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Out of Home Placement Services - Pre-Contractual Audit Report Training

Commonwealth of Pennsylvania- OCYF
February/March 2010



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Today's Agenda

- **Welcome, Introduction, Background, and Updates**
 - Tom Diehl
- **Process and Submission of Budget Packets**
 - LaShanna Sloane
- **Overview of Indirect Administrative Staff Roster & Expenditures**
 - Michael Laird
- **Concepts & Completing Budget Forms**
 - Michael Laird & LaShanna Sloane
- **Review**
- **Questions**

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Background

- ✓ **OIG Audit**
 - Deferrals
- ✓ **Fiscal Years Processes**
 - FY 08/09 – First Year Process
 - FY 09/10 – Modified Process
 - FY10/11 – Continual Process
 - Improving Log Process

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Independent Living

Federal financial participation is limited to foster care maintenance payments made on behalf of a child described in section 472 (a) of the Act who is in a foster family home or in a child care institution (section 472 (b)). Both "foster family home" and "child care institution" are defined in section 472 (c). Title IV-E does not include "independent living" in these definitions, and it is not considered foster care within the meaning of the Act.

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Independent Living

Programs Identified as Independent Living and Requesting Title IV-E Reimbursement

Request to be Title IV-E Allowable

- a) Change Type of Service from Independent Living
- and/or*
- b) Program Description

Note:
Independent Living and Life Skills Training are social services; therefore not eligible for Title IV-E.

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OCYF Licenses

- o FY 10/11 – License Requirements

- o Community Residential Rehabilitation Host Homes

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● ● ● | **Appeals vs. Reconsideration**

- Reconsideration Process

- Appeals Process

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● ● ● | **Act 148**

3140.21 (c) Reimbursement for Services
 The following costs will not be considered as reimbursable costs:
 (1) The cost of mental health or mental retardation treatment services.
 (2) The cost of medical and dental services when the client is eligible for other funding or has private resources.

3140.46 Use of Other Funds
 Payments made by the Department under this chapter will be made only on the costs remaining after other appropriate funding sources and client-generated revenues have been exhausted.

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● ● ● | **Act 148**

Medical Cost

1. Behavioral Health – No Title IV-E or Act 148 reimbursement.
2. Medical Assistance - Recommendation
 County provides proof that the child is not eligible for Medical Assistance.

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● ● ● | **General Information**

- Who needs to complete these forms???
- Public and Private providers out of home placement services eligible for Federal Title IV-E and/or State Act 148 funding directly from OCYF or indirectly through a contractual relationship with a county agency.

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● ● ● | **Foster Family Providers
Public vs. Private Submissions**

Public Providers	Private Providers
<ul style="list-style-type: none"> • Foster Family Provider Cover Sheet • Rate Sheet • Current Foster Family Service Sheet • Foster Family Per Diem Calculations Sheet 	<ul style="list-style-type: none"> • Foster Family Provider Cover Sheet • Rate Sheet • Current Foster Family Service Sheet • Local Service Provider Staff Roster • Local Service Provider by Job Classification Sheet • Direct Administrative Expenditure Sheet • Indirect Administrative Staff Roster • Indirect Administrative Expense Sheet • Master List of All Agency Programs Sheet • Service Projection Chart • Administrative Cost Per Child Per Class of Service Sheet • Cost Allocation Plan Sheet • Foster Family Per Diem Calculations Sheet

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● ● ● | **Institutional Facility Providers
Public vs. Private Submissions**

Public Providers	Private Providers
<ul style="list-style-type: none"> • Institutional Residential Service Provider Cover Sheet • Rate Sheet • Institutional Facility Staff Roster • Institutional Facility Staff Projection Sheet • Institutional Facility Expenditure Sheet • Service Delivery Chart • Institutional Facility Per Diem Calculation Sheet 	<ul style="list-style-type: none"> • Institutional Residential Service Provider Cover Sheet • Rate Sheet • Institutional Facility Staff Roster • Institutional Facility Staff Projection Sheet • Institutional Facility Expenditure Sheet • Indirect Administrative Staff Roster • Indirect Administrative Expense Sheet • Cost Allocation Description • Master List of All Agency Programs Sheet • Service Delivery Chart • Institutional Facility Per Diem Calculation Sheet

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● ● ● **General Information**

- Institutional Facility Providers-The Per diems are based on licensed bed capacity.
 - Must verify licensed beds are accounted for.
 - Multiple Units
 - Beds funded by other revenue sources
 - Exception-Providers that are not licensed by OCYF. (i.e. Office of Developmental Programs (ODP)).
- Office of Developmental Programs (ODP)
 - ODP Cost Reports-Difficult to identify State/Federal Funding.
- Out of State Providers
 - Must be licensed.
 - Budget Reports/Support Documentation.

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● ● ● **Submission Process-FY10/11**

Statewide Involvement

- County Review Teams
 - Consists of members from the county agencies
- OCYF
 - To provide Technical Assistance to the county review teams.

Review Structure

- Privately Operated Out of home service providers
 - Preliminary Review-County Review Teams
 - QA review-Office of Children, Youth, and Families (OCYF)
- Publicly Operated Out of home service providers
 - Office of Children, Youth, and Families (OCYF)

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● ● ● **Submission Process-FY10/11**

- Providers complete Pre-Contractual Audit Reports in Excel.
- Submit Workbook(s) electronically to OCYF via Ra-ocyfcontracts@state.pa.us
- **Private Out of Home Placement Service Providers- April 30th 2010.**
 - Subject Line-Legal Entity/Parent Org Name-Fiscal year-Initial "Submission/Re-Submission".
(i.e. RMA Organization-FY10-11-Initial Submission)
 - File Name-Certification of Compliance #-Unit Id-Fiscal year-Legal Entity/Parent Org Name-Facility Name.
(i.e. 649580-EE-FY10-11-RMA Organization-DEF Shelter)
(i.e. 123450-AA-FY10-11-RMA Organization-ABC Homes)
Note: If more than one class of service on a report, please follow below....
(i.e. 123450-_-FY10-11-RMA Organization-ABC Homes)

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● ● ● | **Submission Process-FY10/11**

- **Public Out of Home Placement Service Providers-April 16th 2010.**
 - **Subject Line**-County Name-Fiscal year-Initial "Submission/Re-Submission".
(i.e. Doe County-FY10-11-Public Initial Submission)
 - **File Name**-Certification of Compliance #-Unit Id-Fiscal year-County Name-Facility Name.
(i.e. 649580-EE-FY10-11-Doe County-DEF Shelter)
(i.e. 123450-AA-FY10-11-Doe County-ABC Homes)
 - Note: If more than one class of service on a report, please follow below....
 - (i.e. 123450-_-FY10-11-Doe County-ABC Homes)

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● ● ● | **Submission Process-FY10/11**

- OCYF moves Workbook(s) to OCYF Secure WEB Page (without reviewing)
- Assigned "County Review Team" retrieves Workbook(s).

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● ● ● | **Submission Process-FY10/11**

- "County Review Team" contacts provider requesting additional documentation
 - may be prior to submission of workbook(s)
- "County Review Team" does analysis of Workbook(s) for reasonable state and federal allowable costs within per diem calculation
- "County Review Team" works directly with Provider for any needed modifications (electronic resubmission directly to review team)
- "County Review Team" finalizes analysis and submits to their assigned Regional Lead.

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● ● ● | **Submission Process-FY10/11**

- The assigned Regional Lead will submit to OCYF electronically
Subject Line-Legal Entity/Parent Org Name-FY 10-11-"FINAL for QA"...(i.e. RMA Organization-FY10-11 FINAL for QA).
- OCYF does Quality Assurance review, accepts and post on WEB Page for all counties to use for execution of contracts.
- Every Contracting County finalizes executed contract and completes the Per Diem Calculation Worksheet (Appendix A ,B, or both) with the Contracted rate for the Budgeted Year to enter in the Title IV-E Validation System.

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● ● ● | **Review Team Lead Responsibilities**

- Point of Contact for team and provider.
- Letter making initial contact identifying review counties and requesting other documents.
- Coordinate review process with participating counties.
- Track progress- keeping regional lead informed.
- Follow up with provider for additional requests.
- Document comments in Workbook (insert tab in workbook).
- Finalize the documentation for OCYF review and positing.

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● ● ● | **County Review Team will review for:**

- Allowable State Act 148 Costs
- Allowable Federal Title IV-E Costs
- Costs are Ordinary, Necessary and Justifiable that benefit the operations and delivery of service
- Costs are Reasonable
- Distribution of costs are Fair and Equitable
 - Indirect Costs
 - Allowable from Unallowable

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● ● ● | **Allowable Costs**

- **Ordinary, Necessary and Justifiable** for the ordinary operations of the program
- Service qualifies as an Allowable Service
- Line item Expenditure is allowable by regulations

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● ● ● | **Reasonable Expenditures**

- In its nature and amount, expenditures does not exceed which would be incurred by a prudent person
- In relation to:
 - the agreed upon program description
 - significant deviations from prior years costs
 - current economic situation
 - market prices

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● ● ● | **Fair and Equitable**

- Distribution of apportioned costs
 - Indirect Administrative Cost
 - In accordance with relative actual benefits accruing to the program
 - All activities including unallowable activities and services share in the indirect costs

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● ● ● | **State Allowable Expenditures**

- Title 55 Chapters 3170 and 3140.
 - Allowable Costs and Procedures...
 - Applicable to county **Children and Youth Agencies** in the Commonwealth and **Providers of Service** to the county agencies
 - Includes expenses which the Department considers allowable and reimbursable, if not included, not eligible for Department financial participation
 - Department and county will share the cost of providing services to the child, to the extent that the cost is not borne by the Federal Government, private person or agency

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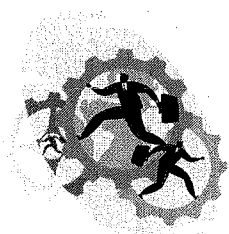
● ● ● | **Title IV-E Allowable Costs**

- Title IV Part E of the Social Security Act
 - Foster Care Maintenance
 - Foster Care Administrative
- Child Welfare Policy Manual
 - Guide for allowable costs

http://www.acf.hhs.gov/2ee/programs/cb/laws_policies/laws/cwpm/index.jsp

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● ● ● | **Indirect Administrative Expenses**



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● ● ● | **OMB Circular A-87
Definitions**

○ **F. Indirect Costs**

1. General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

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● ● ● | **Indirect Administrative
Forms**

○ Appendix A	○ Appendix B
● V. Indirect Admin Roster	● IV. Indirect Admin Roster
● VI. Indirect Admin Expenses	● V. Indirect Admin Expenses
● VII. Cost Allocation Plan	● VI. Cost Allocation Plan
● VIII. Master Program List	● VII. Master Program List

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● ● ● | **When Completing more than
one packet per Provider...**

**The Indirect Forms
Must Be Identical In
Each Packet**

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••• | **Errors from last year...**

- Filling out the Title IV-E Columns for the packet specific amounts
 - The Indirect Administrative Expenses should be evaluated independently.
 - The Program specific Title IV-E Percentage is applied on different forms depending on the Appendix. (Program specific found on Direct Admin or Instit Fac. Expend page)

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••• | **Errors from last year...**

- Attempting to match the Title IV-E Amounts on the Indirect Admin. Exp. Form and Master Program List
 - We do not consider the Master Program List until we complete the Indirect Administrative Expense form.
 - The Title IV-E Amounts that are unallowable due to Setting are determined on the Master Program List

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••• | **Example Exercise**

- Completed Correctly but missing one piece...
- Two-Level Indirect Admin. Provider

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● ● ● | **Break for Lunch**

● ● ● | **Core Concepts**

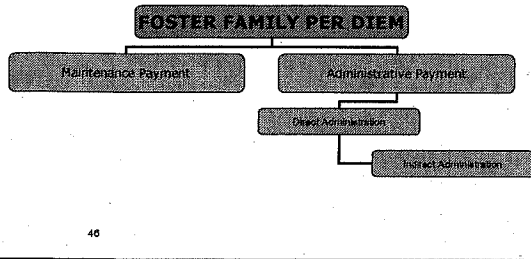
Maintenance vs. Administrative

● ● ● | **Maintenance vs. Administration**

- Foster Care Maintenance
 - Social Security Act - Title IV - Part E
 - Definitions – (4) Foster Care Maintenance payments
- Foster Care Administrative Activities
 - Code of Federal Regulations
 - Allowable Administrative Costs

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Structure of a Foster Family Per Diem



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Foster Family Home Maintenance

- o Amount paid to maintain the child in care
- o (4)(A) The term "foster care maintenance payments" means payments to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child's personal incidentals, liability insurance with respect to a child, and reasonable travel to the child's home for visitation. **In the case of institutional care, such term shall include the reasonable costs of administration and operation of such institution as are necessarily required to provide the items described in the preceding sentence.**

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Foster Family Home Administrative Payment

- o "...costs for the administration of the Foster Care Program" Code of Federal Regulations Title 45 Section 1356.60

~ Examples ~

- ◆ (i) Referral to services;
- ◆ (ii) Preparation for and participation in judicial determinations;
- ◆ (iii) Placement of the child;
- ◆ (iv) Development of the case plan;
- ◆ (v) Case reviews;
- ◆ (vi) Case management and supervision;
- ◆ (vii) Recruitment and licensing of foster homes and institutions;
- ◆ (viii) Rate setting; and
- ◆ (ix) A proportionate share of related agency overhead;
- ◆ (x) Costs related to data collection and reporting.
- ◆ (3) Allowable administrative costs do not include the costs of social services provided to the child, the child's family or foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors or home conditions.

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● ● ● **Example Exercise**

- Maintenance Form Only
- This form would not be approved as is...can you explain why?
- Incidentals Not Included in the Foster Family Per Diem – Still need to review

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● ● ● **Common Errors**

- **ERROR → Transportation to Counseling/Medical Appointments on this form.**
 - **This is an Administrative Expense as per Child Welfare Policy Manual 8.1B (28)**

28. Question: May a State claim the costs of a worker, a foster parent, or a volunteer transporting a child or his or her family to various appointments, such as medical or counseling, or to court hearings and case reviews as a title IV-E administrative cost?

Answer: Yes, these transportation costs, regardless of who provides them, could reasonably be considered related to case management activities and necessary for the proper and efficient administration of the title IV-E State plan and therefore an allowable administrative cost under 45 CFR 1356.60(c). Any such costs must be allocated through an approved cost allocation plan and the claims must be on behalf of a title IV-E eligible child or candidate for title IV-E foster care.

Source/Date: 01/09/09
Legal and Related References: 45 CFR 1356.60(c)

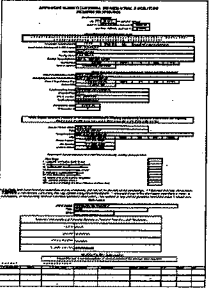
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● ● ● **Common Errors**

- **ERROR → Child's Personal Incidentals listed on the Direct Admin. Exp. Form**
- **Child's Personal Incidentals are Maintenance Expense ONLY.**

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● ● ● | **Cover Sheet-Institutional Residential Facilities-Appendix B**



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● ● ● | **Cover Sheet**

- **Purpose of this form is to.**
 - To provide the identifying information regarding the submissions that are received for consideration of Title IV-E and/or State Act 148 funding.
- **When Completing This Sheet:**
 - All fields listed on sheet must be completed. If a field does not apply, please insert N/A in that field.
 - This cover sheet must be completed for single submissions, multiple submissions, and/or re-submissions.
 - Based on the proper completion of Appendices (A and/or B) cover sheet, information at the top of each sheet should automatically populate.

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● ● ● | **Cover Sheet**

- If completing the contract documentation packet for multiple certificate of compliance numbers who have the same per diem rate and same service rate, please complete the bottom of the coversheet.

Note: When completing this packet for multiple facilities/foster family providers, compile all expenses and report the overall total for each area of the forms. The singular packet will display all expenses for all included certificate of compliance numbers as well as the total days of care for all included certificate of compliance numbers.

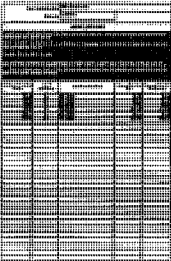
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● ● ● | **Cover Sheet Review**

- Completed all sections
 - Certificate of Compliance Number? Correct?
 - Contact Person and CEO information?
- Verify that all forms are included by using the Checklist
- Certification Statement Signed and dated?
- Multiple Certificates of Compliance Submission?
- Are all Certificate of Compliances listed on the sheet with Class of Service Identification?

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● ● ● | **Summary Rate Sheet**



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● ● ● | **Summary Rate Sheet**

Purpose of this form is to.

- Reflect the Total and Title IV-E per diem requests ALL Child Welfare Services within an agency.

When completing this sheet:

- Make certain that the county contracted Child Welfare services within the agency are reported on this form.
- Provider's Requested per diems and Requested Title IV-E per diems are reported on this form.
- If there is no Unit ID or Title IV-E rate then put N/A
 - ALL Child Welfare Services including Foster Family Home services and Group Home/Institutional provided by the agency must be reported on this form.

● ● ● | **Summary Rate Sheet**

- If there are multiple certificate of compliance numbers but all have the same rate and same service, type in **MULTIPLE** the certificate number, the Unit ID/Class ID(s), Name/Facility or Program that was selected on the cover sheet. Then fill in the requested per diem(s) and the requested Title IV-E per diem for the program(s).

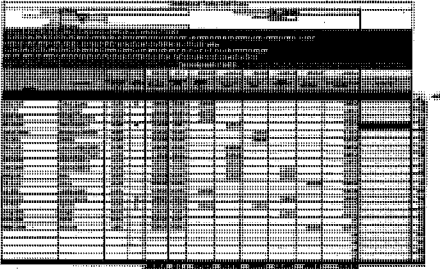
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● ● ● | **Summary Rate Sheet Review**

- Child Welfare Programs Only?
- Have all the Certificates of Compliance been listed for the Provider?
 - If a requested rate applies to multiple Certificates of Compliance, is that clearly displayed on the Rate sheet?

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● ● ● | **Institutional Facility Staff Roster**



● ● ● Institutional Facility Staff Roster

- The purpose of the form is:
 - Identify the baseline salary costs for staff that work at the program level.
 - Know what type of staff are working at the program level and understand the variety of job functions that they perform.

Note: The individuals reported on this form are related to the Certificate(s) of compliance reported on the Cover Sheet.

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● ● ● Institutional Facility Staff Roster

- The form should be completed for Prior Year Actual Audited FY.
 - If a new program, please complete the roster for the first year of operation.
- Position/Title-Do the individuals reported appear to reflect staff that should work in the type of program for which costs are being reported?
- Salary/wage reasonable for # of weeks worked for FT/PT staff.

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● ● ● Institutional Facility Staff Roster

- Over-time can be reported two ways:
 - OT can be Included in one single line item entry where the percentage of time allocated to the program would exceed 100% OR;
 - Employees can be listed on the sheet twice. One line would include their annual salary for the FY. The second line would list just the amount of OT worked at the program level.

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● ● ● Institutional Facility Staff Roster Review

- o Are salary amounts in the correct job category?
- o "Percentage Allocated to the Facility" match "Total Salary/Wage allocated to this Site"?
- o Single line items such as "over-time," "fill-in staff " or "contractor" where lump sum costs are grouped together are not acceptable. These costs will need to be broken down and attributed to a specific employee who worked at the program level.

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● ● ● Institutional Facility Staff Roster Review

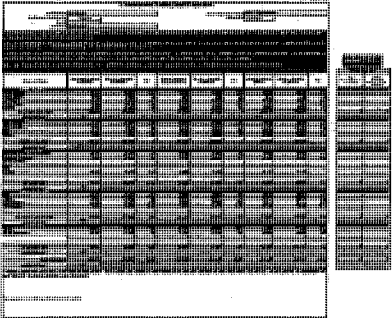
- o Are there any **Red** error messages in the right hand column?

The Error Message will appear when.....

The salary amounts in each job category and/or Total Salary/Wage allocated to the facility does not match with the percentage that was placed in the "Allocation to the Facility" column.

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● ● ● Institutional Facility Staff Projection Sheet



The screenshot shows a software window with a menu bar (File, Edit, View, Format, Tools, Window, Help) and a toolbar. The main area contains a data table with columns for 'Employee', 'Job Category', 'Salary', 'Percentage', 'Total Salary/Wage', and 'Allocation to Facility'. The table is filled with data, and there are some red error messages visible in the right-hand column.

● ● ● Institutional Facility Staff
Projection Sheet

- The purpose of this form is to:
 - Understand the number of staff (FTE) needed to run the program.
 - Understand how Title IV-E allowable amounts were developed for each job classification.
 - Understand how staff time is allocated to the program.
 - Projection of staff costs over a three year period.

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● ● ● Institutional Facility Staff
Projection Sheet Review

- Job category salary/wage totals transferred over from the IFSR sheet.
- Review the job titles/positions under each job category. Look at the salary/wage costs and Title IV-E allowable amounts for each fiscal year.
- Are there any error messages?
 - > FTE's for Prior Actual Audited FY should match with total FTE count reported on IFSR sheet.
 - > "No's" in the Prior Actual Audited FY
 - "Does the sum of job classifications equal the total of the institutional staff roster?" If this is true, then when the salary amounts are placed in the Prior Actual Audited FY column, a YES will appear in the cell below the Total for each job category.

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● ● ● Institutional Facility Staff
Projection Sheet Review

- FTE counts should accurately reflect the number of staff needed to run a program.
 - > Look at number of licensed beds, Service Delivery Chart for utilization trends, and Program Description. (Example of FTE counts are in 3170-10-01 bulletin)
- Title IV-E allowable amounts for each job position/title corresponds with the allowable activity of the staff performing allowable duties.
 - > Job Descriptions/Time Study
- Each of the columns will automatically total at the bottom of the sheet.

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Institutional Facility Staff Projection Sheet Review

- Narrative at the bottom of the page:
 - Clear explanation of how staff time is allocated to each program.
 - Ex. Payroll tracks actual time spent working in the program.
 - The explanation given for how the Title IV-E allowable amounts were calculated is reasonable.
 - Ex. Ratio of allowable to unallowable staff activities
 - The FTE counts are reasonable for the facility.
 - Ex. 14:1 5:1 1:1-regulatory requirements
 - The provider is able to justify the change in staff and/or staff costs from year to year.

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Institutional Facility Staff Projection Sheet Review

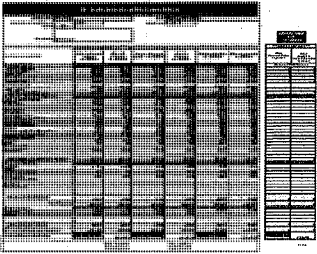
NEW-Official Use column

- Reviewers can use the macro  located above the final review columns.
- This will transfer all the information from the Projected FY to the "official use" columns.
- The reviewer can still manually change any line item if needed.


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Institutional Facility Expenditure Sheet




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Institutional Facility Expenditure Sheet

- o **The purpose of this form is to:**
 - To identify all expenditures for the program.
 - Understand the reasonableness of expenditures for the specific program.
 - Understand the expenditures for the program which encompasses three budget years.
 - Determine if line item expenses qualify for state and/or federal financial participation.

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Institutional Facility Expenditure Sheet Review

- o Did the personnel expenses carry over from the IFSP sheet?
- o Evaluate each line item on the sheet.
- o Line items should be assessed for State and Federal allowability.
- o Title IV-E allowable Employee Benefits and Staff Training line items reflect Title IV-E allowable staff/activities.
- o Facility and Operational expenses are:
 - > Reasonable for the type of program or unit.
 - > Necessary and Justifiable because of the type of program.
 - > Title IV-E allowable amounts reflect allowable staff/activities.


Institutional Facility Expenditure Sheet Review

- o Any items listed under "Other- (please list)":
 - > The line item must be clear and describe the expenditure.
 - > Supporting documentation may be needed.
 - > Line items must be assessed for allowable State and Federal financial participation.
- Vague line items such as the following will need to be questioned:

Miscellaneous	General Administration
Purchased Service	Administrative Activities
Educational Services	Medical/Psychological

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Institutional Facility Expenditure Sheet Review

- o Direct Care Expenses:
 - > These are the basic expenses that are typically allowable as directs cost for foster care maintenance. (Federal-SSA section 472.475; Title 45 CFR 1356.20, 1356.00 and CWPM sections 8.1B, 8.3B, 8.3B.1.)
 - *Same rules apply when there are line items under "Other- please list" as in previous slide
- o For Offsetting Revenue, please list any revenues that offsets the costs.

Examples:

Fundraising	Medical Assistance
Foundation endorsements	Title 1
Program Income	Clothing reimbursement

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Institutional Facility Expenditure Sheet Review


- o Title IV-E Allowable Percentage
 - Are there any **Red** error messages?
- o An error message in Red will appear in the Title IV-E allowable percentage field if Title IV-E costs reported on this sheet exceed the Total projected expenditures.

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Institutional Facility Expenditure Sheet Review

- o At the bottom of the sheet, the line identified as "NET Facility/Direct Care Expense" will calculate and be carried over to the Institutional Facility Per Diem Calculation Sheet.

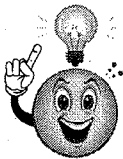
Note:

- o Reviewers can use the macro  located above the final review columns.
- o This will transfer all the information from the Projected FY to the "official use" columns.
- o The reviewer can still manually change any line item if needed.

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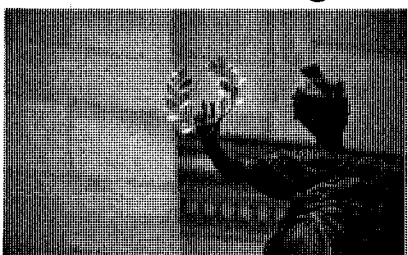
● ● ● | **Practice Exercise**

- There are some errors so pick out what you would question.
- In your group, discuss any errors that were made.



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● ● ● | **Cost Allocation Plan Challenge**



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● ● ● | **What Do You Need?**

What should the CAP contain in order to complete this package?

● ● ● ● **Service Delivery Chart-**
Group Home/Institutional

- The purpose of this form is to:
 - Reflect the units/days of service delivered over a three year period- Prior Year Actual Audited, Current Estimated Actual and Projected FY.
 - To provide specific month by month projections or actual days of service that are delivered for group home/institutional programs.
 - Trends in utilization of service per certificate of compliance number.

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● ● ● ● **Service Delivery Chart Review-**
Group Home/Institutional

- There should be one chart for each group home/institutional program within the agency.
- Only need charts for institutional residential programs that house C&Y and JPO children.
- There can be as many charts as needed.
- This sheet reflects three FY's.
- The charts should have the necessary basic information requested on the form- Name of the Program, Type of Program, Certificate of Compliance number and Total number of licensed beds.
- Days in Care should be the total number of service days provided during the month.

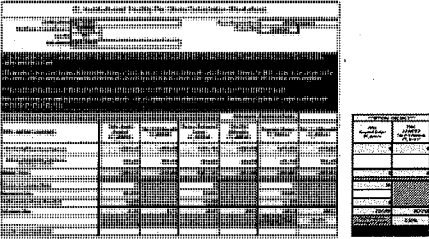
89

● ● ● ● **Service Delivery Chart Review-**
Group Home/Institutional

- Final Total for Year- This should be the addition of all units/days of service for that year under that certificate of compliance number.
- *Multiple certification numbers (same rate same service)-* The provider can combine the number of licensed beds for all certificates on one chart.
- If there are *multiple units within one certification number-* Only one chart for all units is necessary. Please ensure that the FULL number of licensed beds as designated on the certificate of compliance is listed in the box identified as "Number of Licensed Beds" on this sheet.

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● ● ● Institutional Facility Per Diem Calculation Worksheet



● ● ● IX. Institutional Facility Per Diem Calculation Worksheet

When reviewing this sheet keep in mind:

- This form summarizes data from other supporting documentation to make the final proposed contracted per diem calculation.
- The per diem calculation worksheet is designed to identify the facility's operational, direct care expenditures and, if applicable, the proportional share of indirect administrative expenditures related to the facility.
- If anything was changed on the Institutional Facility Expenditure sheet, the changes should be automatically carried over to the first line of this sheet.

02

● ● ● IX. Institutional Facility Per Diem Calculation Worksheet

- The Indirect Administrative Expense line should contain only the amount of indirect administrative expense that is allocated to the facility/unit in which the forms are being completed. The total agency indirect administrative expense should not be listed in this line.
 - Indirect Admin Expense will be manually entered.
 - The dollar/percentage amount of Indirect Administrative Expense that is listed on the **Master List of All Agency Programs** for each designated facility/unit should be the same as the amount listed on the Indirect Administrative Expense line of this sheet.
 - If completing this packet for multiple certification numbers, the combined total of Indirect Administrative Expense for each cert number for which the packet is being completed should be listed in the Indirect administrative expense line of this sheet.

● ● ● ●

IX. Institutional Facility Per Diem Calculation Worksheet

- If any line items has been changed on the Indirect Administrative Expense sheet, the changes should also be reflected in the Master List of all Agency Programs as well as the Per Diem Calculation Worksheet (both forms require manual entries).
- The Grand Total line will automatically populate.
- The number of licensed beds should be the number of licensed beds indicated on the Certificate of Compliance.
 - If the Certificate of Compliance has more than one unit assigned to it, the number of beds that are assigned to that specific unit should be in this line.

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● ● ● ●

IX. Institutional Facility Per Diem Calculation Worksheet

- If provider is completing this packet for multiple certificate of compliance numbers in which the same per diem rate will be charged for several certificate of compliance numbers, then the number of licensed beds should be the total of all licensed beds for the all certificate of compliance numbers that are stated on the institutional facility coversheet.
- Verify the number of licensed beds by looking at the certificate of compliance or going to the DPW website- Human Services Provider On-line Directory.
<http://www.dpw.state.pa.us/ServicesPrograms/>
- Occupancy Rate- The Service Delivery Chart should support the occupancy rate that is listed on this sheet.

● ● ● ●

IX. Institutional Facility Per Diem Calculation Worksheet

- The Total Care Days/Units Provided and the Calculated Rate will automatically populate for each FY.
- The Title IV-E allowable percentage for each fiscal year is calculated by dividing the Title IV-E allowable calculated rate by the Total Per Diem rate.
- County Contracted Rate- This is the final per diem rate that is negotiated between the service provider and the county level agency.
 - *Prior year actual audited*- provider can fill in the contracted rate
 - *Current estimated actual*- provider can fill this in if they have the info
 - *Projected budget year*- this will not be filled in until negotiations are completed.

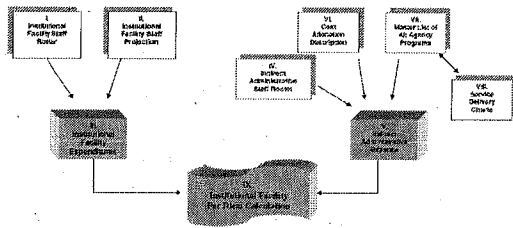
IX. Institutional Facility Per Diem Calculation Worksheet

Final Review Columns

- There is no macro button to accept what the provider has reported in the Projected FY (as was in the IFE or IAE sheets).
- The allowable amounts that have been accepted after the review was completed for the Projected Budget FY will need to be manually entered by the reviewer.
- The Grand Total will automatically calculate.
- When the number of licensed beds and occupancy rate is manually entered, the Total Care Days/Units Provided along with the Calculated Rate, Calculated Title IV-E rate and the Title IV-E Allowable Percentage will be automatically populate.

Group Home/Institutional Facility Review of Contract Documentation Forms

Keep in mind how the forms are designed to work with each other.



Determining the FFH Per diem

Combining the Maintenance and Administrative Per Diems to Create the Total and Title IV-E Per Diem

Service Projection Chart

IX. Service Projection Chart
Fiscal Year Projections

Agency Name: Fiscal Year:

Distribution of Care Class: Public Use:

Prior Year Actual FY 2009/10

Total Days of Care (All Classes):

* Please refer to Attachment 1 of the CAP for the complete instructions on how to complete this chart.

Class	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
Days of Care	45	46	47	48	49	50	51	52	53	54	55	56	600

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Service Projection Chart

- Used to display the Days of Care for the Three Fiscal Years
- **During the Review Process, the Provider will project the Days of Care for FY 10/11
- **During Contract Negotiation, County agencies and Providers can discuss the reasonableness of the projected Days of Care.

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Distributing Total Admin Cost to Classes

Forms to Use:

- Direct Administrative
- Service Projection Chart
- CAP
- Admin Cost per Child

Total Administrative Expense Direct Admin Expense Form

Provider Name & Percentage	2011	2012	2013	2014	2015	2016
Indirect Administrative *per Master Program List and CAP	418,220	340,423	411,850	522,461	412,875	363,174
Grand Total Admin Exp.	1,824,300	1,360,357	1,890,579	1,207,438	1,822,468	1,822,374

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Admin Cost per Child per Class Form

* Administrative Costs Per Child by Class of Service
Form (Class Form)

County Name: District of Columbia < 2000 > Parent Organization: Federal E.O. < 13446 >

Administrative Cost by Class	Administrative Cost per Child	Administrative Cost per Class	Administrative Cost per Student	Administrative Cost per Teacher	Administrative Cost per Support Staff	Administrative Cost per Other Staff	Administrative Cost per Other	Administrative Cost per Total
Administrative Cost by Class								
Administrative Cost per Child								
Administrative Cost per Class								
Administrative Cost per Student								
Administrative Cost per Teacher								
Administrative Cost per Support Staff								
Administrative Cost per Other Staff								
Administrative Cost per Other								
Administrative Cost per Total								

Total Admin Distribution

- o The Total Administrative Expense is Calculated at the bottom of the Direct Admin Expense form.
- o Provider enters a Percentage on the Admin Cost Per Child form
- o The Admin (Total and Title IV-E) portion of the Per diem is Calculated
- o The CAP must explain how the Percentage was determined

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Foster Family Reimbursements by Class of Service

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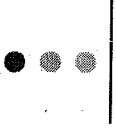
Foster Family Reimbursements by Class of Service

- o We Combine the Maintenance and Administrative per Diems
- o The Official Use Column Percentages
 - Determines the Allowable Percentage for the Maintenance and Administrative portion of each per diem. (Invoicing)

107.

Congratulations

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QUESTIONS ??

Resource Account
ra-ocyfcontracts@state.pa.us
