



The Hilltop Institute

Frequently Asked Questions for the Completion of the General Ledger Data Collection Template

General Administrative Questions: Data collection year, trainings, requirements, frequency of data collection, level of detail required, future changes

1. What year's data is expected in the general ledger (GL) data collection template that was sent to providers by the DDA in May 2023?

Providers are expected to enter fiscal year (FY) 2024 data into the template. The DDA sent the information to providers in May 2023 to allow providers time to make any necessary updates to their accounting systems so data could be collected at the level necessary to complete the template.

2. I missed the training; are there recordings I can access?

Yes, rate-related documents, including recordings of the training sessions, may be found here: <https://health.maryland.gov/dda/Pages/LTSSMaryland/RRAG/GL-Data-Collection-Tool.aspx>

3. When will the GL data collection template be due that has the FY 2024 data entered?

The template will be due following the close of FY 2024 (i.e., after June 30, 2024). It is anticipated that templates will be due in September 2024. The DDA will send out instructions to providers next summer with additional details on the due date and submission process.

4. For providers billing in PCIS2, does this GL data collection template take the place of the required cost reports?

No, the cost reports required for PCIS2 are legislatively mandated and are still required.

5. Are providers required to complete the GL data collection template?

ALL providers will be required to complete the GL data collection template, regardless of the billing system used. The template accounts for both billing systems, even if a provider changed billing systems part way through the FY. It is essential to collect provider cost data to ensure a data driven-process for the rate review process, both to address annual identified rate review priorities and complete any future rate rebases. Accurate data from a significant number of providers is required to determine potential changes or updates needed to the rates.

6. Should state-only funds be included in the costs?

Yes, but only costs related to providing the specified waiver services.

7. Do I include costs incurred while providing self-directed services?

No, costs associated with self-directed services, should not be included in the template. The purpose of the template is to ensure the traditional waiver service rates are data-driven.

8. If I'm not sure where to put a specific cost, should I include it in each of the cost categories I think might be appropriate?

No, costs should only be reported on once, otherwise a provider's cost would be artificially inflated.

9. How often will providers be expected to complete the GL data collection template?

The goal is to have providers complete the template on an annual basis to inform rate setting priorities as well as any rate rebases.

10. Why is the data being collected at such a nuanced level?

For data-driven rate setting, cost data at the cost category level for each service is needed. The template has been designed to ensure consistency in reporting by all providers.

11. Will the GL data collection template ever change?

As provider data is reviewed each year, updates may be implemented to either simplify or clarify items in the template. Changes may also be driven by updates to policy and at the discretion of the DDA.

12. What do I do if I cannot separate out our organization's costs by a specific residential service?

Please use the tab: R2.DH.CL, as this tab allows you to group all of your residential costs together if you cannot break them out by the specific base residential service.

13. What do I do if I cannot separate out our organization's day habilitation costs by group size?

Please use the tab: M3-DH, as this tab allows you to group all your day habilitation costs together if you are not able to break it out by group size on the other tabs.

Terms Defined

14. What is meant by *unduplicated participants*?

The term refers to the number of unique participants served for a specific service. For example, if a participant receives services in both small and large group day habilitation, they should be counted one time in each. Similarly, if a participant receiving residential services moves to a different level of supervision or bed size home, they should be counted one time in each of the distinct levels.

Residential Example: A person moves from a group home that has 2 beds to a home that has 3 beds during the FY. This participant would be included in both the 2-bed home and the 3-bed home unduplicated participant counts. However, the total residential service count of participants would be 1.

Provider Tab

15. On the provider tab, when asked to report the distinct levels of DSPs, what is entered if our organization does not have distinct levels or we are not able to break them out by level?

Please enter them all together on the first line and make a note in the template to that effect.

16. On the provider tab, is the number of full-time employees (FTEs) for our entire organization or for a specific service?

The number of FTEs is for the entire organization.

Billable and Non-Billable Costs

17. How are billable versus nonbillable costs accounted for?

By collecting cost data across all applicable cost categories, both billable and non-billable costs are captured. To illustrate: during an 8-hour shift, a direct care staff member spends 6 hours providing a waiver service directly to participants. These 6 hours are considered billable time and entered into the *Direct Care Staff/Direct Support Professional* cost category. The direct care staff member then spends 1 hour transporting participants and 1 hour on documentation. The 1 hour the staff member spent providing transportation is documented in the *Transportation* cost category and is considered non-billable time. The remaining 1 hour spent on documentation is put in the *Program Support* category and is also considered non-billable time.

See DDA's visual guide for additional information on documenting transportation costs: https://health.maryland.gov/dda/Documents/Employment/2301_DDA_TransportationVisualScenarios_brochure%20%282%29.pdf

Dedicated Hours or Add-On Supports/Hours and Base Service Documentation

18. I can't break out the utilization and costs of *Dedicated Hours* and/or *Add-On Supports/Hours* from their base service. What do I do?

The GL template has a question on each applicable tab that asks if these costs and utilization were combined with the base service. Providers can report these costs and utilization in the aggregate and indicate they are combined. Additionally, for providers who may not have provided these additional supports, the option of *Not Applicable* is provided.

Documenting Wages and Salaries

19. How are direct time and overtime wages for direct support professionals (DSPs) and general and administrative staff determined?

For DSPs, if an employee is paid a \$15 wage and \$22.50 for overtime, the base wage of \$15 should be included in the *Direct Care Staff* cost center, while the \$7.50 would be included in the *Employment-Related Expenses* cost center.

For general and administrative staff, the same process is followed, with the caveat that the base wage is entered into the *General and Administrative* cost center, while the overtime portion of the wage is entered into the *Employment-Related Expenses* cost center.

20. How do I isolate staff from an employment agency that we contract with when we need additional staff?

This would be included as a separate line item in the *Direct Care Staff* cost center. This is noted on the *Cost Categories* tab in the template.

21. Where do I document our director of day habilitation's wages/salary?

Given the director of day habilitation is providing support to the day habilitation program, their wages/salary would be documented in the *Program Support* cost center.

22. Where do I account for our managers' wages when providing program support for a specific service?

Managers' wages should be broken out for a particular service by time spent providing *Program Support* and then administrative tasks (tasks common to all businesses) should be included in *General and Administrative* costs.

23. My organization employs both facility maintenance staff and transportation staff, where do I document their wages?

Maintenance staff wages would be included in the *Facility* cost center, while transportation staff wages would be included in the *Transportation* cost center, for a specific service.

Similarly, the supervisor of facilities wages/salary should be documented in the *Facilities* cost center, while the director of transportation's should be documented in the *Transportation* cost center.

24. Our organization pays some of our DSPs a premium (additional wages on top of the base salary for DSPs), where would the premium portion of the wage be entered?

Like overtime, the base wage would be entered in the *Direct Care Staff* cost center, while the premium portion would be included in the *Employment-Related Expenses* cost center.

25. Where do I document wages/salaries for nurses or behavioral supports services staff?

Both nurses and behavioral support services staff, who are directly providing waiver services to participants, would have their wages/salaries put in the *Direct Care Staff* cost center.

Employment-Related Expenses

26. When employees are leaving the organization and opt for a vacation payout, where would that cost be included?

Vacation payouts would be entered into the *Employment-Related Expenses* cost center.

27. Should I include paid time off (PTO) that has been accrued as well as paid out during the FY?

Yes, PTO should be based on what has been paid out, as well as accrued during the FY.

28. Do we need to track *Employment-Related Expenses* (e.g., insurance benefits, vacation days) by the different day habilitation group sizes?

Yes, *Employment-Related Expenses* should be reported by the different services (e.g., small group, large group, 1 to 1.) if possible. Providers who cannot report this level of detail should use the aggregate tab, M3-DH.

29. We routinely schedule our DSPs for overtime, should I mention this anywhere on the template?

Yes, please make a note of this on the provider tab.

30. Do I include all my staff or just my direct care staff?

Please include relevant costs for ALL staff in *Employment-Related Expenses*.

Facility Expenses

31. How do I document facility expenses when a facility may house not only different services, but also administrative offices?

Total facility costs should be broken out for each specific service in the *Facility* cost center. Providers may do this cost allocation differently and we ask that you note this on the second tab: *Provider Information*, row 17—Cost Allocation Methodology.

Facility costs for administrative space, such as rent or mortgage, should be included in the *General and Administrative* cost center.

32. When employment services are delivered in the community outside of a provider-owned building, where would we report administrative and facility costs associated with the provision of this service?

Facility costs associated with this service should be entered in the *Facility* cost center, specific costs required to provide the services entered into the *Program Support* cost center, and general administrative costs for this service entered into the *General and Administrative* cost center.

Technical Assistance

Providers with questions or in need of technical assistance when completing the template are encouraged to send an email to: dda_rate@hilltop.umbc.edu.

The Hilltop DDA Rate Team is happy to schedule time throughout FY 2024 to answer questions and provide one-on-one assistance as needed through virtual meetings.