Frequently Asked Questions for the Completion of the General Ledger Data Collection Template for FY 2025

The table below contains frequently asked questions in the specified categories. Please click on the category to go directly to that section.

I. General GL Template Questions

1. What is the reporting year for the most recent general ledger (GL) template published on DDA's website?

   Providers are expected to enter fiscal year (FY) 2025 cost data into the template. Fiscal year 2025 began on July 1, 2024, and ended on June 30, 2025.

2. I missed the training on June 23, 2025. Are there recordings I can access?

   Yes, GL related documents, including recorded training sessions, may be found here: DDA's GL Data Collection Web Page

3. When will the FY 2025 GL template be due?

   The template will be due following the close of FY 2025 (i.e., after June 30, 2025). All templates are due no later than October 31, 2025. Providers are encouraged to submit their data once finalized and engage with Hilltop as needed for technical assistance.

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

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

5. Since I completed a cost report for my PCIS2 expenses, do I still need to include my PCIS2 costs in the GL data collection template?

Yes, you are required to input your PCIS2 expenditures alongside your LTSS expenditures (if applicable).

6. Where can I find procedure codes that align with the service names in the template?
Please see FY 2025 Rate Transmittal for the DDA's Waiver Programs

7. Are providers <u>required</u> to complete the GL data collection template?
DDA providers who deliver traditional (i.e., not self-directed services) DDA Waiver services (i.e., the Community Pathways, Community Supports, and/or the Family Supports Waivers) are required to complete the GL 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 substantial number of providers is required to determine potential changes or updates needed to the rates.

8. Should costs for state-only funded individuals be included in the template?
No, only DDA waiver services should be included in the template.

9. 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.

10. Are <u>all</u> traditional DDA Medicaid waiver services included in the template?
No, the services that have an *Upper Pay Limit (UPL)* unit of pay are not included in the template.

11. I see that I am supposed to report both hours and expenses, but what do I do if *hours* are not applicable to a specific cost item, e.g., health insurance.
There are instances where *hours* will not be reported because there are none associated with a specific cost item. In these instances, the template will not allow you to enter data into the "*hours"* column.

12. How often will providers be expected to complete the GL 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.

13. 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.

14. Is the FY 2025 GL template different from the FY 2024 template?
Updates were made to the template for FY 2025 data collection that reflects suggestions and feedback received from providers. The specific updates are included in the *Instructions for Template Completion* document for FY 2025.

15. I heard something about needing to adjust trust center settings in Excel to complete the GL template. How do I do that?

The GL Template Excel document has an embedded trust certificate as a security measure to ensure the document has not been tampered with. Step-by-step instructions to add the certificate to your trust center are included in the *Instructions for Template Completion* which can be found on DDA's GL Template web page.

16. How do I submit my GL Template?

All GL Templates and signed attestation documents must be submitted via the Qualtrics submission link. Hilltop is not able to accept any documents via email.

A. Billable and Non-Billable Costs

1. 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 seven (7) hours providing a waiver service directly to participants. These seven (7) hours are considered billable time and entered into the *Direct Care Staff/Direct Support Professional* cost category. The direct care staff then spends one (1) hour on documentation. This one (1) hour spent on documentation is put in the *Program Support* category and is also considered non-billable time.

II. Terminology Defined

1. What is meant by *unduplicated participants*?

The term refers to the number of unique participants who received 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 two beds to a home that has three 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 one.

III. Provider Tab

1. I am having difficulty understanding what is meant by cost allocation methodologies, can you please clarify?

Cost allocation methods are used when costs may need to be distributed across cost categories or services. Cost allocation methods may look different between providers, and they may even look different for the same provider across different cost categories. For example, shared facility costs may be allocated by square footage, while program supervisors who also provide direct care to participants may have costs allocated by the percentage of their time spent on the different tasks.

2. Different credentialed levels of direct service providers (DSPs) are shown on the provider tab. Our organization does not have DSPs that are credentialed at distinct levels. How do I enter the number of DSP employees employed at the end of the FY and their hourly wages?

If you do not have different credentialed DSPs or do not know if you have different credentialed levels of DSPs, please use the rows with just *DSP* and not *DSP-I or DSP-II or DSP-III.*

3. How do I complete the Direct Support Professionals Staffing Patterns Section?

Reporting of staff at the beginning and end of the year should be consistent with the number of vacant positions filled and DSP separations. The numbers should 'add up', or the provider should clarify the rationale (e.g., DSP positions grew or shrank during the year).

IV. Crosswalk of Cost Items Tab

1. Is this tab the same as the *Cost Categories Defined* tab?

No, this tab illustrates the more detailed descriptions of the drop-down menu values for each cost category used across the different *Service* tabs.

V. Cost Categories

1. What is the difference between the *Cost Categories Defined* tab and the *Crosswalk of Cost Items* tab?

The *Cost Categories Defined* tab provides the definition of each cost category, the corresponding drop-down cost item, and examples of what should and should not be included in a specific cost category.

The *Crosswalk of Cost Items* tab is a comprehensive list, including more detail and examples, of the specific cost items that are included in the template drop-down menus for each cost category that appears on the service tabs.

2. If I am not sure where to put a specific cost, should I include it in each of the cost categories?

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

A. Direct Care Staff

1. How are base wages entered into the template for DSPs?

Base wages for DSP staff should be entered into the *Direct Care Staff* cost category.

For DSPs who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category for a detailed example (see *Employment-Related Expenses #6*).

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

This would be included as a separate line item in the *Direct Care Staff* cost category using the drop-down menu value *dsp temporary/contractual staff*.

3. 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 into the *Direct Care Staff* cost category, while the premium portion would be included in the *Employment-Related Expenses* cost category.

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

Both nurses and behavioral support services staff, who are directly providing behavioral support services (entered on tab S1-BSS) or nursing waiver services (entered on tab S5-NS) to participants, would have their wages/salaries put in the *Direct Care Staff* cost category. Wages for these staff would be considered program support if they are provided as part of another waiver service (e.g., residential services).

5. Transportation is included in the service that my DSPs have provided to participants. Where do I report their time spent transporting participants?

In this specific example, the time (and associated expenses) the DSPs spent transporting participants would be included in *Direct Care Staff*. It does not need to be a separate cost item.

A. Employment-Related Expenses

1. When employees leave the organization and opt for a vacation payout, where would those costs be included?

Vacation payouts will be entered into the *Employment-Related Expenses* cost category, using the drop down "*paid time off*."

2. 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.

3. Do I 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 day habilitation tab, M3-DH.

4. We routinely schedule our DSPs for overtime. Should I mention this anywhere on the template?

Yes, please make a note of this on the specific service tab being used in column K, to correspond with the specific cost item value chosen from the drop-down menu-*employee over overtime.* You can also put a general note on this effect on the *Provider Information* tab in response to this question— *Please indicate any clarifying or additional details regarding your completion of the template.*

5. Where do I report overtime wages for my employees?

Any employee who earns overtime wages should have the overtime portion of the overtime wages reported in *Employment-Related Expenses* (see *Employment-Related Expenses #6*).

6. Can you clarify what is meant by the *overtime portion of overtime wages*?

Here is an example to clarify this concept: A DSP worked 50 hours a week and therefore had 10 hours of overtime. If their normal wage is $20 per hour and their overtime wage is $30 per hour (time and a half), 50 hours would be reported at $20 dollars an hour in the *Direct Care Staff* cost category and 10 hours would be reported at $10 an hour *Employment-Related Expenses* cost category (the overtime portion of the overtime wage).

7. Do I include all employment-related costs for all my staff or just my direct care staff?
   Please include relevant costs for <u>ALL</u> staff in *Employment-Related Expenses*.

B. Program Support
1. 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 category. If at times they provide direct services to waiver participants, this portion of their wages should be reported in the *Direct Care Staff* cost category (see *Provider Tab #1*).

2. We provide lunch for our day habilitation participants. Where do I report this cost?
   Food costs in the scenario would be reported in *Program Support.*

C. Facility Expenses
1. Could an example of cost allocation for shared facility costs be provided?
   A provider owns a facility where day habilitation is provided. The same facility serves as an office space for administrative tasks for the provider organization. To capture all of the facility costs, a provider may allocate costs by the square footage used between the space to provide day habilitation (which would be entered into the *Facility* cost category using the cost item service facility/property costs) and the space used for administrative tasks for the organization (which would be entered in the *General and Administrative* cost category using the cost item *admin facility expenses*).

2. Our organization provides some community-based services in a facility we own. Where do I report these facility costs?
   Facility costs associated with this service should still be entered into the *Facility* cost category using the cost item service facility/property costs.

3. My organization employs facility maintenance staff. Where do I document their wages?
   Base wages for facility maintenance should be entered into the *Facility* cost category.

   For maintenance staff who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category for a detailed example (see *Employment-Related Expenses #6*).

D. Transportation
1. Where can I find more information on documenting transportation costs?
   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

2. My organization employs transportation staff, e.g., fleet drivers. Where do I document their wages?

Base wages for transportation staff should be entered into the *Transportation* cost category.

For transportation staff who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category for a detailed example (see *Employment-Related Expenses #6*).

E. Training

1. My administrative staff attended a training course regarding software used for administrative office tasks for the organization. Where do I enter this cost?
    Training costs for administrative staff time would be entered into the *General and Administrative* cost category using the drop-down menu value for *Admin staff expenses (non-DSP)*.

2. My same administrative staff drove their car to the training. Where do I enter her mileage reimbursement?
    Their travel reimbursement for the training would be entered into the *General and Administrative* cost category using the drop-down menu to value *administrative staff expenses*. Please see the *Crosswalk Cost Items* tab for the full description of what is covered in this drop-down menu.

F. General and Administrative

1. Where should I enter base wages/salaries for my administrative office staff?
    Wages/salaries for general and administrative staff should be entered into the *General and Administrative* cost categories.

    If administrative office staff are eligible for overtime, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category for a detailed example (see *Employment-Related Expenses #6*).

VI. Service Information Tab

1. This appears to be a new tab this year. What is it?
    The tabs for the specific services included in the GL template will not show until they are checked off in this tab. This was done to tailor the template and streamline the number of tabs for providers. Once a provider checks off the services they delivered, only those tabs will appear.

2. Is there any other built-in logic in this tab?
    a. Yes. If a service can only be billed through one billing system, the billing system will automatically be populated. However, if a service can be billed through *LTSSMaryland* and/or PCIS2, then the provider will need to choose the billing system.
    b. Additionally, once the appropriate region(s) where services are delivered are checked, only the region(s) checked will appear in the service tab.
    c. If hours are not appropriate for a specific cost item, the template will not allow you to enter any data.

    d.   If you choose a service tab that combines multiple services or ratios/group sizes, you will not be permitted to choose the individual service tab or specific ratio/group size tabs. For example, M3-DH should be used when a provider is not able to separate day habilitation service costs at the ratio/group size level. Once M3-DH is chosen, the other day habilitation tabs for the different ratios and group sizes are not able to be checked.

VII.   Residential Services

1. 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 with the specific base residential service. If you use this tab and also delivered *dedicated hours* and/or a*dd-on supports/hours,* those costs should be combined with the base residential services costs. If tab R2 is completed, the only other residential service tab that can be checked off is R6-ShrL (shared living).

A. Dedicated Hours/Add-On Supports

1. My organization delivered *dedicated hours* with a few base residential services. I can provide the costs at the cost category level for the *dedicated hours* separate from the residential services that were delivered. What tabs do we complete?

    Please use tab R0-DH for all the *dedicated hours* and then use the specific base residential service tab(s) such as R3-CL.GHw and R4-CL.GHwo. If you fill out the R0-DH tab, you will not be permitted to fill out the R2-DH.CL tab.

VIII. Day Habilitation

1. 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 them out by ratio or group size. If M3-DH is checked, the other ratio and group size day habilitation tabs (M4-DH.1 to1, M5-DH.2 to 1, M6-DH.Small, and M7-DH.Large) are not able to be checked off to use.

IX. 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 to answer questions and provide one-on-one assistance as needed through virtual meetings.

Appendix A. Questions by Category

I. General GL Template Questions
1. What is the reporting year for the most recent general ledger (GL) template published on DDA's website?
2. I missed the training on June 23, 2025. Are there recordings I can access?
3. When will the FY 2025 GL template be due?
4. For providers billing in PCIS2, does this GL template take the place of the required cost reports?
5. Since I completed a cost report for my PCIS2 expenses, do I still need to include my PCIS2 costs in the GL data collection template?
6. Where can I find procedure codes that align with the service names in the template?
7. Are providers <u>required</u> to complete the GL data collection template?
8. Should state-only funds be included in the costs?

9. Do I include costs incurred while providing self-directed services?
10. Are All traditional DDA Medicaid waiver services included in the template?
11. I see that I am supposed to report both hours and expenses, but what do I do if *hours* are not applicable to a specific cost item, e.g., health insurance.
12. How often will providers be expected to complete GL template?
13. Why is the data being collected at such a nuanced level?
14. Is the FY 25 GL template different from the FY 24 template?
15. I heard something about needing to adjust trust center settings in Excel to complete the GL template. How do I do that?
16. How do I submit my GL Template?

A. Billable and Non-Billable Costs
1. How are billable versus nonbillable costs accounted for?

II. Terminology Defined
1. What is meant by *unduplicated participants*?

III. Provider Tab
1. I am having a tough time understanding what cost allocation methodologies mean, can you please clarify?
2. Different credentialed levels of direct service providers (DSPs) are shown on the provider tab. Our organization does not have DSPs that are credentialed at distinct levels. How do I enter the number of DSP employes employed at the end of the FY and their hourly wages?
3. How do I complete the Direct Support Professionals Staffing Patterns Section?

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

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2. How do I isolate staff from an employment agency that we contract with when we need additional DSP staff?
3. 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?
4. Where do I document wages/salaries for nurses or behavioral supports services staff?
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2. Should I include paid time off (PTO) that has been accrued as well as paid out during the FY?
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4. We routinely schedule our DSPs for overtime. Should I mention this anywhere on the template?
5. Where do I report overtime wages to my employees?
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1. My organization delivered *dedicated hours* with a few base residential services. I am able to provide the costs at the cost category level for the *dedicated hours* separate from the residential services that were delivered. What tabs do we complete?

VIII. Day Habilitation Service
1. What do I do if I cannot separate out our organization's day habilitation costs by group size?

IX. Technical Assistance
1. If I have a question or want to schedule a technical assistance call, who do I contact?