



The Hilltop Institute

The Developmental Disabilities Administration Provider Instructions for the Completion of the General Ledger Data Collection Template: FY 2025 Data

Purpose of the General Ledger (GL) Data Collection Template

The Developmental Disabilities Administration (DDA) is requiring **ALL DDA providers** to collect and submit general ledger cost data to inform rates for **DDA traditional Medicaid waiver services**. The purpose of the template is to support providers in submitting high-quality data across the system on an annual basis.

The current template allows providers to include costs for services billed through PCIS2, *LTSSMaryland*, or a hybrid of the two systems. As needed, the template will be updated to ensure consistency with billing systems used, as well as DDA policies. *This means ALL DDA providers who provide DDA traditional Medicaid waiver services are required to complete the template, regardless of the billing system used.*

DDA Medicaid Data to Be Collected

The template captures provider costs when delivering the specified services. Seven standard cost categories are used across all services and are defined on the *Cost Categories Defined* tab:

1. Direct Care Staff/Direct Support Professional
2. Employment-Related Expenses
3. Program Support
4. Facility
5. Transportation
6. Training
7. General and Administrative

Cost data for each relevant cost category for a particular service should be entered. It is possible that not all cost categories are relevant for a particular provider for a specific service.

Cost Category Data Points: The cost category data points include *specific cost items* (e.g., office equipment in General and Administrative) *and the associated hours and expenses*. Collecting the itemized costs is essential to ensure consistency for data-driven rate setting. **Once a cost has been documented in one cost category, it should not be put in another**, as this would cause a duplication of costs and artificially inflate actual costs incurred.

Geographic Locations: Data will be collected by the geographic locations, either the *Rest of the State* (ROS) or the *Geographic Differential* area:

- The Geographic Differential area includes Montgomery, Prince George's, Calvert, Charles, and Frederick Counties.
- All other counties are considered "ROS."

Cost Allocation: To ensure consistency in cost reporting practices, providers should review the cost categories in Appendix B or on the *Cost Categories Defined* tab in the GL Template. Providers should identify all relevant direct (or billable) costs and indirect (or non-billable) costs. All direct (billable) DSP wages should be included in the Direct Care Staff cost category and indirect (non-billable) wages and costs should be reported in the applicable cost category. There is a drop-down in each cost category to report unbillable DSP wages and hours. For resource documents, please visit DDA's website: <https://health.maryland.gov/dda/Pages/LTSSMaryland/RRAG/GL-Data-Collection-Tool.aspx>

For allocation of shared costs, providers should adhere to the approved cost allocation plan used in alignment with their audited financial reports. Cost allocation methodologies may include – but are not limited to—full time employees (FTEs), billable units, gross wages, or gross expenditures. Providers should document all cost allocation methodologies, including any assumptions or estimates made in the allocation process, on the *Provider Information* tab in the GL Template.

The DDA will regularly review the GL Template instructions, guidance, and submitted data to adjust cost allocation practices and guidance as needed.

*Evidence that your completed general ledger template reconciles with your audited financial statements **IS NOT** required to be submitted at this time. Your organization will be required to complete and sign an attestation (see Appendix A) that the information provided in the GL Template is complete, accurate, and prepared in accordance with the applicable instructions.*

FY 2025 Template Updates

Using feedback from the provider community, Hilltop sought to simplify and streamline the GL Template. Updates to the template include:

1. The *Background* tab includes additional clarifications regarding when to use the dedicated hours tab (R0-DH), the tab for reporting combined residential services (R2-DH.CL), and the tab for reporting combined day habilitation group sizes (M3-DH).
2. The *Provider Information* tab contains clarifications for reporting the number of direct support professional (DSP) staff at the different credential levels and DSP staffing patterns.
3. The *Service Information* tab is new this year. Providers will check off which services they provided in FY 25 and only those tabs will appear for providers to populate. To further assist providers, logic has been added that guides providers by allowing only specific service tabs to be populated based on other tabs selected. For example, if a provider delivered day habilitation service by different group sizes but is unable to break out the costs by each group size, they would check the M3-DH service tab and then would not be permitted to check off any of the other day habilitation group size tabs.

4. Each service tab contains drop-down menus for the specific cost items. Space has been allotted for providers to identify *other* cost items not listed in the drop-down menu. Providers are not permitted to add or delete any rows or columns.
5. An additional tab has been added (*Crosswalk Cost Items* tab) that shows a crosswalk of cost items with drop-down menus that are included on each service tab.
6. Utilization and payment data is not required to be entered this year.
7. Providers will need to adjust trust center settings in Excel in order to populate the *Service Information* tab to check the service(s) delivered. The Excel document is embedded with a trust certificate as a security and integrity measure to ensure the document has not been tampered with. Detailed instructions for adding the certificate to the trust center are included in Appendix C of this document.

Completing the Template

1. Complete the *Provider Information* Tab

- a. All data points should be entered into Column B.
- b. Enter the requested information on the provider organization, the person completing the template, the accounting system used, and the date the template was completed.
- c. Provide the cost allocation methodology for each cost category.
- d. Respond to the question (cell B25): *If your organization delivered dedicated hours and/or add-on supports for residential services, are they included with the base residential service costs?*
- e. Provide any additional clarifying details regarding your completion of the template (cell B26).
- f. Report the number of DSPs by credentialed level at the end of FY 25 and the average hourly wage of each credentialed DSP level. If your organization does not have any DSPs at a particular level, please leave that level blank.
- g. Report on DSP staffing patterns. Please ensure when reporting the number of DSPs employed at the beginning and end the FY, as well as vacancies and departures, that the numbers reflect staffing activities.. Please include any relevant information about adding or decreasing positions during the FY to explain unexpected trends.
- h. Provide any feedback on the template in the space allotted (rows 50 and 51).

2. Complete the *Service Information* Tab

- a. Using the table with the complete list of deliverable services, providers should check off which services they delivered to participants in FY 25, see column B.
- b. Depending on the service, if only one billing system can be used, the billing system in column C will auto populate. However, if billing was permitted in either system, use the drop-down menu to identify which system was used.
- c. Use the drop-down menu in column D to choose the region that specific service was delivered in.
- d. Logic has been included to assist providers in determining which service tabs should be completed when the tab is there because a provider cannot break out a specific type of service at a more nuanced level. For example, if a provider cannot break out day habilitation for small and large groups, they would check off the M3-DH tab and then would be unable to check off any other specific day habilitation group size.

- e. Once a service has been checked off, that specific service tab will then appear for the provider to populate with the cost category data.

3. Complete Each Service Tab with the Requested Cost Category Data

- a. New this year, providers will use drop-down menus to enter the cost item information.
- b. If a cost item that a provider incurred is not in the drop-down menu list (or mapped to a drop-down option), the provider may use the rows designated with *Other* to list the cost item AND provide a detailed description of the other cost item in column K (*Notes to the Reviewer*).
- c. Providers are not permitted to add or delete columns or rows in the template.
- d. Notes to the reviewer may be entered in column K for any cost item.
- e. Providers will only be able to enter in the data for hours and expenses once the cost item has been chosen from the drop-down menu.
- f. Cost data should be entered into the appropriate billing system(s) columns and the appropriate region, i.e., ROS or the Geographic Differential, as applicable to that provider.
- g. Providers should complete the table(s) all the way to the right of the cost data table that asks for additional data regarding the number of participants served.
 - Total number of unduplicated participants refers to the unique number of participants who received that particular service during the FY.
 - For services with different group home sizes or participant group sizes (e.g., day habilitation), participants should be counted in each group in which they are served. For example, if a participant moves from a 2-bed group home to a 3-bed group home during the year, they would be counted in each group home size, but only once in the unduplicated count of participants.

4. Additional Information on Cost Category Data

- a. All cost categories are available for all services, even if the cost category is not used in the BRICK for the service. Collecting and reviewing the actual costs incurred provides essential data to DDA.
- b. Not all cost categories may be applicable for a given service for a given provider.
- c. Providers are asked to include cost data associated with each cost item and hours where necessary:
 - There are times when *hours* may not be applicable to a specific cost item, e.g., unemployment insurance costs would not have a number of hours associated with it. In these instances, the *hours cell* will be grayed out, and no data can be entered. For all DSP wage cost items (both billable and unbillable), the corresponding cell will allow for the hours to be entered.
 - If the number of *hours* is not known but *hours* is an applicable data point, please leave blank BUT put a note in column K, *Notes to the Reviewer*.

Service Specific Highlights

- 1. Residential Services (tabs R0-DH, R1-CL.ES, R2-DH.CL, R3-CL.GHw, R4-CL.GWwo, R5-CL, R6-ShL, R7-SLw, R8-SLwo)**

- a. If you CAN break out cost data by the base residential service, e.g., community living group or supported living, please use the tabs R1-CL.ES, R3-CL.GHw, R4-CL.GWwo, R7-SLw, R8-SLwo for *LTSS Maryland* only residential services. For the PCIS2 community living with group home only, please use tab R5-CL. If you cannot break out any *Dedicated Hours* or *Add-On Supports* that were delivered by cost category, these costs should be entered into these base residential service tabs as appropriate.
- b. If you cannot break out cost data by the base residential service and you need to combine costs for residential services that are offered, please use tab R2-DH.CL. Any *Dedicated Hours* or *Add-On Supports/Hours* should also be included on this tab. If the R2-DH.CL tab is checked on the *Service Information* tab, the other residential services will not be able to be checked.
- c. If you can break out costs for either *ALL Dedicated Hours* and/or *ALL Add-On Supports/Hours* across all residential services delivered, please put these in tab R0-DH. In this instance, the R2-DH.CL tab would not be able to be checked in the *Service Information* tab, but the applicable individual base residential service tab(s) would be.

2. Day Habilitation Services (tabs M3-DH to M7-DH.Large)

- a. If you CAN break out cost data by group size, please use tabs M4-DH.1to1, M5-DH.2to1, M6-DH.Small, or M7-DH.Large as needed. The M3-DH combined day habilitation group size tab on the *Service Information* tab would not be able to be checked if you select M4-DH.1to1, M5-DH.2to1, M6-DH.Small, or M7-DH.Large.
- b. If you cannot break out cost data by group size, please use tab M3-DH. The remaining tabs M4 to M7 would not be able to be checked on the *Service Information* tab.

Important Items to Review Prior to Submission

1. Provider Information Tab

- a. Ensure all the requested data has been entered into column B.
- b. Ensure the number of DSPs at the beginning and end of the FY and the number of vacancies filled and departures, makes mathematical sense. If the numbers do not align based on changes in positions, please provide a further explanation in cell B50.

2. Service Information Tab

- a. Ensure that all appropriate services are checked.
- b. Complete the corresponding billing systems(s) and regions.

3. Service Tabs

- a. Ensure all data has been entered, including the boxes on the right of the spreadsheet regarding number of participants served.

4. Naming the Completed GL Template

- a. Please use this naming convention: ***Provider Name_FY25_GL***

5. Naming the Completed Provider Attestation

- a. Once the provider attestation has been completed, please use this naming convention: ***Provider Name_FY25_ATT***

6. Submitting the Completed GL Template and Provider Attestation

- a. Completed GL Template and provider attestations should be submitted directly via the Qualtrics link: https://umbc.co1.qualtrics.com/jfe/form/SV_eQhUUY7B3bl96tg
- b. Completed GL Templates and attestations will only be accepted via the Qualtrics link. This is to ensure data submitted is done in accordance with [CMS small cell size suppression policy](#).

Crosswalk of General Service Categories with Specific Services

The table shown below is included on the *Background* tab. The table includes all the DDA Medicaid services currently included in the general ledger template.

Crosswalk: Service Types and Their Associated Tabs		
General Service Category	Service Name(s) and Billing System(s)	Tab
Residential	Dedicated Hours and/or Add-On Supports/Hours <i>(LTSSMaryland AND/OR PCIS2)</i> <i>Only use this tab when ALL dedicated hours or add-on supports can break out at the cost category level for base residential service(s). Cost category data for the associated residential service(s) should not be included in this tab.</i>	R0-DH
	Community Living Enhanced Supports—With Overnight Supervision <i>(LTSSMaryland)</i>	R1-CL.ES
	Multiple Community Living Services or Community Living Service(s) AND Supported Living Service(s) AND Dedicated Hours (or Add-On Supports/Hours in PCIS) <i>(LTSSMaryland AND/OR PCIS2)</i> <i>Only use this tab if more than one community living service is provided or if community living services(s) AND supported living service(s) are provided and the cost between the multiple residential services cannot be broken out. If dedicated hours or add-on supports were also provided, those costs should be combined with the base residential services costs on this tab and not R0-DH.</i>	R2-DH.CL
	Community Living with Group Home—With Overnight Supervision <i>(LTSSMaryland)</i>	R3-CL.GHw
	Community Living with Group Home—Without Overnight Supervision <i>(LTSSMaryland)</i>	R4-CL.GWwo
	Community Living with Group Home in PCIS2—No Distinction Regarding Overnight Supervision <i>(PCIS2)</i>	R5-CL

Crosswalk: Service Types and Their Associated Tabs

General Service Category	Service Name(s) and Billing System(s)	Tab
	Shared Living (Levels 1, 2, and 3— <i>LTSSMaryland</i>) Shared Living—Individual Family (PCIS2)	R6-ShrL
	Supported Living—With Overnight Supervision (<i>LTSSMaryland</i>)	R7-SLw
	Supported Living—Without Overnight Supervision (<i>LTSSMaryland</i>)	R8-SLwo
Meaningful Day	Career Exploration (CE) (Facility Based, Small Group, Large Group – <i>LTSSMaryland</i> and PCIS2), Supported Employment (PCIS2), Employment Discovery and Customization (PCIS2)	M1-CE
	Community Development Services—1 to 4 Clients; Staffing Ratios of 1:1 and 2:1; Community Learning Services (<i>LTSSMaryland</i> AND/OR PCIS2)	M2-CD
	Day Habilitation—Small Groups (2 – 5), Large Groups (6 –10); Staffing Ratios of 1:1 and 2:1 (<i>LTSSMaryland</i> AND/OR PCIS2) <i>This tab should only be used if more than one staffing ratio and/or group size for day habilitation service is provided and the costs between the multiple group sizes are not able to be broken out.</i>	M3-DH
	Day Habilitation; Staffing Ratio of 1:1 (<i>LTSSMaryland</i> AND/OR PCIS2)	M4-DH.1to1
	Day Habilitation; Staffing Ratio of 2:1 (<i>LTSSMaryland</i> AND/OR PCIS2)	M5-DH.2to1
	Day Habilitation—Small Groups (2 – 5) (<i>LTSSMaryland</i> AND/OR PCIS2)	M6-DH.Small
	Day Habilitation—Large Groups (6 –10) (<i>LTSSMaryland</i> AND/OR PCIS2)	M7-DH.Large
	Employment Services—Ongoing Job Supports AND Job Development (<i>LTSSMaryland</i>)	M8-ES
	Employment Services: Follow Along Supports (<i>LTSSMaryland</i>)	M9-ES.FAS
	Employment Services—Discovery Milestones 1-3 AND Customized Self-Employment (<i>LTSSMaryland</i>)	M10-ES.DM
Support Services	Brief Support Services (BSS) —Brief Support Implementation, Behavioral Consultation, Behavioral Assessment, Behavioral Plan (<i>LTSSMaryland</i> AND/OR PCIS2)	S1-BSS

Crosswalk: Service Types and Their Associated Tabs		
General Service Category	Service Name(s) and Billing System(s)	Tab
	Environmental Assessment (LTSSMaryland AND/OR PCIS2)	S2-EA
	Housing Support Services (LTSSMaryland AND/OR PCIS2)	S3-HSS
	Personal Supports—Including Enhanced (LTSSMaryland)	S4-PS
	Nursing Supports (Nurse Case Management and Delegation, Nurse Health Case Management) (LTSSMaryland AND/OR PCIS2)	S5-NS
	Respite Care Services—Day (LTSSMaryland AND/OR PCIS2)	S6-RC.DAY
	Respite Care Services—Hour (LTSSMaryland AND/OR PCIS2)	S7-RC.HR
	Family and Peer Mentoring (LTSSMaryland AND/OR PCIS2)	S8-FAM.PEER

Technical Assistance

The Hilltop DDA Rate team will be providing technical assistance webinars in addition to one-on-one technical assistance as needed by providers. The schedule of the webinars will be announced and sent out by the DDA.

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

Submission of Completed General Ledger Templates

All providers are required to use the dedicated submission link to upload their completed templates for submission to Hilltop. This submission process protects participant data shared in your template.

Submission link: https://umbc.co1.qualtrics.com/jfe/form/SV_eQhUUY7B3bl96tg

****Please note, Hilltop will not be accepting any GL Templates via email. They will be accepted only via the dedicated Qualtrics submission link.**

Appendix A. General Ledger Data Template Attestation

The Developmental Disabilities Administration: General Ledger Data Template

Fiscal Year: _____

Provider Name: _____

DDA Provider Number: _____

Provider Medicaid Number(s): _____

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION
CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR
IMPRISONMENT UNDER FEDERAL LAW

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF THE PROVIDER ORGANIZATION:

I _____ (name of CFO or Administrator) HEREBY CERTIFY
that I have read the above statement and that I have examined the accompanying general ledger
data prepared by _____ (provider name) for the
Developmental Disabilities Administration for the report period beginning _____
and ending _____, and that to the best of my knowledge and belief, it is a true,
correct, and complete data prepared from the books and records of this provider in accordance
with applicable instructions, except as noted.

X _____
Signature of Chief Financial Officer or Administrator of this Provider

Title

Date Signed

Identifiers of person if additional information is needed:

Name: _____

Telephone Number: _____

E-mail Address: _____

Appendix B. Cost Categories Defined

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
Direct Care Staff	1. Salaries for direct support professional for all billable time	<i>DSP FTE/PTE wages - billable wages</i>	1. Administrative salaries (these are classified as <i>General and Administrative</i>)
	a. Direct Support Professional Level I DSP-I: Includes DSP's who have completed the basic training level.		2. Wages/salaries for essential staff not directly providing a service even if these staff are interacting with clients. These wages/salaries would be included in the <i>Program Support</i> cost category.
	b. Direct Support Professional Level II DSP-II or DSP-III: Includes DSP's who have achieved credentialing through the National Alliance for Direct Support Professionals (NADSP) or the Maryland DSP Consortium credential.		3. Costs incurred by DSP staff while not providing services that is unbillable time (e.g., drive time, which is <i>Transportation</i>).
	c. Direct Support Professional Level III See DSP II		4. Fringe/benefits (these are classified as <i>Employment-Related Expenses</i>)
	2. Direct time portion of wages		5. Bonuses (these are <i>Employment-Related Expenses</i>)
	3. Contracted staff providing direct support	<i>DSP temporary/contractual staff wages - billable wages</i>	6. Vacation/holiday/other pay (these are <i>Employment-Related Expenses</i>)
	4. Brief support services (Tab S1-BSS): Wages for behavioral health (BH) professionals/consultant providing direct participant or consultancy BH care	<i>Behavioral health professional wages; Behavioral temporary/contractual staff</i>	7. Exclude the overtime portion of wages (i.e., the overtime portion of the overtime wages is included in <i>Employment-Related Expenses</i>).
	5. Nursing supports (Tab S5-NS): nursing staff wages for nursing providing direct participant care or consultancy nursing care	<i>Nursing staff wages; Nursing temporary/contractual staff</i>	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
Employment-Related Expenses	1. Insurance	<i>Payroll taxes – worker’s compensation insurance, retirement contributions, FICA, FUTA, SUI</i>	1. Salaries/wages (these are in the cost categories of <i>Direct Care Staff</i> or <i>Program Support</i> or <i>General and Administrative</i>)
	a. FICA		2. Transportation costs (these are in the cost category <i>Transportation</i> unless it is a transportation cost associated with general and administrative and then it would go in the <i>General and Administrative</i> cost category).
	b. FUTA/SUTA		3. Training costs (these are in the cost category <i>Training</i> unless it is a transportation cost associated with general and administrative and then it would go in the <i>General and Administrative</i> cost category).
	c. Unemployment		
	d. Workers compensation		
	e. Medical	<i>Employee Insurance</i> - disability insurance, life insurance, health insurance	
	2. Benefits		
	a. Tuition reimbursement	<i>Employee incentives</i> - staff bonuses, gifts, tuition reimbursement	
	b. Retirement programs	<i>Employee retirement plans</i> - 401(k), 403(b), IRA, Roth IRA, pension plan	
	c. Fringe benefits	<i>Employee insurance</i> - disability insurance, life insurance, health insurance	
	d. Gifts/Staff appreciation	<i>Employee incentives</i> - staff bonuses, gifts; <i>Employee events unrelated to client care</i> - staff picnics, staff meals and entertainment; <i>Employee health and wellness</i> - gym memberships, wellness seminars, employee assistance programs, dependent care assistance	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	3. Vacation/holiday/other pay		
	a. Paid time off (including accrued time)	<i>Paid time off</i> - vacation pay, sick time, unused leave reimbursement	
	b. Bonuses	<i>Employee incentives</i> - staff bonuses, gifts, tuition reimbursement	
	c. Overtime portion of overtime wages	<i>Employee overtime</i> - overtime portion of overtime wages for all employees	
	4. Hiring expenses		
	a. Finger printing services	<i>Pre-employment screenings</i> - criminal background check, motor vehicle record, credentials verification	
	b. Background checks		
	c. Recruitment (DSPs)	<i>Recruiting (DSP)</i> - advertisements, job fairs for DSP specific positions	
	5. Member dues and fees	<i>Dues and subscriptions</i> - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates (service-specific licenses and dues required for service delivery)	
	6. Professional fees	<i>Professional fees</i> - payroll tax professionals, payroll tax processing	
Program Support	1. Supplies and costs related to the specific service offered	<i>Program expenses</i> - program activity, client activities and outings, client classes, client recreation, food	1. Salaries/hourly wages for <i>Direct Care Staff</i> billable time, these would be included in the Direct Care Staff cost category.
	2. Salary or hourly wage for Supervisor or Directors of Services	3. Program support wages <i>Program support wages</i> - behavioral health professional/consultant, director/manager of activities, nurse/nursing consultant, program supports staff/consultant, residential counselor	2. Salaries/hourly wages for <i>Administrative Staff</i> , these would be included in the <i>General and Administrative</i> cost category.
	4. Food related to specific services	<i>Food</i> - participant snacks/food related to specific services	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	5. Activity costs	<i>Program expenses</i> - program activity, client activities and outings, client classes, client recreation	
	6. Contracted services	<i>Contracted services</i> - wages paid to contracted staff	
	7. Quality assurance activities	<i>Quality assurance activities</i> - wages for staff providing quality oversight of service delivery	
	8. Medical supplies	<i>Client expenses</i> - medical supplies and equipment, medical copays/premiums, client clothing, client housekeeping	
	9. Equipment costs	<i>Equipment</i> - purchase/lease of tools, small appliances/furnacing; <i>Employee uniforms</i>	
	10. IT expenses	<i>Technology/IT</i> - IT expenses directly to support participants (e.g., program staff computers w/case management software)	
	11. Share of direct care staff documentation time (unbillable time)	<i>DSP wages unbillable</i> - direct care staff wages for documentation time and other unbillable activities (unbillable time)	
	12. Bad debt (client-related)	<i>Bad debt</i> (client-related) - unrecouped client expenses (i.e., clothing, personal care, housing costs)	
	13. Program supports facility/property costs	<i>Program supports facility/property costs</i> - (participant-service related) office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation for community-based services that have office-based support needs	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
Facility	1. Rent (for service facility)	<i>Service facility/property costs - rent/mortgage loan, home equity line of credit, mortgage/loan interest, improvement loans, property depreciation</i>	1. Office costs (these are in the cost categories <i>General and Administrative</i>)
	2. Mortgage (for service facility)		a. Rent
	3. Maintenance (for service facility)		b. Mortgage
	a. Hourly wage or salary for Facilities Manager	<i>Facility staff wages: facility manager, security staff, facilities maintenance staff, facility manager, and janitorial staff - wages for staff at the service location</i>	c. Maintenance
	b. Hourly wages for maintenance staff		d. Insurance
	c. Hourly wages for janitorial staff		e. Taxes
	d. Hourly wages for security staff		f. Utilities
	e. Hourly wages for DSP staff	<i>DSP wages unbillable - wages paid to direct care staff for time spent on facility activities (unbillable time)</i>	
	f. Upkeep and repair	<i>Upkeep and repair - janitorial/fire/safety/security contracts, housekeeping supplies, equipment rental</i>	
	4. Insurance (for service facility)	<i>Taxes and insurance - real estate taxes, building permits, property insurance, renters' insurance, real property depreciation.</i>	
	5. Taxes (for service facility)		
	6. Interest on facility loans	<i>Service facility/property costs - rent/mortgage loan, home equity line of credit, mortgage/loan interest, improvement loans, property depreciation (including for</i>	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
		community-based services that have office-based support needs)	
	7. Utilities (for service facility)	<i>Utilities (service location - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees</i>	
	a. Water, electric, etc.		
	b. Phone bill		
	c. Cable		
	d. Internet		
	8. Depreciation on real property	<i>Taxes and insurance - real estate taxes, building permits, property insurance, renters' insurance, real property depreciation.</i>	
	9. Equipment costs/supplies	<i>Facility furniture - furnishing purchased/leased for participant use in the service location; Residential supplies- groceries (residential facilities)</i>	
	10. Technology/IT	<i>Technology/IT - IT expenses directly to support participants (e.g., remote monitoring, smart home technology, computers specifically for program participants)</i>	
Training	1. Training		
	a. Training staff hourly wages	<i>Training staff costs - wages and expenditures paid to staff conducting the training</i>	
	b. Third party training costs		
	c. Training supplies	<i>Training supplies - training materials, cost of printing certificates, staff wages that assist with training documentation (e.g., tracking making, tracking and filing of certificates)</i>	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	2. Conferences/Conventions	<i>DSP/program staff seminars/conferences</i> - registration fees, conference costs for DSP/Program staff (non-admin); <i>DSP/Program Staff training travel</i> - airfare, public transportation, hotel expenses for DSP/program staff to attend training	
	3. Share of direct care staff time	<i>DSP training wages</i> - wages paid to DSP staff while in training (unbillable time)	
	a. New hire training		
	b. Staff development		
	4. Continuing education	<i>Continued education (DSP)</i> - DSP/Program staff CEU's, certification classes	
Transportation	1. Driver hourly wages/salaries	<i>Wages</i> - fleet manager, van driver	1. Salaries/hourly wage for <i>Direct Care Staff</i> if they are providing a service during transportation (these would be <i>Direct Care Staff costs</i>).
	2. Salary or hourly wage for Vehicle Fleet Manager or Driver Manager		2. Staff costs for commute to work/off-the-clock, these would not be included in any cost category.
	3. Share of <i>Direct Care Staff</i> time and wages driving on the clock (unbillable)	<i>DSP wages unbillable</i> - wages paid to direct care staff for unbillable time	
	4. Staff Mileage reimbursement	<i>Staff transportation expenses</i> - mileage and/or travel reimbursement	
	5. Vehicle costs/maintenance/insurance	<i>Vehicle related expenses</i> - vehicle maintenance and repair, tolls, fuel and oil, parking fees, automobile insurance, registration fees, rental lease payments, vehicle depreciation.	
	6. Vehicle depreciation		

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	7. Tags, titles, and registrations		
	8. Participant transportation	<i>Participant transportation</i> - public transportation costs	
General and Administrative	1. Administrative salaries	<i>Admin wages</i> - salaries or wages for FTE/PTE/contracted staff who perform administrative duties (e.g., assist in and/or perform tasks such as answering phone calls, sorting mail and maintaining office supplies)	1. Cost related to the specific service offered (these are included with the cost category <i>Program Support</i>).
	2. Contracted administrative staff hourly wages		2. Rent/mortgage for service facility (these are included with the cost category <i>Facility</i>)
	3. DSP wages (unbillable)	<i>DSP wages unbillable</i> - wages paid to direct care staff for unbillable time spent on general and administrative tasks (unbillable time)	
	4. Office rent	<i>Admin facility expenses</i> – administrative office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation	
	5. Office utilities	<i>Utilities (administrative)</i> - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees	
	a. Water, electric, etc.		
	b. Phone bill		
	c. Cable		
d. Internet			
6. Office supplies	<i>Office expenses and supplies</i> - office furniture, cleaning products, pens, paper, notebooks, stationery, snacks and beverages, printer, printer ink,		

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	7. Equipment costs	postage fees, or payments for printing services	
	8. Management and executive salaries	<i>Management wages</i> - salaries for staff that perform managerial or executive agency functions (e.g., management or supervision of staff, daily operations and activities, strategic planning, policy and decision-making, team management, and financial management)	
	9. General insurance	<i>Business insurance</i> - general liability, professional liability, employment practices liability insurance (EPLI)	
	10. Advertising	<i>Advertising</i> - non-DSP staff recruiting, agency advertising and promotional materials	
	11. Legal and accounting	<i>Professional service fees</i> – legal services, accounting services (CPAs, financial planning, investment managers), translation services, shredding services	
	12. Member dues and fees	<i>Dues and subscriptions</i> - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates	
	13. IT expenses	<i>Technology/IT</i> – hardware costs, mobile devices, industry-specific software, software licensing fees and updates, employee training	
	14. Administrative staff expenses	<i>Admin staff expenses</i> - travel, meals and entertainment unrelated to client care, non-client related conference food and travel	

Cost Category	Items to Include	Relevant Drop-Down Box - Cost Items	Items to Exclude
	15. General business expenses	<i>Bad debt (admin related)</i> - unrecouped general business expenses; <i>Bank fees</i> – interest paid on business loans, credit lines, and business credit cards; <i>Charitable contribution</i> – monetized charitable donations to other organizations/agencies; Fundraising and lobbying; <i>Other taxes and fees</i> - not including payroll or real estate taxes	

Version Date August 14, 2025

Appendix C. Crosswalk Cost Items

Cost Category	Cost Item
Direct Care Staff	Behavioral health professional wages - behavioral health (BH) professionals/consultant providing direct participant care (tab S1-BSS only)
	Behavioral temporary/contractual staff providing direct care (tab S1-BSS only)
	DSP FTE/PTE Staff Wages - all billable DSP wages
	DSP temporary/contractual staff wages
	Nursing staff wages- nursing staff wages for nursing professional providing direct care (tab S5-NS only)
	Nursing temporary/contractual staff providing direct care (tab S5-NS only)
	Other Direct Care Staff
Employment Related Expenses - items apply to all employees.	Dues and subscriptions - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates (service-specific licenses and dues required for service delivery)
	Employee health and wellness - gym memberships, wellness seminars, employee assistance programs, dependent care assistance
	Employee incentives - staff bonuses, gifts, tuition reimbursement
	Employee events unrelated to client care - staff picnics, staff meals, and entertainment
	Employee insurance - disability insurance, life insurance, health insurance
	Employee overtime - overtime portion of overtime wages for all employees
	Employee retirement plans – 401(k), 403(b), IRA, Roth IRA, pension plan
	Paid time off – vacation pay, sick time, unused leave reimbursement
	Payroll taxes – worker’s compensation insurance, retirement contributions, FICA, FUTA, SUI
	Pre-employment screening – criminal background check, motor vehicle record, credentials verification
	Professional fees - payroll tax professionals, payroll tax processing
	Recruiting (DSP) - advertisements, job fairs for DSP specific positions
	Other ERE
Facility	DSP wages unbillable - wages paid to direct care staff for time spent on facility activities (unbillable time)

	Facility furniture - furnishing purchased/leased for participant use in the service location
	Facility staff wages - security staff, facilities maintenance staff, facility manager, and janitorial staff - wages for staff at the service location
	Residential supplies - groceries (residential facilities)
	Service facility/property costs - rent/mortgage loan, home equity line of credit, mortgage/loan interest, improvement loans, property depreciation (including for community-based services that have office-based support needs)
	Taxes and insurance – real estate taxes, building permits, property insurance, renters’ insurance, real property depreciation.
	Technology/IT - IT expenses directly to support participants (e.g., remote monitoring, smart home technology, computers specifically for program participants)
	Upkeep and repair - janitorial/fire/safety/security contracts, housekeeping supplies, equipment rental
	Utilities (service location) - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees
	Other Facility
Program Support (items directly related to the provision of the service)	Bad Debt (client related) - unrecovered client expenses (i.e., clothing, personal care, housing costs)
	Client expenses - medical supplies and equipment, medical copays/premiums, client clothing, client housekeeping
	Contracted services - wages paid to contracted staff
	DSP wages unbillable - direct care staff wages for documentation time and other unbillable activities (unbillable time)
	Employee uniforms - employer provided uniforms, boots, hats
	Equipment - purchase/lease of tools, small appliances/furnacing
	Food - participant snacks/food related to specific services
	Program expenses - program activity, client activities and outings, client classes, client recreation
	Program support wages - behavioral health professional/consultant, director/manager of activities, nurse/nursing consultant, program supports staff/consultant, residential counselor
	Program supports facility/property costs - (participant-service related) office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation for community-based services that have office-based support needs
	Quality assurance activities - wages for staff providing quality oversight of service delivery
	Technology/IT - IT expenses directly to support participants (e.g., program staff computers w/case management software)
	Other Program Supports
Training	Continued education (DSP) - DSP/Program Staff CEU's, certification classes
	DSP wages unbillable - wages paid to DSP staff while in training (unbillable time)
	DSP/program staff seminars/conferences - registration fees, conference costs for DSP/Program staff (non-admin)

	DSP/program staff training travel - airfare, public transportation, hotel expenses for DSP/program staff to attend training
	Training supplies - contracted training costs, training materials, cost of printing certificates, staff wages that assist with training documentation (e.g., tracking attendance, filing of certificates)
	Training staff costs - wages and expenditures paid to staff conducting the training
	Other Training
Transportation	DSP wages unbillable - wages paid to direct care staff for unbillable time on transportation tasks
	Participant transportation - public transportation costs
	Staff transportation expenses - mileage and/or travel reimbursement
	Vehicle related expenses - vehicle maintenance and repair, tolls, fuel and oil, parking fees, automobile insurance, registration fees, rental lease payments, vehicle depreciation.
	Transportation wages - fleet manager wages, van driver wages
	Other Transportation
General and Administrative	Admin wages - salaries or wages for FTE/PTE/contracted staff who perform administrative duties (e.g., assist in and/or perform tasks such as answering phone calls, sorting mail and maintaining office supplies)
	Admin facility expenses - administrative office rent/mortgage loan, line of credit, mortgage/loan interest, improvement loans, property depreciation
	Admin staff expenses - travel, meals and entertainment unrelated to client care, non-client related conference food and travel
	Advertising - non-DSP staff recruiting, agency advertising and promotional materials
	Bad debt (admin related) - unrecouped general business expenses
	Bank fees – interest paid on business loans, credit lines, and business credit cards
	Business insurance - general liability, professional liability, employment practices liability insurance (EPLI)
	Charitable contribution – monetized charitable donations to other organizations/agencies, fundraising and lobbying
	DSP wages unbillable - wages paid to direct care staff for unbillable time spent on general and administrative tasks (unbillable time)
	Dues and subscriptions - professional or trade association dues, industry magazines/journals/book subscriptions, staff licenses and/or certificates, membership dues and subscriptions (for staff not providing participant services)
	Management Wages - management and executive salaries - for staff that perform managerial or executive agency functions (e.g., management or supervision of staff, daily operations and activities, strategic planning, policy and decision-making, team management, and financial management)
	Office expenses and supplies - office furniture, cleaning products, pens, paper, notebooks, stationery, snacks and beverages, printer, printer ink, postage fees, or payments for printing services
	Other taxes and fees - not including payroll or real estate taxes

	Professional service fees – legal services, accounting services (CPAs, financial planning, investment managers), translation services, shredding services
	Technology/IT – hardware costs, mobile devices, industry-specific software, software licensing fees and updates, employee training
	Utilities (administrative) - electricity, gas, water, sewage, internet, business cell phones, cable, telephone, and trash pickup fees
	Other G&A

Appendix D. Instructions for Accessing the GL Template

When opening an Excel file containing macros, a security warning message might appear, indicating that the macros are disabled by default. This is a security feature to protect against potential malicious code. For added security and integrity, the GL Template Excel document has a trusted certificate to verify the file has not been tampered with, allowing users to establish a connection with a trusted source to allow enabling macros or active content. The certificate is signed by the University of Maryland, Baltimore County and should be added as a trusted publisher in the trust center.

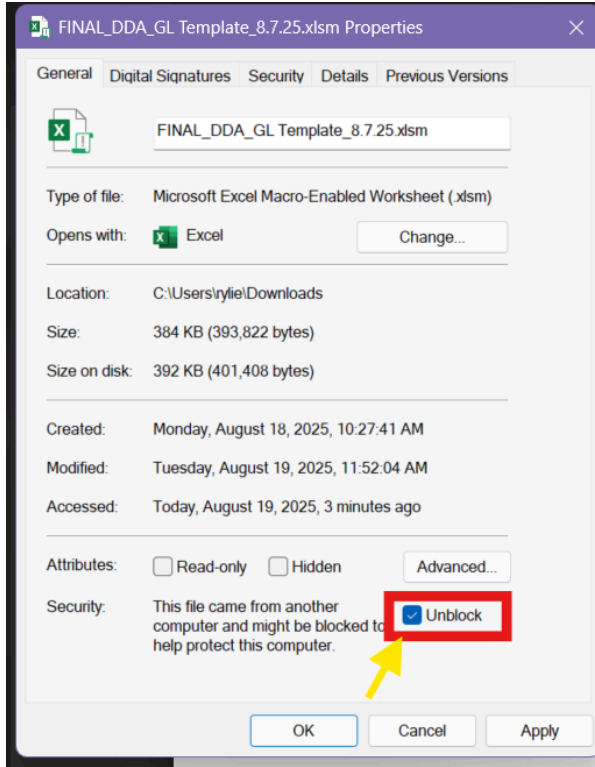
Understanding the Security Warning

Excel, by default, disables macros from files downloaded from the internet or email attachments to prevent potential security risks. The trusted certificate in the document provides verification the file has not been tampered with. You may see a security warning message bar when you open the document. It is imperative that the trusted certificate be added following the steps below.

Step 1: Download the GL template from the [DDA website](#) and save it in your local folder

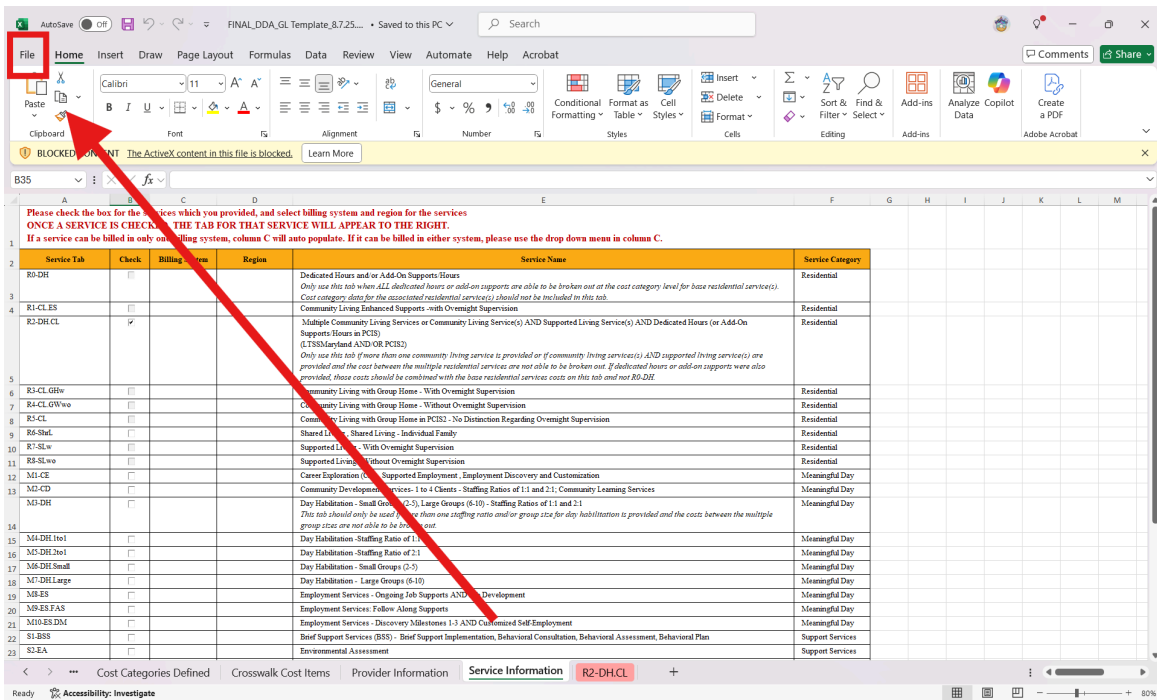
Step 2: Unblocking the file

- a. Right click on the saved Excel file
- b. Click "**Properties**"
- c. In the popup window, click the "**General**" tab
- d. At the bottom of the window, locate the "**Security**" area
- e. Click the checkbox next to the "**Unblock**" option
- f. Click the "**Apply**" button at the bottom right of the popup window
- g. Click the "**Ok**" button at the bottom of the window
- h. Close the window (if it did not close after clicking "Ok")

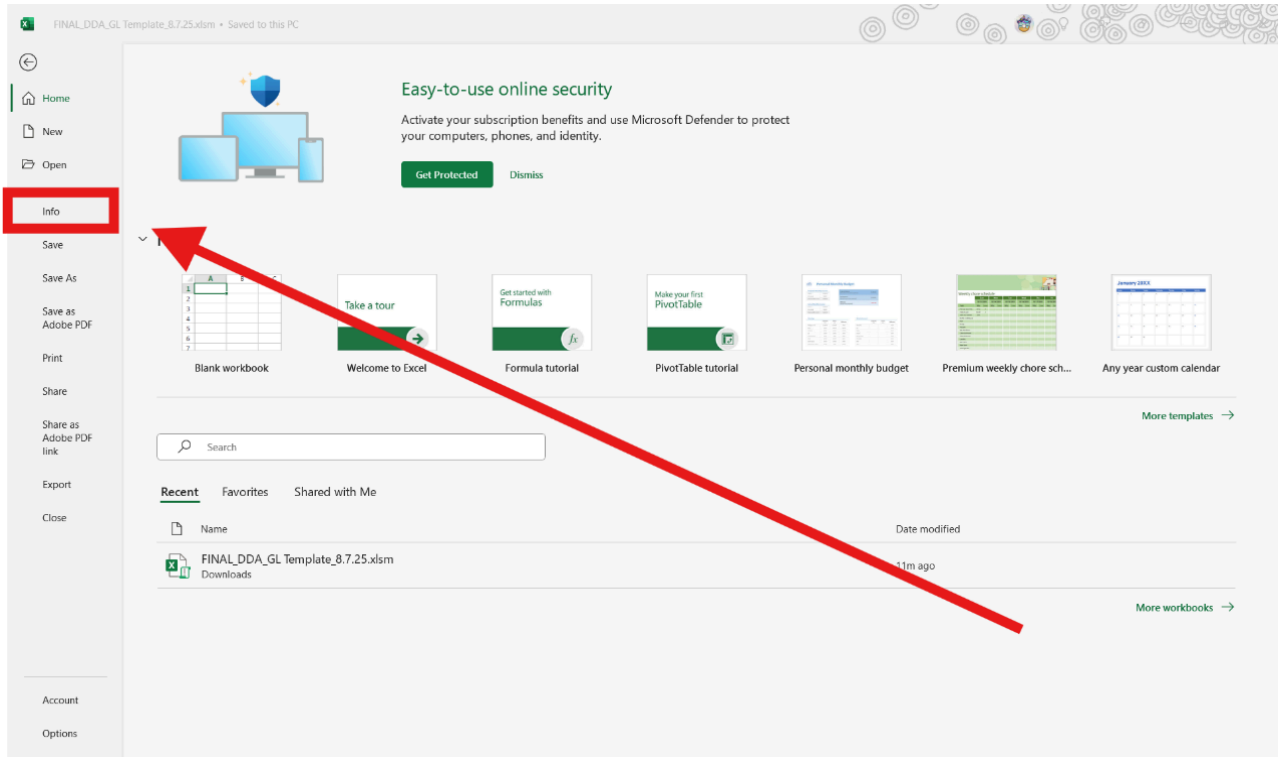


Step 2: Enabling the Trust Certificate

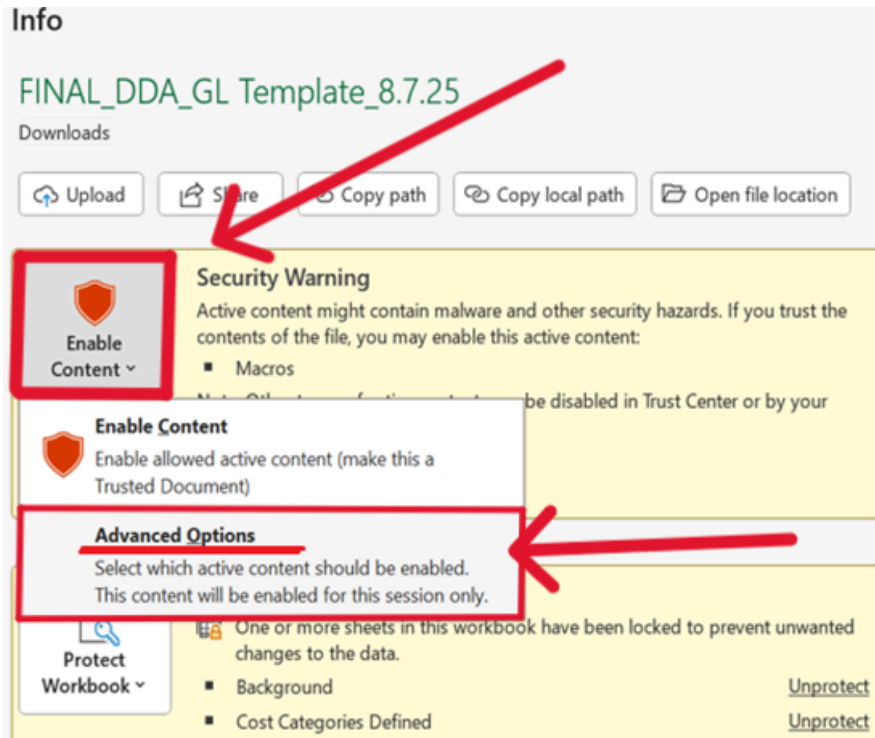
- Open the downloaded template with Microsoft Excel
- In the upper left corner, click "File"



c. Use the left-hand menu to click “Info”

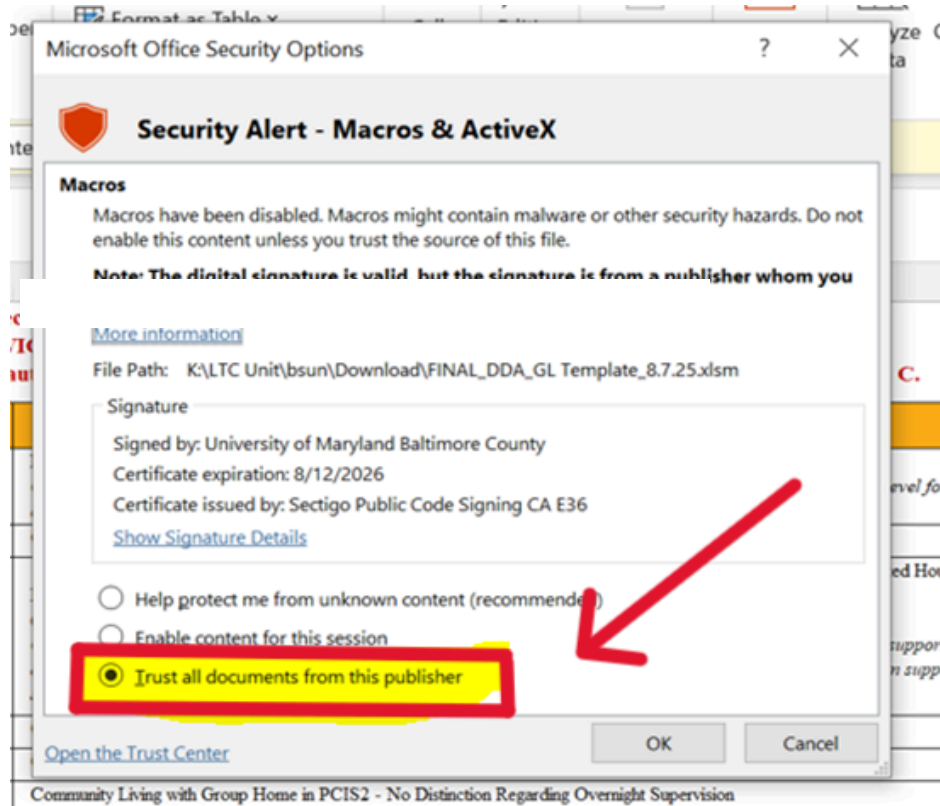


d. Below the warning banner, click the red/orange shield icon on the left labeled “Enable Content”, then choose “Advanced Options”



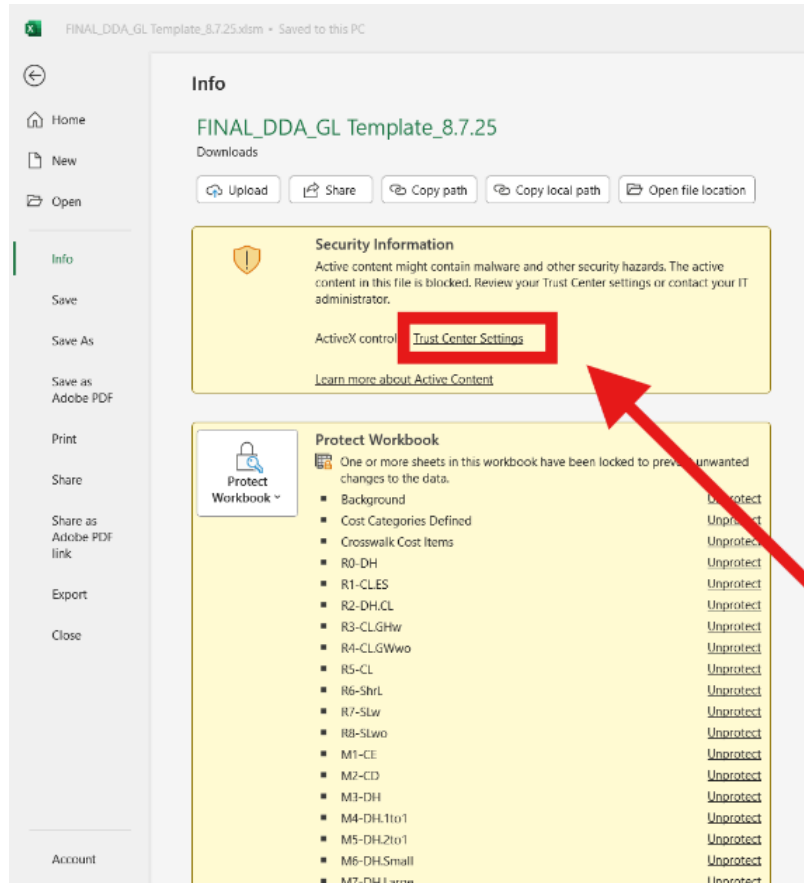
e.

- f. In the dialog box, select the “Trust all documents from this publisher” option
- This step adds the certificate to Excel’s Trusted Publishers list.
 - Future files signed by this certificate will open with macros enabled automatically.

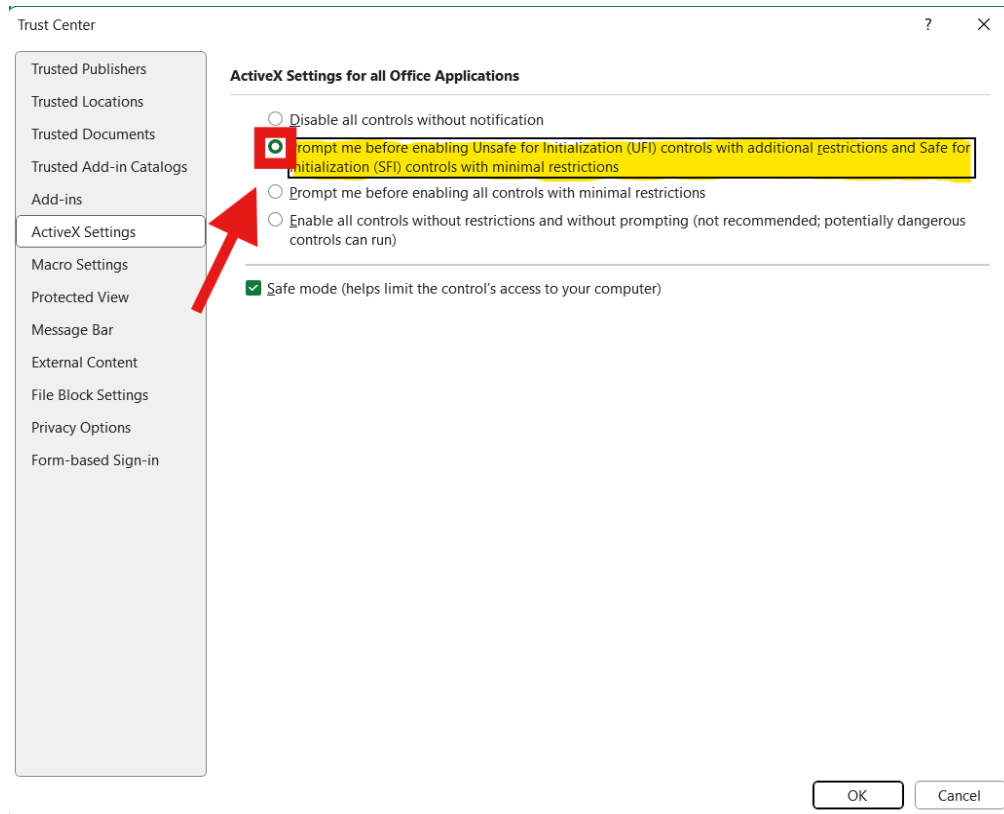


Step 4: Enabling the ActiveX Content

- a. In the same location as Step 3 part C (above), find the security banner mentioning ActiveX
- b. Click **“Trust Center Settings”** next to **“ActiveX Controls”**



- c. In the popup window, select **"Prompt me before enabling Unsafe for Initialization (UFI) controls with additional restrictions and Safe for Initialization (SFI) controls with minimal restrictions"**, then select **"OK"** at the bottom of the window

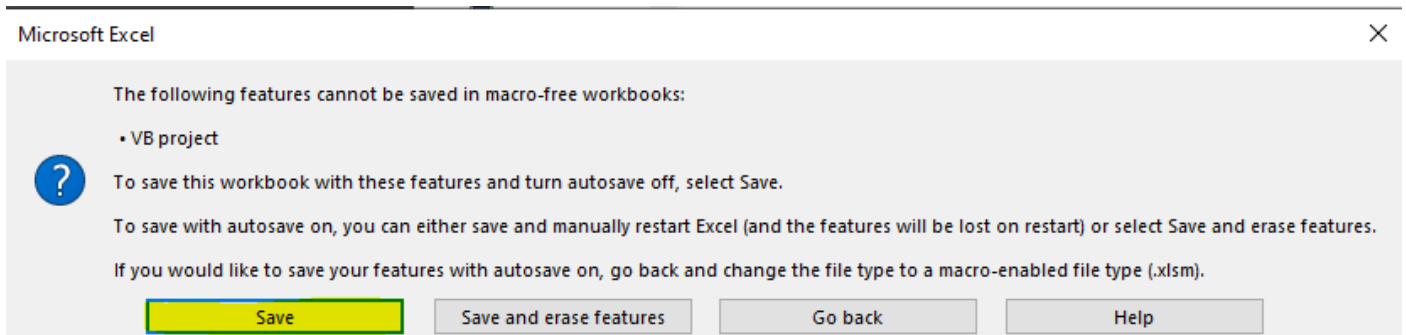


Appendix E. Instructions for Submitting the GL Template

To upload and submit your completed GL Template, you must save your template as a standard Microsoft Excel Workbook, which will require saving a new copy of the completed template as it is a macro-enabled workbook by default. The data you have input will remain the same. ***Please retain a copy of both your macro-enabled workbook (.xlsm) as well as your standard Microsoft Excel Workbook (.xlsx).***

Step 1: Creating a standard Excel Workbook (.xlsx) from your completed macro-enabled template (.xlsm)

- a. With the completed template open, click “File” and “Save As”
- b. Click “Browse” and select an accessible location, ideally the same location that your GL template is already saved within
- c. The “Save As Type” box will be populated with the option “Excel Macro-enabled Workbook”, please click on the drop-down menu and select “Excel Workbook”
- d. Click “Save”
- e. If prompted with an Excel notification regarding the VB project, please click “Save” on the left (highlighted below). You have now created a standard Excel Workbook file of your GL Template.



Step 2: Uploading and submitting your completed GL Template

- a. Open the Qualtrics submission link ([available here](#) as well as on the DDA GL Template webpage)
- b. Enter your organization and contact information
- c. Click the box underneath the prompt: “Please upload your completed GL Template. The GL Template must be an Excel file to be uploaded”
- d. Navigate to your standard Excel Workbook (.xlsx) and double-click on the file so it populates in the box
- e. Upload your attestation and complete the Qualtrics form

Trouble Shooting Challenges:

You may have issues with checking “Checkboxes” in the GL Template when your computer connects with external monitors. If you move a spreadsheet screen to an external monitor, you may not be able to check any Checkbox in the GL Template. This is due to DPI scaling setting incompatibility between your computer and external monitors.

Solution 1: Use the same DPI scaling for all monitors.

Set all monitors to the same scaling factor (e.g., 100%).

1. Right-click on the desktop → Display Settings.
2. Under each display, set "Scale and layout" to 100%.
3. Sign out and log back in to fully apply the change.
4. Reopen Excel and test the checkboxes.

Solution 2: Change Excel's compatibility settings to disable DPI awareness.

Modify Excel's executable properties to prevent Windows from forcing DPI scaling. This forces Excel to manage DPI scaling itself, which helps prevent offset issues with ActiveX controls.

1. Find Excel's installation path, e.g.: C:\Program Files\Microsoft Office\root\Office16\EXCEL.EXE
2. Right-click → Properties → Compatibility tab:
 - Check "Override high DPI scaling behavior"
 - Set "Scaling performed by: Application"
3. Click Apply → Close → Restart Excel