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

Purpose of the General Ledger (GL) Data Collection Template

The Developmental Disabilities Administration (DDA) is requesting that ALL DDA providers collect and submit general ledger cost data to inform rates for DDA Medicaid waiver and targeted case management services. The purpose of the template is to support providers in submitting data consistently across the system on an annual basis.

The current template allows providers to include costs for DDA Medicaid 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 Medicaid waiver or targeted case management services are required to complete the template, regardless of the billing system used.

DDA Medicaid Data to be Collected

The template design captures provider costs when delivering DDA Medicaid funded services. Seven standard cost categories are used across all services and are defined on the *Cost Categories Defined* tab (the third tab in the template):

- Direct Care Staff/Direct Support Professional
- Employment-Related Expenses
- Program Support
- Facility
- Transportation
- Training
- 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.

Capturing Billable and Non-Billable Time: 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.

Cost Category Data Points: The cost category data points include the *accounting code, the description of the accounting code,* and *the expenses associated with that code.* This level of detail is essential as accounting codes may not be the same across provider accounting systems, and it is necessary to collect the itemized costs 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. In the example above regarding billable and non-billable time, once the non-billable time is documented in the *Transportation* and *Program Support* cost categories, it would not be included in the *Direct Care Staff/Direct Support Professional* category.

> **Service Units:** The total number of units for each service is also being collected. Please enter the units for the appropriate billing system used. If both billing systems were used for a specific service during a given FY for which data is being collected—entries should reflect this.
>
> - For services that are currently only being billed in *LTSSMaryland* or only being billed in PCIS2, please refer to column AN to enter these data points.
> - For services that are currently being billed in both billing systems, please refer to column AW to enter these data points.
>
> **Total Medicaid Payments Received:** Total payments received for each service are also being collected. Please enter the payments received in the appropriate billing system. If both billing systems were used for a specific service during FY 2024, your entries should reflect this.
>
> - For services that are currently only being billed in *LTSSMaryland* or only being billed in PCIS2, please refer to column AQ to enter these data points.
> - For services that are currently being billed in both billing systems, please refer to column AZ to enter these data points.
>
> **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 and on the *Cost Categories Defined* tab in the GL template. Providers should identify all relevant direct (or billable) and indirect costs (or non-billable) and report them in the applicable cost category. For a detailed example, please refer to the Excel document titled, *Example General Ledger Data Collection Template*.

For cost 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 not be limited to, by FTEs, billable unit, 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 summitted 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.*

Completing the Template

For an example of a completed General Ledger Template, please see the Excel document, *Example General Ledger Data Collection Template*. This document should be used for educational purposes only. The costs, units, and accounting codes inputted are for a hypothetical provider organization and do not reflect the actual costs, units, and accounting codes for all provider organizations.

1. It is recommended that a blank copy of the template be saved for reference.

2. The ***Instructions*** tab **(**the first tab**)** contains detailed instructions for completing the template.

3. **Provider Information** tab (the second tab): Begin by completing *this* tab. Please ensure the different provider identification numbers are accurate. (i.e., a provider's Medicaid number is different than a provider's DDA number).
   - Document all cost allocation methodologies, including any assumptions or estimates made in the allocation process.
   - Include the number of direct service professionals (DSPs) staff employed during the FY, by the appropriate DSP level (I, II, or III).
     - DSP-I: Includes DSPs who have completed the basic training level.
     - DSP-II or DSP-III: Includes DPSs who have achieved credentialling through the National Alliance of Direct Support Professionals (NADSP) or the Maryland DSP Consortium credential.
   - Provide the information regarding full-time employee (FTE) and part-time employee (PTE) staffing patterns as requested in the template.
   - Please provide any feedback regarding the template, including data points you believe should be considered for future data collection.

4. Tabs in the template are color-coded for each DDA Medicaid service category:
   - *Residential:* Pink—
   - *Meaningful Day:* Gray—
   - *Support Services:* Yellow—
   - *Targeted Case Management:* Red—

5. **Entering the data into the cells on each tab:**
   - Data points being collected are identified by the color of the cell, gray—
   - Efforts have been made to include the maximum number of rows for the accounting code information, please note all rows may not be needed.
   - If additional rows are needed when entering the accounting code data, **please insert a new row, being sure it is above the pink total rows.**

- Cells that are pink or gold will automatically total the data points entered. Cells that are black-▰▰▰▰ should not be populated.
- All relevant cost categories for a given service should be completed. Please note, all cost categories have been included for all services.
- If a service is not offered by your agency, please leave the tab blank.
- Include a description of the associated expenses for each reported accounting code. Space has been allotted if there are expenses for both PCIS2 and *LTSSMaryland* in the same FY.
- For Direct Care Staff/DSPs, please also include the number of hours associated with each accounting code. Please note, direct care staff include all staff who provide waiver services directly to participants, this could include DSPs, but also nurses providing nursing waiver services.

6. **Unduplicated participant counts annually, refers to a specific service or service level.** For example, if a participant receives services in both small group and large group day habilitation, they should be counted in each. Similarly, if a participant receiving residential services moves to a different level of supervision or different bed size home, they should be counted in each of the distinct levels/bed size homes. For providers not able to break out unduplicated participants in this manner (service AND group size or bed size home), space has been allotted on the appropriate tabs to report unduplicated participants served annually for that service (i.e., not broken out by the group size or the bed size of the home).

7. **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):**
   - Residential Service Tab Breakout by Billing System
     - LTSSMaryland Residential Service Tabs Only: R1-CL.ES, R3-CL.GHw, R4-CL.GWwo, R7-SLw, R8-SLwo
     - PCIS2 Residential Service Tab Only: R5-CL
     - LTSSMaryland and/or PCIS2 Tabs: R0-DH, R2-DH.C, R6-ShrL
   - *Dedicated Hours* and *Add-On Supports/Hours*: *Dedicated Hours* in *LTSSMaryland* is a discrete service that may be used in conjunction with specific residential services, while *Add-On Supports/Hours* are used in PCIS2 for specific services. There is not a direct correlation between the two. To ensure providers are able to enter accurate information, *Dedicated Hours* and *Add-On Supports/Hours* are being treated similarly in this template.
   - If you ARE able to break out costs, utilization, and expenses 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 *LTSSMaryland* only residential services. For the PCIS2 community living with group home only, please use tab R5-CL. Please indicate if *Dedicated Hours* or *Add-On Supports/Hours* were included or not in the base service utilization and payments or if this was not applicable. (For R6-ShL - additional supports are not available).
   - If you are NOT able to break out expenses, costs, and utilization by the base residential service and you need to combine costs, utilization, and payments for all residential service that are offered, please use tab R2-DH.CL. Please indicate if *Dedicated Hours* or *Add-On Supports/Hours* were included or not in the base services utilization and payments or if this was not applicable.
   - If you are able to provide the expenses associated with either ALL *Dedicated Hours* and/or *ALL Add-On Supports/Hours* across all residential services, please put these in tab R0-DH. If you are not able to do this, please leave this tab blank.

8. **Meaningful Day Services:** *Add-On Hours/Supports* in PCIS2, please indicate if they were included or not in the base service utilization and payments or if this was not applicable.

9. **Day Habilitation Services (tabs M3-DH to M7-DH.Large):**
   - If you ARE able to break out costs and utilization by group size, please use tabs: M4-DH.1to1, M5-DH.2to1, M6-DH.Small, M7-DH.Large; as needed. The M3-DH tab should then be left blank.
   - If you are NOT able to break out costs and utilization by group size, please use tab M3-DH. The remaining tabs M4 to M7, will then be left blank.
   - **Number of participants:** Please enter the number of unduplicated participants served annually, as well as the average number of participants served by group size (i.e., the average number served within a specific group size) and day of the week.

10. **Community Development Services (tab M2-CD):**
    - **Number of participants:** Please enter the number of unduplicated participants served annually, as well as the average number of participants served by the day of the week.

11. **Number of Participants Served:** The remaining service tabs also ask for the number of unduplicated participants served on an annual basis.

12. **Number of Facility-Based Sites Operated:** As applicable, the number of facility-based sites is also requested for facility-based services.

13. **Total Units and Total Payments:** Please indicate both the total number of units provided for each service and the total payments received. If a service was billed in both billing systems during the FY being reported on, please include the total units and total payments for each system as noted on page 1 and 2 of this document.

Crosswalk of General Service Categories with Specific Services

The table shown below is included on the *Instructions* 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 (LTSSMaryland AND/OR PCIS2)	R0-DH
	Community Living Enhanced Supports -with Overnight Supervision (LTSSMaryland)	R1-CL.ES
	Dedicated Hours (OR Add-On Supports in PCIS2) for Community Living and Supported Living - Enhanced Supports and Group Homes - Staff Ratios of 1:1 and 2:1 (LTSSMaryland AND/OR PCIS2)	R2-DH.CL

Crosswalk: Service Types and Their Associated Tabs		
General Service Category	**Service Name(s) and Billing System(s)**	**Tab**
	Community Living with Group Home - With Overnight Supervision (LTSSMaryland)	R3-CL.GHw
	Community Living with Group Home - Without Overnight Supervision (LTSSMaryland)	R4-CL.Gwwo
	Community Living with Group Home in PCIS2 - No Distinction Regarding Overnight Supervision (PCIS2)	R5-CL
	Shared Living (Levels 1, 2, and 3 - LTSS) Shared Living - Individual Family (PCIS2)	R6-ShrL
	Supported Living - With Overnight Supervision (LTSSMaryland)	R7-SLw
	Supported Living - Without Overnight Supervision (LTSSMaryland)	R8-SLwo
Meaningful Day	Career Exploration (CE) (Facility Based, Small Group, Large Group – LTSSMaryland 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 (LTSSMaryland AND/OR PCIS2)	M2-CD
	Day Habilitation - Small Groups (2-5), Large Groups (6-10) - Staffing Ratios of 1:1 and 2:1 (LTSSMaryland AND/OR PCIS2)	M3-DH
	Day Habilitation -Staffing Ratio of 1:1 (LTSSMaryland AND/OR PCIS2)	M4-DH.1to1
	Day Habilitation -Staffing Ratio of 2:1 (LTSSMaryland AND/OR PCIS2)	M5-DH.2to1
	Day Habilitation - Small Groups (2-5) (LTSSMaryland AND/OR PCIS2)	M6-DH.Small
	Day Habilitation - Large Groups (6-10) (LTSSMaryland AND/OR PCIS2)	M7-DH.Large
	Employment Services - Ongoing Job Supports AND Job Development (LTSSMaryland)	M8-ES
	Employment Services: Follow Along Supports AND Co-Worker Employment Services (LTSSMaryland)	M9-ES.FAS

Crosswalk: Service Types and Their Associated Tabs		
General Service Category	**Service Name(s) and Billing System(s)**	**Tab**
	Employment Services - Discovery Milestones 1-3 AND Customized Self-Employment (LTSSMaryland)	M10-ES.DM
Support Services	Brief Support Services (BSS) - Brief Support Implementation, Behavioral Consultation, Behavioral Assessment, Behavioral Plan (LTSSMaryland AND/OR PCIS2)	S1-BSS
	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
Targeted Case Management		T1-TCM.LTSS

Cost Category Descriptions

See Appendix B for the table shown on the *Cost Categories Defined* tab in the general ledger data collection template. See Appendix C (*Example Cost Category Breakdowns)* for example accounting code descriptions by service, by cost category.

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

A submission link will be sent out by the DDA for providers to upload their completed templates.

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 Descriptions			
Cost Category	**Additional Information**	**Items to Include**	**Items to Exclude**
Direct Care Staff	Also called: Direct Support Professional. All staff that directly provide waiver services to participants.	1. Salaries for direct support professional	1. Administrative salaries (these are classified as *General and Administrative*)
		a. Direct Support Professional Level I1 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.
		b. Direct Support Professional Level II 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 staff while not providing services (e.g., drive time, which is *Transportation*)
		c. Direct Support Professional Level III See DSP Level II	4. Fringe/benefits (these are classified as *Employment-Related Expenses*)
		2. Hourly wages for direct support professionals	5. Bonuses (these are *Employment-Related Expenses*)
		3. Direct time portion of overtime wages	6. Vacation/holiday/other pay (these are *Employment-Related Expenses*)
		4. Contracted staff providing direct support	7. Exclude the overtime portion of wages
Employment-Related Expenses	Other costs incurred in employment of all staff	1. Insurance	1. Salaries/wages (these are in the cost categories of *Direct Care Staff* or *Program Support* or *General and Administrative*)
		a. FICA	2. Transportation costs (these are in the cost category *Transportation*)
		b. FUTA/SUTA	3. Training costs (these are in the cost category *Training*)
		c. Unemployment	
		d. Workers' compensation	
		e. Medical	
		2. Benefits	
		a. Tuition reimbursement	
		b. Retirement programs	

Cost Category Descriptions

Cost Category	Additional Information	Items to Include	Items to Exclude
		c. Fringe benefits	
		d. Gifts	
		3. Vacation/holiday/other pay	
		a. Paid time off (including accrued time)	
		b. Bonuses	
		c. Overtime portion of overtime wages	
		4. Hiring expenses	
		a. Finger printing services	
		b. Background checks	
Program Support	Cost required to provide service (wages/goods) specific to the program, not directly providing the service	1. Supplies and costs related to the specific service offered	1. Salaries/hourly wages for *Direct Care Staff*
		2. Salary or hourly wage for Supervisors or Directors of Services	2. Salaries/hourly wages for *Administrative staff*
		3. Program support wages	
		4. Food related to specific services	
		5. Activity costs	
		6. Contracted services	
		7. Quality assurance activities	
		8. Medical supplies	
		9. Equipment costs	
		10. IT expenses	
		11. Share of direct care staff documentation time	
Facility	Costs for running a facility where services offered	1. Rent (for service facility)	1. Office costs (these are in the cost categories *General and Administrative*)
		2. Mortgage (for service facility)	a. Rent
		3. Maintenance (for service facility)	b. Mortgage
		a. Hourly wage or salary for Facilities Manager	c. Maintenance

Cost Category Descriptions

Cost Category	Additional Information	Items to Include	Items to Exclude
		b. Hourly wages for maintenance staff	d. Insurance
		c. Hourly wages for janitorial staff	e. Taxes
		d. Hourly wages for security	f. Utilities
		4. Insurance (for service facility)	
		5. Taxes (for service facility)	
		6. Interest on facility loans	
		7. Utilities (for service facility)	
		a. Water, electric, etc.	
		b. Phone bill	
		c. Cable	
		d. Internet	
		8. Depreciation on real property	
		9. Equipment costs	
Transportation	Costs incurred by transportation staff, transportation time, other transportation related costs	1. Driver hourly wages/salaries	1. Salaries/hourly wage for *Direct Care Staff* if they are providing a service during transportation (these would be *Direct Care Staff* costs)
		2. Salary or hourly wage for Vehicle Fleet Manager or Driver Manager	2. Staff costs for commute to work/off-the-clock
		3. Share of *Direct Care Staff* wages commuting on the clock	
		4. Vehicle costs/maintenance/insurance	
		5. Vehicle depreciation	
		6. Tags, titles, and registrations	
		7. Other transportation costs (tolls, tickets, rentals, fuel, etc.)	
Training	Costs related to staff training, certifications, etc.	1. Training	
		a. Training staff hourly wages	
		b. Third party training costs	

Cost Category Descriptions

Cost Category	Additional Information	Items to Include	Items to Exclude
		2. Conferences/conventions	
		3. Share of direct care staff time	
		a. New hire training	
		b. Staff development	
		4. Continuing education	
General and Administrative	Costs regardless of type of business (i.e., common to all businesses).	1. Administrative salaries	1. Cost related to the specific service offered (these are included with the cost category *Program Support*)
		2. Contracted administrative staff hourly wages	2. Rent/mortgage for service facility (these are included with the cost category *Facility*)
		3. Office rent	
		4. Office utilities	
		a. Water, electric, etc.	
		b. Phone bill	
		c. Cable	
		d. Internet	
		5. Office supplies	
		6. Management and executive salaries	
		7. General insurance	
		8. Advertising	
		9. Legal and accounting	
		10. Member dues and fees	
		11. Equipment costs	
		12. IT expenses	

Appendix C. Example Cost Category Breakdowns

Service	Cost Categories and Example Accounting Code Descriptions						
	Direct Care Staff	Employment-Related Expenses	Facility	Program Support	Training	Transportation	General and Administrative
Day Habilitation	Salary	Fringe Benefits	Housing Keeping	Contractual Services	Staff Development	Staff and Client Travel	Advertising
			Repairs/ Maintenance	Equipment Costs		Vehicle Fuel	Postage
			Rent	Horticultural Supplies		Vehicle Maintenance	
			Telephone	Program Activity			
			Utilities				
Residential	Salary	Fringe Benefits	Food	Program Activity	Staff Development	Staff and Client Travel	
			Housing Keeping	Contractual Services		Vehicle Fuel	
			Rent	Medical Supplies		Vehicle Maintenance	
			Repairs/ Maintenance				
			Small Appliances				
			Furniture				
Supported Employment	Salary	Fringe Benefits		Miscellaneous Expenses	Staff Development	Staff and Client Travel	