

Appendix B: Cost Reporting Plan

Appendix B.1. Services Excluded from Cost Reporting Plan

The table below highlights services excluded from the cost reporting plan outlined in **Section C, HB 155 Cost Reporting Plan** of the rate study report. The reason for excluding each service is also captured in the table.

Program	Service Description	Reason for Exclusion
ABH	Environmental Accessibility Adaptations - Home Modifications	Service Reimbursed at Cost
ABH	Health and Wellness	Service Reimbursed at Cost
ABH	Pain and Symptom Management	Service Reimbursed at Cost
ABH	Personal Emergency Response - Rental	Service Reimbursed at Cost
ABH	Specialized Medical Equipment	Service Reimbursed at Cost
ABH	Specialized Medical Supplies	Service Reimbursed at Cost
ABH	Transportation - Miles	Standalone Transportation Services Excluded
ABH	Transportation - Trip	Standalone Transportation Services Excluded
ABH	Dip Strip or Saliva Collection, Handling, and Testing	Service Reimbursed at Cost
ABH	Medication-Assisted Therapy (MAT) Intake	Service Provided by Individual Practitioner
ABH	SUD Clinically Managed Low Intensity (ASAM 3.1) (room & board)	Service Discontinued
ABH	Care Coordination	Service Provided by Individual Practitioner
ABH	Crisis Management Mental Health Center Day One	Service Provided by Individual Practitioner

Program	Service Description	Reason for Exclusion
ABH	Crisis Management Mental Health Center Day Three	Service Provided by Individual Practitioner
ABH	Crisis Management Mental Health Center Day Two	Service Provided by Individual Practitioner
CMH	Psychiatric Residential Treatment Facility (PRTF)	Out-of-State PRTF Services Removed
CMH	Non Medicaid Respite Care – Youth	Service Provided by Individual Practitioner
DD	Implementation Guidance by BCBA	Service Provided by Individual Practitioner
DD	Implementation Guidance by Intermediate Professional	Service Provided by Individual Practitioner
DD	Intensive Treatment	Service Provided by Individual Practitioner
DD	Treatment Plan by BCBA	Service Provided by Individual Practitioner
DD	Treatment Plan by Intermediate Professional	Service Provided by Individual Practitioner
DD	Environmental Modifications	Service Reimbursed at Cost
DD	Individual Goods and Services	Service Reimbursed at Cost
DD	Individual Goods and Services - Empl Auth Self Direct	Service Reimbursed at Cost
DD	Personal Emergency Response (Monthly Service)	Service Reimbursed at Cost
DD	Personal Emergency Response System (Installation & Testing)	Service Reimbursed at Cost
DD	Specialized Medical Equipment	Service Reimbursed at Cost
DD	Specialized Medical Supplies	Service Reimbursed at Cost

Program	Service Description	Reason for Exclusion
DD	Trans OTHER - both Self Direct options	Standalone Transportation Services Excluded
DD	Transportation - Commute Individual	Standalone Transportation Services Excluded
DD	Transportation - Commute Individual AwC self direct	Standalone Transportation Services Excluded
DD	Transportation - Mileage Reimbursement	Standalone Transportation Services Excluded
DD	Transportation - Mileage Reimbursement - both Self Direct options	Standalone Transportation Services Excluded
DD	Transportation - Res Integration AwC self direct	Standalone Transportation Services Excluded
DD	Transportation - Residential Integration Wheelchair Van (each unit is regular unit rate times 20%)	Standalone Transportation Services Excluded
DD	Transportation - Work/Day Integration (12 max/yr)	Standalone Transportation Services Excluded
DD	Transportation OTHER (taxi, bus pass, misc)	Standalone Transportation Services Excluded
SLTC	Consultative Clinic and Therapeutic Services	Service Reimbursed at Cost
SLTC	Environmental Accessibility Adaptations - Home Modification	Service Reimbursed at Cost
SLTC	Environmental Accessibility Adaptations - Vehicle Modification	Service Reimbursed at Cost
SLTC	Goods and Services (other than supplies)	Service Reimbursed at Cost
SLTC	Goods and Services (supplies)	Service Reimbursed at Cost
SLTC	Health and Wellness	Service Reimbursed at Cost
SLTC	Health and Wellness	Service Reimbursed at Cost

Program	Service Description	Reason for Exclusion
SLTC	Pain and Symptom Management - Negotiated with Upper Limit	Service Reimbursed at Cost
SLTC	Personal Emergency Response - Rental	Service Reimbursed at Cost
SLTC	Personal Emergency Response System - Installation and Testing	Service Reimbursed at Cost
SLTC	Specialized Medical Equipment	Service Reimbursed at Cost
SLTC	Specialized Medical Supplies	Service Reimbursed at Cost
SLTC	Transportation - Miles	Standalone Transportation Services Excluded
SLTC	Transportation - Trip	Standalone Transportation Services Excluded
SLTC	Personal Emergency Response - Rental	Service Reimbursed at Cost
SLTC	Personal Emergency Response System - Installation and Testing	Service Reimbursed at Cost

Appendix B.2. Cost Reporting Template Data

This section includes data reporting areas and descriptions for each cost reporting area included in Section C.3.3., Cost Reporting Data Reporting and Standardization within the provider rate study report.

Revenue Report

Program Revenue and Consumer Fees:

- Medicaid Waiver Program Revenue: Payments received by an agency for providing services under waiver program(s).
- Medicaid State Plan Revenue: Revenues that are not associated with waiver programs but are still paid by Medicaid through the State Plan.
- Client Payment for Services: Any payments received from clients for service provision.
- Payment for Other State Departments: Any payments received by an agency from state departments other than Medicaid State plans.

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- Payment from Other States: Any payments received from other states other than Montana
- Other Program Revenue and Fees: Any other revenues that were not allocated to the previous categories.

Grants:

- Fundraising Grants: Funds received through grants for capital and non-capital expenditure.
- Government Grants: Government grants received for capital and non-capital expenditure.

Contributions:

- Contributions: Any donations in kind received. These do not include volunteer hours or revenues from donations

Other Income:

- Commodities, Food Stamps, National School Lunch: The value of commodities and food stamps received and the amount of National School Lunch revenue.
- Rental Assistance and Subsidy (e.g., FmHA, Section 8): The amount of assistance or subsidies received for rental assistance including FmHA or Section 8 Assistance.
- Production / Farm Revenue: The amount of revenue from production and farming activities.
- Investment Income / Interest: Enter the amount received from investment income and interest.
- Other Revenue: The dollars received from other sources for services provided to clients, including SSI and private pay.

*Expense Report***Personnel Services:**

- Direct Care Employee: Salaries and wages defined as costs associated with employees who provide direct “face-to-face” support for clients.
- Professional / Program Support Staff Salaries and Wages: Salaries and wages defined as costs that are neither direct care nor administrative. Such activities are program-specific, but not billable. Examples include food preparation workers for adult day service, staff responsible for training direct care workers, program development, service coordination, and quality assurance.
- Administrative Employee Salaries and Wages: Defined as costs associated with employees who do not provide direct “face-to-face” support for clients and do not support program-specific activities. Administrative employees typically include general

management financial/accounting, and human resource staff.

- Maintenance Employee Salaries and Wages: Costs associated with employees who provide janitorial, housekeeping, repair, and maintenance services.
- Contracted Staff Salaries and Wages: Costs related to paying contracted direct care, program support, administrative staff, and maintenance staff.

Personnel Benefits and Taxes:

- Employee Payroll Taxes: Employer's portion of any Federal Insurance Contributions Act (FICA) including Social Security and Medicare taxes, Federal Unemployment Insurance (FUI), State Unemployment Insurance (SUI), Workers Compensation and other payroll related taxes.
- Employee Retirement Plans: Agency's average retirement contribution (as percent of wages) for those direct service staff that participate in the retirement offering. Does not include any employee contributions
- Employee Insurance: Employer's portion of any costs related to employee health insurance, dental insurance, vision insurance, life insurance, disability insurance, and client fringe benefits.
- Unemployment Insurance: Employer's portion of any costs related to employee unemployment insurance and worker's compensation insurance.

Facility and Equipment Related Expenses:

- Facility Rent, Mortgage, and Maintenance Costs: Rent, mortgage, and depreciation expenses related to your agency's facilities.
- Information Technology (Devices, Technology, Software): Costs related to devices and technologies used.
- Utilities and Telecommunications: Costs related to utilities such as disposal services, telephone, cellular phones, other communication devices, cable, internet, electrical power, gas, heating, facility water, garbage, sewage, and other utilities. These can include security costs and costs associated with fire or other hazard detectors, alarms, and sprinkler systems.
- Administrative Office Equipment and Furniture: Costs for office equipment and furniture that are not for direct care services.
- Other Facility and Equipment Costs: Any other facility and equipment costs.

Transportation Expenses:

- Client-Related Transportation Costs: Client service-related transportation expenses including transportation reimbursements made to program staff. Do not include the costs associated with vehicle acquisition or maintenance.
- Direct Care Staff-Related Transportation Costs: Direct-care travel costs incurred for the fiscal year for direct care workers to meet clients.

- **Administrative Staff Transportation Costs:** Travel costs incurred for the fiscal year. Do not include client-related transportation costs or direct care vehicle reimbursement costs.
- **Vehicle Acquisition, Operation, and Maintenance Costs:** Total costs incurred by an agency for acquiring, leasing, operating, or maintaining vehicles for the year.
- **Other Transportation Costs:** Any other facility and equipment costs that are not covered in the lines above.

Recruitment and Training Costs:

- **Hiring Expenses:** Costs related to hiring staff, including expenses related to recruiting, background checks, drug testing, etc. Onboarding expenses should not be reported here.
- **Direct Care Staff Training, Certification, and Development:** Costs related to staff training and development for the provision of direct care services.
- **Administrative Staff Training, Certification, and Development:** Costs related to staff training and development. These costs should include hiring a trainer, training materials, and fees related to sending staff to training sessions. These costs do not include the salaries of the staff who are being trained.

Supplies:

- **Office Supplies:** Costs related to office supplies.
- **Medical Supplies:** Costs related to medical supplies.
- **Food:** Costs relating to food and food supplies
- **Clothing:** Costs related to clothing.
- **Other Program Supplies:** Any other program supplies that are not covered in previous sections.

Marketing and Advertising:

- **Employee Advertising:** Costs related to employees who provide advertising materials for the agency.
- **Promotional Advertising / Marketing:** Costs related to advertising and marketing.

Professional Fees:

- **Accounting and Auditing:** Costs related to accounting and auditing services.
- **Legal and Attorney Fees:** Costs related to legal services such as legal, accounting, or training costs.
- **Consulting Fees:** Costs related to consulting services.
- **Corporate Office Overhead:** The allocated portion of administrative expenses at a central corporate office outside of the agency's principal place of business applicable to the local level.

- Other Professional: Other professional fees not covered in previous sections.

Miscellaneous Expenses:

- Bad Debt: Any bad debt expenses for the fiscal year. Record only the bad debt expenses recognized during the reporting period
- Interest Expense: Interest expenses incurred by an agency. Interest expenses related to mortgages should not be reported here.
- Activity Costs for Direct Care Staff: Costs related to direct care staff participating in activities.
- Administrative Cost for Translating Materials: Costs related to translating materials.
- Other Insurance (excluding payroll benefits and vehicle insurance): Insurance costs other than payroll benefits and vehicle insurance, such as flood or fire.
- Postage and Freight: Costs related to postage and freight.
- Telephone: Costs related to telephones and cellular phones.
- Dues and Subscriptions: Costs related to dues and subscriptions.

Wages and Supplemental Pay

- Direct Care or Supervisor: Select whether the job type listed provides direct care or supervises direct care.
- Employee or Contractor: For each job type employed by an agency who provides relevant services, select whether the job type is employed by the agency or is a contracted employee.
- Total Number of [Full-Time / Part-Time] Employees: Record the number of full-time or part-time employees within an agency. For the purposes of this cost report, a full-time employee is an employee who works 30 or more hours.
- Average Hourly Wage per Position: The hourly wage for an individual associated with each job title.
- Average Starting Wage per Position: The average starting wage for an individual associated with each job title.
- Average High Wage per Position: The average high wage for an individual associated with each job title.
- Total Number of Hours: This column is automatically calculated is a summation of total regular hours, total overtime hours, and total supplemental hours.
- Total Regular Wages Paid: The total number of non-overtime hours paid to an individual associated with each job title.
- Total Number of Regular Hours: The total number of non-overtime wages paid to an individual associated with each job title.

- **Total Overtime Wages Paid:** The total number of overtime hours paid to an individual associated with each job title.
- **Total Overtime Hours:** The total number of overtime wages paid to an individual associated with each job title.
- **Total Other Supplemental Pay:** The total amount of other supplemental pay to an individual associated with each job title beyond overtime, for example including premiums, shift differentials.
- **Total Number of Supplemental Hours:** The total number of other supplemental pay hours to an individual associated with each job title beyond overtime, for example including premiums, shift differentials, etc.

Direct Care and Supervisor Job Types

The tables below include the common direct care and supervisor job types that must be included within the Wage and Supplemental Pay section of the cost report. This will allow provider organizations to select applicable job types to report wages and supplemental pay.

Direct Care Job Types		
Addiction Counselor	Driver	Physical Therapist
Assisted Living Caregiver	Employment Specialist/Job Coach	Physical Therapist Assistant
Audiologist	Housekeeper	Professional Counselor
Behavioral Specialist/Technician	Service Coordinators	Psychologist
Board Certified Assistant Behavior Analysts	Licensed Clinical Professional Counselor (LCPC)	Psychiatrist
Board Certified Behavior Analyst	Licensed Nurse Practitioner (NP)	Recreational Therapists
Case Manager	Licensed Practical Nurse (LPN)	Registered Nurse (RN)
Certified Nursing Assistant	Licensed Clinical Social Worker (LCSW)	Social Worker
Certified Peer Support Specialist	Life Skills/Personal Support Coach	Speech Therapist
Dietician	Medical Assistant	Speech Therapist Assistant
Direct Service Professional – Daytime	Midwife	Teacher
Direct Service Professional – Overnight Workers Allowed to Sleep (if different)	Occupational Therapist	Transportation Aide
Direct Service Professional – Swing Shift/Overnight	Occupational Therapist Assistant	Client Benefits Manager

Supervisor Job Types
Client Benefits Manager
Clinical Director
Direct Support Supervisor
Executive Director/Assistant Director
Residential Director
Shift and Unit Supervisor

Appendix B.3. Cost Reporting Provider Focus Group Feedback

This section includes common feedback received from the Cost Reporting Provider Focus Group that may be considered while designing customized cost reporting templates as part of implementing the Cost Reporting Plan.

Cost Reporting Provider Focus Group – Common Discussion Themes

- Designing customized and service-specific cost reports (e.g., Assisted Living Facilities)
- Aligning cost reporting nomenclature with common DPHHS provider terminologies
- Providing guidance on unallowable costs during implementation
- Revenue feedback:
 - Majority of participants expressed the ability to report revenue by program, while others do not break down costs by program
 - Splitting grants and fundraising into two distinct components, and including lease revenue
- Expense feedback:
 - Combining cost components split out for direct care and administrative costs across multiple cost centers including recruitment and training, technology expenses, and utilities
 - Combining service components that have identical rates (youth group home and youth group home-home leave) or monitored as a collective service (e.g., supported employment and supported employment hourly)