

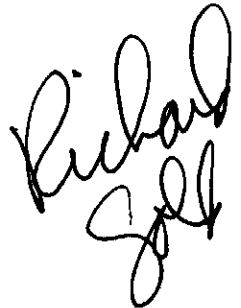
SPECIAL TRANSMITTAL

COMMONWEALTH OF PENNSYLVANIA  
Department of Public Welfare

**SUBJECT:** Out-of-Home Placement Contract Documentation  
(Group Home/Institutional Care Service Provider Packet)  
**ST-GHI-11**

**TO:** COUNTY COMMISSIONERS AND COUNTY EXECUTIVES  
COUNTY CHILDREN AND YOUTH SOCIAL SERVICE AGENCY  
ADMINISTRATORS  
CHIEF JUVENILE PROBATION OFFICERS  
COUNTY CHILDREN AND YOUTH FISCAL OFFICERS  
PRIVATE CHILDREN AND YOUTH SOCIAL SERVICE AGENCIES

**FROM:** Richard Gold  
Deputy Secretary of the Office of Children, Youth and Families



**I. PURPOSE**

The purpose of this special transmittal is to distribute the workbook that is the basis of the supporting documentation for a group home/institutional care service provider's expenses.

**II. EFFECTIVE DATE**

July 1, 2011

**III. BACKGROUND**

The Department issued Bulletin 3170-09-02 with associated appendices to support claims of Federal and State funding for out of home placement services. The Department updated that bulletin twice. The first, Bulletin 3170-10-01 included the associated appendices. The second update, Bulletin 3170-10-02, replaced Bulletin 3170-10-01 but did not include the appendices. In an effort to improve the process, the Department issued Bulletin 3170-10-02 in December 2010 to identify the applicable procedures for contract documentation for claiming Federal and State funding for out of home placement services. However, the appendices were excluded as improvements and edits were being fielded to improve the quality of the workbooks. This special transmittal is being used as the medium to release and distribute what was formerly included in the aforementioned

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appendices. This is one of three associated special transmittals. This workbook is specifically for displaying the expenses of a group home/institutional care facility. The other two special transmittals are for the other type of out of home placement service, foster family home service provider, and the indirect administrative expenses.

### **NOTE:**

Please note that the workbook may be subject to updates if errors are found. Please refer all form-related questions to: [ra-ocyfcontracts@state.pa.us](mailto:ra-ocyfcontracts@state.pa.us) .

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### **Institutional Residential Facilities Documentation Forms, Instructions and Definitions**

This Special Transmittal includes five forms, listed below, to be used to document the institutional residential facilities per diems in the County Children and Youth Agency (CCYA) and Juvenile Probation Office (JPO) contracts. The forms are for OCYF to determine maximum allowable state and federal reimbursement and to assist the CCYA and JPO in determining appropriate per diems. A completed set of forms must be submitted to the CCYA/JPO by each institutional residential provider for each "unit" within each state certified facility that the CCYA/JPO intends to contract for services (Multiple certificate of compliance numbers with the same per diem costs for the same service can complete one set of contract documentation forms to reflect the cost of all facilities. Please see instructions for further details). Failure to submit a complete set of pre-contractual audit report documentation forms within the appropriate time frame will result in OCYF determining the maximum state and federal financial participation and the provider receiving a maximum allowable financial participation that is based on the incomplete information submitted and full payment of that per diem will be the responsibility of the county contracting agency. That maximum amount of federal and state reimbursement will remain in effect until acceptable budget documentation is received. After the acceptable supporting documentation has been received, the contract documentation will be reviewed by OCYF to determine the maximum allowable state and federal financial participation. The CCYA/JPO will attach the supporting documents to the executed contract.

The following forms are included in the Special Transmittal for Institutional Residential Facilities:

**1. Institutional Residential Facilities (Provider Cover Sheet)**

- i. Instructions

**2. I. Institutional Facility Staff Roster**

- ii. Instructions

**3. II. Institutional Facility Staff Projection**

- iii. Instructions

**4. III. Institutional Facility Expenditure**

- iv. Instructions
- v. Line Item Definitions

**5. IV. Institutional Facility Per Diem Calculation Worksheet**

- vi. Instructions

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### **Instructions for Special Transmittal - Institutional Residential Facilities (Provider Cover Sheet)**

This page is designed for Out-of-Home Placement Services - Institutional Facility Providers to complete in order to assist with the calculation of the State Act 148 and Federal Title IV-E maximum participation levels. All fields listed within these instructions must be completed. This cover sheet must be completed for any single or multiple submissions, series of submissions and/or resubmissions.

#### **Instructions**

##### **A. General**

1. **Per Diem Documentation for Fiscal Year:** Enter the Projected FY for which the budget documentation forms have been prepared (i.e., 2011/12).

**Note:** Once the Projected FY has been inserted in the above field, the previous two fiscal years will populate in the following fields: Current Estimated Actual fiscal year and the Actual Audited Fiscal year. If the fields do not populate, please complete instructions number 2 and 3 listed below.

2. **Current Estimated Actual Expenses for Fiscal Year:** Enter the Current Estimated Actual Fiscal year for which the projected fiscal year per diems were prepared (i.e., 2010/11).
3. **Actual Audited Expenses for Fiscal Year:** Enter the Actual Audited FY for which estimated actual and projected fiscal year calculations were prepared (i.e., 2009/10).

##### **B. Institutional Residential Facilities Provider Information**

1. **Certificate of Compliance:** Enter the Certificate of Compliance Number in the space provided. The Certificate of Compliance number was assigned to each provider agency upon successful completion of licensing requirements.

**Note:** If the attached forms are being used to develop a single maximum allowable state and federal reimbursement amounts for Multiple Facilities, please type in the "Certificate of Compliance" box "**Multiple**" and the Certification number of one facility then complete the schedule of **all** facilities at the bottom of this worksheet (i.e., Multiple 456789).

2. **Unit Identification (AA-ZZ):** If a facility operates multiple programs within the same certified facility with different costs/expenses, the provider must assign a unique identifier for each calculated program. The unit identifier should be the

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same for each county contracting for the service. Enter only values (AA-ZZ) in this field.

3. **Unit Name:** Enter the unique name commonly used for the program if applicable.
4. **Legal Entity Name as per OCYF License:** Enter the Legal Entity name as it is listed on the Certificate of Compliance by the Licensing Office of the Office of Children, Youth and Families (OCYF). If the Service Provider does not have a license from OCYF, enter the Legal Entity Name listed on the Certificate of Compliance and identify the issuing Office in parenthesis (i.e. "Office of Developmental Programs (ODP)").
5. **Facility Name:** Enter the Facility name listed on the Certificate of Compliance license.
6. **Facility Street Address:** Enter the geographic location of the facility.
7. **Facility City, State, and Zip:** Enter the city, state, and zip code of the geographic location of the facility.
8. **Type of Service:** Enter type of service being provided by the facility/unit for which the expenses are supporting. Include age group and population that are served at the facility. Examples include but are not limited to: Group Home for females ages 15 to17, Emergency Shelter and Residential Facilities with delinquency behaviors.

### **C. Parent Organization Information (Single or Multiple Facilities)**

1. **Parent Organization Name:** Enter the Corporate name of the administrative agency that indirectly oversees the contracts made with the county agencies.
2. **Parent Organization Street Address:** Enter the mailing address of the Parent Organization for which the report is being prepared.
3. **Parent Organization City, State, and Zip:** Enter the city, state, and zip code of the mailing address of the Parent Organization.
4. **Federal Identification:** Enter the Federal Identification/Tax Identification number of the Parent Organization.
5. **CEO/President:** Enter the first and last name of the CEO/President of the Parent Organization.
6. **Position/Title:** Enter the position title of the CEO/President.
7. **Phone Number:** Enter the corporate telephone number of the CEO/President.

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8. **Email Address:** Enter the corporate email address of the CEO/President.
9. **Submission Date:** Enter the date that the submission(s) will be electronically submitted.
10. **Submission Number:** Enter the number of times the contract documentation has been submitted for review (i.e., 1st, 2nd, 3<sup>rd</sup>).

**Note:** If there are multiple levels or tiers of the Parent Organization (International, National, State, Local, etc), please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach the new data to the appropriate excel file.

**Note:** Pertinent information listed in the above fields will populate to the forms listed within this Special Transmittal. If the information does not populate, please review the instructions within this Special Transmittal to insert the information as needed.

### **D. Contact Information**

1. **Contact Person Name:** Enter the first and last name of the individual responsible for completing and submitting the contract documentation.
2. **Title:** Enter the position title of the individual responsible for completing and submitting the contract documentation.
3. **Street Address:** Enter the business address for individual responsible for completing and submitting the contract documentation.
4. **City, State, and Zip:** Enter the city, state, and zip code of the mailing address of the person who is responsible for completing and submitting the contract documentation.
5. **Phone Number:** Enter the business telephone number for the individual responsible for completing and submitting the contract documentation.
6. **Fax Number:** Enter the business fax number for the individual responsible for completing and submitting the contract documentation.
7. **Email Address:** Enter the business email address for the individual responsible for completing and submitting the contract documentation.

**Note:** If there is an alternate contact, please copy the above fields, paste the fields on a new excel sheet, complete the required fields, and attach this sheet to the appropriate excel file.

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### **E. Checklist and Certification Statement**

1. **Contract Documentation Schedule Checklist:** Please verify that the applicable forms have been submitted by checking the boxes. If a field does not apply to the submitted facility(ies), please insert N/A in that field.
2. **Certification Statement:** Please read certification statement as noted.
3. **Print Name:** Enter the first and last name of the individual responsible for completing and submitting the contract documentation.
4. **Title:** Enter the position title of the individual responsible for completing and submitting the contract documentation.
5. **Date:** Enter the date that the certification statement has been read and signed.

**Note:** For every resubmission, please read the certificate statement and enter in the date. This will assist the reviewer in keeping track of the most recent information submitted.

Contact Information of County Agency or Review Team's Lead Reviewer (For Reviewers Only)

1. **Name:** Enter the Name of the Reviewer or the Review Team Lead Reviewer.
2. **County:** Enter the County affiliated with the Reviewer named above.
3. **Phone Number:** Enter the Phone Number of the Reviewer named above.
4. **E-mail Address:** Enter the E-mail Address of the Reviewer named above.

### **H. Multiple Facility Submission** (Only complete if a Multiple Submission)

1. **Certification(s):** Enter the Certificate of Compliance number(s) that will be combined on the Contract Documentation. Upon completion of inserting certification numbers, the grand total of certifications in this column will appear at the top of the form.
2. **Unit ID:** Enter the Unit ID (AA-ZZ) assigned to the certificate of compliance number(s) that will be combined on the Contract Documentation.
3. **Number of Certified Beds:** Enter the number of beds/capacity that each certificate of compliance and unit id will be utilizing. Upon completion of inserting number of beds, the grand total of beds/capacity in this column will populate to the top of the form.

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4. **Unit Name:** Enter the unique name commonly used for the program.
5. **Facility Name:** Enter the Facility name listed on the Certificate of Compliance.
6. **Facility Street Address:** Enter the geographic location of the facility.
7. **Facility City, State, and Zip:** Enter the city, state, and zip code of the geographic location of the facility.

**Note:** If completing the subsequent forms for Multiple Certificate of Compliance numbers, 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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### **Instructions for I. Institutional Facility Staff Roster**

The Institutional Facility Staff Roster is designed to support the **Projected Budget** column of the Institutional Facility Staff Projection form. The provider will list all staff employees, whether the employee is full-time or part-time, and the Full-Time Equivalent allocated to the program described. If an employee performs multiple job functions within the program, the amount of that employee's salary is listed under each job function that employee performs. Also on this form, the employee's total salary is listed as well as the salary amount allocated to the unit. The amounts listed should be the projected budget amounts.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Institutional Residential Facilities cover sheet.

#### **Instructions**

##### **A. General**

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance #:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare it is given a Certificate of Compliance number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a unit identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

**For Example:** Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this Certificate of Compliance Number are for boys ages 8 to 10 at a maximum amount of state and federal participation of \$56.30. The other three beds are for boys ages 11 to 15 with participation of \$50.10.

In the example provided, there would be two different unit identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a unit identifier "AA" and the other three beds for boys

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ages 11 to 15 could have the unit identifier “BB”. This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

4. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
  
5. **Federal ID:** Enter the Federal Identification Number in the box provided.

### **B. Facility Roster Detailed Instructions**

1. **Staff Identification** - Enter the name or a predetermined unique identification of each employee that will work at the facility during the upcoming year. If using a unique identifier in substitute of the employee name, be sure that in case of an audit the unique identification assigned to each employee can be tracked back to a specific staff member. (Example: “John Smith” or employee number “321”, etc.)
  
2. **Position/Title** - Enter the position/job title of the occupation that the employee is designated to perform in the course of their routine job duties.
  
3. **Full-Time or Part-Time** - In this column, enter 100% if the employee is listed as a full-time employee for the agency. If the employee is hired as a part-time employee, enter the percentage of time the employee is hired to work for the agency. Please do not use check marks, write in the words such as “yes” or “no” or put an “X” in the cells under the categories.
  
4. **Weeks worked during the year** - For an employee who works the entire year, leave this column BLANK. If an employee works **less than** the entire year, list the number of weeks the employee will work (i.e., the employee works exactly half a year, 26 weeks, the service provider would enter “26” in this column). A formula is built into the worksheet to adjust the FTE count to accurately reflect the FTE count needed to operate the facility/unit.
  
5. **Total Annual Salary Paid** - List the employee’s total annual salary/wage that is paid to the employee for the year. The total salary listed in this column should include salary costs for all job functions performed by the employee at the agency for the entire year.

**Note:** When completing this form, compensation for on-call duties as well as over-time paid to the employee should be included. Please do not put in a single line item identified as “Over-Time” with the cost of over-time for all employee’s that work at the facility/unit. Documenting compensation for on-call duties as well as over-time paid to the employees can be done in two different ways:

One methodology would be to include all compensation on a single line which would include the employees’ total annual salary as well as compensation for on call duties and overtime. In this methodology, adjust the percentage of time

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(FT/PT) to reflect the additional compensation. A full-time employee would be listed as greater than 100% in this situation.

The other methodology would be to create a second line for the additional compensation for the individual employee. The employee's identifying information may be displayed as "Joe Smith" or "Employee 654321" for the first line assigned to that employee along with all the necessary information to complete the sheet. The second line for the same employee that is reflective of the additional compensation may be "Joe Smith OT" or "Employee 654321 OT." In this method, the second line for the same employee would still need to reflect the percentage of time associated with the additional compensation. This situation would not produce an employee whose percentage of time is greater than 100%.

6. **Allocation to the Facility** - Mark the Full Time Equivalent percentage that is allocated to this certificate of compliance number. (ex. Full time employee who works equal time between four (4) different units, that employee's FTE is 0.25 or 25% for each unit.) List the person's FTE count as whole numbers rounded to two decimal places.
7. The next five columns (**Daily Supervision, Managers/Supervisors, Support Staff, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services**) divide employee positions into five job categories. List the amount of the employee's salary that is attributed to the five (5) job functions listed at the top of the column. Indicate the amount of the employee's total salary that corresponds to each job function. When totaled, the amount from each job function should equal the employee's salary allocated to this program.

If an employee splits his/her time among more than one **facility** or **job category**, an explanation of how the employee's time is divided should be included in the facility's staff allocation plan on the Institutional Facility Staff Cost Projection form. For greater clarification, please reference the job column instructions listed below.

**a. Daily Supervision** - List the portion of the position's salary that is associated with Daily Supervision activities and related allowable Title IV-E and Act 148 Activities. (See Social Security Act Section 475 (4) (A) Foster Care Maintenance Payments).

**b. Clinical/Treatment/Medical/Social Services** - List the portion of each position's salary that is Associated with the Title IV-E Unallowable activities of Clinical/Treatment/Medical and/or Social Services. This includes any position's salary that is providing oversight (Manager/Supervisor) and/or support.

**c. MH/MR or Education** - List the portion of the position's salary that is associated with MH/MR and/or Educational Services which are Unallowable for Act 148 (see PA Code 55 Chapter 3140.21 General (c) (1) and (3)).

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**d. Manage or Supervise Staff (Title IV-E and Act 148 Allowable Only) -**

List the portion of the position's salary that is associated with managing or supervising the Title IV-E and Act 148 Allowable activities.

**e. Support Staff (Title IV-E and Act 148 Allowable Only) -**

List the portion of the staff's salary that is associated with supporting the Title IV-E and Act 148 Allowable activities.

8. In the **Staff Salary Allocated to this Site** column, enter the employee's total salary/wages that will be charged to the **facility**. This amount will **not** be equal to the employee's total salary if a portion of the employee's salary is allocated elsewhere.
9. **Error Message** - A red error message in the last column on the right side of the worksheet stating "Categorical totals do not equal totals allocated to this facility." will appear if the sum of the salary amounts listed each job category do not match with the FTE amount allocated to the facility/unit.
10. The totals for each column will appear in the green cells directly above the **Total Annual Salary** column, **Job Categories** and **Total Salary/Wages Allocated to the Facility** columns.
11. The totals of each job category (**Managers/Supervisors, Daily Supervision, Support, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services**) on the Institutional Facility Staff Roster form should agree with the job category subtotals in the "**Projected Budget**" column on the Institutional Facility Staff Projection form.
12. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.
13. If the provider is completing this packet for multiple facilities in which the same costs exist for several Certificate(s) of Compliance Numbers, then the Institutional Facility Staff Roster should include all staff that work at the facilities under the Certificate of Compliance Numbers that are stated on the Institutional Facility Coversheet.

### **C. Inserting Additional Rows**

1. To insert additional rows on the form so that you have enough room to add additional staff, click on the button titled "**To add 1 additional line, please click on this Button**" or "**To add 10 additional lines, please click on this Button.**" This will insert additional rows to the sheet.

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2. The totals for each column will appear in the green cells directly above the Total Annual Salary/Wages, Job Categories and Total Salary/Wages Allocated to This Facility. The totals for each column should include the costs reported in the newly created line(s).

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### **Instructions for II. Institutional Facility Staff Projection**

The Institutional Facility Staff Projection form is a summary of staff costs categorized by job classification. The form is designed to report staff costs for three fiscal years. The total FTE count on this form should reflect the number of staff necessary to operate the facility/unit. Included on this form would be any further explanation of how staff time is allocated if an employee's time is allocated to more than one certificate of compliance number, unit or programs. Provide as much detail as possible when explaining any significant changes in staff time, FTE counts and/or personnel costs.

Refer to Section C - Line Items Expenditure Definitions located in the instructions for Institutional Facility Expenditure section to review the employee job categories and description of duties to ensure that each employee is placed into the proper job classification.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Institutional Residential Facilities cover sheet.

#### **Instructions**

##### **A. General**

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance Number:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare, it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one certificate of compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a unit identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

**For example:** Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum amount of federal and state reimbursement of \$56.30. The other three beds are for boys ages 11 to 15 with a maximum reimbursement of \$50.10.

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In the example provided, there would be two different unit identifications used under the same Certificate of compliance number. The three beds with the boys ages 8 to 10 could have a unit identifier "AA" and the other three beds for boys ages 11 to 15 could have the unit identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

4. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
5. **Federal ID:** Enter the Federal Identification Number in the box provided.
6. Salary amounts must be reported in whole dollars in a punctuated format; i.e., with commas.

### **B. Detailed Instructions**

1. Directly under the cell entitled **Position Titles**, there are the same five job categories as identified on the Institutional Facility Staff Roster (**Daily Supervision, Managers/Supervisor, Support, Clinical/Treatment/Medical/social Services and MH/MR or Education Services**).

Please enter the agency specific position titles that most appropriately describe the job function for that group of employees. Use these position/job titles to report salary costs and FTE counts. List the position title one time for each unique position title. If employees who hold the same position AND have identical job duties then list the position title once with the corresponding FTE count. If the position title is held by multiple employees but have different job duties, separate these as a new entry enter the applicable heading. Explain this scenario at the bottom of the form.

**Example:** Under the Clinical/Treatment Staff heading you could put the following position/job titles, Medical Assistant, Physician, Clinical Counselor, etc.

To insert a line in one of the job categories (Daily Supervision, Managers/Supervisors, Support Staff, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services) click on a blank row underneath the job category heading. Under Insert, choose rows. The line will be added along with the formulas that are written within the worksheet. Proceed to manually enter the salary amount(s) for each position/job title in the row(s) that were added.

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2. Enter the total amount of salary and wages for each of the job categories listed on the form in their respective columns for each budget year. Below are the following definitions for each FY that should be reported on the forms.

**Prior Year Actual Audited FY** - The costs that are reported in the agencies most recent audit.

**Current Estimated Actual FY** - This should be an estimate of cost for the current twelve month fiscal year based on the agencies current expenditures.

**Projected Budget FY** - The anticipated expenditures for the next FY.

As a reminder, the total amount for each personnel job category in the **Projected Budget** column on the Institutional Facility Staff Projection form must equal the total amount from the same personnel categories listed on the Institutional Facility Staff Roster.

3. Enter the total amount of salary and wages in their respective columns for each budget year. For the **Projected Budget FY**, enter the amount of salary and wages that are IV-E allowable. For the **Projected Budget FY**, enter the portion of the positions salary that is associated with MH/MR or Educational Services which are unallowable for State Act 148 reimbursement.
4. In the column labeled **FTE** (Full-Time Equivalent), list the total FTE count for each job title/position. This is for the intended number of employees not actual employed so to account for vacancies.

FTE is defined as the fractional or whole number of positions filled during the reporting year. Indicate the number of full time equivalent positions paid in each job category. Numbers can be rounded to two (2) decimal places. FTE is calculated by adding the number of full-time staff to the percentage of all part-time staff.

Example One: If a work year is defined as 2080 hours then one staff member that is employed full time for entire year then that staff member is considered to be FTE = 1.0. Two employees working 1040 hours each, FTE =  $0.5 \times 2 = 1.0$ .

**Example:** 2 full-time staff ( $1.0 + 1.0 = 2.0$ ) and 3 part-time staff (1 at 75%, 1 at 50% and 1 at 10%). FTE would equal  $2.0 + 0.75 + 0.50 + 0.10$  or 3.35 FTE.

5. The last line in each job category there is a **Total** line. For the Projected Budget FY, the total salary within each job category has been carried over from the Institutional Facility Staff Roster.
6. The sum of all the position/job titles within the specific job category (Daily Supervision, Managers/Supervisor, Support Staff,

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Clinical/Treatment/Medical/Social Services Staff and MH/MR or Education Services Staff) should equal the amount that is pre-populated (in the green shaded cell) in the total for the specific job category.

In the column for the **Projected Budget FY**, if the sum of all position/job titles within the specific job category does not equal the pre-populated Total line then the message “**No, please correct**” will appear in the cell underneath the pre-populated Total line.

If after entering the salary amounts of all position/job titles within the job category and the sum total of all position/job titles equals the amount that is pre-populated in the job category Total, then the word **YES** will appear underneath the pre-populated Total line.

7. At the bottom of each column, the total of all salary costs for all job categories should be in the “**Total of All Staff**” line. The totals will automatically populate for each column.
8. **\*\*\*Narrative Box at the bottom of the page** - Explain the method by which salary costs are distributed among job duties or programs. For employees that split their time among more than one facility or job category, a reasonable allocation plan should detail how the employees’ time is divided. In addition, any significant change in FTE counts or staff costs from year-to-year should be explained in this box as well. Please explain to the greatest detail possible, using examples when applicable. This section is mandatory. Any contract documentation submitted without the proper completion of this information will not be accepted by OCYF for review or the expenditures will not be selected for state and federal financial participation due to the lack of detail supporting the reported costs.
9. The totals of each job category (Daily Supervision, Managers/Supervisor, Support, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services) for the Projected Budget FY should be the same as the Total for each of the job categories listed on the Institutional Facility Staff Roster.
10. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

**Note:** If completing this packet for multiple facilities in which the same costs will be charged for several Certificate of Compliance Numbers, then the institutional facility staff projection form should include all staff that work at the facilities under the certificate numbers that are stated on the Institutional Facility Coversheet.

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### **Instructions for III. Institutional Facility Expenditures**

This form is designed to identify all of the expenditures for the facility and direct care expense. This report reflects the expenditures for an institutional facility which encompasses three budget years, prior year actual audited expenses, current estimated actual budget year and projected budget year. The total Title IV-E Allowable costs for the projected budget year should also be recorded on this sheet.

The identifying information located in the heading of each page should automatically populate based on proper completion of the Institutional Residential Facilities cover sheet.

#### **Instructions**

##### **A. General**

1. Enter the Name of the facility as it is stated on the Certificate of Compliance.
2. **Certificate of Compliance Number:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
3. **Unit Identification (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different per diem rates within that one Certificate of Compliance Number. If this is the case, the provider must assign a Unit Identifier to each unit within that Certificate of Compliance Number. The unit identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the Unit Identifier.

**For Example:** Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum state and federal financial participation of \$56.30. The other three beds are for boys ages 11 to 15 with a maximum participation of \$50.10.

In the example provided, there would be two different unit identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a Unit Identifier "AA" and the other three beds for boys

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ages 11 to 15 could have the Unit Identifier “BB”. This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

4. **Unit Name:** Identifies the program by the commonly used name.
5. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
6. **Federal ID:** Enter the Federal Identification Number in the box provided.
7. Green shaded cells indicate pre-populated totals/amounts. Only complete the unshaded line items/cells.

### **B. Objects of Expense**

This section is to identify the cost to operate the facility and provide services to the children for a three-year period, starting with most recent prior year actual audited expenditures, the current estimated actual budget year and final projected budget year expenditures. Categorize expenditures within each line item according to the definitions found in Section C - Line Items Expenditure Definitions of these instructions. Separate Allowable Title IV-E cost from the total cost in each line item for the projected budget year based on federal regulations found in OCYF Bulletin 3140-08-01 and the Child Welfare Policy Manual.

If an expense item does not fit one of the defined line items, list it separately under “**Other**” in terms that clearly describe the expenditure. **Do not group different types of expenditures together and identify as “Miscellaneous”.**

#### **1. Personnel Expense**

The total of each job category (**Daily Supervision, Managers/Supervisor, Support, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services**) should populate in the green cells located in the Personnel Expense section of this form. The total amount of prior year actual, current estimated actual budget year, and projected budgeted year salary and wages will appear in the appropriate line for each category of staff in the respective columns for each fiscal period.

**Daily Supervision, Managers/Supervisor, Support, Clinical/Treatment/Medical/Social Services and MH/MR or Education Services** - Should include **all** wages and salaries, over-time and on-call time for staff positions that are employed at subject facility/unit in which the children are housed. For the Projected Budget FY, the Title IV-E allowable amount and Act 148 Unallowable amount of salaries and wages should appear in the total of each line and enter in the respective columns.

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**Employee Benefits** - Enter the total amount of benefits paid by the employer on behalf of the above staff in each column. Be certain to include only benefits for those positions/employees that are considered Title IV-E allowable in the Title IV-E Allowable columns. Be certain to include benefits for those positions/employees that are considered Act 148 Unallowable in the Act 148 Unallowable column.

**Staff Training** - Include the cost of staff trainings in each column. Be certain to include only trainings for positions/employees that are Title IV-E allowable in the Title IV-E Allowable columns. Be certain to include trainings for positions/employees that are considered Act 148 Unallowable in the Act 148 Unallowable column.

**Total Personnel Expenses** - The sum total of all line items within the category for each column should automatically populate in the line labeled "Total Personnel Expenses".

### **2. Facility and Operational Expenses**

The provider agency must report all direct expenditures for the facility in line items listed on the form. For the Projected Budget FY, separate the Title IV-E allowable amount and the Act 148 Unallowable amount of costs from the total of each line and enter in the respective columns. List the amounts associated with MH/MR Service and Education services which are unallowable for Act 148 reimbursement.

Refer to the section **C. Line Items Expenditure Definitions** to ensure that costs are reported in the appropriate line items.

**Total Facility and Operational Expense** - The sum total of all line items within the facility and operational expenses category for each column should automatically populate in the line "Total Facility and Operational Expense".

### **3. Direct Care Expenses**

The provider agency must report all direct expenditures for the direct care of the children placed in the facility within the line items listed on the form. For the Projected Budget FY, separate the Title IV-E allowable amount and Act 148 unallowable amount of direct care costs from the total of each line and enter in the respective columns. List the amounts associated with MH/MR Service and Education services which are unallowable for Act 148 reimbursement.

Refer to the section **C. Line Items Expenditure Definitions** to ensure that costs are reported in the appropriate line items.

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**Total Direct Care Expenses** - The sum total of all line items within the direct care expenses category for each column should automatically populate in the line labeled "Total Direct Care Expenses".

### **4. Total Expenses**

This line will be the sum of all expenses reported in the Personnel, Facility and Operational and Direct Care expenditures sections of this sheet. The total of all line items within all categories for each fiscal year will automatically populate in the line labeled "Total Expense."

### **5. Offsetting Revenues**

Identify the source of any revenues received to offset any costs prior to calculation of a per diem. Assure that a proportionate share of revenue is allocated to Allowable Title IV-E portion of the per diem.

**An off-setting revenue(s) must be included to off-set the entire amount identified as Act 148 Unallowable.**

The sum total of all revenues reported in this category for each column should automatically populate in the line labeled "Total Offsetting Revenue".

### **6. Net Facility/Direct Care Expense**

The Total Offsetting Revenue line for each column is then subtracted from the Total Expense line for each column to determine the "Net Facility/Direct Care Expense".

The amounts in the Net Facility/Direct Care Expense line for each fiscal year will be automatically carried over to the Institutional Facility Per Diem Calculation Sheet.

**Note:** If completing the packet for multiple facilities in which the same costs will be charged for several Certificate of Compliance Numbers, then the Institutional Facility Expenditure form should include expenditures for all the facilities under the certificate numbers that are stated on the institutional facility coversheet.

### **7. Total Allowable Percentage**

Auto-populates the Title IV-E allowable percentage for the Projected Budget fiscal year.

## **C. Line Items Expenditure Definitions**

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Expenditures below relate to the residential placement facility and the day-to-day operation of maintaining the children and services provided to residents of the facility.

### **1. Personnel Expense**

**Managers/Supervisors** - Staff whose duties include supervision of other staff and ensure quality standards are met. Examples may include, but are not limited to, Program Supervisors and Clerical Supervisors.

**Daily Supervision** - Personnel who are primarily responsible for general oversight and daily supervision of the children in child care institutions. Examples may include, but are not limited to, Youth Care Workers and Residential Staff Workers.

**Support Staff** - Staff maintaining the day-to-day general functioning of the facility and support other staff in the direct care of residences. Examples include, but are not limited to, Food Service Workers, Custodians and Clerical Workers.

**Clinical/Treatment/Medical/Social Service Staff** - Staff providing children and their families with counseling or treatment to ameliorate or remedy the personal, medical, mental health and/or drug or alcohol problems resulting in the child's placement.

**MH/MR or Education Services Staff** - Staff providing children with MH/MR services or basic educational programs.

**Employee Benefits** - Benefits may include, but are not limited to, the costs of employer paid payroll taxes on the behalf of the employee, employee insurance, pension and unemployment benefit plans.

**Staff Training** - Cost of trainings that will increase the ability or enhance the performance of staff members to provide support and assistance to children in the facility settings.

### **2. Facility and Operational Expense**

**Facility (Depreciation/Rent)** - Fair market cost of renting, leasing or depreciating the facility that is being used to provide the day-to-day supervision of children in child care institutions.

**Maintenance** - The upkeep of the grounds which includes, necessary maintenance, normal repairs and alterations necessary to keep the property in an efficient operating condition.

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**Building Utilities** - The costs of all utilities for the building that are being used in the administration or operation to provide for daily operation and functioning. Examples of these costs include but are not limited to: Heat, electricity, water, sewer services, and garbage.

**Communication** - Costs incurred for telephone services, local- and long-distance telephone calls, messenger, electronic or computer transmittal services.

**Office Supplies** - Cost of supplies necessary for general operation of administrative duties for the facility that provides direct care for children in the child care institutions. Examples of these costs include but are not limited to: General office supplies, ink/toner and calculators.

**Transportation/Travel** - The cost of travel expenses for the purposes of conducting day-to-day operations of the facility. For example, Gasoline, mileage, hotel costs, meals, tolls, parking and vehicle rentals.

**Vehicle Maintenance and Repair** - The operating costs of the vehicles and of all maintenance on vehicles used for administrative and operation of the facility. Examples of these costs include, but are not limited to, registration fees, gas, inspections, vehicle repairs, oil, tires and lubrication services.

**Postage and Shipping** - Cost of postage to include: stamps, shipping and handling.

**Printing and Publications** - The costs of printing, publishing and press work associated with the ordinary function of the facility.

**Insurance** - This covers the cost of liability insurance on behalf of the child and includes coverage of damages by a child to the provider's property and harm done by a child to another party.

**Equipment and Furniture (Depreciation)** - The depreciation of furniture and equipment not affixed to the building. Examples include, but are not limited to, mattresses, dressers, blankets and bedding and towels.

**Association Dues/License Fees** - The cost of any fees required to operate the facility.

**Recruitment/Advertising** - Costs incurred by activities such as help wanted advertising and promotional and public relations related to obtaining staff.

**Bank Fees** - The cost of bank fees associated with the programs operations.

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**Interest** - Interest paid for funds borrowed from a lending institution in the case where funds are borrowed to meet the cash flow requirements of ongoing programs.

**Other** - Any expenditures necessary for the day-to-day operations of the facility but does not meet any above line item definitions. The expenditure needs to be clearly identified separately from any other expenditure.

**Profit** - For profit companies may add in a line item identified as profit.

### 2. **Direct Care Expense**

**Food/Meals** - Payments to cover the cost of food for children in child care institutions.

**Clothing** - The cost of clothing for the child's personal wardrobe.

**Personal Care/Incidentals** - Items purchased on an occasional, as needed basis for children in child care institutions. Examples of these items include: personal hygiene products, special dietary needs, fees related to activities (e.g., Boy Scouts, graduation fees), miscellaneous items (e.g., stamps, envelopes, over the counter medications), reasonable and occasional costs of items (e.g., tickets or admission fees for sporting, entertainment or cultural events).

**School Supplies** - Reasonable costs of school supplies which includes, but not limited to, pencils, paper, books and bags.

**Transportation of Children** - The cost of travel as related to a child's daily supervision or the reasonable cost of travel for a child to visit their siblings, relatives and/or caretakers.

**Recreational** - Recreational activities that clearly substitute for otherwise necessary daily supervision for children in child care institutions are considered allowable Title IV-E costs. Other recreational activities are not Title IV-E allowable.

**Other** - Any expenditures necessary for the day-to-day operations of the facility but does not meet any above line item definitions. The expenditure needs to be clearly identified separately from any other expenditure. If the line item is unclear, additional information supporting the line item expenditures may be necessary in order to evaluate if the expenditure is an allowable cost.

**Offsetting Revenues and Non-Reimbursable** - Non-reimbursable is any expenditure not reimbursable with state funds **and not reimbursed by any other source** and, therefore, not reimbursable with federal funds.

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**Other** - Any reimbursement related to the identified expenditures and is used to reduce the cost of daily care. Examples include but are not limited to the following: SSI, investment income, grants, donations, fundraising, national school lunch program and the Department of Education.

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### **Instructions for IV. Institutional Facility Per Diem Calculation Worksheet**

This report is designed to identify the facility's operational and direct care expenditures and, if applicable, a proportional share of indirect administrative expenditures related to the facility. This form provides the calculation of such proportionate share. This form summarizes data from other supporting documentation to make the final calculation.

The identifying information located in the heading of each page should automatically populate this chart based on proper completion of the Institutional Residential Facilities cover sheet.

#### **Instructions**

##### **A. General**

- 1. Facility Name:** Enter the name of the facility as it is stated on the Certificate of Compliance.
- 2. Certificate of Compliance #:** This number was assigned to each provider agency upon successful completion of licensing requirements established by the Pennsylvania Department of Public Welfare.
- 3. Unit ID (AA-ZZ) (Use two letters; e.g., AB, GS, HZ, DC, etc.):** When a facility is licensed by the Department of Public Welfare, it is given a Certificate of Compliance Number for completion of licensing requirements. For some providers, there are several different populations of children being served under one Certificate of Compliance. Each of these populations may have different costs within that one Certificate of Compliance Number. If this is the case, the provider must assign a Unit Identifier to each unit within that Certificate of Compliance Number. The Unit Identifier should be the same for each county contracting for the service. You may assign up to two alphabetical letters as the unit identifier.

**For Example:** Certificate of Compliance Number 123456 is a group home with six beds. Three beds within this certificate of compliance number are for boys age 8 to 10 at a maximum state and federal financial participation of \$56.30. The other three beds are for boys ages 11 to 15 with a financial participation of \$50.10.

In the example provided, there would be two different Unit Identifications used under the same Certificate of Compliance Number. The three beds with the boys ages 8 to 10 could have a Unit Identifier "AA" and the other three beds for boys ages 11 to 15 could have the Unit Identifier "BB". This level of detail is needed to monitor the specific whereabouts of children as well as for invoicing purposes.

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4. **Unit Name:** The Unit Name is to identify the program by the commonly used name.
5. **Parent Organization:** Enter the corporate name of the administrative agency that indirectly oversees the operations of the facility, if applicable.
6. **Federal ID#:** Enter the Federal Identification Number in the box provided.

### **B. Total Amount Charged**

1. **Net Facility/Direct Care Expense** - Is the total expenditures identified in the "Net Facility/Direct Care Expense" lines of the Institutional Facility Expenditure report for each budget year. Be sure to report Title IV-E allowable expenditures for the Projected Budget fiscal year. This line will automatically populate based off the information reported on the "Net Facility/Direct Care Expense" line at the bottom of the Institutional Facility Expenditure sheet.
2. **Indirect Administration Expense (as allocated per attached)** - Is a calculation using data from the "Indirect Administrative Expense" form in the Indirect Package that is completed separately. This line should only contain the amount of indirect administrative expense that is allocated to the facility/unit in which the forms are being completed. Do not put in the total agency indirect administrative expense. For the Projected Budget FY, the amount of indirect administrative expense should match the dollar amount that is reported in the Indirect Package on the Master List of All Agency Programs sheet for the specified unit/facility.
3. **Grand Total** - Contains the amount in the Net Facility/Direct Care Expense added with the amount in the Indirect Administrative Expense line. The cells in the row are shaded green and, therefore, automatically calculate.
4. **Number of Licensed Beds** - Enter the number of licensed beds indicated on the Certificate of Compliance. If the Certificate of Compliance has more than one unit assigned to it, put the number of beds that are assigned to that specific unit in this line (refer to number three under the General Instruction on this page for explanation on units).

**Reminder:** If there is more than one unit under a Certificate of Compliance Number, the total number of licensed beds for all units within that Certificate of Compliance should equal the number of licensed beds assigned to the Certificate of Compliance upon successful completion of licensing requirements.

**Example:** Certificate of Compliance Number 456789 is licensed for 15 beds. 5 beds are in Unit AA. 4 beds are in unit BB. 6 beds are in unit CC.  $5 + 4 + 6 = 15$  total licensed beds.

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**Providers are not permitted to interchange beds between units throughout the FY. If a Provider wishes to change the number of beds assigned to a particular unit, revised packets must be submitted and reviewed.**

**Note:** If the provider is completing this packet for multiple facilities in which the same costs exist for several Certificate of Compliance Numbers, then the number of licensed beds should be the total of all licensed beds for the Certificate of Compliance Numbers that are stated on the Institutional Residential Facilities cover sheet.

- 5. Total Care Days/Units Provided** - Enter the total number of days of care/units provided by the facility for each FY. This information can be found on the Service Delivery Chart.
- 6. Occupancy Rate** - The occupancy rate for the facility/unit will automatically populate based on the number of licensed beds and total days of care entered. Please explain how this occupancy rate was developed, especially if the occupancy rate does not tie to the Service Delivery Chart.
- 7. Calculated Per Diem** - Calculated Total Costs for each FY is calculated by dividing the Grand Total by the product of the number of licensed beds multiplied by 365 days multiplied by the occupancy rate. Be sure to include the Title IV-E Allowable calculated rate for the Projected Budget fiscal year. The cells in this row are green and therefore automatically calculate.
- 8. The Title IV-E allowable percentage FY 2011-12** - For the Projected Budget FY, this is calculated by dividing the Title IV-E allowable calculated rate by the Total Costs. The Title IV-E Allowable percentage for the Projected Budget Year will automatically calculate and the percentage will appear in the cell below the Calculated Per Diem for FY 2011-12. This should automatically populate.
- 9. County Contracted Rate** - This is the final per diem rate that is negotiated between the county level agency and the service provider.
- 10. Prior Actual Audited (Column)** - Fill in the contracted rates.
- 11. Current Estimated Actual (Column)** - Fill in the current contracted rates if you have the information.
- 12. Projected Budget (Column)** - This will not be filled in until negotiations are completed.