

Cost Report Instructions

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Overview

As part of the ongoing effort to improve the quality of services funded by the Nebraska Department of Health and Human Services (DHHS/the Department) Division of Disability and Aging (DDA/the Division), the Division has created a new Cost Report to be used by all of its providers to document their Nebraska-based revenues and expenses. A uniform Cost Report form has the following benefits:

- Allows DDA to better understand the costs involved in providing Disability and Aging services around the state to ensure a fair and accurate reimbursement process.
- Improves communication between the Division and its providers regarding service and cost trends, non-allowable costs under Medicaid, etc.
- Helps providers more effectively manage their agencies by giving clear instructions on reporting requirements and accounting system enhancements.

The purpose of the Cost Report is to determine the actual cost incurred by providers for the delivery of Medicaid Home and Community-Based waiver services that serve the developmentally disabled.

The Division intends to use data aggregated from these cost reports for rate setting purposes.

Providers will be required to submit Cost Reports for a twelve-month period annually according to each provider's fiscal year, with submissions due no later than six months after the close of the provider's fiscal year.

The following instructions should be used as a reference when filling out the Cost Report. The following sections will lay out the general guidelines for completing the form, the requirements that should be upheld when submitting, and details for each section of the Cost Report.

General Guidelines

- **Federal Authority** – The overarching guidance for rate setting methodology for Medicaid services, including HCBS, is §1902(a)(30)(A) of the Social Security Act. This states: “Payments are consistent with efficiency, economy, and quality of care and are sufficient to enlist enough providers so that services under the plan are available to beneficiaries at least to the extent that those services are available to the general population.” Additionally, 42 CFR 441.303(b) requires that the state Medicaid Agency furnish CMS with sufficient information that includes: “A description of the records and information that will be maintained to support financial accountability.”
- **State Authority** – This new Cost Report will help ensure that all providers comply with DDA regulations. Current Title 404 NAC requires that providers have a fiscal and budgetary system that accounts for funds administered and disbursed by the Department. Specifically, 404 NAC 11-005.01 lays out the expectations of the level of detail required. Included in these requirements is item #6 under the NAC which states: “Maintain accounting records in sufficient detail to allow for the calculation of the cost of services provided.” Providers must be able to organize their expenses by waiver service type. Additionally, providers must delineate in their financial records which expenses are allowable and which are non-allowable under Federal and State regulations.
- **Deadline** – Cost Reports should be submitted no later than six months after the end of the provider's fiscal year. Providers will be contacted if there are any incomplete sections or incorrect responses included in the report and will be required to return corrections according to DDA's request.
- **Contents** – The Cost Report form is comprised of the following sections (further detail on each section will be provided later in the document):
 - **Schedule A (Expenses)** – This section organizes all provider expenses by waiver service type and cost account code. Additionally, non-DDA related expenses and funding will be broken out in separate columns. Providers are only expected to list expenses accrued as a result of their Nebraska-based operations. *This section will be populated by the provider.*
 - **Attachment to Schedule A (Parent-Subsidiary/Related Organization Disclosure)** – Providers must disclose any costs applicable to services, facilities, and supplies furnished to a provider by a parent-subsidiary/related organization. If such costs exist, the provider must

also produce an appropriate statement of costs to demonstrate that the costs do not exceed the lower of the cost to the parentsubsidiary/related organization or the price of comparable services, facilities, or supplies purchased elsewhere, primarily in the local market.

- **Schedule B (Revenues)** – This section organizes all provider revenues by waiver service type and revenue account code. Additionally, non-DDA related revenues and funding will be broken out in separate columns. Providers are only expected to list revenues earned as a result of their Nebraska-based operations. *This section will be populated by the provider.*
- **Schedule C (Census)** – This section aggregates total salaries and FTEs by major staff position. This information populates automatically based on the information inputted into the 1010, 1020 and 1030 attachments. *The provider does not need to input information into this section.*
- **Schedule D (Turnover)** – This section aggregates provider turnover by the twelve-month Cost Report period. This information populates automatically based on the information inputted into the 1020 attachments. *The provider does not need to input information into this section.*
- **1010 Attachment** – This section organizes payroll and salary information for a provider's administrative employees. *This section will be populated by the provider.*
- **1020 Attachment** – This section organizes payroll and salary information for a provider's professional program staff. *This section will be populated by the provider.*
- **1030 Attachment** – This section organizes payroll and salary information for a provider's support staff. *This section will be populated by the provider.*
- **Notes** – Each section in the Cost Report is followed by a section for notes. Providers should use these sections to describe any revenue or expenses that could not be easily categorized into one to the existing accounts, assumptions made when completing the Cost Report, or any other relevant notes that would assist the Division in reviewing the Cost Report.
- **Accompanying Materials** – In addition to the Cost Report form, providers must also include the following accompanying documents to supplement their submissions.
 - **Chart of Accounts** – Each provider must submit a copy of its Chart of Accounts. While providers are not required to use the Division's proposed chart of accounts, each provider must demonstrate how its chart of accounts compares to the Division's proposed chart of accounts. See Appendix A for additional information.
 - **Cost Allocation Plan** – Each provider must submit a Cost Allocation Plan that (1) identifies each expense account in the provider's Chart of Accounts that contains expenses shared across multiple waiver services and/or shared between DDA and non-DDA services and (2) documents the methodologies used for allocating the expenses.
 - **Data Validation Tool** – Each provider must submit the DDA Cost Report Data Validation Tool to validate the value for Total Revenues, Total Expenses, and Total Payroll Expenses reported in the Cost Report against the same values reported in the provider's audited financial statements.
- **Method of Submission** – The completed Cost Report and accompanying materials must be submitted electronically by e-mail to DDA at the following address: dhhs.ddcostreports@nebraska.gov.
- **Rounding** – All cost and revenue figures presented in the document should be rounded to the nearest dollar unless specifically requested otherwise.

Financial Reporting Requirements

- **Records**
 - The provider shall maintain the required service records and financial information sufficient for a proper audit or review, including documentation to support the rationale for assigning costs and revenues to specific waiver service and cost centers. Sufficient data must be available as of the audit date to fully support any item being claimed on the Cost Report.
 - Accounting or financial information regarding related organizations must be readily available to substantiate costs.

- Adequate records and information must be maintained to support financial accountability. In accordance with 45 CFR § 92.42, records and additional documentation to support financial accountability must be maintained, at a minimum, 3 years from the submission of each CMS-372(S) report. To meet this requirement providers must maintain financial records used for the preparation of the Cost Report for **a minimum of five years**.
 - Records relating to unresolved audits must be retained until final resolution of the audit.
 - Records must be available upon reasonable demand to a representative of the Division.
- **Accounting and Reporting Requirements**
 - The accrual basis of accounting must be used for reporting purposes.
 - The accounting system must be structured so that revenues and expenses can be grouped by waiver service and traceable to Cost Reports.
 - Although providers are not required to use the Division's proposed chart of accounts, providers' charts of accounts must contain at least the same level of detail.
 - Independent audit report outcomes should align by fiscal year with submitted Cost Reports.
 - Generally accepted accounting principles (GAAP), or, when applicable, Generally Accepted Government Auditing Standards (GAGAS), must be followed. Any deviations from GAAP or GAGAS must be noted in the Auditor's Report submitted with the audited financial statement.
 - Costs reported must include all allowable costs and non-allowable costs (non-allowable costs are discussed later in these guidelines). The Division will forward all items identified as fraudulent to the Medicaid Fraud and Patient Abuse Unit.
 - Building depreciation shall be limited to 3% on masonry and 4% on frame buildings and shall be calculated on the straight-line method. GAAP shall be used in determining the life of any addition(s) to primary structures. Depreciation on major movable equipment, furniture, automobiles, and specialized equipment shall be calculated on the straightline method, following the American Hospital Association (AHA) Guidelines for any item purchased after January 1, 1987. Deviations from AHA Guidelines may be granted in those instances in which providers can furnish the Department with documented historical proof of useful life.
- **Audit Reports**
 - Title 404 NAC requires providers to submit an annual Audit Report to the Department no later than six months after the end of the provider's fiscal year. Providers must complete the Cost Report Data Validation Tool to reconcile any material differences between the Cost Report and the Audit Report.
- **Submission of the Audit Report**
 - Providers should submit the Audit Report with the Cost Report. These items must be submitted electronically by email to DDA at the following address: dhhs.ddcostreports@nebraska.gov.
- **Filing Extensions**
 - No automatic extensions for filing of the annual Cost Report or Audit Report will be made. All requests must be in writing and must be received by the Department at least 10 working days prior to the due date.
 - Requests must clearly explain the reason for the extension and identify the date on which the report will be submitted.
 - Approval of extensions will be granted for good cause at the sole discretion of the Department. The provider will be notified in writing of the approval or denial. A "good cause" is one that supplies a substantial reason, affords a legal excuse for the delay, or explains an intervening action beyond the provider's control. The following are not considered "good cause": ignorance of the rule, inconvenience, and/or that a Cost Report preparer and/or independent public accountant is engaged in other work.
 - Amendments to reported costs will not be allowed after the Cost Reports have been used to determine rates.

- **Costs Allowability and Limitations**

- Any questions regarding cost allowability and limitations will be governed by Title XIX of the Social Security Act unless further limited by these guidelines or the purchase of service agreement.

- **Non-Allowable Costs**

There are certain types of costs that are not reimbursable within the state-approved Medicaid Waivers. When appropriate, agencies should be able to identify non-allowable costs in the General Ledger and submitted financial documents. This document contains a number of nonallowable cost examples for Nebraska peer states. Please note, this list is not comprehensive but should be used as a guide. Examples include, but are not limited to:

- Advertising, public relations, and clothing expenses.
- Advertising of specific services (i.e. 24-hour emergency line).
- Promotional items, advertising, and informational campaigns designed solely to promote the agency.
- Costs which have not been incurred by the agency, including the value of donated goods and services.
- Costs incurred solely to enhance income from investments. Ex. Cost of securing contributions or donations.
- Costs for idle facilities except when such facilities are necessary to meet caseload fluctuations.
- Costs of membership to a country club, social or dining club or organization is unallowable.
- Costs of fines and penalties resulting from violations of, or failure to comply with federal, state and local laws and regulations are unallowable.
- Finance, late charges and the following items of interest:
 - Funds borrowed for investment purposes;
 - Funds borrowed to create working capital in excess of two months operating costs;
 - Funds borrowed for the personal benefit of employees, officers, board of directors, members, or owners of the provider agency;
 - Funds borrowed without a prior time-limited written agreement with the Department for the purchase of land or buildings, until such items are actively used in program activity; and,
 - Interest charges made for intra-agency loans between funds are not a reimbursable expense. An agency is defined as an organizational entity with a single Federal Employer's Identification Number.
- Employee entertainment, morale, health and welfare including:
 - *Employee Entertainment* –The costs associated with employee entertainment such as tickets to sporting or other events, alcoholic beverages, golf outings, ski trips, cruises, professional musicians or other entertainers, are unallowable.
 - The costs for such parties or events that staff and consumers attend together are allowable.
 - *Flowers/gifts* – The cost of flowers and gifts for staff is unallowable.
 - Exceptions:
 - ▶ *Employee morale* – Reasonable costs associated with an annual employee picnic or holiday party for employee morale are allowable.
 - ▶ *Awards* – The cost is allowable if the item is used to recognize employee achievement or performance (productivity, safety, longevity, etc.).
 - ▶ *Recreational activities* – The costs of provider sponsored employee sports teams and employee organizations designed to improve company loyalty, team work, or physical fitness are allowable.
- Telephone costs attributable to personal use by employees and consumers.
- All costs associated with payment to registered lobbyists.

- Costs associated with charity, grants, and professional discounts. Charity is defined as the donation of cash or in-kind services to other organizations and individuals external to the provider. Grants are defined as awards to organizations, programs and/or individuals external to the provider.
- Meals consumed by guests and staff when staff attendance with the consumer is not programmatically mandatory. This does not prohibit this expense for live-in staff. Meals are allowable as part of required travel for staff.
- Costs of selling and marketing any products or services of the organization (example: production).
- Costs associated with depreciation of equipment/buildings obtained with monies (i.e., grants, for example Department of Transportation) not allowing subsequent year's depreciation.
- *Exclusion of Medicaid Payment for Room & Board* – The state utilizes the Federal SSI standard as the cost of room and board. The state deducts the SSI standard from the residential rate. Clients pay their room and board directly to the provider. Room and board cost is excluded from the FFP. Room and board costs are payment for housing, food, utilities, or items of comfort or convenience, facility maintenance, upkeep or improvement. DHHS informs the client and provider of the Room and Board and any share of cost the client is responsible to pay (ex. listed – NE Aged & Adults & Children w/Disabilities Waiver).
- *Payment for Rent & Food Expenses for Unrelated Live-In Caregiver* – The state does not reimburse for the rent and food expenses of an unrelated live-in personal caregiver who resides in the same household as the participant (ex. Listed – NE Aged & Adults & Children w/Disabilities Waiver).

- **Parent-Subsidiary/Related Organizations (Specify on Attachment to Schedule A)**

- Costs applicable to services, facilities, and supplies furnished to a provider by a parent-subsubsidiary/related organization, shall not exceed the lower of the cost to the parent-subsubsidiary/related organization or the price of comparable services, facilities, or supplies purchased elsewhere, primarily in the local market. Providers must identify such parent-subsubsidiary/related organizations and costs in the Cost Report and include an appropriate statement of costs and allocations with the Cost Report. Umbrella or chain organizations, and entities owned or controlled by the same interests are also considered parent-subsubsidiary/related organizations. Management fees will be considered administrative costs for cost reporting purposes.
- Home offices of parent-subsubsidiary/related organizations vary greatly in size, number of locations, staff, and services furnished to their member facilities. Although the home office is normally not a provider in itself, it may furnish to the individual provider central administration or other services, such as centralized accounting, purchasing, personnel, or management services. **Only the home office's actual cost of providing such services may be included in the provider's allowable costs under the program.** In order to be considered an allowable cost, the home office costs must be directly related to those services performed for individual providers and relate to consumer services. Documentation as to the time spent, the services provided, the hourly valuation of services, and the allocation method used, must be available to substantiate the reasonableness of the cost. Any services provided by the home office which are included in costs as payments to an outside provider, will be considered a duplication of costs and not be allowed.
- Rental expense for buildings and equipment that do not exceed actual cost for these items and that are necessary to provide program services to recipients, are an allowable expense.

- **Taxes**

- Taxes assessed against the provider, in accordance with the levying enactments of several states and lower levels of government and for which the provider is liable for payment, are allowable costs.
- The following taxes are not allowable as costs:

- Federal income and excess profit taxes, including any interest or penalties paid.
- State or local income and excess profit taxes.
- Taxes in connection with financing, refinancing, or refunding operation, such as taxes in the issuance of bonds, property transfers, issuance or transfer of stocks, etc. Generally, these costs are either amortized over the life of the securities or depreciated over the life of the asset. They are not recognized as tax expense.
- Taxes from which exemptions are available to the provider.
- Special assessments on land which represent capital improvements, such as sewers, water and pavement, should be capitalized and may be depreciated.
- Taxes on property which is not used in the provision of covered services.
- Tax expense may not include fines or penalties.
- Self-employment taxes.

Cost Report

The Cost Report is organized into the following primary sections: Schedule A (Expenses), Schedule B (Revenues), Schedule C (Census), and Schedule D (Turnover), and includes Staffing and Payroll Attachments 1010, 1020, and 1030.

Please note that Schedule A and Schedule B utilize the Division's proposed Chart of Accounts as found in Appendix A. Please refer to the proposed Chart of Accounts in Appendix A for a detailed description of each account.

Cover Page

Provide the requested information before attempting to complete the Cost Report. Failure to do so will limit the functionality of the Cost Report.

- **Agency Provider** – Name of Agency Provider completing the Cost Report.
- **Completed By** – Name of the individual responsible for completing the Cost Report. Third party CPAs should include the name of their firm.
- **Submission Date** – Date of submission to DDA. This cell does not need to be completed before completing the remainder of the Cost Report.
- **Contact Information** – Phone and e-mail address for the individual completing the Cost Report.
- **Reporting Period**
 - **Fiscal Year** – Fiscal year reported in the Cost Report (YYYY).
 - **Period Start Date** – First day of the fiscal year reported in the Cost Report (MM/DD/YYYY). **Failure to input this information before completing the Cost Report will limit the functionality of the Cost Report.**
 - **Period End Date** – Last day of the fiscal year (MM/DD/YYYY). This information will be automatically populated based on the information provided for the Period Start Date.

Checklist

Prior to submission, certify that each required section of the Cost Report and all of the mandatory accompanying materials have been completed. Failure to complete any section of the Cost Report or any of the accompanying materials within six months of the close of the provider's fiscal year will result in an incomplete submission.

Schedule A (Expenses)

- **HORIZONTAL AXIS:** Waiver Services, Other Non-DDA Programs, Fund Raising, and Total Columns
 - **Waiver Services** – The first 26 columns of the horizontal breakout distinguish provider costs by individual waiver service (Adult Day Habilitation, Respite, etc.).

- Indicate which waiver services the agency provider offers and which waiver services the provider does not offer by selecting 'Yes' or 'No' in the yellow cell at the top of each column. If 'No' is selected, do not input any data into the respective column. If data is inadvertently placed in the column an "ERROR" message will appear. ***Selections made on Schedule A will carry over the Schedule B. Failure to make the selection on Schedule A will prevent the completion of Schedule B.***
- Any methodology for breaking out expenses that apply across different waiver services must be documented in the provider's accompanying Cost Allocation Plan.
 - ***Other Non-DDA Programs*** – Use this column for reporting expenditures for services other than those listed in the appendices in this Cost Report. Report expenditures associated with services not purchased by DDA would fall into this category.
 - ***Fund Raising*** – Expenditures normally charged to this function include costs of transmitting appeals to the public (including postage, addressing, maintenance of mailing lists and other fund drive records) and the salaries of staff members connected with fund raising for the agency, capital campaigns, foundations, etc. An appropriate portion of the salaries of regular staff members who devote time to record keeping for fund raising should be allocated to fund raising expenses.
 - ***Total*** – This column adds each of these respective columns together. The sum of all totals in this column should represent the total expenses from the operating statements of the agency for the reporting period. This total of the expenses must reconcile to the independent audited financial statement.
- **VERTICAL AXIS:** Cost Center Totals
 - Costs should be allocated by direct assignment to the benefitting cost centers based on time study or activity logging unless otherwise indicated. Personnel costs listed on Schedule A should match those logged in the 1010, 1020, and 1030 sections of the Cost Report unless a discrepancy is explained in the "Notes" section of the Cost Reports. Any discrepancies will be reviewed by DDA.
 - Please refer to Appendix A: DDA Proposed Chart of Accounts for a detailed description of each account.
 - Please refer to Appendix B: Example of Schedule A for an example of a populated Schedule A.

Schedule B (Revenues)

- **HORIZONTAL AXIS:** Waiver Services, Other Non-DDA Programs, Fund Raising, and Total Columns
 - ***Waiver Services*** – The first 26 columns of the horizontal breakout distinguish provider revenues by individual waiver service (Adult Day Habilitation, Respite, etc.).
 - Selections from Schedule A indicating whether the agency provider offers a specific waiver service will automatically carry over to Schedule B. Failure to make a selection on Schedule A first will prevent the completion of Schedule B. Do not input any data into columns for waiver services not offered by the agency provider. If data is inadvertently placed in the column an "ERROR" message will appear.
 - Any methodology for breaking out revenues that apply across different waiver services must be documented in the provider's accompanying Cost Allocation Plan.
 - ***Other Non-DDA Programs*** – Use this column for reporting revenues associated with services other than those listed in the appendices in this Cost Report. Report revenues associated with services not purchased by the Division of Disability and Aging would fall into this category.
 - ***Fund Raising*** – Include all revenues connected with fund raising for the agency, capital campaigns, foundations, etc. in this section.

- **Total** – This column adds each of these respective columns together. The sum of all totals in this column should represent the total revenues from the operating statements of the agency for the reporting period. The total of the revenue must reconcile to the independent audited financial statement.
- **VERTICAL AXIS: Revenue Center Totals**
 - Please refer Appendix A: DDA Proposed Chart of Accounts for a detailed description of each account.
 - Please refer to Appendix C: Example Schedule B for an example of a populated Schedule B.

Schedule C (Census)

Providers of DDA services are not required to fill out Schedule C (Census). This section will automatically populate based on the 1010, 1020, and 1030 Attachments. Schedule C gives information on the following:

- Total Salaries by Staff Position (Administrative, Professional Program Staff, and Support Staff).
- Total FTEs by Staff Position
- Total Turnover by Staff Position

Staff information and descriptions will pre-populate based on the selections in the attachments.

Schedule D (Turnover)

Providers of DDA services are not required to fill out Schedule D (Turnover). This section will automatically populate based on the 1020 Attachment. This section gives DDA an understanding of turnover for Direct Support Professionals (DSP) at a provider's agency. It allows DDA to gain insight into the following:

- Track turnover by agency and have individual conversations about how their metrics have trended over time.
- Assess correlation by agency between turnover and other key metrics (i.e. salary, employment duration) using payroll data.
- Reliably benchmark and monitor turnover to measure the impact of change initiatives.
- Used in conjunction with the SSSR, a second source of turnover data allows comparison and verification of existing turnover metrics.

Schedule D provides information on the following:

- Number of Starting DSPs by Month
- Number of new DSPs by Month
- Number of Cumulative DSPs Joining Agency by Month
- Number of Departures by Month
- Number of Cumulative DSPs Leaving Agency by Month
- Net Employee Gain by Month
- Total DSPs by Month
- Turnover Percentage by Month (# of Leavers / Total DSPs)

Only Direct Support Professionals are included in the analysis. Below is a screenshot of the table with sample data included:

Month	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Start	7/1/2020	8/1/2020	9/1/2020	10/1/2020	11/1/2020	12/1/2020	1/1/2021	2/1/2021	3/1/2021	4/1/2021	5/1/2021	6/1/2021
End	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021
Starting # DSPs	18	15	15	16	17	18	21	23	23	24	22	24
New DSPs by Month	0	0	1	1	1	3	2	0	1	0	2	1
Cumulative DSPs Joining Firm	0	0	1	2	3	6	8	8	9	9	11	12
Employee Departures by Month	3	0	0	0	0	0	0	0	0	2	0	1
Cumulative DSPs Leaving Firm	6	6	6	6	6	6	6	6	6	8	8	9

Net Employee Gain by Month	-3	0	1	1	1	3	2	0	1	-2	2	0
Total DSPs on Last Day of Month	15	15	16	17	18	21	23	23	24	22	24	24
Monthly TO (# Leavers / Total DSPs)	20%	0%	0%	0%	0%	0%	0%	0%	0%	9%	0%	4%
Avg										2.77%		

Staffing and Payroll Attachments

The 1010, 1020, and 1030 Attachments should be filled out by the provider. Each attachment gives payroll information on the following employees:

- **1010 Attachment** – Administrative Staff – Office staff who do not spend more than 10% of their time providing direct care supports for participants.
- **1020 Attachment** – Professional Program Staff - DSPs and front-line supervisors who spend at least 75% of their time providing direct care supports for participants.
- **1030 Attachment** – Support Staff – Support staff who spend 75% or less of their time in the provision of direct care supports. Examples of these include Counselors (CCDC, MH, DD, REHAB, etc.), Speech, Physical and Occupational Therapists, Direct Support Professionals, Supervisors and Residential Managers.

The provider only needs to complete the unlocked columns that are highlighted in black on the top of the worksheet (Employee ID Number, Agency Provider Position Title, Staff Name, Start Date, End Date, Reason, Salaried/Hourly, Regular Hours, Training Hours, Overtime Hours, Reduced Pay

(Call/Overnight) Hours, Paid Leave (Vacation & Personal), Sick Leave, Pooled Paid Time Off, Base

Wage/Salary and Bonus). The remaining columns that are highlighted in grey (# Leavers, Total Hours

Paid, Total Wages, and Wage per Hour) will automatically populate. Please note that answers for Position ID, Reason, and Salaried/Hourly should be selected from the drop down menus in each column. Below is a screenshot of the table:

Agency						# of Leavers		Paid Leave Overtime		Reduced Pay		Bonus		Wage per						
Employee ID										Pooled Paid						Total Hours Paid	Base Wages/Salary			
Number	Provider	Position ID	Start Date	End Date	Reason*					Training Hours	(Call/Overnight) (Vacation & Sick Leave**							Hours	Time Off**	
											Hours									Personal)**
Position Title						Salaried/Hourly Regular Hours								Total Wages Hour						
1	Community Specialist	Community Support Provider (>75% of time)	6/9/07			Hourly	2000.00	100.00		100.00	2,200.00	\$30,000.00		\$30,000.00	\$ 13.64					
2	Residential Specialist	Community Support Provider (>75% of time)	3/1/18	8/31/20	Employment Ended	1 Hourly	320.00		20.00		340.00	\$4,200.00		\$4,200.00	\$ 12.35					
3	Vocational Specialist	Community Support Provider (>75% of time)	1/1/20	7/31/20	Promotion/Transfer	Hourly	160.00				160.00	\$1,920.00		\$1,920.00	\$12.00					
3	Vocational Manager	Case Manager (>75% of time)	8/1/20			Hourly	1820.00	20.00			1,840.00	\$27,600.00	\$1,000.00	\$28,600.00	\$15.54					
4	Teacher	Teacher/Teachers Assistant	8/1/20			Salaried	2000.00	80.00			2,080.00	\$50,000.00		\$50,000.00	24.04					

Each of these columns is described below:

- **Employee ID Number** – Assign a unique identification number to each agency employee. This number should be assigned to the employee for the entire reporting period, even if the employee is promoted/transferred and holds multiple positions at the agency provider. The number used should not be the employee's Social Security Number or similarly sensitive number.
- **Agency Provider Position Title** – Enter the title of the position given to the employee in provider's payroll system. A new entry should be made if an employee is promoted/transferred and serves in a new role during the reporting period.
- **Position ID** – Select from the drop-down menu the position ID that most closely matches the employee's functional job description. A new entry should be made if an employee is promoted/transferred and serves a new role during the reporting period.

- **Position Type** – For the 1030 Attachment only, select the position type from the drop-down menu, based on the following descriptions:
 - **Professional Support** – Non-direct support staff whose services are necessary to support direct support staff. Program support staff could be front-line supervisors or residential managers who spend 75% or less of their time in the provision of direct care supports. Examples: Counselors (CCDC, MH, DD, REHAB, etc.), Speech, Physical and Occupational Therapists, and Residential Managers.
 - **Medical** – Medical personnel who provide services related to their profession and are necessary to providing basic program services. Examples: Physician, Registered Nurse, Practical Nurse, etc.
- **Start Date** – Enter the actual date that the individual began employment with the agency at the position being described in the Position ID. Start dates that predate the reporting period should also be included. If the employee has been promoted or transferred, the start date should reflect the date the employee began the new position.
- **End Date** – Enter the date that the individual ended employment with the agency at the position being described in the Position ID. If a person was promoted or transferred use the last date the employee was in the position described in that row. **If the individual was employed at the end of the reporting period, leave the end date blank.**
- **Reason** – If an end date is provided, select a reason from the drop-down menu for the employee's departure from the position being described in the Position ID. **Failure to select a reason will impact the functionality of the tool.**
 - **Employment Ended** – The employee's employment at the agency provider has ended entirely and the employee is no longer on the provider's payroll.
 - **Promotion/Transfer** – The employee was promoted/transferred and therefore no longer serves in the position described in the Position ID but is still on the provider's payroll in another capacity. In such a case, a new entry should be found on either Attachment 1010, 1020, or 1030, reflecting the employee's new position.
- **Salaried/Hourly** – Select from the drop-down menu if the employee is classified as a salaried or hourly employee.
- **Regular Hours** – Enter the number of hours that the employee worked at the employee's standard rate in the position described in that row for the reporting period. For salaried employees, provide an estimate based the hours the employee is expected to work (typically 40 hours per week).
- **Training Hours** – Enter the number of training hours that the employee worked in the position described in the row for that reporting period.
- **Overtime Hours** – Enter the number of overtime hours that the employee worked in the position described in the row for that reporting period.
- **Reduced Pay (Call/Overnight) Hours** – Enter the number of hours an employee worked in the position described in the row for that reporting period at a reduced rate for services including, but not limited to, call and overnight.
- **Paid Leave Hours (Vacation & Personal)** – For providers who differentiate between paid leave and sick leave, enter the number of paid leave hours that the employee received payment for in the position described in the row for that reporting period. If data is added to this column, do not add data to the Pooled Paid Time Off Column.
- **Sick Leave Hours** – For providers who differentiate between paid leave and sick leave, enter the number of sick leave hours that the employee received payment for in the position described in the row for that reporting period. If data is added to this column, do not add data to the Pooled Paid Time Off Column.
- **Pooled Paid Time Off** – For providers who do not differentiate between paid leave and sick leave, enter the total number of paid time off hours the employee received payment for in the position described in the row for that reporting period. If data is added to this column, do not add data to either the Paid Leave Hours and Sick Leave Hours columns.

- **Total Hours Paid** – Total paid hours automatically calculates the sum of the values provided in the preceding columns.
- **Base Wages/Salary** – Enter the total base wages/salary the employee received in the position described in the row for that reporting period.
- **Bonus** – Enter the bonus amount that the employee was paid for the position described in the row for that reporting period.
- **Total Wages** – Automatically calculated sum of Base Wages/Salary and Bonus.
- **Wage per Hour** – Automatically calculated average hourly wage (Total Wages divided by Total Hours Paid).

Appendix A: DDA Proposed Chart of Accounts

Introduction

The purpose of the Division's uniform Cost Report is to allow DDA and agency providers to better understand the costs associated with providing intellectual and developmental disabilities services. Understanding these costs is foundational to ensuring access to service and quality care as described in §1902(a)(30)(A) of the Social Security Act.

A *chart of accounts* is an accounting tool used to establish the hierarchical structure and level of detail required to accurately capture and report on an organization's operations and finances. DDA understands that agency providers differ in a variety of ways that may influence how agencies establish and maintain their charts of accounts. For agency providers to be able to accurately complete the Division's uniform Cost Report, the Division's proposed Chart of Accounts for agency providers offers only a minimum level of required detail to extend providers flexibility to manage their finances to suit their business needs.

The Division recognizes the range in size and operations of Nebraska's agency providers and appreciates that some providers operate in other states as well. As a result, the proposed Chart of Accounts is not mandatory, but rather intended to serve as a guide for agency providers structuring their accounting systems to ensure they are prepared to submit their Cost Reports annually. However, providers who do not follow the Division's proposed Chart of Accounts must document how they reconcile their charts of accounts with the Division's.

General Hierarchy of Chart of Accounts

The Division's proposed Chart of Accounts is organized in the hierarchical structure described below. Each transaction in the provider agency's general ledger should have sufficient detail to be organized according to the following criteria:

- **Account Type** - Expense or Revenue
- **Account** – Expense or Revenue Category (e.g. Personnel Services, Non-Allowable Costs, and Fees)
- **Subaccount** – Subcategories of expense (e.g. Administrative support staff expenses and Non-allowable room and board expenses) and revenue accounts. (e.g. Title XIX fees and Title VII fees)
 - **Detail account** – Subcategories of the subcategories (e.g. Medical Support Staff and Audit Services)
 - **Classification** – DDA waiver service classification (i.e. Residential Habilitation) or Non-DDA program.

While not a part of the Chart of Accounts, each transaction should also be labeled with the transaction type (e.g. journal entry, payment, deposit, etc.) and transaction date, as well as a unique identification number.

Expenses (Schedule A)

- **1000 PERSONNEL SERVICES**
 - **1010 Administrative Staff** – Personnel who manage/direct/support the overall or specific programs of the agency, make policy decisions, provide training and do not spend more than 10% of their time providing direct care supports.
 - **1020 Professional/Program Staff** – Personnel who provide direct service to participants. This category includes front-line supervisors who spend at least 75% of their time providing direct care supports for participants.
 - **1030 Support Staff**
 - **1031 Medical Support Staff** – Medical personnel who provide services related to their profession and are necessary to providing basic program services. Examples: Physician, Registered Nurse, Practical Nurse, etc.
 - **1032 Program Support Staff** – Non-direct support staff whose services are necessary to support direct support staff. Program support staff could be front-line supervisors or residential managers that spend 75% or less of their time in the provision of direct care

supports. Examples: Counselors (CCDC, MH, DD, REHAB, etc.), Speech, Physical and Occupational Therapists, and Residential Managers.

- **1040 Temporary Staff** – Personnel hired for a temporary period of time. Examples include:
 - Staff hired to fill-in or cover for administration or support staff on maternity leave, FMLA, extended disability, etc.
 - Staff hired for a short-term project. These staff are supplements to existing staff and do not provide direct care (i.e. staff hired to do production work alongside people served in a workshop to meet production deadlines, staff hired for a grant position that is short lived and will not continue, or staff to provide summer maintenance/yard work).
 - Staff hired as on-call or relief direct care staff. These staff fill-in when a full-time direct care staff uses vacation or sick-leave, or other times as needed (i.e. additional staff needed due to illness or behavior of people served). The number of on-call staff and the hours available for them to work varies at any point in time.

- **1100 PERSONNEL BENEFITS AND TAXES**

- **1110 Retirement Plans** – The cost of agency contributions to employee retirement plans.
- **1120 Insurance Benefits** – The cost of items such as health, life, disability and dental insurance coverage for agency staff.
- **1130 FICA Taxes** – Represents the FICA tax expense to the agency, to include Medicare amount.
- **1140 Unemployment Insurance** – The cost of State and/or Federal unemployment insurance.
- **1150 Worker's Compensation Insurance** – The cost of the agency's Worker's Compensation Insurance premium.
- **1160 Professional Liability Insurance** – The cost of liability insurance premiums related to coverage for actions/omissions of employees and/or board members (protection against fraudulent or dishonest acts by officers or employees).
- **1170 Other** – Represents any other costs that should be included as personnel benefits and taxes. Examples may include childcare, educational benefits, staff appreciation (other than wages), employee physicals, Hepatitis B and TB testing. Such expenses should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting and should be described in the attached "Notes for Schedule A" section of the Cost Report.
- **1200 PROFESSIONAL FEES & CONTRACTUAL SERVICES** – Services obtained from nonagency professionals in each of the following areas.
 - **1210 Administrative/Financial** – Represents the cost of financial, accounting or data processing professionals, including software support agreements. Includes the following:
 - **1211 Audit Services** – Represents the cost of an independent audit of the agency.
 - **1212 Legal Services** – Represents the cost of attorney or legal services.
 - **1213 Advertising/Public Relations** – Represents the costs associated with allowable advertising and public relations, such as the recruitment of personnel and yellow page ads.
 - **1214 Dues/Memberships/Subs./Ref. Materials** – Represents amounts paid for membership in organizations, costs for subscriptions, and reference and resource publications purchased for use by the agency. Example: *Physician's Desk Reference to Nursing Services, DSM-V, etc.*
 - **1215 Registration Fees** – Represents the registration costs of conventions, conferences and meetings. These include fees for required credentialing, licensing, registrations, criminal history, and background checks.
 - **1216 Other** – Any other Administrative/Financial Professional Fees or Contractual Services not otherwise categorized.
- **1220 Shared Living Contractor** – Costs associated with payments to Shared Living Contractors.
- **1230 Habilitation/Rehabilitation** – Costs associated with services obtained from non-agency professionals such as a special education teacher, certified vocational evaluator, psychologist, recreational therapist and social worker.

- **1240 Medical** – Costs associated with services obtained from non-agency professionals for the following: Dental, Dietary, Occupational Therapy, Physical Therapy, Optometric, Pharmacy, Speech Pathology and Audiological Services.
- **1250 Physician/Nursing Services** – Costs associated with physician and nursing services obtained from non-agency professionals (including the cost of lab reports). Nursing services involving overseeing the delegation of medication administration would be attributed to this cost category.
- **1260 Psychiatric Services** – Costs associated with psychiatric services obtained from non-agency professionals. Psychiatric service costs that are not covered under the state plan are included here. Additionally, employee clinician costs related to Behavior Risk services may fall into this category as well.
- **1270 Other Professional Services** – Costs for services obtained from non-agency professionals not identified elsewhere. Examples include architectural or engineering services, costs incurred with outside speakers, meals, motels, fees, etc. Such expenses should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting should be described in the attached “Notes for Schedule A” section of the Cost Report.
- **1300 TRAVEL/TRANSPORTATION** – Represents the cost of mileage payments to staff, consumers (token/tickets), board members, volunteers, transportation providers and others and the cost of repairs, maintenance, insurance, lodging, meals and other travel costs. Examples include short-term rentals for automobiles, parking fees, airfare, bus or taxi fares, and mass transit. Report principal payments related to the purchase of vehicles and lease payments. *Note: “Equipment” category below captures costs that are unrelated to transportation.*
- **1400 SUPPLIES** – This category expenses for normal office supplies and purchasing as well as for nutritional and supplemental supplies.
 - Includes supply costs such as office, food purchasing, program/instructional, postage and shipping, and production-related costs. This includes the costs of commodities.
 - Includes expenses related to medical supplies, nutritional supplements, and incontinence supplies.
- **1500 OCCUPANCY**
 - **1510 Rent of Space** – Cost of rental payments for land, buildings, office, or residential space used for the operation of the agency.
 - **1520 Utilities & Telephone** – The cost of a public service, unless the cost is included in rent. Utilities include heat, lights, water, gas, electricity, waste removal, and cable TV. Telephone includes the cost of monthly service and long-distance fees.
 - **1540 Mortgages** – Cost of mortgage payments on provider-owned property used in the delivery of DDA-related services.
 - **1550 Leases** – Cost of lease payments on property used in the delivery of DDA-related services.
 - **1560 Other** – Any other occupancy costs. Such expenses should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting should be described in the attached “Notes for Schedule A” section of the Cost Report.
- **1600 EQUIPMENT (Purchase, Rental, Leases, Maintenance)** – Equipment costs, rental payments for equipment and vehicles used for the operation of the agency, and costs associated with the repair or maintenance of agency equipment. Transportation related costs of people supported in the agency is not included in this category. Only non-transportation related expenses are included here. (Ex. Snow blowers, lawnmowers, etc.)
- **1700 DEPRECIATION**
 - **1710 Building** – Annual cost associated with the depreciation of agency office, program or residential facilities.
 - **1720 Equipment** – Item cost associated with the depreciation of agency capital equipment and furnishings. Examples include vehicles, computers, furniture, appliances and production equipment.
- **1800 MISCELLANEOUS**

- **1810 General Liability Insurance** – Cost associated with liability insurance covering the costs of bodily injury and property claims.
- **1820 Other** – Miscellaneous costs such as those associated with personal needs, recreation and leisure, interest on installment contracts, and interest on operating loans. Such expenses should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting should be described in the attached “Notes for Schedule A” section of the Cost Report.
- **1900 NON –ALLOWABLE COSTS**
 - **1910 Room & Board-related Expenses** – Room and board costs are payment for housing, food, utilities, or items of comfort or convenience, facility maintenance, upkeep or improvement. DHHS informs the client and provider of the Room and Board and any share of cost the client is responsible to pay. This is further described in the “Financial Reporting Requirements” section.
 - **1920 Client Wages** – Wages paid to consumers for work performed in or for the agency. This category does not include participants that work in regular staff positions for the agency. Those costs should be included in the appropriate service category above.
 - **1930 Employee Entertainment** – Costs associated with employee entertainment such as tickets to sporting or other events, alcoholic beverages, golf outings, ski trips, cruises, professional musicians or other entertainers.
 - **1940 Other** – Other non-allowable costs in this section are described in the “Financial Reporting Requirements” section. Such expenses should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting and should be described in the attached “Notes for Schedule A” section of the Cost Report.

Revenues (Schedule B)

- **2000 FEES** – Dollars received for services provided to consumers.
 - **2010 Title XIX** – Dollars received from DHHS, Local School Districts and consumers for services provided within the scope of Nebraska’s approved Title XIX State Plan/Waiver Services for consumers.
 - **2015 Title VII, Ch 1 Part B** – Dollars received from The Centers for Independent Living Program, Ch1 Part B.
 - **2020 Title VII, Ch 1 Part C** – Dollars received from The Centers for Independent Living Program, Ch1 Part C.
 - **2025 NE Department of Education** – Dollars received for services provided to consumers under 21 years of age, when not participating with ICF/MR or HCBS.
 - **2030 Client Pay (Fee for Service)** – Dollars received from clients as payment for services.
 - **2035 Insurance** – Dollars received from insurance companies as payment for services.
 - **2040 Other States** – Dollars received from other states for services provided to consumers.
 - **2045 Room and Board** – Dollars received for room and board.
 - **2050 Bureau of Indian Affairs** – Dollars received for services provided to Native American consumers, when not participating with ICF/DD or HCBS.
 - **2055 Other** – Dollars received from other sources (such as other Government Agencies/Departments) as payment for services provided to consumers. Such revenues should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting and should be described in the attached “Notes for Schedule B” section of the Cost Report.
- **2100 GRANTS** – Dollars received from City, County, State or Federal Government or other sources when expenses relating to a specific grant are incurred. Dollars received are for a specific consumer(s), position(s) or project(s). Dollars can also be received from other sources for services provided to clients.
 - **2110 Grants (Used for Capital Expenditures)** – This fund should be used just for capital expenditure grants.
 - **2120 Grants (Used for Non-Capital Expenditures)** – This fund should be used for all other grants that are not used for capital expenditures.

• **2200 CONTRIBUTIONS** – Dollars donated or restricted for a specific service(s); report under the appropriate service(s). Documentation supporting the restriction must be available for review by Department staff.

• **2300 OTHER INCOME**

- **2310 Commodities, SNAP Food Benefits, National School Lunch** – The value of commodities and SNAP food benefits (previously known as food stamps) received and the amount of National School Lunch revenue.
- **2320 FMHA Rent Subsidy** – The amount of subsidy from FMHA.
- **2330 Section 8 Assistance** – The amount of Section 8 Assistance.
- **2340 Transportation:** Includes, but is not limited to, reimbursement from the Department of Social Services, Office of Adult Services and Aging.
- **2350 Production/Farm Revenue** – Revenue from production activities.
- **2360 Investment Income/Interest** – Dollars received from investing activities or interest earned.
- **2370 Other** – Dollars received from other sources for services provided to clients. Such revenues should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting and should be described in the attached “Notes for Schedule B” section of the Cost Report.
- **2400 REDUCTIONS TO REVENUE**
- **2410 Bad Debts¹** - Costs arising from uncollectible accounts are treated as deductions from revenue and not as expenses.
- **2420 Other** – Other reductions from revenue, as authorized by CMS. Such revenues should be delineated in subsequent detailed accounts to ensure accurate documentation and reporting and should be described in the attached “Notes for Schedule B” section of the Cost Report.

Categorization

- **NE Approved Waiver Services**
- **Non-DDA Program**

¹ CMS discusses Medicare reimbursements for bad debts in Chapter 3 of *The Providers Reimbursement Manual – Part 1*. While stipulating the bad debts are deductions from revenue and not allowable expenses, CMS does provide a narrow exemption for “bad debts attributable to deductibles and coinsurance,” to be treated as allowable expense. Due to the absence of deductibles and coinsurance, as further defined in Chapter 3, this narrow exemption does not apply to HCBS waiver services resulting in the treatment of bad debts as deductions from revenue.

Appendix B: Example Schedule A

*Please note that only a selection of waiver services are shown below for illustrative purposes. All 26 waiver services appear on Schedule A.

	1796 Behavioral In- Home Habilitation	2141 Supported Employment - Follow Along	Other Non- DDA Programs	Fundraising	Total
Waiver Service Provided (Yes/No)?	Yes	No	No	Yes	
Account Number and Title					
1000 PERSONNEL SERVICES	\$ 50,000			\$ 5,000	\$ 55,000
1010 Administrative Support Staff					
1020 Professional/Program Staff	\$ 175,000				\$ 175,000
1030 Support Staff	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
1031 Medical Support Staff	\$ 15,000				\$ 15,000
1032 Program Support Staff 1040 Temporary Staff	\$ 10,000 \$ 5,000				\$ 10,000 \$ 5,000
TOTAL PERSONNEL SERVICES	\$ 255,000	\$ -	\$ -	\$ 5,000	\$ 260,000
1100 PERSONNEL BENEFITS AND TAXES 1110 Retirement Plans	\$ 5,000				\$ 5,000
1120 Insurance Benefits	\$ 7,500				\$ 7,500
1130 FICA Taxes	\$ 1,000				
1140 Unemployment Insurance	\$ 1,000				\$ 1,000
1150 Worker's Comp. Insurance	\$ 1,000				\$ 1,000
1160 Professional Liability Insurance	\$ 1,000				\$ 1,000
1170 Other - Specify in Notes					\$ -
TOTAL PERSONNEL BENEFITS AND TAXES	\$ 16,500	\$ -	\$ -	\$ -	\$ 16,500
1200 PROF FEES & CONTRACT SERVICES	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
1210 Administrative/Financial 1211 Audit Services	\$ 5,000				\$ 5,000
1212 Legal Service	\$ 15,000				\$ 15,000
1213 Advertising/Public Relations					\$ -
1214 Dues/Memberships/Subs./Ref. Materials					\$ -
1215 Registration Fees					\$ -
1216 Other - Specify in Notes					\$ -
1220 Shared Living Contractor					\$ -
1230 Habilitation/Rehabilitation					\$ -
1240 Medical	\$ 5,000				\$ 5,000

1250 Physician/Nursing Services	\$ 20,000				\$ 20,000
1260 Psychiatric Services					\$ -
1270 Other - Specify in Notes					\$ -
TOTAL PROF FEES AND CONTRACT SERVICES	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
1300 TRAVEL/TRANSPORTATION	\$ 1,000				\$ 1,000
1300 Travel/Transportation					
TOTAL TRAVEL/TRANSPORTATION	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
1400 SUPPLIES 1400 Supplies					\$ -
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
1500 OCCUPANCY (Allowable)					
1510 Rent of Space					\$ -
1520 Utilities & Telephone					\$ -
1540 Mortgages					\$ -
1550 Leases					\$ -
1560 Other - Specify in Notes					\$ -
TOTAL OCCUPANCY	\$ -	\$ -	\$ -	\$ -	\$ -
1600 EQUIPMENT 1600 Equipment					\$ -
TOTAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
1700 DEPRECIATION					
1710 Building					\$ -
1720 Equipment					\$ -
TOTAL DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -
1800 MISCELLANEOUS					
1810 General Liability Insurance	\$ 10,000				\$ 10,000
1820 Other - Specify in Notes					\$ -
TOTAL MISCELLANEOUS	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
TOTAL ALLOWABLE COSTS	\$ 327,500	\$ -	\$ -	\$ 5,000	\$ 332,500
1900 NON-ALLOWABLE COSTS					
1910 Room & Board-related Expenses					\$ -
1920 Client Wages					\$ -
1930 Employee Entertainment	\$ 100				\$ 100
1940 Other - Specify in Notes					\$ -
TOTAL NON-ALLOWABLE COSTS	\$ 100	\$ -	\$ -	\$ -	\$ 100
TOTAL EXPENDITURES	\$ 327,600	\$ -	\$ -	\$ 5,000	\$ 332,600

Appendix C: Example Schedule B

*Please note that only a selection of waiver services are shown below for illustrative purposes. All 26 waiver services appear on Schedule B.

	1796 Behavioral In-Home Habilitation	2141 Supported Employment - Follow Along	Other Non- DDA Programs	Fundraising	Total
Waiver Service Provided (You Must Select Yes or No on Schedule A)	Yes	No	No	Yes	
Account Number and Title					
2000 FEES	\$ 300,000				
2010 Title XIX					\$ 300,000
2015 Title VII, Ch 1 Part B					\$ -
2020 Title VII, Ch 1 Part C					
					\$ -
2025 NE Department of Education					\$ -
2030 Client Pay (Fee for Service)	\$ 5,000				\$ 5,000
2035 Insurance					\$ -
2040 Other States					\$ -
2045 Room and Board					
					\$ -
2050 Bureau of Indian Affairs					\$ -
2055 Other - Specify in Notes					\$ -
TOTAL FEES	\$ 305,000	\$ -	\$ -	\$ -	\$ 305,000
2100 GRANTS (Foundations, Corporations or Trusts)					\$ -
2110 Grants (Used for Capital Expenditures)					

2120 Grants (Used for Non-Capital Expenditures)	\$ 75,000				\$ 75,000
2100 TOTAL GRANTS	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
2200 Contributions (Donation, In Kind, Fund Raising)					
2200 Contributions (Donation, In Kind, Fund Raising)				\$ 15,000	\$ 15,000
2200 TOTAL CONTRIBUTIONS					
	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
2300 OTHER INCOME					
2310 Commodities, SNAP Food Benefits, National School Lunch					\$ -
2320 FMHA Rent Subsidy					\$ -
2330 Section 8 Rental Assistance					\$ -
2340 Transportation					\$ -
2350 Production/Farm Revenue					\$ -
2360 Investment Income/Interest					\$ -
2370 Other - Specify in Notes					\$ -
TOTAL OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 380,000	\$ -	\$ -	\$ 15,000	\$ 395,000
2400 REDUCTIONS TO REVENUE					
2410 Bad Debts	\$ 350				\$ 350
2420 Other - Specify in Notes					\$ -
TOTAL REDUCTIONS TO REVENUE	\$ 350	\$ -	\$ -	\$ -	\$ 350
REMAINING REVENUE	\$ 379,650	\$ -	\$ -	\$ 15,000	\$ 394,650