



In-Home Services Cost Report Training



August 24, 2018

Training Overview

The following presentation will give detailed instructions for properly completing each of the following sections of the In Home Services cost report.

- ❖ Cover Letter
- ❖ Schedule A – Expenses
- ❖ Schedule B – Revenues
- ❖ Schedule C – Salaries
- ❖ Schedule D – Miscellaneous Expenses
- ❖ Schedule E – Non-Billable Hours

Cover Letter

- ❖ Agency – Enter the name of the facility/company providing the services
- ❖ Address – Enter the address of the facility/company providing the services
- ❖ Period of Report – Enter the beginning of the period being reported in the From: line and the ending date of the period being reported in the To: line. Dates should be entered as mm/dd/yyyy format.
- ❖ Type of Organization – Make this selection based on your organization's structure as either Free Standing or Hospital Based. Place an "X" on the appropriate line.

Cover Letter cont.

- ❖ Total Units of Service – Enter the appropriate number of units of service provided under Homemaker and Nursing.
 - ❖ In-Home Services includes all units reported under service codes 03-003 / 03-004 (Homemaker) and 08-093 (Nursing).
 - ❖ Medicaid includes all units reported under service codes S5130 / T1019 (Homemaker) and T1000 (Nursing).
 - ❖ Caregiver Services includes all units reported under service codes 08-068 (Homemaker) and 08-069 (Nursing).
 - ❖ All Other should include all other units provided. This may include Private Pay and Medicare.
- ❖ Please note that all services need to be reported as **units** and not as hours.
- ❖ Contact Information – Enter the name, phone number, and email address of the individual the Department of Human Services can contact if further information is needed.

Cover Letter example

IN HOME SERVICES FINANCIAL AND STATISTICAL REPORT FOR PURCHASE OF SERVICE AGREEMENT			
(Agency)			
ADDRESS			
PERIOD OF REPORT:	FROM		TO
Type of organization (Check One)	Free Standing		Hospital Based
TOTAL UNITS of Service Provided	1. Homemaker Services:	In-Home Services	
		Medicaid	
		Caregiver	
		All Other	
		Total	0
	2. Nursing Services:	In-Home Services	
		Medicaid	
		Caregiver	
		All Other	
		Total	0
In the event the Department has further questions on the completion of this report, the Department should contact:			
Name		Phone Number	
Email			

Schedule A – Expenses

- ❖ The next set of slides will outline how to report and allocate expenses under each of the account headings on Schedule A.
 - ❖ You will notice that some of the cells cannot be changed. If a cell is locked it likely has a formula and you do not need to enter any information in it. Changing the information in locked cells may cause inaccuracies in our analysis of your cost reports.
- ❖ Below is an example of the heading on Schedule A:

Account Number and Title	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
--------------------------	---------------	-----------------------------	---------------------------------	-----------------------------------	------------------	-----------	---------	----------------------

Schedule A – Expenses cont.

Account Number and Title	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
2100 Personnel Salaries:								
2110 Administrative		20,000		20,000	20,000			20,000
2120 Homemaker Supervisor/Coordinator	14,000			14,000		12,000	2,000	14,000
2130 Direct Staff (Other)	560,000			560,000		465,000	95,000	560,000
2140 Clerical	35,000	8,200		43,200	8,200	29,000	6,000	43,200
TOTAL PERSONNEL SERVICES	609,000	28,200	0	637,200	28,200	506,000	103,000	637,200

Personnel Salaries – This includes salaries and wages for all full and part-time staff

- ❖ 2110 Administrative – Executive Director, Finance Director, Program Coordinator, Program Manager, Branch Director, Office Manager
- ❖ 2120 Homemaker Supervisor/Coordinator – Homemaker Supervisor/Coordinator
- ❖ 2130 Direct Staff (Other) – Homemaker Aide, Nurse
- ❖ 2140 Clerical – Secretary, Bookkeeper, Receptionist, Billing Clerk

Salaries need to be allocated to each category based on an allowable allocation method. One example would be actual time spent in each area.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
2200 & 2300 Benefits & Taxes:								
2210 Health Benefits Plans	130,000	2,700		132,700	2,700	108,000	22,000	132,700
2220 Retirement Plans	27,000	3,100		30,100	3,100	13,500	13,500	30,100
2280 Vacation/Personal Paid Leave				0				0
2290 Other Benefits	9,000	600		9,600	600	7,500	1,500	9,600
2310 FICA Taxes	42,000	2,100		44,100	2,100	35,000	7,000	44,100
2320 Unemployment Insurance				0				0
2350 Worker's Compensation Insurance	11,000	100		11,100	100	5,000	6,000	11,100
TOTAL PERSONNEL BENEFITS & TAXES	219,000	8,600	0	227,600	8,600	169,000	50,000	227,600

Benefits and Taxes – This is for the accumulation of expenses paid and accrued by an agency under its own or other employee benefit plans, including voluntary employee termination or retirement payments outside of a formal plan. This is not to include employee contributions/payments.

- ❖ 2210 Health Benefits Plans – This is to accumulate the cost of health insurance coverage for agency staff.
- ❖ 2220 Retirement Plans – This is the cost of the Retirement annuity plan or other approved private retirement plans.
- ❖ 2280 Vacation/Personal Paid Leave – This is for the cost of vacation and paid personal leave the agency provides for it's employees.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
2200 & 2300 Benefits & Taxes:								
2210 Health Benefits Plans	130,000	2,700		132,700	2,700	108,000	22,000	132,700
2220 Retirement Plans	27,000	3,100		30,100	3,100	13,500	13,500	30,100
2280 Vacation/Personal Paid Leave				0				0
2290 Other Benefits	9,000	600		9,600	600	7,500	1,500	9,600
2310 FICA Taxes	42,000	2,100		44,100	2,100	35,000	7,000	44,100
2320 Unemployment Insurance				0				0
2350 Worker's Compensation Insurance	11,000	100		11,100	100	5,000	6,000	11,100
TOTAL PERSONNEL BENEFITS & TAXES	219,000	8,600	0	227,600	8,600	169,000	50,000	227,600

Benefits and Taxes – Continued

- ❖ 2290 Other Benefits – This is for the cost of any other agency benefits which cannot be reported under any of the other benefit plan accounts.
 - ❖ Any amount entered in an Other or Miscellaneous account will be automatically added to Schedule D where details must be given on what is included in the expense.
- ❖ 2310 FICA Taxes – This is for recording the FICA tax expense of the agency.
- ❖ 2320 Unemployment Insurance – This is for State and Federal Unemployment Insurance expense of the agency.
- ❖ 2350 Worker's Compensation Insurance – This is for Worker's Compensation premiums paid by the employer.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
2500 Professional Fees & Contract Services:								
2510 Accounting/Auditing				0				0
2520 Legal Services				0				0
2530 Maintenance/Professional Services	2,500	27,000		29,500	27,000		2,500	29,500
TOTAL PROFESSIONAL FEES & CONTRACTS	2,500	27,000	0	29,500	27,000	0	2,500	29,500

Professional Fees & Contract Services – This is intended for the accumulation of fees and expenses of non-client related professional practitioners and consultants who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis.

- ❖ 2510 Accounting/Auditing – This is for fees for auditing the agencies books or paid for bookkeeping/accounting services. Salaries for regular bookkeeping services should be reported in account 2140 if the bookkeeper is on the agency staff.
- ❖ 2520 Legal Services – This is for fees paid to attorneys by the agency for legal services for the agency itself. This also includes the cost of notices in legal publications.
- ❖ 2530 Maintenance/Professional Services – This is for fees paid by the agency to contractors for services rendered to maintain the facility or other costs of services purchased on a fee-for-service basis.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
2600 Supplies:								
2620 Office Supplies	400			400		300	100	400
2640 Medical Supplies	300			300			300	300
2690 Other Supplies/Minor Equipment Purchases				0				0
TOTAL SUPPLIES	700	0	0	700	0	300	400	700

Supplies – This is for the expenses incurred by the agency for the supplies used within the business operations.

- ❖ 2620 Office Supplies – This is for consumable office supplies used in carrying out client programs.
- ❖ 2640 Medical Supplies – This is for agency stock items used for clients (band-aids, dressing, etc.)
- ❖ 2690 Other Supplies/Minor Equipment Purchases – This is for supplies expenses that do not fit in either account 2620 or 2640 and minor equipment purchases.
 - ❖ Any amount entered in an Other or Miscellaneous account will be automatically added to Schedule D where details must be given on what is included in the expense.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
3100 Occupancy:								
3110 Rent of Space	10,000			10,000		2,500	7,500	10,000
3130 Utilities				0				0
3140 Telephone	4,000			4,000			4,000	4,000
3160 Property Insurance & Taxes				0				0
3190 Other				0				0
TOTAL OCCUPANCY	14,000	0	0	14,000	0	2,500	11,500	14,000

Occupancy – This is for expenses related to the agency building. Square footage by program should be developed so a fair distribution of all occupancy expense can be distributed.

- ❖ 3110 Rent of Space – This is for all rent paid for land, buildings, and office space used in the operation of the agency. This would also include any allocated costs of space for the agency. Janitorial and building maintenance costs would be allocated in this section.
- ❖ 3130 Utilities – This is for the cost of any of utility service unless included in the rent.
- ❖ 3140 Telephone – This is for expenses for telephone, fax, and cell phone services related to providing services to contracted clients.
- ❖ 3160 Property Insurance & Taxes – This is for insurance related to the actual building and taxes on the property. This account does not include automobile insurance.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
3100 Occupancy:								
3110 Rent of Space	10,000			10,000		2,500	7,500	10,000
3130 Utilities				0				0
3140 Telephone	4,000			4,000			4,000	4,000
3160 Property Insurance & Taxes				0				0
3190 Other				0				0
TOTAL OCCUPANCY	14,000	0	0	14,000	0	2,500	11,500	14,000

Occupancy – Continued

- ❖ 3190 Other Occupancy Expense – This is for any other occupancy related expense that cannot be reported in any of the other accounts.
 - ❖ Any amount entered in an Other or Miscellaneous account will be automatically added to Schedule D where details must be given on what is included in the expense.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
3200 Other Agency Costs:								
3240 Advertising/Employee Recruiting		600		600	600			600
3250 Dues/Membership/Subscription/Training/Videos	200			200			200	200
3270 Bad Debt/Private Pay				0				0
3271 Bad Debt/Waiver Co-Pay				0				0
3275 Professional Liability Insurance				0				0
3290 Miscellaneous	1,200			1,200		900	300	1,200
TOTAL OTHER AGENCY COSTS	1,400	600	0	2,000	600	900	500	2,000

Other Agency Costs – This is for reporting various other agency expenses incurred through regular operations.

- ❖ 3240 Advertising/Employee Recruiting – This is intended for and limited to the cost of advertising for recruitment of staff.
- ❖ 3250 Dues/Membership/Subscription/Training/Videos – This is for the amount paid for bona-fide memberships in other organizations, subscriptions, and reference or resource publications purchased for use by the staff of the agency for training and educational purposes.
- ❖ 3270 Bad Debt/Private Pay – This is for bad debt incurred by private pay patients.
- ❖ 3271 Bad Debt/Waiver Co-Pay – This is for bad debt incurred by the non-payment of co-pays by waiver service recipients.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
3200 Other Agency Costs:								
3240 Advertising/Employee Recruiting		600		600	600			600
3250 Dues/Membership/Subscription/Training/Videos	200			200			200	200
3270 Bad Debt/Private Pay				0				0
3271 Bad Debt/Waiver Co-Pay				0				0
3275 Professional Liability Insurance				0				0
3290 Miscellaneous	1,200			1,200		900	300	1,200
TOTAL OTHER AGENCY COSTS	1,400	600	0	2,000	600	900	500	2,000

Other Agency Costs – Continued

- ❖ 3275 Professional Liability Insurance – This is for the cost of insurance premiums for the protection against fraudulent or dishonest acts by officers or employees.
- ❖ 3290 Miscellaneous – This is for any expenses that are not listed in any other account.
 - ❖ Any amount entered in an Other or Miscellaneous account will be automatically added to Schedule D where details must be given on what is included in the expense.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
3300 Travel/Transportation								
3310 Rental/Mileage	30,000	1,800		31,800	1,800	20,000	10,000	31,800
3320 Other				0				0
TOTAL TRAVEL/TRANSPORTATION	30,000	1,800	0	31,800	1,800	20,000	10,000	31,800

Travel & Transportation – This is for reporting normal expenses with travel and transportation incurred while providing services.

- ❖ 3310 Rental/Mileage – This is for costs of automobile leases and mileage payments to staff. Attach documentation of mileage reimbursement rates your agency has used to justify the expense.
- ❖ 3320 Other Travel & Transportation – This is for other direct costs of repairing and maintaining agency cars used for rendering services to clients.
 - ❖ Any amount entered in an Other or Miscellaneous account will be automatically added to Schedule D where details must be given on what is included in the expense.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
4400 Depreciation								
4410 Vehicles				0				0
4420 Equipment				0				0
4480 Building				0				0
TOTAL DEPRECIATION	0	0	0	0	0	0	0	0

Depreciation – This is for recording the write-off of fixed assets over their respective useful life cycle. The acceptable method of recording depreciation is use of the straight line method following the American Hospital Association (AHA) guidelines.

- ❖ 4410 Vehicles – This is for the allowable depreciation on agency vehicles.
- ❖ 4420 Equipment – This is for depreciation of equipment and furniture. These expenses must be identifiable in the accounting records of the facility and acceptable for certification.
- ❖ 4480 Building – This is for depreciation of the building and improvements done to a leased facility. Leasehold improvements must be depreciated for the life of the lease. Buildings are to be depreciated at 3% for masonry and 4% for frame. No depreciation is to be taken for rental property or land.

Schedule A – Expenses cont.

	Trial Balance	Program Related Adjustments	Non-Program Related Adjustments	Total Trial Balance & Adjustments	Admin. & Support	Homemaker	Nursing	Total Adjusted Costs
Total Prior to Admin Allocation	876,600	66,200	0	942,800	66,200	698,700	177,900	942,800
ALLOCATED ADMIN. & SUPPORT						53,000	13,200	
TOTAL EXPENDITURES	876,600	66,200	0	942,800		751,700	191,100	942,800
				RATE PER UNIT/HOUR		18.7925	29.4	

Total Lines – This is a summary of all amounts entered onto Schedule A.

- ❖ Total Prior to Admin Allocation – This row gives a total of each column on Schedule A. This row will have formulas in it and will auto-populate as you enter your data.
- ❖ Allocated Admin. & Support – In this row you will need to properly allocate your Administrative & Support amounts to Homemaker and Nursing Services.
- ❖ Total Expenditures – This row is set up to automatically populate all amounts entered onto Schedule A. The totals for Homemaker and Nursing will be used to calculate the Rate Per Unit/Hour on this sheet.

Schedule B – Revenue

- ❖ The next set of slides will outline how to report revenue under each of the revenue categories on Schedule B.
 - ❖ You will notice that some of the cells cannot be changed. If a cell is locked it is because you do not need to enter any information in it. Changing the information in locked cells may cause inaccuracies in our analysis of your cost reports.
- ❖ Below is an example of the heading on Schedule B:

Account Number & Title	DHS Service	Total
2000 Income:	Code	

Schedule B – Revenue cont.

Account Number & Title	DHS Service Code	Total
2000 Income:		
2010 Homemaker		15,000
In-Home Services	03-003 / 03-004	3,500
Medicaid - State Plan / HOPE Waiver	S5130 / T1019	5,000
Caregiver Services	08-068	2,250
Private Pay		2,100
Medicare		1,800
Other		350

2010 Homemaker – This is an automatically populated line based on the totals broke down in the individual Homemaker revenue accounts.

- ❖ In-Home Services – Provide all revenue received under service codes 03-003 and 03-004.
- ❖ Medicaid – State Plan / HOPE Waiver – Provide all revenue received under service codes S5130 and T1019.
- ❖ Caregiver Services – Provide all revenue received under service code 08-068.
- ❖ Private Pay – Provide all revenue received from private pay recipients.
- ❖ Medicare – Provide all revenue received from Medicare.
- ❖ Other – Provide all other revenue received during the cost report period.

Schedule B – Revenue cont.

Account Number & Title	DHS Service Code	Total
2000 Income:		
2020 Nursing		29,000
In-Home Services	08-093	8,000
Medicaid - State Plan / HOPE Waiver	T1000	10,000
Caregiver Services	08-069	5,000
Private Pay		2,500
Medicare		3,000
Other		500

2020 Nursing – This is an automatically populated line based on the totals broke down in the individual Nursing revenue accounts.

- ❖ In-Home Services – Provide all revenue received under service codes 08-093.
- ❖ Medicaid – State Plan / HOPE Waiver – Provide all revenue received under service code T1000.
- ❖ Caregiver Services – Provide all revenue received under service code 08-069.
- ❖ Private Pay – Provide all revenue received from private pay recipients.
- ❖ Medicare – Provide all revenue received from Medicare.
- ❖ Other – Provide all other revenue received during the cost report period.

Schedule B – Revenue cont.

Account Number & Title	DHS Service Code	Total
2000 Income:		
TOTAL REVENUE		44,000

Total Revenue – This line will automatically populate a sum total of the Homemaker 2010 and Nursing 2020 total lines.

Schedule C – Salaries

- ❖ The next set of slides will outline how to report direct care and non-direct care salary and staffing information under each of the column headings on Schedule C.
 - ❖ You will notice that some of the cells cannot be changed. If a cell is locked it is because you do not need to enter any information in it. Changing the information in locked cells may cause inaccuracies in our analysis of your cost reports.
- ❖ Below is an example of the heading on Schedule C:

				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column 1	Column II	Column III	Column V	Column VI	Column VII	Column VIII

Schedule C – Salaries cont.

SCHEDULE C DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Registered Nurse	2,080	\$ 40,000	\$ 1,200	\$ 16.00	\$ 18.13	\$ 20.25
Nursing Assistant	2,080	\$ 25,000	\$ 900	\$ 9.00	\$ 11.25	\$ 13.50
Aide	2,080	\$ 25,000	\$ 900	\$ 9.75	\$ 11.75	\$ 14.00

SCHEDULE C NON-DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Administrator	2,080	\$ 45,000	\$ 1,000	\$ 18.50	\$ 21.75	\$ 25.00
Secretary	2,080	\$ 18,000	\$ 300	\$ 7.50	\$ 8.75	\$ 10.00

Salaries Table – This is for entering the agency’s salary and staffing information.

- ❖ Position/Job Title (Column I) – This is for entering the name of the Position/Job Title a staff member holds.
 - ❖ **DO NOT** enter the actual employees name under Column I.
- ❖ Total Hours Paid (Column II) – This is for entering the total number of hours a person was paid for during the reporting year.

Schedule C – Salaries cont.

SCHEDULE C DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Registered Nurse	2,080	\$ 40,000	\$ 1,200	\$ 16.00	\$ 18.13	\$ 20.25
Nursing Assistant	2,080	\$ 25,000	\$ 900	\$ 9.00	\$ 11.25	\$ 13.50
Aide	2,080	\$ 25,000	\$ 900	\$ 9.75	\$ 11.75	\$ 14.00

SCHEDULE C NON-DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Administrator	2,080	\$ 45,000	\$ 1,000	\$ 18.50	\$ 21.75	\$ 25.00
Secretary	2,080	\$ 18,000	\$ 300	\$ 7.50	\$ 8.75	\$ 10.00

Salaries Table – Continued (Format schedule C to fit on 3 pages)

- ❖ Total wages paid (Column III) – This is for entering the total wages a person was paid for during the reporting year.
- ❖ Benefits Cost (Column IV) – This is for entering the cost of providing benefits to the individual in each position.
- ❖ Average Base (Column V) – This is for entering the beginning wage paid to an individual in that position or job duty.

Schedule C – Salaries cont.

SCHEDULE C DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Registered Nurse	2,080	\$ 40,000	\$ 1,200	\$ 16.00	\$ 18.13	\$ 20.25
Nursing Assistant	2,080	\$ 25,000	\$ 900	\$ 9.00	\$ 11.25	\$ 13.50
Aide	2,080	\$ 25,000	\$ 900	\$ 9.75	\$ 11.75	\$ 14.00

SCHEDULE C NON-DIRECT CARE SALARIES				Salary/Hr. Ranges		
Position/ Job Title	Total Hours Paid	Total wages paid	Benefits Cost	Average Base	Average Mid-Point	Average High
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Administrator	2,080	\$ 45,000	\$ 1,000	\$ 18.50	\$ 21.75	\$ 25.00
Secretary	2,080	\$ 18,000	\$ 300	\$ 7.50	\$ 8.75	\$ 10.00

Salaries Table – Continued (Format schedule C to fit on 3 pages)

- ❖ Average Mid-Point (Column VI) – This is for entering the amount paid to an individual with approximately 1-4 years of experience in that position or job duty.
- ❖ Average High (Column VII) – This is for entering the maximum amount paid to an individual for that position or job duty.

Schedule D – Miscellaneous Expenses



Miscellaneous Expenses Table: This is for entering the details for each of the Other or Miscellaneous Expense accounts from Schedule A.

- ❖ The totals given for each item described in an account must match the total brought forward from Schedule A. Totals not matching will highlight red and must be corrected before submission to the Department.

Detail of Miscellaneous Expense - Schedule A, Account 3290, Column 1	
Description	Amount
Employee Recognition	300
TOTAL EXPENSES	300
TOTAL REPORTED ON SCHEDULE A	550

Detail of Other Employee Benefits - Schedule A, Account 2290, Column 1	
Description	Amount
TOTAL EXPENSES	0
TOTAL REPORTED ON SCHEDULE A	0
Detail of Other Supplies - Schedule A, Account 2690, Column 1	
Description	Amount
TOTAL EXPENSES	0
TOTAL REPORTED ON SCHEDULE A	0
Detail of Other Occupancy Expense - Schedule A, Account 3190, Column 1	
Description	Amount
TOTAL EXPENSES	0
TOTAL REPORTED ON SCHEDULE A	0
Detail of Miscellaneous Expense - Schedule A, Account 3290, Column 1	
Description	Amount
TOTAL EXPENSES	0
TOTAL REPORTED ON SCHEDULE A	0
Detail of Other Travel & Transportation Exp. - Sched. A, Account 3320, Column 1	
Description	Amount
TOTAL EXPENSES	0
TOTAL REPORTED ON SCHEDULE A	0

Schedule E – Non-Billable Hours

- ❖ The next set of slides will outline how to report non-billable time under each of the column headings on Schedule E.
 - ❖ You will notice that some of the cells cannot be changed. If a cell is locked it is because you do not need to enter any information in it. Changing the information in locked cells may cause inaccuracies in our analysis of your cost reports.
- ❖ Below is an example of the heading on Schedule E:

Position/Job Title	Training Hours	Paid Vacation	Paid Holiday	Documentation Time	Travel Time
--------------------	-------------------	------------------	-----------------	-----------------------	----------------

Schedule E – Non-Billable Hours cont.

SCHEDULE E NON-BILLABLE HOURS - NURSING STAFF					
Position/Job Title	Training Hours	Paid Vacation	Paid Holiday	Documentation Time	Travel Time
Registered Nurse	3.00	6.00	8.00	2.00	2.00
SCHEDULE E NON-BILLABLE HOURS - HOMEMAKER STAFF					
Position/Job Title	Training Hours	Paid Vacation	Paid Holiday	Documentation Time	Travel Time
Nursing Assistant	5.00	-	8.00	3.00	4.00
Homemaker Aide	3.00	-	-	2.00	4.00

Non-Billable Hours Table – This schedule is used to capture information regarding non-billable time.

- ❖ Position/Job Title – This is for entering the name of the Position/Job Title a staff member holds.
 - ❖ **DO NOT** enter the actual employees name.
- ❖ Training Hours – Enter the total hours each position spent on training during the cost report period.

Schedule E – Non-Billable Hours cont.

SCHEDULE E NON-BILLABLE HOURS - NURSING STAFF					
Position/Job Title	Training Hours	Paid Vacation	Paid Holiday	Documentation Time	Travel Time
Registered Nurse	3.00	6.00	8.00	2.00	2.00
SCHEDULE E NON-BILLABLE HOURS - HOMEMAKER STAFF					
Position/Job Title	Training Hours	Paid Vacation	Paid Holiday	Documentation Time	Travel Time
Nursing Assistant	5.00	-	8.00	3.00	4.00
Homemaker Aide	3.00	-	-	2.00	4.00

Non-Billable Hours Table – Continued

- ❖ Paid Vacation – Enter the total hours each position used paid vacation or annual leave during the cost report period.
- ❖ Paid Holiday – Enter the total hours each position received holiday time off during the cost report period.
- ❖ Documentation Time – Enter the time spent documenting files during the cost report period.
- ❖ Travel Time – Enter the time spent by position traveling during the cost report period.

Questions?

Cost report template & instructions can be found at:

<http://dhs.sd.gov/budgetandfinance.aspx>

Completed cost reports can be emailed to:

DHSFinance@state.sd.us

DHS Budget & Finance contacts:

Darin Ries

Office of Budget & Finance

Audit Manager

Darin.Ries@state.sd.us

605-773-5990

Amanda Van Balen

Office of Budget & Finance

Management Analyst

Amanda.VanBalen@state.sd.us

605-773-5990

