

**State of Wyoming
Department of Family Services,
Department of Education and
Department of Health
Cost Report**



**Instructions for
Psychiatric Residential Treatment Facilities,
Residential Treatment Centers, Group Homes and
Boards of Cooperative Educational Services (BOCES)**

**State Fiscal Year 2011 Cost Report
Released: October 31, 2011**

**State of Wyoming Departments of Family Services, Education and Health (Medicaid)
Residential Treatment Center, Group Home and BOCES Cost Report Instructions**

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I. GENERAL INFORMATION

The Wyoming Department of Family Services (DFS), Department of Education (WDE) and Department of Health (Medicaid), collectively referred to as the Departments, require that Psychiatric Residential Treatment Facilities (PRTFs), Residential Treatment Centers (RTCs), group homes and Boards of Cooperative Educational Services (BOCES) facilities that treat Medicaid, DFS or WDE clients file cost reports annually. The Departments use this cost report to gather uniform financial data and information related to the operations of PRTF, RTC, group home and BOCES services.

Residential Services Providers

- **Psychiatric residential treatment facility (PRTF)** is a separate, standalone entity providing a range of comprehensive services to treat the psychiatric condition of residents on an inpatient basis under the direction of a physician. The purpose of such comprehensive services is to improve the resident's condition or prevent further regression so that the services will no longer be needed. The state in which the facility is located must certify the facility as a PRTF and that certification must be recognized by the Centers for Medicare and Medicaid Services. To be certified as a PRTF, the facility must attest to meeting the conditions of participation found at 42 C.F.R. Part 483 Subpart G, and attest that all its residents meet the certification of need requirements as identified under 42 C.F.R. Part 441, Subpart D – Inpatient Psychiatric Services for Individuals under Age 21 in Psychiatric Facilities or Programs.
- **Residential treatment centers (RTCs)** provide a mixed level of services to children who do not need the intensive services of a PRTF, which include a combination of therapeutic, educational and treatment services in a residential group setting. RTC staff must include a minimum number of licensed professionals such as physicians and master-level therapists.
- **Group homes** provide community-based programs where residents can attend public school, work in the community and gain access to their support systems.
- **Board of Cooperative Education Services (BOCES) facilities** provide residential services in a setting that includes complete on-site school facility with associations to the local school districts. BOCES facilities are certified by the Wyoming Department of Family Services, but do not have national accreditation from JCAHO, CARF or COA.

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This document provides instructions for completing the State Fiscal Year (SFY) 2011 cost report. For questions regarding the cost report or these instructions, contact Navigant Consulting at costreport@navigantconsulting.com.

All cost report schedules should be completed in full, to the extent that the information relates to the provider. The cost report contains the following schedules:

- Table of Contents
- Schedule 1, Cost
- Schedule 2, Revenue
- Schedule 3, Utilization Summary
- Schedule 4, Facility and Program
- Schedule 5, Notes
- Schedule 6, Contacts
- Schedule 7, Attestations

In addition to the cost report, there are three supplemental worksheets that are optional for providers to submit:

- Supplemental Worksheet A: "Other" Cost Detail
- Supplemental Worksheet B: Description of Other Allocation Method Used on Schedule 1, Cost
- Supplemental Worksheet C: New Regulation Cost Detail

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SFY 2011 Cost Reporting Periods and Deadlines

The Departments initiated the Wyoming Cost Report Project for children's residential services for the following providers:

- PRTFs enrolled with Medicaid or WDE
- RTCs enrolled with WDE or DFS
- Group homes enrolled with DFS
- BOCES enrolled with WDE or DFS

Note that providers that enroll to provide services to more than one Department (e.g., both Medicaid and WDE) must submit one cost report.

The Departments issued the SFY 2011 cost report to collect cost information for SFY 2011 (July 1, 2010 to June 30, 2011) -OR- the period that coincides with the facility's most recent audited financial statements. Providers that report on a calendar year (CY) should use the most recent audited financial statement (e.g., CY 2011). Providers that operate on a CY basis or other reporting cycle should **not** convert cost information to the SFY format.

Completed cost reports are due to Navigant Consulting on or before January 13, 2012.

In September, 2008, the Departments advised all providers about the new standards for annual cost reporting. Effective with the October 2011 cost report, the Departments will grant no extensions for late or incomplete cost reports, except for instances when the provider's operations are adversely affected by an extraordinary circumstance (such as a flood or a fire) out of the provider's control. For more information about this standard and other information about the annual cost reporting process, refer to the Department memo, which is posted on the project website at <http://www.costreport.wy.gov>.

Reporting Requirements

Exception: Facilities that contain two types of facilities, for example, an RTC and a group home or a PRTF and an RTC, must submit two separate cost reports: one for the RTC and one for the group home, or one for the PRTF and one for the RTC.

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Medicaid Provider Requirements

Medicaid requires all Wyoming and out-of-state PRTFs enrolled with the Medicaid program to complete the SFY 2011 cost report if:

1. The number of unduplicated clients served in SFY 2011 by the provider was at least five (5) Wyoming Medicaid clients, or
2. The total claims that the provider billed to Wyoming Medicaid during SFY 2011 totaled at least \$50,000.

The requirement to complete a cost report is outlined in Wyoming Medicaid Rules, Chapter 40 Section 14:

- (a) Time of submission. Each facility must submit a complete financial report in accordance with the instructions of the Department.*
- (b) Preparation of financial reports. Financial reports shall be in the form specified by the Department and shall be submitted in accordance with the instructions of the Department.*
- (c) Submission of additional information. The Department may request, in writing, that a facility submit information to supplement its financial report. The facility shall submit the requested information within thirty days after the date of the request.*

DFS Provider Requirements

DFS requires all Wyoming RTCs, BOCES and group homes that serve DFS consumers to complete a SFY 2011 cost report.

WDE Provider Requirements

WDE requires all Wyoming and out-of-state PRTFs, RTCs and BOCES that serve WDE consumers to complete a SFY 2011 cost report.

In addition, WDE requires all court-ordered placement (COPS) providers to complete a COPS Annual Report. The COPS Annual Reports can be downloaded from the Wyoming Department of Education website.

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Submission Requirements

All cost reports must be submitted electronically as an e-mail attachment to Navigant Consulting at costreport@navigantconsulting.com.

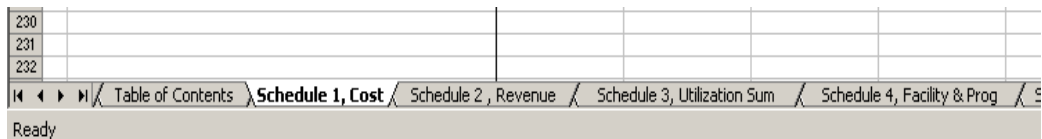
All cost reports must be completed using, at a minimum, Microsoft Excel 97. Providers must indicate the name of the facility and the submission date in the filename (**Example:** Day Center_01132012.xls).

Reporting Standards and Formatting

This cost report contains a number of formatting and presentation conventions to assist facilities in entering and compiling financial information. Please observe the following reporting standards when completing the cost report:

Rounding Round figures to whole dollars only.

Multiple Worksheets This cost report contains seven schedules, which are organized as individual spreadsheets in the file. To open a new schedule, click the appropriate tab in the Excel file.



Data Links Whenever possible, repetitive data is linked to one source location so that providers can enter the information for these cells in only one place.

In the following example, the facility information at the top of each schedule is linked so that the information will carry through to all schedules automatically once the fields are populated on the Table of Contents tab.

3	Agency name:	Wyoming RTC
4	Fiscal year ending:	30-Jun-08
5	Name of person preparing the report:	J. Doe
6	Telephone # of person preparing the report:	123-456-7890

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Yellow
 Highlighting

Yellow highlighting denotes those cells where applicable items must be manually entered on all cost reports. When a provider populates a required field, the yellow highlighting will clear and the cell will become white. Providers can use this feature to easily identify and populate the required data fields.

In the following example, the populated cell is now white, but the unpopulated cells remain yellow. Providers should populate all relevant cells as they relate to the costs or other information for the facility.

18	4	Direct Care Employee Salaries	
19	5	Non-licensed Support Staff (e.g., line staff, cottage staff) Salaries	\$ 125,000
20	6	Non-licensed Support Staff Supervisor Salaries	
21	7	Occupational Therapy Salaries	
22	8	Physical Therapy Salaries	
23	9	Speech Therapy Salaries	
24	10	Recreation Salaries	
25	11	Nurse Salaries	
26	12	Psychiatrist Salaries	
27	13	Psychologist Salaries	
28	14	Social Worker (MSW, LCSW) Salaries	
29	15	Other Master-level Therapist or Counselor	
30	16	Other Direct Care Employee Salaries (Specify)	
31	17	Total Direct Care Salaries	\$ 125,000

Automatic
 Calculations

Subtotals, totals and many other calculations are automatically programmed to tally once the pertinent information has been added to the appropriate cells. Note that cells with automatic calculations are not shaded yellow, so providers should be able to distinguish these cells from the other, required cells on a schedule.

In the following example, the **Total Direct Care Salaries** line is automatically summing the preceding line items. Because it is an automatic calculation, the line was not shaded yellow, so the provider did not type in the cell.

18	4	Direct Care Employee Salaries	
19	5	Non-licensed Support Staff (e.g., line staff, cottage staff) Salaries	\$ 125,000
20	6	Non-licensed Support Staff Supervisor Salaries	\$ 50,000
21	7	Occupational Therapy Salaries	
22	8	Physical Therapy Salaries	
23	9	Speech Therapy Salaries	
24	10	Recreation Salaries	
25	11	Nurse Salaries	\$ 40,000
26	12	Psychiatrist Salaries	
27	13	Psychologist Salaries	
28	14	Social Worker (MSW, LCSW) Salaries	\$ 15,000
29	15	Other Master-level Therapist or Counselor	
30	16	Other Direct Care Employee Salaries (Specify)	
31	17	Total Direct Care Salaries	\$ 230,000

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Required Attachments

The following attachment is required for all cost report submissions.

Financial Statements

All cost reports must be accompanied by the audited financial statements that support the costs and revenues recorded within the cost report. The facility may mail or fax the financial statements to the contact listed in Section III of these instructions.

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SECTION II. INSTRUCTIONS

The following sections describe each worksheet of the cost report and provide instructions, when applicable.

Table of Contents

The Table of Contents lists pertinent cost report information that is carried through to other worksheets. Enter the relevant facility information on this page to automatically copy this information throughout the file.

Cost Report for Wyoming Department of Family Services (DFS), Department of Education (WDE) and Department of Health - Office of Medicaid					
1					
2					
3	Agency name:	Type here			
4	Fiscal year ending:	Type here			
5	Name of person preparing the report:	Type here			
6	Telephone # of person preparing the report:	Type here			
7					
8	Cost Report Schedule Checklist				
9					
10	Schedule	Name	Schedule Provided (Yes/No)	Not Applicable	Check for Possible Errors or Omissions
11					
12	1	Cost			Incomplete
13	2	Revenue			Incomplete
14	3	Utilization Summary			Incomplete
15	4	Facility and Program			
16	5	Notes			
17	6	Contacts			
18	7	Attestations			

In addition to identifying the cost report schedules, the cost report Schedule Checklist also helps providers track their progress in completing the report. Use the **Schedule** provided and the **Not Applicable** columns to indicate if a schedule has been completed for the facility.

Schedule 1, Cost

The purpose of this schedule is to report the total costs of the provider, to determine net allowable and reclassified costs, and to allocate those costs to one of four programs: Room and Board, Non-licensed Treatment and Support, Education or Treatment.

The financial information provided on this form must correspond to the audited financial statements and information reported to the Internal Revenue Service.

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Schedule 1, Column 1 – Cost Report Lines

Each cost report line represents a particular type of expenditure. Cost report lines are classified into seven major groups:

- Salaries and Wages
- Employee Taxes, Insurance and Benefits
- Contracted Services
- Non-Payroll Administrative Expenses
- Non-Payroll Program Support Expenses
- Facility, Vehicle and Equipment Related Expenses
- Additional Health Care Services and Expenses

Note: Cost report lines are described in detail by line number starting on page 20 of this document.

Schedule 1, Column 2 – General Ledger / Trial Balance Amount

Enter total provider costs, by cost report line, from the general ledger into column 2. Total costs are not limited to allowable costs. The total costs reported on Line 214 of Column 2 must be equal to the total expenses reported in the provider's general ledger. Note that the **Sub-total** lines for each of the cost report line categories contain formulas that will automatically calculate subtotals.

Schedule 1, Column 3 – Non-Allowable Costs

The Departments have determined that "allowable costs" will be one of the components that will be considered when determining future reimbursement rates. The Departments have defined allowable costs as the reasonable costs necessary to provide covered services to persons in PRTFs, RTCs, Group Homes and BOCES. **The State's policy regarding allowable costs rules is described in detail in Appendix A - Allowable Cost Guidelines.**

If a provider has determined that all costs or a portion of costs reported on a line in column 2 are non-allowable, then the provider must enter the non-allowable cost amount into column 3. Please enter all amounts in column 3 as positive values.

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Note: Providers without non-allowable costs must enter a zero (0) in column 3 to continue with the cost allocation in the remaining columns.

Example A provider incurred \$10,000 in transportation expenses that were not client related, and entered the expenses into column 2, line 159. Since non-client related transportation costs are non-allowable, the provider declared the costs as such by entering \$10,000 into column 3, line 159.

(1)	(2)	(3)	(4)	(5)	(6)
Total Net Allowable and Reclassified Costs for Allocation					
Cost Report Line	General Ledger/ Trial Balance Amount	Non-Allowable Costs	Net Allowable Costs	Reclassification of Costs	Total Net Allowable and Re- Classified Costs
157 Transportation					
158 Transportation - client related	\$ 20,000	\$ -	\$ 20,000		\$ 20,000
159 Transportation - non-client related	\$ 10,000	\$ 10,000	\$ -		\$ -
160 Total Transportation	\$ 30,000	\$ 10,000	\$ 20,000	\$ -	\$ 20,000
161					
162 TOTAL NON-PAYROLL PROGRAM SUPPORT EXPENSES	\$ 30,000	\$ 10,000	\$ 20,000	\$ -	\$ 20,000

Schedule 1, Column 4 – Net Allowable Costs

The cost report contains formulas in column 4 that subtract non-allowable costs in column 3 from the total general ledger costs in column 2 for each cost report line. The resulting difference is **Net Allowable Costs**.

Note: As stated above, providers must enter a zero (0) in column the Non Allowable Costs column (column 3) for the numbers to populate into the Net Allowable Costs column (column 4).

Schedule 1, Column 5 –Reclassification of Costs

Once non-allowable costs have been removed in column 4, net allowable costs must be reclassified in column 5 where appropriate. Reclassification is the process of reassigning costs from one cost report line to another for costs that are outside of a line’s definition. Through reclassification, net allowable costs are “shifted” from one cost report line to another, and do not represent a change in aggregate provider costs.

Providers are required to assign to a cost report line only the costs that relate to that line’s definition. If a provider assigns costs from the general ledger to a particular cost report line based on the line’s description, but a portion of that cost account actually relates to a different

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cost report line, then costs must be reclassified in column 5 so that the costs reported in each cost report line are consistent with the line's definition. Further, any cost report line increase must be offset by a corresponding decrease to another line (or multiple lines), so that the sum of all reclassified costs (shown in column 5, line 214) equals zero (0).

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Example A provider’s Executive Director is an MSW who spends 35 hours a week managing the provider operations, and spends 5 hours a week providing counseling services directly to clients. Because the counseling services are direct care, the provider needs to reclassify the costs associated with this time.

The provider starts by entering the full Executive Director’s salary of \$80,000 from the general ledger into the Executive Director cost report line (column 2, line 28).

(1)	(2)	(3)	(4)	(5)	(6)
Total Net Allowable and Reclassified Costs for Allocation					
Cost Report Line	General Ledger/ Trial Balance Amount	Non-Allowable Costs	Net Allowable Costs	Reclassification of Costs	Total Net Allowable and Re- Classified Costs
27 Administration Office Employee Salaries					
28 Executive Director / Assistant Director Salaries	\$ 80,000	\$ -	\$ 80,000		\$ 80,000
29 Employee Owner / Board Member Compensation					

From the general ledger amount, the provider must reclassify the portion of the Executive Director’s salary costs related to the time spent providing counseling services. As shown in the calculation below, the provider calculates the time associated with the counseling services to be 12.5 percent of the Executive Director position.

$$\text{Percent of time} = 5 \text{ hours} / 40 \text{ hours} = 0.125 = 12.5 \text{ percent}$$

Based on this time, the provider needs to calculate the corresponding Executive Director salary costs to reclassify.

$$\text{Salary to reclassify} = \$80,000 \times 0.125 = \$10,000$$

To reclassify these costs, the provider enters a positive \$10,000 value into the Reclassification of Costs column (column 5) for the Social Worker Salaries line (line 14). The provider then decreased the Executive Director cost report line net allowable costs by this same amount by entering a negative (10,000) value into column 5 for the Executive Director/Assistant Director Salaries line (line 28).

(1)	(2)	(3)	(4)	(5)	(6)
Total Net Allowable and Reclassified Costs for Allocation					
Cost Report Line	General Ledger/ Trial Balance Amount	Non-Allowable Costs	Net Allowable Costs	Reclassification of Costs	Total Net Allowable and Re- Classified Costs
14 Social Worker (MSW, LCSW) Salaries	\$ 150,000	\$ -	\$ 150,000	\$ 10,000	\$ 160,000
28 Executive Director / Assistant Director Salaries	\$ 80,000	\$ -	\$ 80,000	\$ (10,000)	\$ 70,000

*(Note that selected portions of the images shown above
 have been removed to show detail of other lines)*

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Schedule 1, Column 6 – Total Net Allowable and Reclassified Costs

The cost report contains formulas in column 6 that add reclassified costs in column 5 (whether positive or negative values) to Net Allowable Costs in column 4 for each cost report line. The resulting difference is **Net Allowable and Reclassified Costs**.

Schedule 1, Columns 7 through 10 – Allocated Net Allowable and Reclassified Costs

Providers are required to assign total net allowable and reclassified costs (in column 6) to the four following service categories (in columns 7 through 10):

- *Room and Board* (Column 7): Expenses related to residential services covered by Wyoming Medicaid and DFS, including food, clothing, building and maintenance expenses as well as the salary expenses of personnel who provide occupancy and maintenance services. Room and Board does not include the costs associated with the observation of residents performed by the line staff.
- *Non-Licensed Observation and Support* (Column 8): Salaries and supplies expenses related to the observation, supervision and support of residents by non-licensed line staff. It is assumed that some on-going counseling is performed by the line staff as a component of resident observation and support. Additional services (e.g., psychoanalysis) provided by licensed therapists would not be included in this cost category, and should be assigned to the Licensed Therapies column.
- *Licensed Therapies* (Column 9): Expenses related to medical, psychological and counseling treatment services beyond normal residential services that are provided by licensed staff. Licensed therapy expenses include materials, supplies and related salary expenses of licensed staff who support the treatment of residents. Supplies expenses would not be included in this cost category, and should be assigned to the Non-Licensed Observation and Support column. Licensed staff include the following positions (pursuant to Wyoming Title 33: Professions and Occupations¹):
 - Registered nurses
 - Physicians
 - Board-eligible or board-certified psychiatrists

¹ Wyoming Statutes, Title 33: Professions and Occupations. Chapter 21 (Nurses), Chapter 26 (Physicians and Surgeons), Chapter 27 (Psychologists), Chapter 38 (Professional Counselors, Marriage and Family Therapists, Social Workers and Chemical Dependency Specialists), Chapter 33 (Speech Pathologists and Audiologists), and Chapter 40 (Occupational Therapy Practice). Available online:

<http://legisweb.state.wy.us/statutes/statutes.aspx>

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- Psychologists
 - Physical therapists
 - Occupational therapists
 - Licensed clinical social workers
 - Licensed professional counselors
 - Licensed marriage and family therapists
 - Licensed addiction therapists
 - Licensed speech pathologists and audiologists
 - Other
- *Education* (Column 10): Expenses related to instructional services covered by WDE, including materials, supplies and salary expenses of personnel who support the education of residents.

To report costs by service category, providers should make an effort to directly assign or track their allowable costs by service type in their accounting books and records, using those direct assignments to complete the cost report. If a provider is unable to directly assign and track costs internally for purposes of completing the cost report, then it must use the Standard Allocation Methods prescribed by the Departments.

Note: The standard allocation methodologies are described in detail in Appendix B – Standard Cost Allocation Methods. Calculator tools have been created to aid providers in calculating the standard allocation methodologies (Direct Care Expense Ratio, Employee Salary and Wages Expense Ratio and Square Footage Ratio). For more information about these calculators, see the Schedule 1, Calculators section that follows.

If a provider can demonstrate to the Departments that one or all of the allocation methods described in this document will result in reporting costs that do not reasonably reflect the actual costs of providing services in a service category, then the provider may propose the use of alternative allocation methodologies to the Departments, in writing. However, such alternative methodologies should not be used unless approved in advance by the Departments. To receive approval from the Departments for an alternative methodology, the provider must demonstrate that the alternative method results in a more reasonable estimate of the actual costs of services by service category, and that the method will provide for consistent allocation and reporting for future reporting periods.

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Example A provider was not able to directly assign the \$100,000 in net allowable and reclassified maintenance staff salary costs (line 39) to each service category. As such, the provider used the Direct Care Expense Ratio calculator tool to calculate the standard Direct Care Expense Ratio to allocate the maintenance staff salaries, per the Standard Cost Allocation Methods document.

The Direct Care Expense Ratios calculated by the provider for Room and Board, Non-Licensed Observation and Support, Licensed Therapies and Education were 25 percent, 35 percent, 10 percent and 30 percent, respectively. The provider then multiplied these percentages by the net allowable and reclassified costs in column 6, and entered the appropriate allocated costs in columns 7 through 10.

For more information about the cost report calculators, see the Schedule 1, Calculators section that follows.

	(1)	(6)	(7)	(8)	(9)	(10)	(11)
		Allocated Net Allowable and Reclassified Costs					
Cost Report Line	Total Net Allowable and Re-Classified Costs	Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education	Check Totals	
Occupancy and Food Service Employee Salaries							
Occupancy and Maintenance Staff Salaries	\$ 100,000	\$ 25,000	\$ 35,000	\$ 10,000	\$ 30,000	\$ 100,000	
Food Service Salaries	\$ -					\$ -	
Other Occupancy and Food Service Employee Salaries (Specify)	\$ -					\$ -	
Total Occupancy and Food Service Employee Salaries	\$ 100,000	\$ 25,000	\$ 35,000	\$ 10,000	\$ 30,000	\$ 100,000	

Schedule 1, Column 11 – Check Totals

The sum of the amounts reported in columns 7 through 10 for each cost report line must equal the total net allowable and reclassified costs reported in column 6. To ensure that each cost report line has been properly allocated, the cost report contains formulas in column 11 that sum the costs for each service category in columns 7 through 10 for each cost report line. If the amount in column 10 is different than the total net allowable and reclassified costs in column 6, a “Calculation Error” warning in red text will appear.

Schedule 1, Column 12 – Allocation Method Used

Providers are asked to select the method used to allocate costs to the four service areas to allow the validation of cost report data by the reviewers. Providers may select Direct, Direct Care Expense Ratio, Salary and Wages Expense Ratio, Square Footage and Other from a drop down menu.

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Schedule 1, Calculators

Calculators have been added to the cost report document to help providers calculate the ratios used to allocate costs to the four service areas.

Note: These calculators are for providers' convenience only and are not required. The calculators will not automatically change the cost report allocations; providers must enter all of the allocation information manually.

Direct Care Expense Ratio Calculator: This tool automatically uses amounts from lines of the cost report to calculate the ratio used to allocate indirect costs across the four service areas. For line-by-line instructions on proper allocation methods, refer to Appendix B.

While the calculator is automatic, providers must enter costs in at least one line in lines 5 through 24 and lines 75 through 94 for the ratio to calculate. Once the costs for these lines have been reported by the provider, the provider may use this ratio to allocate the appropriate costs to the four service areas.

As described above, the calculators are dynamic and will change based on the cost data entered in lines 5 through 24 and lines 75 through 94. If a provider changes any of these lines after allocating costs, the provider will need to likewise review the calculator again and, if necessary, make adjustments to the lines allocated with the Direct Care Expense Ratio.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Total Net Allowable and Reclassified Costs for Allocation					Allocated Net Allowable and Reclassified Costs				
Cost Report Line	General Ledger/ Trial Balance Amount	Non-Allowable Costs	Net Allowable Costs	Reclassification of Costs	Total Net Allowable and Reclassified Costs	Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education	
CALCULATORS										
DIRECT CARE EXPENSE RATIO CALCULATOR					Total Net Allowable and Reclassified Costs	Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education	
	Total Direct Care Salaries (line 17) "A"				-	-	-	-	-	-
	Total Education Employee Salaries (line 25) "B"				-	-	-	-	-	-
	Total Contracted Direct Care Services (line 81) "C"				-	-	-	-	-	-
	Total Contracted Education Services (line 95) "D"				-	-	-	-	-	-
	Subtotal Direct Care Expenses A+B+C+D = "E"				-	-	-	-	-	-
	Subtotal Net Allowable and Reclassified Costs A+B+C+D = "F"				\$	\$	\$	\$	\$	\$
	Direct Care Expense Ratio (E / F)									
<p>The calculators to the right automatically calculate ratios based on the data that has been entered on Schedule 1 above. The ratios calculated are dynamic and subject to change, based on changes to the data on Schedule 1.</p>										

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Employee Salary and Wages Expense Ratio Calculator: This calculator uses amounts from lines of the cost report to calculate the ratio used to allocate operating costs across the four service areas. For line by line instructions and suggestions on the proper allocation method to use, refer to Appendix B.

As described above, the calculators are dynamic and will change based on the cost data from line 44 (Total Salaries and Wages). Note that line 44 is a summation of lines 5 through 16, lines 20 through 24, lines 28 through 35, and lines 39 through 41. If a provider changes any of the lines that feed into line 44 after allocating costs, the provider will need to likewise review the calculator again and, if necessary, make adjustments to the lines allocated with the Employee Salary and Wages Expense Ratio.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)				
	Total Net Allowable and Reclassified Costs for Allocation					Allocated Net Allowable and Reclassified Costs									
	General Ledger/ Trial Balance Amount	Non-Allowable Costs	Net Allowable Costs	Reclassification of Costs	Total Net Allowable and Re- Classified Costs	Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education	Check Totals					
239	For more information about these calculators, see the Cost Report Instructions. For more information about the allocation methods related to these calculators, see Appendix B -- Standard Cost Allocation Methods.					*** Note: Ratios above may not equal 1, due to rounding. Ratios have been rounded to 2 significant digits.									
240						EMPLOYEE SALARIES & WAGES EXPENSE RATIO CALCULATOR					Total Net Allowable and Re-Classified Costs	Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education
241						Total Salaries and Wages Allocated to Program (line 44) "A"					N/A	250,000	350,000	100,000	300,000
242						Total Salaries and Wages (line 44) "B"					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
243						Direct Care Expense Ratio (A / B)					0.25	0.35	0.1	0.3	
247	*** Note: Ratios above may not equal 1, due to rounding.														

Square Footage Ratio Calculator: The calculator is not on Schedule 1, Costs. This calculator is located in the Supplementary Worksheets file, Worksheet B.

For this calculator, providers enter the square footage used for each of the four service areas. The calculator then automatically calculates a ratio based on the Square Footage Ratio. A provider can then use this ratio to allocate costs on lines 167 through 200 of the cost report to the four service areas.

A	B	C	D	E	F	H	I
1	Residential Treatment Center, Group Home and Board of Cooperative Education Services Facility Cost Report						
2							
3	Square Footage Calculator						
4							
5	Note: For provider use only; not needed for submission with cost report						
6							
7		Room and Board	Non-Licensed Observation and Support	Licensed Therapies	Education		
8							
9							
10	Square Feet						
11	Ratio (Calculated)						
12							

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Schedule 1, Cost Report Line Definitions (Lines 1 through 216)

The following table lists the Schedule 1 cost report line definitions, by line:

Note that crisis shelter costs should not be included on this cost report.

Schedule 1

Line	Description
1	Blank
2	SALARIES AND WAGES – Lines 4 through 44 capture total salaries and wages paid and accrued by employee category. Do not include fees associated with contracted services staff (these costs should be included in the “Contracted Services” section of the cost report). For employees who perform multiple functions (administration, direct care, etc.), the employee gross salaries and wages must be reclassified to each of the appropriate cost report lines. For more information about reclassification, see <u>Schedule 1, Column 5 – Reclassification of Costs</u> .
3	Blank
4	Direct Care Employee Salaries – These cost report lines capture direct care employee total gross salaries and wages paid and accrued, including bonuses, by employee category. Direct care employee salaries are defined as costs associated with employees who provide direct “hands-on” support for clients. For direct care employees who perform multiple functions (administration, maintenance, etc.), the portion of the salaries related to a function other than direct care must be reclassified to the appropriate cost report line. Salaries of employees who manage direct care services but who do not directly work with clients/residents should be entered into the appropriate Administration Office Employee cost report line.
5	Non-licensed Support Staff Salaries – Enter the salaries of non-licensed staff employed by the provider who provide direct care services, including line staff and cottage staff.
6	Non-licensed Support Staff Supervisor Salaries – Enter the salaries of the supervisors of non-licensed staff employed by the provider. Non-licensed support staff supervisors also provide direct care services.
7	Occupational Therapy Salaries – Enter the salaries of licensed occupational therapists employed by the provider.

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Line	Description
8	Physical Therapy Salaries – Enter the salaries of licensed physical therapists employed by the provider.
9	Speech Therapy Salaries – Enter the salaries of licensed speech therapists and audiologists employed by the provider.
10	Recreation Salaries – Enter the salaries of licensed staff employed by the provider who provide recreational education and therapy services. Recreation activities must be on the individual treatment plan to be considered therapy.
11	Nurse Salaries – Enter the salaries of licensed nurses employed by the provider, including school nurses.
12	Psychiatrist Salaries – Enter the salaries of licensed psychiatrists employed by the provider.
13	Psychologist Salaries – Enter the salaries of licensed psychologists employed by the provider.
14	Social Worker (MSW, LCSW) Salaries – Enter the salaries of licensed social workers employed by the provider.
15	Other Master-level Therapist or Counselor – Enter the salaries of other licensed master-level therapist or licensed counselors employed by the provider.
16	Other Direct Care Employee Salaries (Specify) – Enter the salaries of other employees providing direct care services. Amounts reported on line 16 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
17	Total Direct Care Salaries – The cost report contains a formula that calculates the sum of lines 5 through 16. Do not type in this line.
18	Blank

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Line	Description
19	<p>Education Employee Salaries – These cost report lines capture education employee total gross salaries and wages paid and accrued, including bonuses, by employee category. Education employee salaries are defined as costs associated with employees who provide direct instructional services to clients.</p> <p>For education employees who perform multiple functions (administration, direct care, etc.), the portion of the salaries related to a function other than education must be reclassified to the appropriate cost report line. Salaries of employees who manage education services but who do not directly work with clients/residents should be entered into the appropriate Administration Office Employee cost report line.</p>
20	<p>Teacher Salaries – Enter the salaries of teachers employed by the provider who provide education and instructional services to students.</p>
21	<p>Special Education Certified Teacher Salaries – Enter the salaries of teachers who are certified to teach special education.</p>
22	<p>Aide or Paraprofessional Salaries – Enter the salaries of teacher aides and paraprofessionals employed by the provider who assist with the education and instruction of students.</p>
23	<p>Principal / Director of Education Salaries – Enter the salaries of school administrators employed by the provider who manage and direct the education and instruction of students. Principals in the State of Wyoming must meet the School Principal Standards defined in the Professional Teaching Standards Board Rules and Regulations, Chapter 10, “Advanced Programs with Teaching Certificates,” Section 4, “School Principal Standards.”²</p>
24	<p>Other Education Salaries (Specify) – Enter the salaries of other staff providing education services. Amounts reported on line 24 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.</p>
25	<p>Total Education Employee Salaries – The cost report contains a formula that calculates the sum of lines 20 through 24. Do not type in this line.</p>
26	Blank

² Available online at http://soswy.state.wy.us/rule_search_main.asp

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Line	Description
27	<p>Administration Office Employee Salaries – These cost report lines capture administration office employee total gross salaries and wages, including bonuses, by employee category. Administration employee salaries are defined as costs associated with employees who provide management, accounting, information technology, human resource and clerical services inside of the home office.</p> <p>Only include administration salaries of employees who work at the provider or “local” level. If administrative services are provided at a central corporate office outside of the provider’s principal place of business, then enter the allocated portion of administrative employee salaries applicable to the local level (not entered elsewhere in this section) in line 34.</p> <p>For administration office employees who perform multiple functions (direct care, education, etc.), the portion of the salaries related to a function other than administration must be reclassified to the appropriate cost report line.</p>
28	<p>Executive Director / Assistant Director Salaries – Enter the salaries of the Executive Director(s) and Assistant Director(s) who manage provider operations.</p>
29	<p>Employee Owner / Board Member Compensation – Enter the compensation to the provider owner(s) and board members.</p>
30	<p>Clinical Director Salaries – Enter the salaries of employees directing the provider’s clinical and related medical activities. Clinical directors are responsible for directing and evaluating medical, psychiatric and therapeutic services and overseeing therapists and other staff. If the Clinical Director holds multiple positions, e.g., psychiatrist who provides psychiatric care to residents, a portion of the Clinical Director’s salary should be reclassified to the Psychiatrist cost center using an allocation methodology the provider deems appropriate.</p>
31	<p>Professional Administrative Staff Salaries – Enter the salaries of employees providing professional administrative and accounting services.</p>
32	<p>Clerical and Secretarial Staff Employee Salaries – Enter the salaries of employees providing clerical and secretarial services.</p>
33	<p>Information Technology Employee Salaries – Enter the salaries of employees providing information technology services.</p>

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Line	Description
34	Central Office Administration Employee Salaries – Enter the allocated portion of administrative employee salaries at a central corporate office outside of the provider’s principal place of business applicable to the local level.
35	Other Administration Employee Salaries (Specify) – Enter the salaries of other employees providing administration services. Amounts reported on line 35 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
36	Total Administration Office Employee Salaries – The cost report contains a formula that calculates the sum of lines 28 through 35. Do not type in this line.
37	Blank
38	Occupancy and Food Service Employee Salaries – These cost report lines capture occupancy and food service employee total gross salaries and wages, including bonuses, by employee category. Occupancy and food service employee salaries are defined as costs associated with employees who provide janitorial, housekeeping, repair, maintenance and cooking services. For occupancy and food service employees who perform multiple functions (administration, direct care, etc.), the portion of the salaries related to functions other than occupancy and food services must be reclassified to the appropriate cost report line.
39	Occupancy and Maintenance Staff Salaries – Enter the salaries of employees who provide janitorial, housekeeping, facility and vehicle repair and maintenance services.
40	Food Service Salaries – Enter the salaries of employees who provide dietary, food preparation and cooking services for residents.
41	Other Occupancy and Food Service Employee Salaries (Specify) – Enter the salaries of other employees providing occupancy and food services. Amounts reported on line 41 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
42	Total Occupancy and Food Service Employee Salaries – The cost report contains a formula that calculates the sum of lines 39 through 41. Do not type in this line.

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Line	Description
43	Blank
44	TOTAL SALARIES AND WAGES – The cost report contains a formula that calculates the sum of lines 17, 25, 36 and 42. Do not type in this line.
45	Blank
46	EMPLOYEE TAXES, INSURANCE AND BENEFITS – Lines 48 through 70 capture costs incurred by the provider related to employee payroll taxes, insurance and benefits. Only the portion of the employee benefits and payroll taxes paid and accrued by the provider must be reported on these lines. Do not include costs which are paid and accrued by withholding a portion of the employee’s salary or wages (these costs should be included in the appropriate Employee Salaries cost report lines).
47	Blank
48	Employee Payroll Taxes – These cost report lines capture the employer’s portion of any FICA, FUI, SUI, and other payroll related taxes.
49	FICA – Enter the employer’s portion of employee Federal Insurance Contributions Act taxes, including social security and Medicare taxes.
50	FUI – Enter the employer’s portion of employee Federal Unemployment Insurance taxes.
51	SUI – Enter the employer’s portion of employee State Unemployment Insurance taxes.
52	Workers Compensation – Enter the employer’s portion of employee workers compensation taxes.
53	Other Payroll Taxes (Specify) – Enter other employee payroll taxes paid for by the employer. Amounts reported on line 53 must be accompanied by a detailed description of the reported costs.
54	Total Employee Payroll Taxes – The cost report contains a formula that calculates the sum of lines 49 through 53. Do not type in this line.
55	Blank
56	Employee Insurance – These cost report lines capture the employer’s portion of any costs related to employee health insurance, dental insurance, life insurance, disability insurance and client fringe benefits.

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Line	Description
57	Employee Health Insurance – Enter the employer’s portion of employee health insurance.
58	Employee Dental Insurance – Enter the employer’s portion of employee dental insurance.
59	Employee Life Insurance – Enter the employer’s portion of employee life insurance.
60	Employee Short-Term and Long-Term Disability Insurance – Enter the employer’s portion of employee short-term and long-term disability insurance.
61	Client Fringe Benefits (Specify) – Enter the client benefits paid for by the employer. Amounts reported on line 61 must be accompanied by a detailed description of the reported costs.
62	Total Employee Insurance (Specify and Attach Detailed Desc.) – Enter total employee insurance costs on line 62 only if employee insurance expenses at the detail level are not available. Amounts reported on line 62 must be accompanied by a detailed description of the reported costs.
63	Total Employee Insurance – The cost report contains a formula that calculates the sum of lines 57 through 61 only if line 62 is not populated. Do not type in this line.
64	Blank
65	Employee Other Benefits – These cost report lines capture the employer’s costs related to workers compensation insurance and retirement.
66	Retirement – Enter the employer’s portion of any costs related to employee retirement programs. These costs include employer contributions to pension plans, employer contributions to 401k plans, or other retirement-related programs.
67	Other Benefits (Specify) – Enter the salaries of other employee benefits paid for by the employer. Amounts reported on line 67 must be accompanied by a detailed description of the reported costs.
68	Total Employee Taxes, Insurance and Benefits – The cost report contains a formula that calculates the sum of lines 66 and 67. Do not type in this line.
69	Blank

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Line	Description
70	TOTAL EMPLOYEE TAXES, INSURANCE AND BENEFITS – The cost report contains a formula that calculates the sum of lines 54, 63 and 68. Do not type in this line.
71	Blank
72	CONTRACTED SERVICES – Lines 74 through 113 capture expenditures for contracted services, by type of contracted service. Amounts entered must be for contracted services only, and must exclude any amounts paid and accrued to employees of the provider.
73	Blank
74	Contracted Direct Care Services – These cost report lines capture expenditures for contracted direct care services, by type of contracted service. Contracted direct care services are defined as fees associated with contractors who provide direct “hands-on” support for clients.
75	Non-licensed Support Staff Services – Enter the fees related to contracted non-licensed support staff services.
76	Non-licensed Support Staff Supervision Services – Enter the fees related to contracted non-licensed support staff supervision.
77	Occupational Therapy Services – Enter the fees related to contracted occupational therapists.
78	Physical Therapy Services – Enter the fees related to contracted physical therapists.
79	Speech Therapy Services – Enter the fees related to contracted speech therapists.
80	Recreation Services – Enter the fees related to contracted recreation services.
81	Nurse Services – Enter the fees related to contracted nurses.
82	Psychiatrist Services – Enter the fees related to contracted psychiatrists.
83	Psychologist Services – Enter the fees related to contracted psychologists.
84	Social Worker Services – Enter the fees related to contracted social workers.
85	Other Master-level Therapist or Counselor Services – Enter the fees related to other contracted master-level therapists or counselors.

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Line	Description
86	Other Direct Care Services (Specify) – Enter the fees related to other contracted direct care services. Amounts reported on line 86 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
87	Total Contracted Direct Care Services – The cost report contains a formula that calculates the sum of lines 75 through 86. Do not type in this line.
88	Blank
89	Contracted Education Services – These cost report lines capture expenditures for contracted education services, by type of contracted service. Contracted education services are defined as fees associated with contractors who provide direct, “hands-on” education services to clients.
90	Teacher Services – Enter the fees related to contracted teachers.
91	Special Education Certified Teacher Services – Enter the salaries of contracted teachers who are certified to teach special education.
92	Aide or Paraprofessional Services – Enter the fees related to contracted teacher aides or paraprofessionals
93	School Administration Services – Enter the fees related to contracted school administrators (e.g., principals or directors of education).
94	Other Education Services (Specify) – Enter the fees related to other contracted educational services. Amounts reported on line 94 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
95	Total Contracted Education Services – The cost report contains a formula that calculates the sum of lines 90 through 94. Do not type in this line.
96	Blank
97	Contracted Administration Office Services – These cost report lines capture expenditures for contracted administration services, by type of contracted service. Contracted administration services are defined as fees associated with contractors who provide management, accounting, information technology, human resource and clerical services.
98	Management Services – Enter the fees related to contracted management services.

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Line	Description
99	Clinical Director Services – Enter the fees related to contracted clinical directors.
100	Professional Administrative Services – Enter the fees related to contracted professional administrative and accounting services.
101	Clerical and Secretarial Services – Enter the fees related to contracted clerical and secretarial services.
102	Information Technology Services – Enter the fees related to contracted informational technology services.
103	Legal Services – Enter the fees related to contracted legal services.
104	Other Administrative Services (Specify) – Enter the fees related to other contracted administrative services. Amounts reported on line 104 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
105	Total Contracted Administration Office Services – The cost report contains a formula that calculates the sum of lines 98 through 104. Do not type in this line.
106	Blank
107	Contracted Occupancy and Food Services – These cost report lines capture expenditures for contracted occupancy and food services, by type of contracted service.
108	Occupancy and Maintenance Services – Enter the fees related to contracted occupancy and maintenance services.
109	Food Services – Enter the fees related to contracted food services.
110	Other Occupancy and Food Services (Specify) – Enter the fees related to other contracted occupancy and food services. Amounts reported on line 110 must be accompanied by a detailed description of the reported costs. Use Supplemental Worksheet A to aid in this calculation if more than one “Other” line is needed.
111	Total Contracted Occupancy and Food Services – The cost report contains a formula that calculates the sum of lines 108 through 110. Do not type in this line.
112	Blank

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Line	Description
113	TOTAL CONTRACTED SERVICES – The cost report contains a formula that calculates the sum of lines 87, 95, 105 and 111. Do not type in this line.
114	Blank
115	<p>NON-PAYROLL ADMINISTRATION AND INSURANCE EXPENSES – Lines 117 through 142 capture administration and insurance expenses not related to payroll. Only the portion paid and accrued by the provider must be reported on these lines.</p> <p>Only include non-payroll administration and insurance costs incurred at the provider or “local” level. If administrative and insurance expenses are incurred at a central corporate office outside of the provider’s principal place of business, then enter the allocated portion of administrative and insurance expenses applicable to the local level (not entered elsewhere in this section) in line 128.</p>
116	Blank
117	Administration Expenses – These cost report lines capture expenditures for non-payroll related provider administrative services, including office supplies, postage and membership dues.
118	Administration Supplies – Enter the costs related to administration supplies.
119	Dues, Fees, Licenses & Subscriptions – Enter the costs related to dues, fees, licenses and subscriptions.
120	Staff Training and Development (administrative related) – Enter the costs related to staff training and development. These costs should include hiring a trainer, training materials and fees related to sending staff to a training session. These costs do not include the salaries of the staff who are being trained; such salaries should be reported in the Salaries and Wages portion of Schedule 1. <i>Training and development costs related to direct care should be reported on Line 154.</i>
121	Postage, Printing & Photocopying – Enter the costs related to postage, printing and photocopying.
122	Advertising/Marketing – Enter the costs related to advertising and marketing.
123	Staff Recruitment – Enter the costs related to employee recruiting.
124	Staff Background Checks – Enter the costs related to staff background checks.

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Line	Description
125	Facility Certification and Permits – Enter the costs related to obtaining facility certification and permits required to provide necessary services.
126	Operational Interest Cost (short-term) – Enter the costs related to short term operational interest.
127	Non-Payroll Taxes – Enter the costs related to non-payroll taxes, such as property tax and other Federal taxes.
128	Corporate Overhead – Enter the allocated portion of administrative expenses at a central corporate office outside of the provider’s principal place of business applicable to the local level.
129	Bank Service Charges – Enter the costs related to bank service charges.
130	Bad Debt – Enter the provider bad debt expenses.
131	Information Technology (IT) Supplies – Enter the costs related to information technology supplies and software, etc. separate from other supplies. Information technology supplies related to education should be directly allocated to the Education column and other education supplies should be reported under Line 151 - Education Supplies.
132	Other Administrative Expenses (Specify) – Enter the costs related to other administrative items. Amounts reported on line 131 must be accompanied by a detailed description of the reported costs.
133	Total Administrative Expenses – The cost report contains a formula that calculates the sum of lines 118 through 132. Do not type in this line.
134	Liability and Other Insurance – These cost report lines capture expenditures for liability and other provider insurance. Do not include the employer’s portion of employee insurance (these should be entered into the appropriate cost report lines).
135	General Liability Insurance – Enter the costs related to general liability insurance.
136	Directors and Officers Insurance – Enter the costs related to directors and officers insurance.
137	Professional Malpractice Insurance – Enter the costs related to professional malpractice insurance.

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Line	Description
138	Buildings, Contents and Grounds Insurance – Enter the costs related to buildings, contents and grounds insurance.
139	Vehicle Related Insurance – Enter the costs related to vehicle insurance.
140	Total Liability and Other Insurance – The cost report contains a formula that calculates the sum of lines 135 through 139. Do not type in this line.
141	Blank
142	TOTAL NON-PAYROLL ADMINISTRATION AND INSURANCE EXPENSES – The cost report contains a formula that calculates the sum of lines 132 and 140. Do not type in this line.
143	Blank
144	NON-PAYROLL PROGRAM SUPPORT EXPENSES – Lines 146 through 162 capture non-payroll expenditures made for the support of client programs.
145	Blank
146	Supplies – These cost report lines capture expenditures for materials used in client care or program support services.
147	Room and Board Supplies – Enter the costs related to room and board supplies, including bedding and cleaning supplies.
148	Food and Supplies – Enter the costs related to food and food supplies.
149	Clothing – Enter the costs for client clothing.
150	Client Incentives, Rewards and Activities – Enter the costs related to incentives, rewards and activities for clients. Activities and related costs might include: movies, bowling, recreation center fees, recreation equipment (basketballs, soccer balls, bike parts, art and craft supplies) and rental fees (shoes, skis, skates). Client Incentives, Rewards and Activities for education purposes should be directly allocated to the Education column and should NOT also be reported under Educational Supplies.
151	Education Supplies – Enter the costs related to teaching and classroom supplies.
152	Medical Supplies – Enter the costs related to medical supplies.
153	Medications (related to mental health services) – Enter the costs related to client medications.

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Line	Description
154	Staff Training and Development (related to direct care) – Enter the costs related to staff training and development for the provision of direct care services.
155	Other Supplies (Specify) – Enter the costs related to other supplies. Amounts reported on line 154 must be accompanied by a detailed description of the reported costs.
156	Total Room and Board – The cost report contains a formula that calculates the sum of lines 147 through 155. Do not type in this line.
157	Transportation – These cost report lines capture the costs of transportation, including transportation reimbursements made to program staff. Providers must maintain detailed mileage records to support the reported service-related expenses. Do not include the costs associated with vehicle insurance or maintenance (these costs should be reported in the appropriate cost report lines).
158	Transportation – client related – Enter client service related transportation expenses. This includes the transportation of direct care workers to meet clients.
159	Transportation – non-client related – Enter non-client related transportation expenses.
160	Total Transportation – The cost report contains a formula that calculates the sum of lines 158 and 159. Do not type in this line.
161	Blank
162	TOTAL NON-PAYROLL PROGRAM SUPPORT EXPENSES – The cost report contains a formula that calculates the sum of lines 155 and 160. Do not type in this line.
163	Blank
164	FACILITY, VEHICLE AND EQUIPMENT RELATED EXPENSES – Lines 166 through 203 capture non-payroll related facility, vehicle and equipment expenses. Do not include costs associated with salaries or contracted fees (these costs should be reported in the appropriate salary and contracted cost report lines).
165	Blank

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Line	Description
166	Rentals/Mortgage – These cost report lines capture mortgage and rental expenses related to facilities, vehicles and equipment, by category.
167	Buildings Rental/Lease – Enter costs related to buildings rental or lease.
168	Buildings Mortgage Expense – Enter costs related to buildings mortgage expense.
169	Facility-Related Equipment Rental/Lease – Enter costs related to facility-related equipment rental or lease.
170	Facility-Related Interest Expense – Enter costs related to facility-related interest expense.
171	Vehicle Rental/Lease – Enter costs related to vehicle rental or lease.
172	Vehicle-Related Interest Expense – Enter costs related to vehicle-related interest expense.
173	Interest Expense on Working Capital – Enter costs related to interest expense on working capital.
174	Total Rentals/Mortgage – The cost report contains a formula that calculates the sum of lines 167 through 173. Do not type in this line.
175	Blank
176	Maintenance and Repairs – These cost report lines capture all non-payroll maintenance and repair expenses related to facilities, vehicles and equipment, by category.
177	Vehicle Maintenance and Repairs – Enter costs related to vehicle maintenance and repairs.
178	Equipment Maintenance and Repairs – Enter costs related to equipment maintenance and repairs.
179	Plant Maintenance and Repairs – Enter costs related to plant maintenance and repairs.
180	Total Maintenance and Repairs – The cost report contains a formula that calculates the sum of lines 177 through 179. Do not type in this line.
181	Blank

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Schedule 1

Line	Description
182	Depreciation and Amortization – These cost report lines capture depreciation for provider-owned facilities, vehicles and equipment. Providers must submit, along with the cost survey, a description of their capitalization policy and threshold amount(s). A capitalization threshold is a cost under which an asset should not be depreciated. If an asset has a useful life of at least two years and a historical cost of at least \$5,000, its cost must be capitalized. Assets under the set threshold amount should be expensed in the year acquired. A provider may set a lower capitalization threshold if it does not materially affect reported costs.
183	Vehicle Depreciation – Enter costs related to vehicle depreciation.
184	Equipment Depreciation – Enter costs related to equipment depreciation.
185	Building Depreciation – Enter costs related to building depreciation.
186	Capital Leases Amortization – Enter costs related to capital leases amortization.
187	Land Improvements Amortization – Enter costs related to land improvements amortization.
188	Other Amortization (Attach Detail Description) – Enter the costs related to other amortization. Amounts reported on line 188 must be accompanied by a detailed description of the reported costs.
189	Total Depreciation and Amortization – The cost report contains a formula that calculates the sum of lines 183 through 188. Do not type in this line.
190	Blank
191	Utilities – These cost report lines capture costs related to utilities and disposal services.
192	Telephone & pagers – Enter costs related to telephones, pages and other communications devices.
193	Cable / Internet – Enter costs related to cable and internet.
194	Electric – Enter costs related to electrical power.
195	Gas – Enter costs related to gas and heating.
196	Water – Enter costs related to facility water.
197	Garbage – Enter costs related to garbage and waste removal.

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Schedule 1

Line	Description
198	Sewage – Enter costs related to facility sewers.
199	Other Utilities (Specify) – Enter the costs related to other utilities. Amounts reported on line 199 must be accompanied by a detailed description of the reported costs.
200	Total Utilities (Attach Detail Description) – Enter total utilities costs on line 200 only if utility expenses at the detail level are not available. Amounts reported on line 200 must be accompanied by a detailed description of the reported costs.
201	Total Utilities – The cost report contains a formula that calculates the sum of lines 192 through 199 only if line 200 is not populated. Do not type in this line.
202	Blank
203	TOTAL FACILITY, VEHICLE AND EQUIPMENT RELATED EXPENSES – The cost report contains a formula that calculates the sum of lines 174, 180, 189 and 201. Do not type in this line.
204	Blank
205	ADDITIONAL HEALTH CARE SERVICES – These cost report lines capture costs related to medically necessary health care services required for the care of the resident and paid for by the facility that were not billable by or reimbursed to the facility. These are the costs of the health care services for which you paid.
206	Dental Services – Enter costs related to unreimbursed dental services.
207	Vision Services – Enter costs related to unreimbursed vision services.
208	Pharmacy Expenses for Non-Mental Health related Services – Enter costs for unreimbursed pharmacy expenses.
209	Durable Medical Equipment – Enter costs related to unreimbursed DME.
210	Medical Services – Enter costs related to unreimbursed medical services.
211	Other Health Care Services – Enter costs related to other unreimbursed health care services. Amounts reported on line 211 must be accompanied by a detailed description of the reported costs.

State of Wyoming Departments of Family Services, Education and Health (Medicaid)
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Schedule 1

Line	Description
212	TOTAL ADDITIONAL HEALTH CARE SERVICES – The cost report contains a formula that calculates the sum of lines 206 through 211. Do not type in this line.
213	Blank
214	TOTAL COSTS – The cost report contains a formula that calculates the sum of lines 44, 70, 113, 142, 162, 203 and 212. Do not type in this line.
215	Blank
216	Briefly describe the other programs that are not part of the residential or education programs, and are represented in the non-allowable costs column above.

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Schedule 2, Revenue

Schedule 2 lists all facility revenues. The information provided on this form must correspond to the information reported to the Internal Revenue Service.

For more information on Schedule 2 error messages, see the Schedule 1 and Schedule 2 Error Messages section starting on page 48.

Schedule 2, Revenue Allocation and Column Descriptions

Please report all provider revenues on Schedule 2, including revenue associated with both Medicaid and non-Medicaid services.

Schedule 2 contains one column, General Ledger/Trial Balance Amount, for recording revenue. Revenues are classified into four major groups:

- Fees and Purchase of Services
- Grants
- Other Revenue
- Contributions

Schedule 2, Section 1: Fees and Purchase of Service

Record the revenue from fees and purchase of service sources on **lines 2 through 13**. Fees and purchase of service sources include payment made for specific individuals, for services provided over a period of residence.

These payments may be from a public or private source including units of government, education, individuals or third-party payers. Fees and purchase of service payments may include payments assessed to an individual receiving the services such as fees or sliding fees, and assessments against pensions, Social Security, Supplemental Security, survivor benefits, insurance, etc.

Note: All facilities must identify and record sources of revenue in this section, regardless of whether the revenue derives from a department within the State of Wyoming or outside of Wyoming.

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Schedule 2

Line	Comment
2 - 7	Record the revenue from State of Wyoming Departments.
8 - 9	Record the revenue from other states' Medicaid programs on line 8 and the revenue from all other state departments on line 9 . For example, if your facility contracts with the State of Wyoming, but your facility is located in the State of Utah, record all revenue that you receive from the State of Wyoming on lines 2 through 7 of the revenue schedule and record revenue you receive from other state government, including the State of Utah, on line 8 or 9.
10 - 13	Record the revenue from insurance, private pay, copayments and other sources of revenue for services specific to individuals.
17 - 21	Record the revenue from grants. Grant revenue may include funding awarded toward full or partial support of a specific program or service, or facility serving an identified target population. Grant funding may be provided by a public or private source including units of government, education, individuals or foundations.
25 - 31	Record the revenue from other sources. Other Revenue may include income from sales of goods and services or assets, income from rental of property to others and income from cafeteria and vending machines. Other Revenue may also include funding from government programs such as the National School Lunch Program, food stamps and rent subsidies. Interest revenue may include interest earnings on assets and investments including those that are donor restricted. Gifts and Endowment Income may include funding from Catholic Social Services and Lutheran Social Services.
35 - 39	Record the revenue from Contributions. Contribution revenue may include funding from private and government sources considered to be contributions to the facility. Contributions may be specifically restricted by the donor or unrestricted.

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Schedule 3, Utilization Summary

Schedule 3 requests counts of facility resident days for the fiscal year. The information provided on this form must be supported by documentation that can be supplied if the State chooses to review this information. Group homes that do not provide therapeutic services may indicate an "N/A" if the information is not applicable to the facility.

Schedule 3, Section 1: Days

Schedule 3

Line	Comment
2	Record the maximum number of beds utilized in the facility. The number of beds reported may be less than or equal to the number of beds the facility is licensed to provide.
3 - 7	Record the maximum number of PRTF, RTC, group home, BOCES and crisis shelter beds utilized in the facility. The total of lines 3 through 7 should equal the total reported in line 2.
8	Record the number of operational days of the facility during the cost report period. If a provider offers services every day of the year, the number of operational days would be 365. Nonoperational days are those days when the facility is considered closed and no staff or students are present.
9	Record the number of school days that the facility was open during cost report period (if not applicable, please leave blank). School days are those days when education staff are present and provide instruction according to the facility's curriculum.
10 - 14	Indicate the total number of days for which your facility provided PRTF, RTC, Group Home, BOCES or crisis shelter services during the cost report period. This total number of days of services would include services you considered as treatment and room and board on Schedule 1 but not days for any costs that were excluded in the Non-allowable Costs column. If a facility provided services for one child for 101 days and a second child for 300 days, the total number of days that facility provided services is 401 days (101 days for the first child plus 300 days for the second child). Note that Crisis shelter costs should not be included on this cost report.

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Schedule 3

Line	Comment
15	Indicate the total number of days for which your facility provided education services during the cost report period. This total number of days of education services would include services you considered as education on Schedule 1 but not days for any costs that were excluded in the Non-allowable Costs column. Facilities that accept students for the education day, but not for residential placement (i.e., "day students") should include the number of days of education provided to these students in the total reported on line 15.

Schedule 3, Section 2: Total Residents Served

Include only those programs for which your facility is reimbursed on a per-day basis. Do not include any information associated with crisis beds. Do not include grant programs or lump sums. Be sure to record all days for which you billed a payer for services, regardless of whether you have received payment.

Schedule 3

Line	Comment
18	Record the total number of children admitted during the cost report period, including readmissions.
19	Record the average facility resident length of stay in days for all of the children who experienced a residential stay during the cost reporting period. The average length of stay should be 365 days or less.
20	Record the number of unduplicated residents who were readmitted during the cost report period.
21	Record the number of unduplicated residents during the cost report period.

<p><u>Example</u></p>	<p>Child 1: Admitted January 1, released March 1 (58 days)</p> <p>Child 2: Admitted October 31, not released during this cost reporting period (62 days)</p> <p><i>(Continued on next page)</i></p>
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State of Wyoming Departments of Family Services, Education and Health (Medicaid)
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(Continued from previous page)

Child 3: Admitted January 1, released July 1; readmitted on December 1 and not released during this cost reporting period (212 days, as explained below)

181 days for first admission

31 days for second admission

212 days

Child 4: Admitted July 1, released December 1 (152 days)

The provider would use the data above to calculate the following values (note that these examples assume that these four children were the only residents at the facility for the entire year):

- Line 11 or Line 12, Total RTC facility resident days or Total Group Home facility resident days: 484
58+62+212+152 = 484 days
- Line 18, Number of admissions, including readmissions: 5
- Line 19, Average length of stay: 97
*There were 484 days (58+62+212+152).
There were 5 admissions.
484/5 = 98.6 or 97 days*
- Line 21, Number of unduplicated residents: 4
- Line 20, Unduplicated count of residents who were readmitted: 1

Schedule 3, Section 4: Direct Care Staff and Service Units

The Direct Care Staff and Service Unit table records the number of full-time equivalents and those services that PRTFs, RTCs, group homes and BOCES provide to their clients. Depending on the contract arrangement with the Wyoming Departments or other payers, a provider might provide these services as one part of a bundled per diem or an all-inclusive rate, or might bill some or all of the services separately on a fee-for-service basis.

State of Wyoming Departments of Family Services, Education and Health (Medicaid)
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23 Direct Care Staff and Service Units								
24	25 Direct Services Provided by Professional Staff	Number of FTEs	Units of Service (15-min)		Number of Contractors	Units of Service (15-min)		List of Services Provided
			Individual	Group		Individual	Group	
26	Non-licensed Support Staff (e.g., line staff, cottage staff)							
27	Occupational Therapists							
28	Physical Therapists							
29	Speech Therapists							
30	Recreation Therapists							
31	Nurses							
32	Psychiatrists							
33	Psychologists							
34	Social Workers (MSW, LCSW)							
35	Other Master-level Therapists or Counselors							
36	Other Direct Care Employees (Specify)							

Note: Providers should complete the service units table for any direct care position for which there are costs reported on Schedule 1. These direct care positions, listed under the **Direct Care Employee Salaries**, include:

- Non-licensed Staff (e.g., line staff, cottage staff)
- Occupational Therapists
- Physical Therapists
- Speech Therapists
- Recreation Therapists
- Nurses
- Psychiatrists
- Psychologists
- Social Workers (MSW, LCSW)
- Other Master-level Therapists or Counselors
- Other Direct Care Employees

Direct Care Staff and Service Units Table, Number of FTEs Column

In the **Number of FTEs** column, record the full-time equivalent (FTE) counts, for a point in the time for the fiscal year, by direct care staff position.

Perform the following steps to calculate total FTEs:

1. For part-time employees: Divide the total number of part-time hours worked for an average work week by the facility's standard number of full-time hours for a work week (e.g., 40 hours).
2. Add the number calculated in Step #1 to the total number of full-time employees. This total number is the number of total FTEs.

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<u>Example</u>	For example, a provider may have 10 part-time employees who each work 20 hours per week and 20 full-time employees. A full-time work week is 40 hours for this provider. 1. FTE count from part-time employees = $((10) \times (20 \text{ hours per week})) / (40 \text{ hours per week} / 1 \text{ FTE}) = 5 \text{ FTE}$ 2. Total FTE = 5 FTE + 20 FTE = 25 FTE
-----------------------	--

Direct Care Staff and Service Units Table, FTE Units of Service Columns

Providers must report the total service units provided by each FTE direct care staff position. Providers do not need to separate the services billed by payer (e.g., services billed to Wyoming Medicaid versus services paid by WDE), rather, providers should sum the services provided to all payers and report this sum on Schedule 3. Providers do need to separate services provided on an individual basis from services provided in a group setting.

Note that providers do not need to complete the Units of Service columns for Non-licensed Support Staff (line 26).

For Occupational Therapists (line 27) through Other Direct Care Employees (line 36) report service units using 15-minute increments. If the service units you report for a cost report line are a compilation of multiple service unit types, e.g., services provided by the hour and other services provided in 15 minute increments, convert all service units to 15 minute increments.

Direct Care Staff and Service Units Table, Number of Contractors Column

In the number of contractors column, record the number of contractors for the fiscal year, by direct care staff position.

Direct Care Staff and Service Units Table, Contractor Units of Service Columns

Providers must report the total service units provided by each contractor direct care staff position. Providers do not need to separate the services billed by payer (e.g., services billed to Wyoming Medicaid versus services paid by WDE), rather, providers should sum the services provided to all payers and report this sum on Schedule 3. Providers do need to separate services provided on an individual basis from services provided in a group setting.

Note that providers do not need to complete the Units of Service columns for contractor Non-licensed Support Staff (line 26).

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For contractor Occupational Therapists (line 27) through contractor Other Direct Care Employees (line 36) report service units using 15-minute increments. If the service units you report for a cost report line are a compilation of multiple service unit types, e.g., services provided by the hour and other services provided in 15 minute increments, convert all service units to 15 minute increments.

Direct Care Staff and Service Units Table, List of Services Provided Column

For each direct care staff position, indicate the services provided by that position type. List all relevant services provided.

Schedule 4, Facility and Program

Schedule 4 requires the facility to provide information about the facility and programs it supports. Complete the information in Schedule 4 for the fiscal year reporting period. If any of the information (e.g., Facility, Clientele and Specialized Services sections) changed throughout the course of the fiscal year, report the status of the items for the last day of the fiscal year. For quantitative measures (e.g., Capacity), provide the most accurate data for the last day of the fiscal year reporting period.

Schedule 4, Section 1: Facility Information

For **lines 2 through 5**, record the requested information about the facility.

For **lines 7 through 38**, record the following information:

- *Facility Type*: Indicate the appropriate facility type.
- *Basis of Accounting*: Indicate the accounting principles for this cost report. Organizations currently operating on a cash-based accounting system need to report data on the cost report on an accrual basis.
- *Type of control*: Indicate the facility's ownership.
- *Certification*: Indicate whether or not the facility has the certifications listed on lines 28 through 33. If so, provide the dates of certification.
- *Restraints*: Indicate whether or not the facility allows the use of restraints in its treatment of residents. Federal law requires PRTFs to follow the policy on the use of restraints for psychiatric residential treatment facilities as published in 42 CFR 483.356 and 42 CFR 483.358.

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Schedule 4, Section 2: Clientele

Schedule 4

Line	Comment
42	Indicate whether the facility serves individuals under 21 and over 21.
43	Indicate whether the facility serves Females or Males or both.
45	Report the maximum age and minimum age of residents permitted to live at the facility.
46	If there are any restrictions on placement of individuals in the facility, please explain these restrictions in the space provided. Otherwise, type in "no restrictions."

Schedule 4, Section 3: School District of Residence

For **lines 51 through 70**, report the school district code and name and enter the total number of WDE reimbursed clients for each respective district the facility has served for the reporting period. The district for each client is determined by what the courts have designated the client's school district of residence. If more line items are needed, please use Schedule 5, Notes, to list additional district counts.

Schedule 4, Section 4: Specialized Services

Please indicate whether or not this facility provides any of the services listed on **lines 75 through 86**. If this facility provides other services not listed, please record the service(s) on **lines 87 through 90** and provide comments to explain the purpose of each service.

Schedule 4, Section 5: Multi-Disciplinary Team

For **lines 96 through 103**, the facility must indicate whether or not there are medical/psychiatric team members with the listed qualifications providing services at the facility. For each applicable position, check the appropriate column to indicate if the team member is a full-time employee, part-time employee or a contractor. Otherwise indicate "None."

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Schedule 5, Notes

Schedule 5 provides the responding facility with the opportunity to explain or qualify responses to any of the information provided on any of the schedules. Please use this part of the cost report to elaborate or provide more detail on allocation methodologies, cost and revenue line items, utilization statistics, salary and benefits and any other additional information relevant to the cost report.

Please review and respond to the specific questions listed in Schedule 5 when a question pertains to your cost report response. These are commonly asked questions that have required follow-up with providers in the past and answering these now can help to avoid future back and forth between Navigant and providers. Specific questions relate to client personal hygiene, equine therapy, overhead, client incentives, rewards and activities, transportation, IT supplies, and federally funded nutritional programs.

Schedule 6, Contacts

Schedule 6 requires that the facility provide contact names, addresses, telephone and fax numbers and e-mail addresses for the responsible parties at the facility. If the facility is part of a larger corporation, please provide the respective contact information for the corporate office.

Schedule 7, Attestations

Schedule 7 is the final schedule and requires the Administrator or Owner of the facility to attest to the completeness and accuracy of the information provided by the facility within the cost report. Note that this form requires a signature.

Note: The State of Wyoming will accept electronic or paper copies of this form via postal mail, fax transmission or e-mail submission. For more information about how to submit Schedule 7, see Section III, Contact Navigant Consulting on page 51.

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**SECTION III. COST REPORT FINALIZATION AND SUBMISSION –
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III. COST REPORT FINALIZATION AND SUBMISSION

Review Error Messages

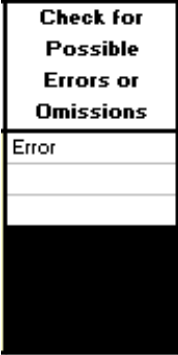
Schedule 1, Schedule 2 and Schedule 3 contain a number of automated checks to highlight potential errors in the cost report. The Table of Contents summarizes the error messages that are displayed on these schedules. Before submitting the cost report, review each spreadsheet to locate and resolve these errors.

Cost Report Schedule Checklist				
Schedule	Name	Schedule Provided (Yes/No)	Not Applicable	Check for Possible Errors or Omissions
1	Cost			Incomplete
2	Revenue			Incomplete
3	Utilization Summary			Incomplete
4	Facility and Program			
5	Notes			
6	Contacts			
7	Attestations			

The following table lists the automated error messages that might appear based on the data entered in these schedules.

Error Message	Displayed On	Explanation
Incomplete	Table of Contents	For Schedule 1, Schedule 2 or Schedule 3, the Table of Contents indicates that the sheet has not already been filled out, or that selected required cells on the sheet are still blank.
Check for Possible Errors or Omissions		
Incomplete		To resolve this error, review the data submitted on Schedule 1, Schedule 2 and Schedule 3 for completeness.
Incomplete		
Incomplete		

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Error Message	Displayed On	Explanation
Error 	Table of Contents	For Schedule 1, indicates that the sheet contains an error in one or more of the rows. To resolve this error, review Schedule 1 and address the error. For more about possible Schedule 1 errors, see the Line Description Error and Calculation Error rows below.
Line Description Error	Schedule 1, Schedule 2	Indicates that the "Other" line item associated with the error does not contain a description. To resolve this error, ensure that each "Other" line item used to report figures also contains a line description.
Calculation Error	Schedule 1	Indicates that the General Ledger/Trial Balance Amount does not equal the respective Check Totals amount. To resolve this error, review the figures entered in all columns where the error occurred and revise accordingly so the total of these columns is equal to the amount entered in the General Ledger/Trial Balance Amount column.

Submit Cost Report

Completed electronic cost reports should be returned to Karumah Cosey at Navigant Consulting by sending an e-mail to costreport@navigantconsulting.com.

Submit Financial Statements

Remember that all providers must submit supporting financial statements for the cost reports, as described on page 8 of these instructions.

Providers with electronic copies of the financial statements (i.e., PDF or other) should submit this file electronically along with the cost report. Providers with paper copies of financial statements

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should mail or fax a copy to Navigant Consulting at the address listed under the Contact Navigant Consulting section below.

Submit Attestations

Remember that all providers must submit a **signed** attestation to the completeness and accuracy of the information provided by the facility within the cost report, as described on page 46 of these instructions. Providers should mail or fax a copy of the signed attestation to Navigant Consulting at the address listed under the Contact Navigant Consulting section below.

Contact Navigant Consulting

Providers can contact Navigant Consulting at any time by sending an e-mail to costreport@navigant.com.

To submit materials to Navigant Consulting, see the contact information below.

Note: Providers must submit the cost reports electronically; postal mailings or fax transmissions of the cost report will not be accepted.

- For all e-mail submissions:
costreport@navigant.com
Attn: Karumah Cosey
- For postal mail submissions (financial statements and Schedule 7, Attestations only)
Navigant Consulting, Inc.
Attn: Karumah Cosey
30 S. Wacker, Suite 3100
Chicago, IL 60606
- For fax transmissions (financial statements and Schedule 7, Attestations only)
Karumah Cosey
Fax: 312-583-2603

The State of Wyoming, Department of Health, Department of Family Services and Department of Education appreciate the time you have spent completing this cost report.

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