectively exceed \$4,999, that lease should be included.

TABLE 1.A - ALLOWABLE COSTS

Column 1 – Leased Assets – Enter the name of each asset being leased.

Column 2 – Leaseholder – Enter the name of the bank, firm or person holding the lease of the item identified in Column 1.

Column 3 – Related Party – Enter "Yes" if the leaseholder qualifies as a related party as defined in Section 6211.4 and provide documentation for all new leases that the lease complies with Section 6211.114. If the leaseholder does not qualify as a related party, enter "No".

Column 4 – Lease Term – Enter the time period for which the lease is effective (e.g., 60 months, 3 years, etc.)

Column 5 – Date First Payment – Enter the date of the first payment made for each lease.

Column 6 – Fixed Monthly Payment – Enter the amount of the fixed monthly payment stated in the lease agreement.

Column 7 – Variable Monthly Payment – Enter the amount of the variable monthly payment stated in the lease agreement. For example, a copier lease states a fixed monthly payment of \$225.00 plus \$.005 per copy made.

Column 8 – Variable Basis – Enter the basis for the variable rate. For example, in the example in Column 7, the variable basis was the cost per copy made.

Column 9 – Payment This Fiscal Year – Enter the total amount this fiscal year.

Column 10 – Lease Previously Submitted – Enter "Yes" if a copy of the lease has already been submitted. If this is a new lease and no copy has been submitted, enter "No" and attach a copy of the lease.

Column 11 – FY Lease Previously Submitted – The provider should enter the Fiscal Year the Lease was previously submitted using the following format: FY 19/20.

Column 12 – Competitive Bids Obtained? – In accordance with § 6211.83, providers are required to use a competitive bidding process for purchasing or leasing vehicles. If the leased asset is a vehicle, type either Yes or No whether competitive bids were obtained.

If Yes	Provide copies of the bids along with the cost report submission for any new leases which began after 7/1/21.
If No	Reflect the lease on Table 1.B. and classify the associated costs in the Unallowable sections of the cost report.

Column 13 – FY Lease Previously Submitted – If Vehicle Bids were previously submitted in a prior fiscal year with the cost report, indicate the year and 'CR' (Ex: 20/21 CR). If Vehicle Bids were previously submitted this year along with a waiver of standard per diem rate request, indicate the year and 'W' (Ex: 21/22 W).

TABLE 1.B - UNALLOWABLE COSTS

Scroll to the right of Table 1.A for Table 1.B. Enter the information pertaining to any leases for which the costs are unallowable due to lack of competitive bids or other reasons.

Columns 1 through 7 – See instructions above for Table 1.A.

Column 8 – Total Payments This Fiscal Year – Enter the total amount this fiscal year.

Column 9 – C/Y Exp incl. in Schedule 1, Table 1.B (Unallowable) – Enter the total current year expense that has been categorized as non-allowable on Schedule 1, Table 1.B.

Column 10 – Enter the Reason the lease costs are considered unallowable and Explanation of any difference between amounts in columns 8 and 9.

INSTRUCTIONS FOR SCHEDULE 14 – SCHEDULE OF LOANS

This schedule is for the reporting of all loans currently held by the provider. All loans, including capital loans, should be reported on this schedule. If the provider currently holds no loans, the schedule should be marked "Not Applicable" by selecting not applicable at the top of the tab.

TABLE 1.A - ALLOWABLE COSTS

Column 1 – Creditor – Enter the name of the bank, firm or person holding the debt.

Column 2 – Related Party – Enter "Yes" if the debt holder qualifies as a related party as defined in Section 6211.4 and provide documentation for all new loans to show they comply with Section 6211.114. If the debt holder does not qualify as a related party, enter "No".

Column 3 – Term – Enter the term of the loan as identified in the loan agreement (e.g., 60 months, 3 years).

Column 4 – Principal – Enter the total amount borrowed. If a credit line, enter only the amount of the credit line used.

Column 5 – Interest Rate – Enter the applicable interest rate. If the rate is variable, give the most recent rate for the fiscal year.

Column 6A – TOTAL LOAN CAPITAL Interest Payments This Fiscal Year – Use this column for borrowings for a capital purpose. Enter the total amount of interest paid during the fiscal year for each borrowing. The interest in this column should correspond to the total borrowing per the loan documentation. This column (or column 6B) should be completed regardless of whether the loan is for this facility site only or if the borrowing pertains to a larger organization with pieces distributed to multiple entities. (For capital interest costs, both columns 6A and 6C must be completed.)

Column 6B – TOTAL LOAN OPERATING Interest Payments This Fiscal Year – Use this column for borrowings for operating (non-capital) purposes. Enter the total amount of interest paid during the fiscal year for each borrowing. This column (or column 6A) should be completed regardless of whether the loan is for this facility site only or if the borrowing pertains to a larger organization with pieces distributed to multiple entities. (For operating interest costs, both columns 6B and 6D must be completed.)

Column 6C – SITE PORTION of Capital Interest Payments This Fiscal Year – Use this column for borrowings for a capital purpose. For each borrowing, enter the amount of interest paid during the fiscal year that was expensed by this facility site. (For capital interest costs, both columns 6A and 6C must be completed.) The total of this column will flow to Schedule 1, Table 1.A, section II, Line J; therefore, all allowable capital interest expense per the General Ledger must be accounted for on this schedule.

Column 6D – SITE PORTION of Operating Interest Payments This Fiscal Year – Use this column for borrowings for operating (non-capital) purposes. For each borrowing, enter the total amount of interest paid during the fiscal year that was expensed by this facility site. (For operating interest costs, both columns 6B and 6D must be completed.) The total of this column will be compared to Schedule 1, Table 1.A, Section IV, Line B; therefore, all allowable operating interest expense per the General Ledger must be accounted for on this schedule.

Column 7 – Principal Payments This Fiscal Year – Enter the total amount of principal payments paid during the fiscal year, July 1 through June 30. Where there is a borrowing by the larger organization which is shared with the site, the payments of the total loan should be reported, so that they could be traced to the loan documentation.

Column 8 – Total Payments This Fiscal Year – The Excel template will automatically add Columns 6A, 6B, and 7 to calculate this total. This amount should agree with the loan amortization schedule for a fixed rate loan.

Column 9 – Debt Instrument Previously Submitted – Enter "Yes" if a copy of the signed debt instrument has been previously submitted. Enter "No" if a copy of the signed debt instrument has not been previously submitted and provide an electronic copy of the loan document.

Column 10 – Fiscal Year Instrument Previously Submitted – The provider should enter the fiscal year the Debt Instrument was previously submitted using the following format: FY 19/20.

TABLE 1.B - UNALLOWABLE COSTS

Scroll to the right of Table 1.A for Table 1.B. Enter the information pertaining to any loans for which the costs are unallowable, such as interest paid to a related party per § 6211.114 (b).

Columns 1 through 6B – See instructions above for Table 1.A.

Column 6C – SITE PORTION of Capital Interest Payments This Fiscal Year – Use this column for borrowings for a capital purpose. For each borrowing, enter the amount of interest paid during the fiscal year that was expensed by this facility site. (For capital interest costs, both columns 6A and 6C must be completed.) The total of this column will flow to Schedule 1, Table 1.B, section II, Line J; therefore, any unallowable capital interest expense must be accounted for on this schedule, so that Schedule 1, Table 1.C will agree to the General Ledger.

Column 6D – SITE PORTION of Operating Interest Payments This Fiscal Year – Use this column for borrowings for operating (non-capital) purposes. For each borrowing, enter the total amount of interest paid during the fiscal year that was expensed by this facility site. (For operating interest costs, both columns 6B and 6D must be completed.) The total of this column will be compared to Schedule 1, Table 1.B, Section IV, Line B; therefore, any unallowable operating interest expense per the General Ledger must be accounted for on this schedule.

Column 7 – Principal Payments This Fiscal Year – Enter the total amount of principal payments paid during the fiscal year, July 1 through June 30. Where there is a borrowing by the larger organization which is shared with the site, the payments of the total loan should be reported, so that they could be traced to the loan documentation.

Column 8 – Total Payments This Fiscal Year – The Excel template will automatically add Columns 6A, 6B, and 7 to calculate this total. This amount should agree with the loan amortization schedule for a fixed rate loan.

Column 9 – Enter the Reason the loan is considered unallowable and Explanation of any split of the costs between allowable and unallowable.

INSTRUCTIONS FOR SCHEDULE 19 – EXTRAORDINARY COSTS OF COVID-19

Due to the unique nature of additional costs incurred to care for residents who tested positive or were suspected positive for COVID-19 and for the implementation of mitigation efforts to prevent the spread of COVID-19, Schedule 19 was created to capture the extraordinary costs.

Some costs for COVID-19 mitigation efforts will continue indefinitely, such as the use of masks and other PPE. These ongoing costs are therefore not considered extraordinary and should not be included on Schedule 19. The provider will have to make determinations as to whether increased COVID-19 costs are extraordinary (i.e., unique) or more likely ongoing. Only those costs deemed extraordinary should be reflected on Schedule 19.

For providers who experienced COVID-19 positive cases among their residents or staff, the incremental costs should definitely be considered extraordinary (and included on Schedule 19), since hopefully positive cases are not recurring at the same site each year.

Schedule 19 is divided into two parts which appear as separate Excel worksheet tabs in the cost report template:

Part A – Extraordinary COVID-19 Expenditures – Salary and Wages

NOTE: Wages reported on this schedule **will flow** to Schedule 11's and be added to other wages reported there to arrive at Total Wages on Schedule 1.

Part B – Extraordinary COVID-19 Expenditures – Non-Wage Expenses

NOTE: Non-Wage COVID costs reported on this schedule **do not flow** to any other schedules of the cost report; therefore, these items must be included on other schedules.

PART A – SALARY AND WAGES

If there are no entries on this schedule, it should be marked 'Not Applicable' by selecting not applicable at the top of the tab. **However, if a waiver of the standard per diem rate request was made for COVID-related wages, this schedule MUST be completed.**

Unlike other schedules of the cost report Excel template, the line descriptions on Schedule 19 may be changed. The provider should attempt to use the categories of pay which are given in column B, but if more lines are needed for a particular group, they may be changed. Note that it is not necessary to report small dollar amounts (less than \$50 per position) individually; those amounts should be grouped together on one line.

Column A – Expenditure Classification on Schedule 1 – For Part A of Schedule 19, this column will be completed as "Wages/Salaries" for all lines.

Column B – Description – Modify the pre-populated descriptions as needed to match the types of occurrences, which involved additional salary costs at your facility due to COVID-19. Remember these should be the costs that are deemed extraordinary for this fiscal year; therefore, those functions which are expected to continue indefinitely should not be included.

Column C – Position – Indicate the title of position receiving the additional compensation. Note that if the amount per position to be reflected in Column G is less than \$1,000, multiple positions within the same cost center may be combined, especially if the number of available lines is insufficient.

Column D – Cost Center – Enter the Cost Center for the position abbreviated as follows:

R&B – Room and Board
HC – Health Care
ANC – Ancillary
GA – General Administrative

These are the only abbreviations which will be accepted, and the data validation edit check is case-sensitive. There is a drop-down menu option with these choices for each cell of the column. Data entry will permit either typing the cost center abbreviations (in caps) or selection from the drop-down.

It is important that this column is completed for each line with values in Column G in order for the totals by cost center to flow to the proper Schedule 11.

Column E – Hours – Enter the number of hours associated with the amounts in Column G. This data is necessary since totals will flow to Schedule 11. It is possible for some lines to have zero hours for bonus-type payments.

Column F – Average Hourly Wage – This column will automatically calculate after values are entered into Column G.

Column G – COVID-19 Total Wage Costs – Enter the total actual wage costs incurred during the fiscal year which are deemed extraordinary.

Column H – Unallowable COVID-19 Wage Costs – Enter any extraordinary COVID-19 wage costs deemed unallowable.

Column I – Enter description of unallowable costs (i.e., explanation of amounts in column H).

Totals by Cost Center – After completion of this schedule, check the totals at the bottom by cost center. Pay particular attention to the line labeled unassigned. That line should have zeros. If an amount shows up on the unassigned line, review the entry above and ensure every line with values in Column G has an acceptable cost center entry in Column D.

Because the salary costs from Schedule 19 will flow to Schedule 11's as a total by cost center, extraordinary COVID-19 wage expenses will not need to be also input on Schedule 11's.

PART B – NON-WAGE EXPENSES

If there are no entries on this schedule, it should be marked 'Not Applicable' by selecting not applicable at the top of the tab. **However, if a waiver of the standard per diem rate request was made for COVID-related expenses, this schedule MUST be completed.**

The line descriptions on Schedule 19 of the cost report Excel template may be changed. The provider should attempt to use the categories of expenses which are given in Column B, but if more lines are needed for a particular group, they may be changed.

Unlike Part A, the costs reflected on Part B of Schedule 19 will also need to be included in the figures reported on Schedules 1, 2, and 12. The purpose of Schedule 19 is to determine total COVID-19 costs which are extraordinary to this fiscal year.

Column A – Expenditure Classification on Schedule 1 – For Part B of Schedule 19, this column will be completed with the corresponding line where the costs are classified on Schedule 1. Each possible classification from Schedule 1 has been listed at least once on the prepopulated template, however classifications may be repeated as many times as necessary to accommodate different descriptions in Column B.

Column B – Description – All lines with values require a description in Column B. Modify the pre-populated descriptions as needed to match the types of additional costs at your facility due to COVID-19. Remember these should be the costs that are deemed extraordinary for this fiscal year; therefore, costs which are expected to continue indefinitely should not be included.

(There is no column C, D, or E for Part B.)

Column F – Cost Center – Enter the Cost Center for the position abbreviated as follows:

R&B – Room and Board
HC – Health Care
ANC – Ancillary
GA – General Administrative
Other – Other
D&I – Depreciation and Capital Interest¹

These are the only entries which will be accepted, and the data validation edit check is case-sensitive. There is a drop-down menu option with these choices for each cell of the column. Data entry will permit either typing the cost center abbreviations or selection from the drop-down.

It is important that this column is completed for each line with values in Column G in order for the totals by cost center to flow to the proper Schedule 11.

Column G – COVID-19 Total Costs – Enter the total actual costs incurred during the fiscal year which are deemed extraordinary.

Column H – Unallowable COVID-19 Costs – Enter any extraordinary COVID-19 costs deemed unallowable.

Column I – Enter description of unallowable costs (i.e., explanation of amounts in column H).

¹ While Depreciation and Capital Interest is a cost center that mechanically is allowed by the schedule, it is not expected to be used. As noted in the instructions for Schedule 6A, if a tangible asset which meets your capitalization policy criteria was purchased due to the COVID-19 pandemic, that asset should be capitalized and depreciated over the appropriate useful life. Since the asset's cost and functionality extends beyond the current FY, it should not be considered an extraordinary COVID-19 cost for Schedule 19. Likewise, any borrowing for COVID-19 expenses would likely be for operating (non-capital) purposes and therefore not belong in this cost center of the cost report.

The following instructions refer to the lines that are numbered at the bottom:

Line 1 – Total Increased Cost due to COVID-19 – Non-Salary – This line will automatically calculate the total of all lines of Schedule 19, Part B.

Line 2 –Total Increased Cost due to COVID-19 – Wages & Salaries – This line will automatically flow from Schedule 19, Part A.

Line 3 – Grand Total Increased Cost due to COVID-19 – This line will automatically calculate the total of Line 1 and Line 2.

Totals by Cost Center – After completion of this schedule, check the totals at the bottom by cost center. Pay particular attention to the line labeled unassigned. That line should have zeros. If an amount shows up on the Unassigned Line in the Other Column, review the entry above and ensure every line with values in Column G has an acceptable cost center entry in Column F. If an amount shows on the Unassigned Line in the Salary Column, review Schedule 19, Part A.

SUBMISSION PROCEDURES

NO-PAPER SUBMISSION

In response to teleworking and provider requests, as well as postal and paper resource savings, ODP will no longer accept hard copy cost reports. Procedures described in this document allow for 100% electronic submission of the cost report and supporting documentation.

Electronic submissions may be emailed to: RA-PWODPICFID@pa.gov, along with the items listed on pages 4 & 5 of the Checklist (ref APPENDIX E – CHECKLIST TO COMPLETE PRIOR TO SUBMISSION).

REJECTION OF A SUBMITTED COST REPORT – ID-46

A cost report will be rejected and is not considered filed if any of the following general conditions are **NOT** met:

- The transmittal letter must contain the original signature of the Administrator or Executive Director of the facility **OR** follow the guidance for an electronic signature in Appendix G.
- All schedules must be completed (with the exception of the letter of minimum occupancy). If there is no information to be reported, the schedule must be marked: "Not Applicable". Look for the Not Applicable selection near the top of the schedule. Only one entry per line is acceptable. Do not alter these forms.
- All forms and scans must be legible. Schedules which cannot be easily read will be considered as not having been received and the provider will be required to resubmit the report.
- The cost report is determined to be accurate via ODP staff desk review procedures to ensure year-end figures from the prior year flow to the current year beginning figures and other questions have been resolved. The approved budget from the ID-47 must be correctly entered into the Schedule 1 to be considered accurate. NOTE: the audit report submitted for the fiscal year will verify that the expenses and income can be traced to the general ledger. If the auditor finds that the expenses and income cannot be traced to the general ledger, then the facility must resubmit its cost report within 30 days of the audit report.

INSTRUCTIONS FOR TRANSMITTAL LETTER AND ORIGINAL/ELECTRONIC SIGNATURES

Each transmittal letter must contain the following for each of the facilities affected by the transmission: Facility Name; Site Name, if applicable (which must be consistent with the site name used by Department of Health (DOH) for Certifications and ODP on rate setting, budget and cost report correspondence); 13-digit MPI Number; Address; and Reporting Period.

The transmittal letter must also have an original signature and printed name (no facsimile or photocopy) of the authorized officer or administrator of the facility **OR** follow the guidance for an electronic signature in Appendix G.

Please also include the person's correct title and the date the transmittal letter was signed. If someone other than the administrator has completed the report, the name of that person and their telephone number and email address should also be included. If the person who has prepared the report is other than an employee of the facility, please include the original signature of that person, as well as their printed name and the name of the agency by whom they are employed and email address.

FAILURE TO SUBMIT A PROPERLY COMPLETED TRANSMISSION LETTER WILL RESULT IN THE REJECTION OF THE ID-46.

See Appendix A for Transmittal Letter Form.

RECONCILIATION TO GENERAL LEDGER

In addition to the cost report, electronic copies (Excel or PDF) of the following are also required to ensure the cost report agrees to the provider's General Ledger:

1. Trial Balance – Expense Section.
 - a. Either a complete Trial Balance (without General Ledger activity), or if the provider is able to query and print the Expense Accounts Only so that a total will be generated, that is preferred.
 - b. Reconciliation workpaper of T/B (per item 1.a.) to Schedule 1, Table 1.C – FY Total Allowable & Unallowable Costs, §VI, Line A. If the two are not identical, the provider should submit a schedule reconciling the cost report to the Trial Balance.
 - c. Chart of Accounts – If the Trial Balance descriptions are not complete for both the department and the account item, please include a legend for the codes.
2. Cost Report 'Mapping' or 'Cross-walk' workpaper – Most providers prepare an Excel workpaper that combines expense accounts from the Trial Balance to arrive at the cost center line items as reflected on Schedule 1. Please include an electronic copy of such workpaper with your submission.
3. Trial Balance – Income Section.
 - a. Either a complete Trial Balance (without General Ledger activity), or if the provider is able to query and print the Income Accounts Only so that a total will be generated, that is preferred.
 - b. Reconciliation workpaper of T/B (per item 3.a.) to Schedule 4, Column 2, Line 23 – If the two are not identical, the provider should submit a schedule reconciling the cost report to the Trial Balance.

Note: The above items are listed as items 6 through 11 of the Appendix E Checklist.

POST SUBMISSION PROCEDURES

COST REPORT COMPARISON TO PREVIOUS YEAR – ID-46

The ODP staff will utilize standard comparisons between facilities each year as well as standard comparisons for a single facility from year-to-year to evaluate cost reports and waiver requests, separately. These reports will streamline initial reviews of all cost reports to identify errors and outliers in a more standardized manner.

See Appendix B for a listing of standard comparisons.

TENTATIVE AND FINAL COST SETTLEMENT

Payment amounts to providers at the time of tentative cost settlement will be 80% of the amount due to the provider. Collection at the time of tentative cost settlement will be 100% of overpayments due to the Department. At the time of final cost settlements (which will occur using the updated ID-46 confirmed by the facilities independent auditors using the Agreed Upon Procedures (AUPs) outlined by the agency), amounts will be 100% of amounts either due to or from the Department.

AUDIT GUIDE

The facility shall maintain adequate financial and statistical records for determination of costs payable under the Medicaid program consistent with 6211.44. Annually, the independent auditor of the facility will review the cost report submitted for the most recently complete State Fiscal Year using the AUPs outlined by the Department and will verify, at a minimum, the following information:

- That the total costs outlined in the general financial ledgers, journals and books match the cost report submitted by the facility.
- Classification of costs by cost center and that the classification is consistent with the previous year and if not, report the differences/changes.
- The chart of accounts crosswalks to the cost report and budget schedules issued by the Department consistent with documentation in the most recently completed cost report.
- Documentation of employee compensation, by facility positions and functionally equivalent Commonwealth positions are reported consistent with the most recent Commonwealth cost report guidance.
- The original evidence of cost, such as purchase requisitions, purchase orders, vouchers, vendor invoices, requisitions for supplies, inventories, time cards, payrolls and bases for apportioning costs, that relate to the determination of reasonable costs match the cost report filed with the Department.
- Allocated administrative costs in the facility cost report are reported consistent with state cost report guidance.
- Financial transactions between the facility and any affiliate or related party are reported correctly on the cost report consistent with state cost report guidance and state regulation at 6211.45, 6211.46, and 6211.47.

The independent auditor will verify the reconciliation work papers of the cost report to the Trial Balance for both Expenses and Income. If the auditor finds discrepancies, then the facility must resubmit the cost report reflecting accurate costs within 30 days. Note: The instructions are not

meant to represent the specifications of the actual AUPs. The Audit Guide section in the instructions is meant to establish minimum levels of verification upon which the AUPs will be based. References to waiver budget schedules have been removed.

At the time of final cost settlements (which will occur using the updated ID-46 confirmed by the facilities independent auditors using the AUPs outlined by the agency Department), amounts will be 100% of amounts either due to or from the Department.

APPENDIX A – TRANSMITTAL LETTER FORM

The original signature and printed name of the program administrator or executive director is required on the Transmittal Letter submitting any document to the agency or follow the guidance for an electronic signature in Appendix G. The Transmittal Letter should include a listing of all documents being transmitted under that signature, the facilities affected, AND an overview of any budget change requests being made.

Report the information (facility, site name, MPI number, address, and reporting period) below for as many facilities as required.

<i>Facility</i>	<i>Site Name</i>	<i>MPI Number</i>	<i>Address</i>	<i>Reporting Period</i>

Misrepresentation or falsification of any information contained in this transmittal including the cost report and budget schedules may be punishable by fine and/or imprisonment under state or federal law.

The documents being transmitted are (please mark all that are applicable):

- ☐ 1. Cost report (ID-46), including supporting documentation per the Checklist
- ☐ 2. Waiver request of Section 6211.64, Minimum Occupancy, if occupancy falls below 98%.
If requesting a waiver of minimum occupancy identify below which one or more of the following conditions have been met:
 - ☐ a. The facility is in its first year of operation.
 - ☐ b. The facility is increasing or decreasing the number of certified beds.
 - ☐ c. The facility has a certified capacity of less than 16 beds.

Please include an explanation and specific details of the circumstances which occurred and caused the provider to fall below 98% occupancy on the Waiver Minimum Occupancy tab in the ID-46.

- ___3. Budget Change Request: An electronic copy of the ID-47 Budget Change form for each facility reflecting the requested budget and requested per diem rate. Please include an explanation of all Budget Changes (Waiver request, Movement of Funds, Budget Adjustment greater than 10%) requested and affected facilities below:

Brief Description of Change	Location Affected (MPI/SL)	FY of the Affected Change	Amount for Each Facility*	Documentation Submitted to Support Budget Change (list file name or other identifier)**

*Please ensure that the calculation of the overall amount of the request for each location is clearly noted.
 **See ID-47 Appendix D for the Latest Commonwealth listing of documentation required for Waiver Requests.
Note: the facility may use separate transmittal letters for each service location at its option. For facilities submitting a single transmittal letter for multiple locations, please be as descriptive as possible regarding file names, locations affected, etc. If more than 10 waiver items are submitted, the location may note the affected the lines on the Budget Change Form affected for clarity.

The following certification must be completed and signed:

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report or Budget, supporting schedules, and documents outlined in the Transmittal Letter prepared for (Facility(ies)/Site Name(s)) and that, to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions, except as I have noted.

Signature of Facility Officer or Administrator
(must be original pen or digital signature)

Typed Name of Facility Officer or
Administrator

Date

Typed Name of Preparer at Facility

Phone Number and Extension

Email Address

Signature of Prepared By (if other than
facility)

Phone Number and Extension

Email Address

Preparer's Printed Name (if other than
facility)

Firm's Name

APPENDIX B – COST REPORT COMPARISON TO PREVIOUS YEAR

Standard comparisons between facilities include (but are not limited to):

Statistics

- Number of beds at the beginning of the FY compared to the end of the FY
- Bed days available
- Actual days utilized
- Occupancy rates
- Number of residents ages 0–5
- Number of residents ages 6–17
- Number of residents ages 18 and over
- Needs level of facility (SIS Composite Scores)
- HRST scores

Cost versus Approved Budget

- Total reported allowable costs
- Cost per diem reported
- Costs per bed
- 12-month approved funding
- Approved interim per diem rate
- Per diem costs reported compared to approved budget limits (cost variance)
- Cost percent variance
- Variance of per diem costs versus costs per bed

Costs Analysis

- Variance analysis by cost center
- Variance analysis by object of expenditure
- Total apportioned costs
- Apportioned costs per filled bed day
- Total allowable cost per filled bed day
- Cost in each cost center comparison
- Total salaries
- Total benefits
- Total mandatory benefits
- Total non-mandatory benefits
- Wage costs compared to state salary schedules
- Per bed wage costs by position type
- Per bed employee related expenditure/benefit costs
- Administrative costs compared to direct costs
- Lease costs

Outlier Reports

- Annual change in costs
- Cost percentage variance
- Allowed cost per person per day
- Cost per day increase
- Cost per day variance

Day Program Costs

- Number of residents attending on campus day program
- Allowable contracted day program costs
- Allowable contracted day program costs per person
- Average day program costs per person
- Day program per person variance
- Day Program average waiver rates compared to average facility costs
- Day program per person variance

APPENDIX C – ALLOWABLE VERSUS UNALLOWABLE COSTS

Each schedule of the ID-46 includes an allowable and unallowable cost section with cost adjustments made on the applicable schedule to that cost center. All costs incurred by the provider that are recorded on the provider's books should be reported on the associated cost schedules. Any costs that are not consistent with the approved budget limit and any costs outlined as unallowable in Pennsylvania or federal statute, regulation, policy, manual or instructions, should be reported in the unallowable costs section on the associated schedule. Most allowable and unallowable costs are outlined and consistent with §§ 6211.71–6211.101. If there is a conflict between the policies, please refer to the hierarchy of policies listed in the General Instructions section of this document.

Unallowable costs include, but are not limited to, the following:

1. Costs pertaining to the operation of other programs (per § 6211.47).
2. Nonstandard Fringe Benefits:
 - This applies to any fringe benefits that are only available for selected employees. For example, bonds or life and medical insurance coverage for officers and executives which offers significantly better coverage than that offered for other administrative employees. The excess coverage is not allowable. A similar situation could exist with pension plans. If the plan is only available to officers Enter the ownership percentage in the ICF/ID facility for each owner circumstances, payment for insurance policies where the facility/company is the beneficiary is not allowable.
3. Excess General Administrative Costs – As defined in Section 6211.72(e)(4).
4. Compensation in excess of prevailing Commonwealth salaries for functionally equivalent positions (per § 6211.73(a)).
 - This provision applies to all levels of positions at the facility and should be taken into account via proper classification of compensation as either Allowable or Unallowable on the appropriate Schedule 11 of the ID-46.
 - Costs to the ICF for any employee (whether direct expense or apportioned to the ICF) whose total compensation including benefits is over \$283,200 must be segregated on to the following separate object of expenditure line:
 - Individuals w/ Compensation >\$283,200 (ID-46 Schedule 1, §V., line A.)
 - Comparison for Individuals w/ Compensation >\$283,200 should be compared to Commonwealth salaries as follows:
 - Chief Executive Officer (only 1 individual per organization) to Department of Human Services Secretary (\$291,420 for FY 2021-2022)
 - Other executive staff to Office of Developmental Programs Deputy Secretary (\$283,176 for FY 2021-2022)
 - Adjustments for compensation over these limits should be made on ID-46, Schedule 11-GA-Part B, column 9.
5. Unsupported staffing in excess of a one-to-one ratio to beds (per § 6211.73 (b)).
6. Cost of Pharmacy Drugs for which payment will be made under the MA Program or that are non-compensable under the MA program (per § 6211.77 (d)).
7. Depreciation in excess of the Straight-Line methodology (per § 6211.79(e)).
8. Interest in excess of what a prudent buyer would pay (per § 6211.81(e)).
9. Excess Rent from Nonrelated Parties (per § 6211.82).
10. Excessive Leased Vehicle Costs (per § 6211.83).
11. Major purchases which did not adhere to the required bid process (per § 6211.84).

12. Non-Reimbursable Costs per § 6211.101:

- (1) Nonworking officers' salaries.
- (2) Fundraising expenses.
- (3) Free care or discounted services (also per § 6211.42(c)).
- (4) Parties and social activities not related to client care.
- (5) Personal telephone service.
- (6) Personal radio and television service.
- (7) Direct and indirect costs related to non-allowable cost centers including gift, barber, beauty, flower and coffee shops, homes for administrators or pastors, convent areas and nurses' quarters.
- (8) Guest meals.
- (9) Pennsylvania Capital Stock and Franchise Tax.
- (10) Income tax.
- (11) Ambulance costs.
- (12) Promotional advertising including a Yellow Page listing that is greater than the minimum insert.
- (13) Late payment penalties.
- (14) Penalties, fines, or late charges assigned by any source, whether or not related to the facility.
- (15) Life insurance for officers and directors of the governing board, including life insurance premiums necessary to obtain mortgages and other loans.
- (16) Bad debts or contractual adjustments.
- (17) Collection expenses associated with bad debts.
- (18) Travel expenses for members of the board of directors unrelated to the program.
- (19) Depreciation and interest on capital indebtedness for costs in excess of the limitations specified in § 6211.79(s) (relating to depreciation allowance).
- (20) Expenses not necessary for client care.
- (21) Basic education for eligible school-age children.
- (22) Vocational rehabilitation services.
- (23) Personal travel for employees, including personal use of facility vehicles.
- (24) Meals for employees, except for employee meals provided as part of client training activities.
- (25) Living expenses for live-in employees, including lodging, meals, and personal laundry.
- (26) Membership fees for social, fraternal, and other organizations involved in activities unrelated to the program or an organization defined as a lobbying group under the Lobbying Registration and Regulation Act (46 P. S. §§ 148.1–148.9).
- (27) Expenses payable from another public agency, insurance program, or health program.
- (28) Net operating or capital cost, including legal fees, accounting and administrative costs, travel costs and the costs of feasibility studies, attributable to the negotiation or settlement of the sale or purchase of a capital asset (by acquisition or merger) for which payment has previously been made under Title XIX of the Social Security Act (42 U.S.C.A. §§ 1396–1396q) if the sale or purchase was made on or after July 18, 1984.

13. Costs in violation of the Conflict of Interest precautions stated in §§ 6211.111–6211.113.

14. Costs from Related Organizations (R.O.) in excess of actual costs to the R.O. (per § 6211.114(a)).
15. Interest Expense paid to a R.O. (per § 6211.114(b)).

APPENDIX D – JOB CLASS TITLES USED IN HUMAN SERVICES

For use as State Equivalent on Schedule 11's.

JOB TITLE	JOB CODE*
Accountant 1	03020
Accountant 2	03030
Accountant 3	03040
Accountant 4	03050
Acting Deputy Secretary	U0041
Adaptive Equipment Technician	93900
Adjudicated Youth Education Programs Consultant	24815
Adjudicated Youth Education Programs Consultant Supervisor	24816
Administrative Assistant 1	08210
Administrative Officer 1	08630
Administrative Officer 2	08640
Administrative Officer 3	08650
Administrative Officer 4	08660
Administrative Officer 5	08670
Agency Director of Transformation 2	08102
Aging Services Specialist	41010
Aide Trainee	30001
Architectural Designer 2	13320
Area Guardian Office Manager	40210
Assistant Fiscal Management Director	08949
Attorney 1, Office of General Counsel	07111
Attorney 2 Office of General Counsel	07121
Attorney 3, Non-Supervisory, Office of General Counsel	07131
Attorney 4 Supervisory Office of General Counsel	07152
Attorney 4, Non-Supervisory, Office of General Counsel	07151
Attorney 5 Office of General Counsel	07161
Attorney Examiner	07220
Audit Manager	03624
Audit Specialist 1	03700
Audit Specialist 2	03710
Audit Specialist 3	03720
Audit and Review Director, DHS	03380
Auditor 1	03620
Auditor 2	03621
Auditor Supervisor	03623
Automotive Equipment Manager	93141
Automotive Mechanic	93110
Barber 1	95410
Budget Director, DHS	08970
Building Maintenance Foreman	94660

JOB TITLE	JOB CODE*
Building Maintenance Manager	94661
Business Analyst 2	01052
Business Analyst 3	01053
Business Analyst 4	01054
Business Partner/Contractor	U2570
Carpenter	94010
Carpenter Foreman	94030
Certified Peer Specialist	31810
Certified Registered Nurse Practitioner	30431
Chaplain	47989
Chief Counsel OGC	U1027
Chief Dentist, DHS	33955
Chief Occupational Therapist	31140
Chief Pharmacist	32720
Chief Physical Therapist	31280
Chief Psychiatric Officer	37560
Chief of Clinical Services, MH	37550
Chief of Psychiatry	37520
Chief of Staff, Deputy Secretary of Human Services	49905
Chief of Staff, Secretary of Human Services	49900
Child Support Enforcement Manager	07435
Child Support Enforcement Program Director	48883
Child Support Enforcement Specialist	07415
Child Support Enforcement Specialist Supervisor	07425
Childline Caseworker	40010
Childline Manager	40025
Childline Supervisor	40020
Children, Youth and Families Regional Manager	43532
Children, Youth and Families, Southeast Regional Manager	43533
Civil Engineer Consultant (General)	1116G
Claims Investigation Agent	07402
Claims Investigation Agent Supervisor	07403
Clerical Supervisor 1	00190
Clerical Supervisor 2	00200
Clerk 1	00110
Clerk 2	00120
Clerk 3	00130
Clerk Stenographer 2	00420
Clerk Stenographer 3	00430
Clerk Typist 1	00210
Clerk Typist 2	00220
Clerk Typist 3	00230
Clinical Dietitian	81430
Clinical Dietitian Manager	81440
Clinical Psychology Intern	43090

JOB TITLE	JOB CODE*
Communications Director 2	05910
Communications Director 3	05920
Community Intellectual Disabilities Operations Director	43815
Community Mental Health Services Area Manager	43580
Consumer Transition Support Director, DHS	40317
Cook 1	81150
Cosmetologist 1	95510
Court Liaison Program Specialist	40160
Court Liaison Program Supervisor	40170
Custodial Services Manager	80240
Custodial Work Supervisor	80230
Custodial Worker 1	80210
Custodial Worker 2	80220
Dental Assistant	33910
Dental Hygienist	33960
Dentist	33930
Department Head	U0030
Deputy Communications Director 1	05820
Deputy Communications Director 2	05830
Deputy Digital Director	05896
Deputy Secretary Administration DHS	U0830
Deputy Secretary Child Development and Early Learning	U0405
Deputy Secretary Children Youth & Family Services	U0410
Deputy Secretary Developmental Programs	U0380
Deputy Secretary Income Maintenance	U0400
Deputy Secretary Medical Assistance Programs	U0390
Deputy Secretary Mental Health and Substance Abuse Services	U0370
Deputy Secretary for Long Term Living	U0422
Developmental Disabilities Program Representative	41640
Diesel and Construction Equipment Mechanic	93130
Dietary Management Services Specialist	81570
Digital Director 2	05898
Director for Program Services, State Center	33521
Director of Clinical Services, State Center	33451
Director of Dietetic Services	81420
Director of Financial Operations, DHS	08960
Director of Intergovernmental Affairs 2	U8593
Director of Residential Unit Management	31500
Director of Social and Rehabilitative Services, Mental Health	33460
Director, Bureau of Administrative Services, DHS	08465
Director, Bureau of Budget and Fiscal Support, OCYF	43534
Director, Bureau of Certification Services, OCDEL	41309
Director, Bureau of Children and Family Services, OCYF	43537
Director, Bureau of Community Services, ODP	43430
Director, Bureau of Coordinated and Integrated Services, OLTL	48868

JOB TITLE	JOB CODE*
Director, Bureau of Data and Claims Management, OMAP	44120
Director, Bureau of Early Intervention Services and Family Supports	41313
Director, Bureau of Early Learning Policy and Professional Development	41312
Director, Bureau of Early Learning Resource Center Operations	41307
Director, Bureau of Fee-for-Service Programs, OLTL	48864
Director, Bureau of Finance, OLTL	48863
Director, Bureau of Financial Management and Program Support, ODP	43480
Director, Bureau of Fiscal Management, OMAP	44125
Director, Bureau of Human Services Licensing	43691
Director, Bureau of Juvenile Justice Services, OCYF, DHS	43535
Director, Bureau of Policy Development and Communications Management	48871
Director, Bureau of Policy and Quality Management, ODP	43450
Director, Bureau of Policy, Planning and Program Development, OMHSAS	43790
Director, Bureau of Policy, Programs and Operations, OCYF	43536
Director, Bureau of Procurement and Contract Management	08955
Director, Bureau of Program Evaluation, OIM	43750
Director, Bureau of Program Integrity, DHS	43350
Director, Bureau of Program Support, Office of Income Maintenance	43222
Director, Bureau of Quality Assurance and Program Analytics, OLTL	48862
Director, Bureau of Quality Management and Data Review	43390
Director, Bureau of State Operated Facilities, ODP	43455
Director, Bureau of Supports for Autism and Special Populations, ODP	43441
Director, Children's Health Insurance Program, OMAP	48300
Director, Financial Management and Planning, OCDEL	08485
Director, PA eHealth Partnership Program	49902
Director, Therapeutic Activities Services	31960
Drug and Alcohol Treatment Specialist 1	38420
Drug and Alcohol Treatment Specialist 2	38430
Drug and Alcohol Treatment Specialist Supervisor	38440
Early Learning Program Certification Representative	43601
Early Learning Program Certification Supervisor	43611
Early Learning Program Regional Manager	41315
Electrical Engineer Consultant	13430
Electrician	94410
Electrician Foreman	94430
Energy Assistance Worker	44680
Engineering Scientific and Technical Intern	U2710
Equal Opportunity Assistant	05220
Equal Opportunity Manager 2	05225
Equal Opportunity Specialist 2	05222
Equal Opportunity Specialist 3	05223
Equipment Operator A	92100
Equipment Operator B	92101
Executive Assistant	08260
Executive Deputy Secretary Human Services	U0421

JOB TITLE	JOB CODE*
Executive Director, Developmental Disabilities Council	08730
Executive Director, Governor's Cabinet and Advisory Committee on People	49895
Executive Director, Philadelphia County Assistance Office	42070
Executive Policy Manager 1	16830
Executive Policy Manager 3	16850
Executive Policy Specialist 1	16810
Executive Policy Specialist 2	16820
Executive Secretary 1	00150
Facilities Management Consultant Supervisor	12920
Facilities and Space Management Chief	12911
Facility Chief Operating Officer, DHS	08466
Facility Financial Manager, DHS	08467
Facility Guardian Officer	40200
Facility Maintenance Manager 1	94710
Facility Maintenance Manager 3	94730
Facility Reimbursement Manager	08625
Facility Reimbursement Officer	08620
Facility Reimbursement Program Administrator	08622
Facility Reimbursement Technician	08600
Facility Safety Manager, DHS	74260
Federal Business Associate	U2550
Financial Funding and Reporting Director, DHS	08980
Financial Operations Chief, DHS	03366
Financial Policy Consultant	08948
Fire and Safety Marshal	74220
Fiscal Assistant	00710
Fiscal Management Director, Human Services	08950
Fiscal Management Specialist 1	08110
Fiscal Management Specialist 2	08120
Fiscal Management Specialist 3	08130
Fiscal Management Specialist 4	08140
Fiscal Management Specialist 5	08150
Fiscal Technician	00720
Food Service Manager	81400
Food Service Supervisor	81040
Food Service Worker 1	81010
Food Service Worker 2	81020
Forensic Licensed Psychologist – MH	43043
Forensic Psychological Services Associate – MH	43022
Forensic Registered Nurse	30421
Forensic Registered Nurse Supervisor	30429
Forensic Security Employee 1	30110
Forensic Security Employee 2	30120
Forensic Security Employee Trainee	30100
Forensic Social Worker 1	40061

JOB TITLE	JOB CODE*
Forensic Social Worker 2	40071
Forensic Social Worker Supervisor	40081
Forensic Therapeutic Activities Supervisor	31386
Forensic Therapeutic Activities Worker	31385
Forensic Unit Director	33540
Forms Designer 2	96520
Government Services Intern	U2700
Groundskeeper Supervisor	50720
HIPP Operations Specialist	49230
HIPP Operations Specialist Supervisor	49240
HIPP Operations Program Manager	49250
Human Services Licensing Representative	43671
Human Services Licensing Supervisor	43681
Human Services Policy Research and Evaluation Consultant	48798
Human Services Program Representative 1	41730
Human Services Program Representative 2	41740
Human Services Program Specialist	48815
Human Services Program Specialist Supervisor	48825
Income Maintenance Administrator 1	42030
Income Maintenance Administrator 2	42040
Income Maintenance Administrator 3	42050
Income Maintenance Administrator 4	42060
Income Maintenance Casework Supervisor	44730
Income Maintenance Caseworker	44720
Income Maintenance Examiner	40120
Income Maintenance Examiner Manager	40140
Income Maintenance Examiner Supervisor	40130
Income Maintenance Program Representative	41670
Income Maintenance Staff Development Manager	40114
Income Maintenance Staff Development Specialist	40113
Intellectual Disabilities Programs Community Services Area Manager	43591
Interstate Compact Specialist	40652
Juvenile Justice Complex Director	41870
Juvenile Justice Facility Program Director, DHS	41860
Juvenile Justice Regional Director, DHS	41875
Labor Foreman 2	90120
Laborer	90010
Laundry Worker	82010
Lease Contract Specialist 2	09451
Legal Assistant 1	07010
Legal Assistant 2	07020
Legal Assistant Supervisor	07030
Legal Office Administrator 2, OGC	07072
Legislative Liaison 3	07243
Legislative Specialist 2	07253

JOB TITLE	JOB CODE*
Librarian 2	25120
Licensed Occupational Therapist	31120
Licensed Occupational Therapy Assistant	31160
Licensed Physical Therapist	31320
Licensed Practical Nurse	30250
Licensed Practical PRN Nurse	30270
Licensed Psychologist	43041
Licensed Psychologist Director	43060
Licensed Psychologist Manager	43050
Maintenance Repairman 1	94610
Maintenance Repairman 2	94620
Managed Care Financial Manager	44156
Management Analyst 1	01010
Management Analyst 2	01020
Management Analyst Manager	01040
Management Analyst Supervisor	01030
Management Physician 2	37870
Management Technician	08040
Mason	94210
Mechanic Supervisor	93120
Mechanical Engineer 1	13510
Mechanical Engineer Consultant	13530
Medical Assistance Fee-for-Service Financial Manager	44155
Medical Assistance Fee-for-Service Program Director	39590
Medical Assistance Managed Care Director	44170
Medical Assistance Managed Care Operations Chief	44160
Medical Assistance Policy, Budget and Planning Director	43940
Medical Assistance Program Technician	39640
Medical Assistance Program Technician Supervisor	39650
Medical Director, Office of Developmental Programs	37563
Medical Facility Records Examiner	39570
Medical Facility Records Supervisor	39580
Medical Records Assistant	39000
Medical Records Director	39020
Medical Records Supervisor	39010
Medium Voltage Electrician	94450
Medium Voltage Electrician Foreman	94460
Mental Health Fiscal and Administrative Support Chief	43810
Mental Health and Substance Abuse Children's Behavioral Services	43795
Mental Health and Substance Abuse Financial Management	43374
Mental Health and Substance Abuse Services Manager	48795
Mental Hospital Operations Director, DHS	43770
Mental Hospital Services Area Representative	43410
Messenger	00010
Nurse Aide	30320

JOB TITLE	JOB CODE*
Nurse Manager 1	30440
Nurse Manager 2	30450
Nursing Director	30460
Nursing Services Consultant	30755
OIM Automation Planning and Support Chief	43223
OIM Employment and Training Director	43221
OIM Operations Director	43220
OIM Policy and Program Management Director	43240
OIM Policy and Program Manager	43230
OIM Program Evaluation Manager	43150
OIM Program Services Advocate	40110
OIM Staff Development Chief	43161
Occupational Therapist Supervisor	31130
Painter	94510
Painter Foreman	94520
Paralegal	07040
Patient Care Coordinator	39310
Pharmacist	32710
Pharmacy Assistant	32700
Physical Therapy Aide	31660
Physician Specialist in Internal Medicine	37390
Plant Mechanic	97810
Plumber	94310
Plumber Foreman	94330
Podiatrist	33670
Press Secretary	05840
Procurement Specialist 2	02720
Procurement Specialist 3	02730
Procurement Specialist 4	02740
Procurement Specialist 5	02750
Program Analyst 1	08050
Program Analyst 2	08060
Program Analyst 3	08070
Program Analyst 4	08084
Program Analyst 5	08095
Project Manager 2	01972
Psychiatric Aide	30010
Psychiatrist Supervisor	37510
Psychological Services Associate	43020
Psychological Services Specialist, DHS	43021
Purchasing Agent	02610
Purchasing Agent Supervisor	02620
Quality Assurance Risk Management Coordinator	43392
Quality Assurance Risk Management Director	43389
Quality Assurance Risk Management Specialist	43393

JOB TITLE	JOB CODE*
Refrigeration/HVAC Mechanic	97720
Regional Director, Adult Personal Care Homes	43690
Registered Nurse	30420
Registered Nurse Instructor	30610
Registered Nurse Instructor Supervisor	30620
Registered Nurse Supervisor	30430
Registered PRN Nurse	30480
Registered Physical Therapist Assistant	31290
Resident Worker A	U3210
Resident Worker B	U3220
Residential Services Aide	31421
Residential Services Aide Night Supervisor	31441
Residential Services Aide Supervisor	31431
Residential Services Supervisor (functions as a QMRP/QIDP per job description)	31470
Residential Services Unit Manager	30211
Residential Services Worker	31460
Roofer Tinsmith	94110
Safety Environmental Program Manager	71910
Safety Management and Environmental Protection Specialist	71900
Seamstress	82410
Secondary School Intern	U2540
Secretarial Supervisor 1	00170
Secretarial Supervisor 2	00180
Security Officer 1	74710
Security Officer 2	74720
Semi-Skilled Laborer	90030
Sexual Responsibility and Treatment Program Aide	30011
Social Worker 1	40060
Social Worker 2	40070
Social Worker Manager	40090
Social Worker Supervisor	40080
Special Advisor Secretary of Human Services	U8090
Special Assistant to the Secretary of Human Services	49901
Speech Language and Hearing Specialist	31520
Speech, Language and Hearing Specialist Supervisor	31530
Staff Development Specialist 1, ODP	43700
Staff Development Specialist 2, ODP	43710
Staff Physician 2	37320
Staff Physician, Intellectual Disabilities	37300
Staff Psychiatrist	37500
State Facility Director, DHS	33510
Statewide Housing Administrator, DHS	40319
Statistician 2	05673
Statistician 3	05680
Statistician Manager	05685

JOB TITLE	JOB CODE*
Statistician Supervisor 1	05675
Stock Clerk 2	02420
Stock Clerk 3	02430
Storekeeper 1	02440
Storekeeper 2	02450
Supervisory Physician	37830
Therapeutic Activities Aide	31360
Therapeutic Activities Manager	31950
Therapeutic Activities Supervisor	31940
Therapeutic Activities Worker	31920
Third Party Liability Investigator Supervisor	39690
Third Party Liability Program Investigator	39680
Utilities Supervisor	97260
Utility Plant Helper	97010
Utility Plant Operator 1	97110
Utility Plant Operator 2	97120
Utility Plant Supervisor	97130
Vocational Adjustment Services Manager	31850
Vocational Adjustment Services Supervisor	31840
Vocational Adjustment Services Worker	31820
Volunteer Resource	U2571
Volunteer Resources Coordinator	48930
Washing Machine Operator	82110
Wastewater Treatment Plant Chief Operator	97311
Wastewater Treatment Plant Operator	97310
Wastewater Treatment Plant Operator Trainee	97281
Wastewater Treatment Plant Supervisor	97340
Water Treatment Plant Chief Operator	97301
Water Treatment Plant Operator	97300
Water Treatment Plant Operator Trainee	97270
Water Treatment Plant Supervisor	97330
Welder	93410
Welfare Hearings Appeals Director	48860
Welfare Hearings Appeals Manager	48731
Welfare Hearings Officer	48711
Welfare Hearings Officer Supervisor	48721
Welfare Program Executive 1	49880
Welfare Program Executive 2	49890
William Penn Fellow	U2727
YDC YFC Training Program Worker	U2542
Youth Development Activities Specialist	41850
Youth Development Aide	41790
Youth Development Aide Supervisor	41791
Youth Development Aide Trainee	41785
Youth Development Counselor	41810

JOB TITLE	JOB CODE*
Youth Development Counselor Manager	41830
Youth Development Counselor Supervisor	41820

* – Use the job code on website <http://classweb.state.pa.us/select.asp> in the 'Find by job code' field to run query and then click on the job code to view Commonwealth job descriptions to view duties and skill/training requirements.

APPENDIX E – CHECKLIST TO COMPLETE PRIOR TO SUBMISSION

See separate document. Filename: Checklist ID-46 FY 21-22 clickable form.pdf

The checklist contains verification of key edits required for acceptance, as well as a list of required items to be submitted with the cost report.

APPENDIX F – METHODS TO DETERMINE ICF DAY PROGRAM COSTS FROM RELATED PARTY PROGRAMS

Schedule HC(12)(A) Section II. Methods to determine ICF Day Program Costs from Related Party programs Instructions

When a facility has individuals attend a day program operated by a related party, the costs claimed cannot exceed operational costs. Please note the methodology used to determine ICF Day Program Costs from Related Party programs and attach documentation as a separate document to support the costs claimed on this schedule in Column 7 for related parties.

1. Cost to Charge Ratio – Presuming that the fee schedule fees are proportionate to the costs, a cost-to-charge ratio can be used. If the provider has costs broken down further by service levels, this calculation could be done on individual groups as data permits.

	(A)	(B)	(C)	(D)	(E)
	Total Costs All Clients	Total Charges (Fees) All Clients	Cost to Charge Ratio	Charges to ICF Consumers	Calculated Costs to ICF Consumers
			(A) / (B)	(ICF expense)	[to Sch 12-HC(A), col 7]
Related ABC Day Prgm	\$ 100,000	\$ 140,000	0.714286	\$ 60,000	\$ 42,857

2. Income Statement Profitability – Apportioning costs based on charges

ABC Day Program Income Statement		
Revenues	\$ 140,000	(B)
Expenses		
Salaries	\$ 60,000	
Benefits	\$ 15,000	
Rent	\$ 10,000	
Supplies	\$ 5,000	
etc.	\$ 10,000	
Total	\$ 100,000	
Net Income	\$ 40,000	(A)
% of Profit	28.57%	(A) / (B) = (C)
Fees Charged to ICF from ABC	\$ 60,000	(D)
Calculated Profit from ICF	\$ 17,143	(C) x (D) = (E)
ICF Costs without Profit	\$ 42,857	(D) - (E)

3. Fee Schedule level – Calculate the cost per unit per person (Average Hourly pay rate/# people served/4 quarter hour increment) x units = staffing cost allocation basis – used for all personnel type costs, then other distributed separately.

4. Allocate Costs Based on UNITS – If Units are used to allocate costs (as opposed to Charges like options 1 & 2), the units must be weighted for the different staffing ratios. The weighting of the units is necessary to properly distribute the costs:

Service Codes	Associated Staffing Ratio (staff:client)	(A)	(B)	(C)	(B)/(A) or (B)x(D)			(C)/(A) or (C)x(D)	
		No. of people served per staff	Total Units - All Clients	Units - ICF Clients	(D)	(E)	(F)	No. of staff weighted for staff intensity	ICF Units weighted for staff intensity
Ex. 1	1:1	1	10,000	4,500	1	10,000	4,500		
Ex. 2	1:2	2	10,000	5,500	0.5	5,000	2,750		
Ex. 3	1:2-1:6	4	10,000	3,000	0.25	2,500	750		
Ex. 4	1:1	1	10,000	7,000	1	10,000	7,000		
Ex. 5	1:2	2	10,000	5,000	0.5	5,000	2,500		
Ex. 6	1:2-1:6	4	10,000	2,500	0.25	2,500	625		
Ex. 7	2:1	0.5	10,000	7,000	2	20,000	14,000		
Ex. 8	1:2-1:3	2.5	10,000	4,000	0.4	4,000	1,600		
Ex. 9	1:2-1:3	2.5	10,000	3,500	0.4	4,000	1,400		
Ex. 10	1:1	1	10,000	7,000	1	10,000	7,000		
Total			100,000	49,000		73,000	42,125		
				% ICF Clients using straight Units			49.0%		
				Total Day Program Costs			\$ 250,000		
				Calculated ICF Costs			\$ 122,500		
				% ICF Clients using Whtd Units			57.7%		
				Total Day Program Costs*			\$ 250,000		
				Calculated ICF Costs			\$ 144,264		

This approach is NOT ACCEPTABLE since the units are not uniform.

* - should be used only to allocate Staffing costs.
(Shown in total here for illustration of difference.)

Fixed costs should be allocated based on a appropriate statistics or unweighted units.

January 28, 2020 Addendum – ODP is aware of instances where ICF consumers stay at the Day Program facility and Waiver consumers are taken into the community; however, they are both grouped in the less than 25% billing category (fee schedule effective July 1 2017–June 30, 2019). The costs for these 2 groups of consumers are not the same and the cost determination should account for this.

5. Other – Please list the methodology utilized to calculate related party cost.

APPENDIX G – SIGNATURE – ELECTRONIC SUBMISSION

As part of the redesign of the ID-46 cost report for FY 2021-2022, the Certification by Administrator section has been moved from the Cost Report itself and instead added to a transmittal letter which the provider should create by copying from Appendix A.

The transmittal letter must be signed by an Officer of the Facility or the Administrator.

Hard copy paper documents are no longer accepted as all submissions must be made via email.

Acceptable options are:

- Transmittal letter can be printed on to paper; Officer may sign by hand; Signed letter should then be scanned to a PDF for transmission to ODP.
- If the provider or cost report preparer or administrator is adept at using the technology, a digital or electronic signature which authenticates the identity of the signer may be added to a PDF version of the Transmittal letter.

An example of a digital signature looks like this:



This type of technology is available from online digital signature software or services such as Adobe Sign, Docusign, HelloSign, AssureSign, GlobalSign, etc.

Note that the Transmittal Letter signature designates the Administrator's certification of the Form ID-46 Cost Report AND the included Request for Waiver of the Minimum Occupancy Requirement letter (if applicable).