

Developmental Center Name: _____

Building Name/Cottage Name	Building Number/Cottage Number	Provider Number
Building 1		
Building 2		
Building 3		
Building 4		
Building 5		
Building 6		
Building 7		
Building 8		
Building 9		
Building 10		
Building 11		
Building 12		

COST REPORTING PERIOD

FISCAL YEAR: _____

July 1, _____ - June 30, _____

STATUS: _____

Developmental Center Name: _____
FISCAL YEAR: _____

TRIAL BALANCE OF EXPENSE

Worksheet A

Line #	Reporting Category	Total Labor Related Cost (From W/S A-1) (1)	Labor Related Reclass (From W/S A-2) (2)	Labor Related Adjust (From W/S A-3) (3)	Total Direct Labor Cost (Column(1+2+3)) (4)	Total Non Labor Related Cost (From W/S A-1) (5)	Non Labor Related Reclass (From W/S A-2) (6)	Non Labor Related Adjust (From W/S A-3) (7)	Total Direct Non Labor Cost (Column(5+6+7)) (8)	Total direct Cost To Be Allocated (9)=(4)+(8)
1	Capital Cost - Depreciation									
2	Capital Cost - Interest									
3	Capital Cost - Lease									
4	Administration & General									
5	Maintenance & Repairs									
6	Operation of Plant									
7	Housekeeping									
8	Laundry & Linen									
9	Dietary									
10	Nursing Administration									
11	Medical Records Library									
12	Social Service									
13	Psychology									
14	Habilitation									
15	Other Reimbursable									
16	General Routine Care									
16a	Building 1									
16b	Building 2									
16c	Building 3									
16d	Building 4									
16e	Building 5									
16f	Building 6									
16g	Building 7									
16h	Building 8									
16i	Building 9									
16j	Building 10									
16k	Building 11									
16l	Building 12									
17	Pharmacy									
18	Radiology									
19	Laboratory									
20	Clinic									
21	Physician Services									
22	Cafeteria									
23	Educational Training									
24	Vocational Training									
25	Other Non-Reimbursable									
TOTAL										
CROSSFOOT										
CROSSFOOT FROM WSA1										

Developmental Center Name: _____
FISCAL YEAR: _____

SUMMARY of DESK REVIEW & FIELD AUDIT ADJUSTMENTS

Worksheet A - Adj.

Line #	Reporting Category	Total direct Cost To Be Allocated (9)=(4)+(8)	Desk Review Labor Adjustments (10)	Labor Cost After Desk Review (11)	Desk Review Non-Labor Adjustments (12)	Non Labor Cost After Desk Review (13)	Field Audit Labor Adjustments (14)	Labor Cost After Field Audit (15)	Field Audit Non-Labor Adjustments (16)	Non Labor Cost After Field Audit (17)
1	Capital Cost - Depreciation									
2	Capital Cost - Interest									
3	Capital Cost - Lease									
4	Administration & General									
5	Maintenance & Repairs									
6	Operation of Plant									
7	Housekeeping									
8	Laundry & Linen									
9	Dietary									
10	Nursing Administration									
11	Medical Records Library									
12	Social Service									
13	Psychology									
14	Habilitation									
15	Other Reimbursable									
16	General Routine Care									
16a	Building 1									
16b	Building 2									
16c	Building 3									
16d	Building 4									
16e	Building 5									
16f	Building 6									
16g	Building 7									
16h	Building 8									
16i	Building 9									
16j	Building 10									
16k	Building 11									
16l	Building 12									
17	Pharmacy									
18	Radiology									
19	Laboratory									
20	Clinic									
21	Physician Services									
22	Cafeteria									
23	Educational Training									
24	Vocational Training									
25	Other Non-Reimbursable									
TOTAL										
CROSSFOOT										
CROSSFOOT FROM WSA1										

Developmental Center Name: _____
FISCAL YEAR: _____

DIRECT EXPENSES

Worksheet A1

Description (1)	Cost Category Code (2)	Labor Related Payroll Salaries (3)	Labor Related Contract Salaries (4)	Total Labor Related Cost (5)	Total Non Labor Related Cost (Supplies) (6)	Total Direct Cost (7)	Worksheet A Line/Category (8)
Administration	ADMS						4 / Admin & General
Advertising Help Wanted	ADVH						4 / Admin & General
Advertising Promotional	ADVP						25 / Non-Reimbursable
Audiology	AUDI						20 / Clinc
Burials	BURI						25 / Non-Reimbursable
Business Office	BUSI						4 / Admin & General
Cafeteria	CAFE						22 / Cafeteria
Communication	COMO						4 / Admin & General
Data Processing	DATA						4 / Admin & General
Dental	DENT						20 / Clinc
Directors	DIRE						16 / Gen Rout Care
Client Clothing	DRES						25 / Non-Reimbursable
Prescription Drugs	DRUG						17 / Pharmacy
Dues And Subscription	DUES						4 / Admin & General
Grants	FEDS						25 / Non-Reimbursable
Nutrition	FOOD						9 / Dietary
General Routine Care	GRCR-0						16 / Gen Rout Care
Building 1	GRCR-1						16a / Gen Rout Care
Building 2	GRCR-2						16b / Gen Rout Care
Building 3	GRCR-3						16c / Gen Rout Care
Building 4	GRCR-4						16d / Gen Rout Care
Building 5	GRCR-5						16e / Gen Rout Care
Building 6	GRCR-6						16f / Gen Rout Care
Building 7	GRCR-7						16g / Gen Rout Care
Building 8	GRCR-8						16h / Gen Rout Care
Building 9	GRCR-9						16i / Gen Rout Care
Building 10	GRCR-10						16j / Gen Rout Care
Building 11	GRCR-11						16k / Gen Rout Care
Building 12	GRCR-12						16l / Gen Rout Care
Habilitation	HABI						14 / Habilitation
Housekeeping	HOUS						7 / Housekeeping
Human Resources	HUMR						4 / Admin & General
Insurance	INSU						4 / Admin & General
Laboratory	LABS						19 / Laboratory
Laundry And Linen	LAUN						8 / Laundry & Linen
Lease And Rent	LEAS						3 / Cap Cost - l/r
Legal Fees	LEGA						4 / Admin & General
Plant Maintenance	MAIN						5/ Maint & Repair
Medical Supplies	MEDS						16 / Gen Rout Care
Nursing	NURS						16 / Gen Rout Care
Occupational Therapy	OCTH						16 / Gen Rout Care
Operations Director	OPER						4 / Admin & General
Pharmacy	PHAR						17 / Pharmacy
Physical Therapy	PHTH						16 / Gen Rout Care
Physician Services	PHYS						21 / Physician Serv
Printing, Copying & Postage	PRIN & POST						4 / Admin & General
Program Director	PROG						16 / Gen Rout Care
Psychology	PSYC						13 / Psychology
Psychiatrists	PTRA						13 / Psychology
Radiology	RADI						18 / Radiology
Recreational Therapy	RCTH						16 / Gen Rout Care
Medical Records	RECO						11 / Medical Record
Social Services	SERV						12 / Social Serv
Speech Therapy	SPTH						16 / Gen Rout Care
Central Stores	STOR						4 / Admin & General
Superintendent	SUPT						4 / Admin & General
Travel	TRAV						4 / Admin & General
Utilities	UTIL						6 / Oper Of Plant
Vehicles	VEHI						4 / Admin & General
Vision	VISP						20 / Clinc
Vocational Services	VOCA						24 / Vocational
Unidentified							

TOTAL
CROSSFOOT

Developmental Center Name: _____

FISCAL YEAR: _____

Reclassification Of Expenses

Worksheet A2

Explanation	Code	DECREASES				INCREASES			
		Cost Category	Line #	Labor Related	Non Labor Related	Cost Category	Line #	Labor Related	Non Labor Related
	A								
	B								
	C								
	D								
	E								
	F								
	G								
	H								
	I								
	J								
	K								
	L								
	M								
	N								
	O								
Total Reclassification									

Developmental Center Name: _____

FISCAL YEAR: _____

Adjustments To Trial Balance

Worksheet A3

Adjustment Number	Adjustment Description	Cost Category	Adjustment Amount	Labor Related Cost	Non Labor Related Cost	Worksheet A Line Number
1	Indirect Cost Allocation	Busi				4
2	Bond Interest	N/A				2
3	Depreciation - Fixed And Movable	N/A				1
4	Office Of Information Systems	Data				4
5	Medicare Part B Income	Phys				21
6	Cafeteria Income	Food				9
7	Miscellaneous Income	Busi				4
8	Jury/Court Duty Income	Busi				4
9						
10						
11						
12						
13						
14						
15						
Total						

<p align="center">Developmental Center Name: _____ FISCAL YEAR: _____</p> <p align="center">BASIS FOR COST ALLOCATION -STATISTICS LABOR RELATED COMPONENTS</p> <p align="right">Worksheet B</p>																
Line No	Reporting Category Description	Capital Depre (Sq Feet) (1)	Capital Interest (Sq Feet) (2)	Capital Lease (Sq Feet) (3)	Admin & General (Acc Cost) (4)	Maint & Repairs (Sq Feet) (5)	Operation Of Plant (Sq Feet) (6)	House-Keeping (Sq Feet) (7)	Laundry & Linen (Med Days) (8)	Dietary (Meals) (9)	Nursing Admin (Med Days) (10)	Medical Records (Med Days) (11)	Social Service (Med Days) (12)	Psychology (Med Days) (13)	Habilitation (Med Days) (14)	General Rout Care (Med Days) (16)
	Reimbursable Rpt Cats															
1	Capital Cost - Depreciation															
2	Capital Cost - Interest															
3	Capital Cost - Lease															
4	Administration & General															
5	Maintenance & Repairs															
6	Operation of Plant															
7	Housekeeping															
8	Laundry & Linen															
9	Dietary															
10	Nursing Administration															
11	Medical Records Library															
12	Social Service															
13	Psychology															
14	Habilitation															
15	Other Reimbursable															
16	General Routine Care															
16a	Building 1															
16b	Building 2															
16c	Building 3															
16d	Building 4															
16e	Building 5															
16f	Building 6															
16g	Building 7															
16h	Building 8															
16i	Building 9															
16j	Building 10															
16k	Building 11															
16l	Building 12															
	Total Direct Cost															
17	Pharmacy															
18	Radiology															
19	Laboratory															
20	Clinic															
21	Physician Services															
	Total Ancillary Cost															
	Total Reimbursable Capital															
	Non Reimbursable Rpt Cats															
22	Commissary															
23	Educational Training															
24	Vocational Training															
25	Other Non-Reimbursable															
26																
	Operating Cost To Be Allocated From Part 1															
	Unit Cost Multiplier For Part 1															
	Capital Cost To Be Allocated From Part 2															
	Unit Cost Multiplier For Part 2															

Developmental Center Name: _____
FISCAL YEAR: _____

**COST ALLOCATION
 LABOR RELATED COMPONENTS**

Worksheet B P1

Line No	Reporting Category Description	Net Expenses (0)	Capital Depre (1)	Capital Interest (2)	Capital Lease (3)	Subtotal (Cols 1-3) (3a)	Admin & General (4)	Maint & Repairs (5)	Operation Of Plant (6)	House-Keeping (7)	Laundry & Linen (8)	Dietary (9)	Sub Total (9a)	Medical Records (11)	Social Service (12)	Psychology (13)	Habilitation (14)	General Rout Care (16)	Sub Total (16a)	
	Reimbursable Rpt Cats																			
1	Capital Cost - Depreciation																			
2	Capital Cost - Interest																			
3	Capital Cost - Lease																			
4	Administration & General																			
5	Maintenance & Repairs																			
6	Operation of Plant																			
7	Housekeeping																			
8	Laundry & Linen																			
9	Dietary																			
10	Nursing Administration																			
11	Medical Records Library																			
12	Social Service																			
13	Psychology																			
14	Habilitation																			
15	Other Reimbursable																			
16	General Routine Care																			
16a	Building 1																			
16b	Building 2																			
16c	Building 3																			
16d	Building 4																			
16e	Building 5																			
16f	Building 6																			
16g	Building 7																			
16h	Building 8																			
16i	Building 9																			
16j	Building 10																			
16k	Building 11																			
16l	Building 12																			
	Total Direct Cost																			
17	Pharmacy																			
18	Radiology																			
19	Laboratory																			
20	Clinic																			
21	Physician Services																			
	Total Ancillary Cost																			
	Total Reimbursable Cost																			
22	Non Reimbursable Rpt Cats																			
	Commissary																			
23	Educational Training																			
24	Vocational Training																			
25	Other Non-Reimbursable																			
26	Unidentified																			
	Total Non Reimbursable Cost																			
	Rounding																			
	Total Operating Costs																			
	Non Reimbursable Cost As A Percentage Of Total Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Developmental Center Name: _____
FISCAL YEAR: _____

**COST ALLOCATION - CAPITAL COST
 LABOR RELATED COMPONENTS**

Worksheet B P2

Line No	Reporting Category Description	Net Expenses (0)	Capital Depreciation (1)	Capital Interest (2)	Capital Lease (3)	Subtotal (Cols 1-3) (3a)	Admin & General (4)	Maint & Repairs (5)	Operation Of Plant (6)	House-Keeping (7)	Laundry & Linen (8)	Dietary (9)	Sub Total (9a)	Medical Records (11)	Social Service (12)	Psychology (13)	Habilitation (14)	General Rout Care (16)	Sub Total (16a)
	Reimbursable Rpt Cats																		
1	Capital Cost - Depreciation																		
2	Capital Cost - Interest																		
3	Capital Cost - Lease																		
4	Administration & General																		
5	Maintenance & Repairs																		
6	Operation of Plant																		
7	Housekeeping																		
8	Laundry & Linen																		
9	Dietary																		
10	Nursing Administration																		
11	Medical Records Library																		
12	Social Service																		
13	Psychology																		
14	Habilitation																		
15	Other Reimbursable																		
16	General Routine Care																		
16a	Building 1																		
16b	Building 2																		
16c	Building 3																		
16d	Building 4																		
16e	Building 5																		
16f	Building 6																		
16g	Building 7																		
16h	Building 8																		
16i	Building 9																		
16j	Building 10																		
16k	Building 11																		
16l	Building 12																		
	Total Direct Capital																		
17	Pharmacy																		
18	Radiology																		
19	Laboratory																		
20	Clinic																		
21	Physician Services																		
	Total Ancillary Capital																		
	Total Reimbursable Capital																		
	Non Reimbursable Rpt Cats																		
22	Commissary																		
23	Educational Training																		
24	Vocational Training																		
25	Other Non-Reimbursable																		
26	Unidentified																		
	Total Non Reimbursable Capital																		
	Rounding																		
	Total Capital To Be Allocated																		

Developmental Center Name: _____ FISCAL YEAR: _____ BASIS FOR COST ALLOCATION -STATISTICS NON-LABOR RELATED COMPONENTS																
Worksheet C																
Line No	Reporting Category Description	Capital Depre (Sq Feet) (1)	Capital Interest (Sq Feet) (2)	Capital Lease (Sq Feet) (3)	Admin & General (Acc Cost) (4)	Maint & Repairs (Sq Feet) (5)	Operation Of Plant (Sq Feet) (6)	House-Keeping (Sq Feet) (7)	Laundry & Linen (Med Days) (8)	Dietary (Meals) (9)	Nursing Admin (Med Days) (10)	Medical Records (Med Days) (11)	Social Service (Med Days) (12)	Psychology (Med Days) (13)	Habilitation (Med Days) (14)	General Rout Care (Med Days) (16)
	Reimbursable Rpt Cats															
1	Capital Cost - Depreciation															
2	Capital Cost - Interest															
3	Capital Cost - Lease															
4	Administration & General															
5	Maintenance & Repairs															
6	Operation of Plant															
7	Housekeeping															
8	Laundry & Linen															
9	Dietary															
10	Nursing Administration															
11	Medical Records Library															
12	Social Service															
13	Psychology															
14	Habilitation															
15	Other Reimbursable															
16	General Routine Care															
16a	Building 1															
16b	Building 2															
16c	Building 3															
16d	Building 4															
16e	Building 5															
16f	Building 6															
16g	Building 7															
16h	Building 8															
16i	Building 9															
16j	Building 10															
16k	Building 11															
16l	Building 12															
	Total Direct Cost															
17	Pharmacy															
18	Radiology															
19	Laboratory															
20	Clinic															
21	Physician Services															
	Total Ancillary Cost															
	Total Reimbursable Capital															
	Non Reimbursable Rpt Cats															
22	Commissary															
23	Educational Training															
24	Vocational Training															
25	Other Non-Reimbursable															
26	Unidentified															
	Operating Cost To Be Allocated From Part 1															
	Unit Cost Multiplier For Part 1															
	Capital Cost To Be Allocated From Part 2															
	Unit Cost Multiplier For Part 2															

Developmental Center Name: _____
FISCAL YEAR: _____

**COST ALLOCATION
 NON-LABOR RELATED COMPONENTS**

Worksheet C P1

Line No	Reporting Category Description	Net Expenses (0)	Capital Depre (1)	Capital Interest (2)	Capital Lease (3)	Subtotal (Cols 1-3) (3a)	Admin & General (4)	Maint & Repairs (5)	Operation Of Plant (6)	House-Keeping (7)	Laundry & Linen (8)	Dietary (9)	Sub Total (9a)	Medical Records (11)	Social Service (12)	Psychology (13)	Habilitation (14)	General Rout Care (16)	Sub Total (16a)	
	Reimbursable Rpt Cats																			
1	Capital Cost - Depreciation																			
2	Capital Cost - Interest																			
3	Capital Cost - Lease																			
4	Administration & General																			
5	Maintenance & Repairs																			
6	Operation of Plant																			
7	Housekeeping																			
8	Laundry & Linen																			
9	Dietary																			
10	Nursing Administration																			
11	Medical Records Library																			
12	Social Service																			
13	Psychology																			
14	Habilitation																			
15	Other Reimbursable																			
16	General Routine Care																			
16a	Building 1																			
16b	Building 2																			
16c	Building 3																			
16d	Building 4																			
16e	Building 5																			
16f	Building 6																			
16g	Building 7																			
16h	Building 8																			
16i	Building 9																			
16j	Building 10																			
16k	Building 11																			
16l	Building 12																			
	Total Direct Cost																			
17	Pharmacy																			
18	Radiology																			
19	Laboratory																			
20	Clinic																			
21	Physician Services																			
	Total Ancillary Cost																			
	Total Reimbursable Cost																			
22	Non Reimbursable Rpt Cats																			
	Commissary																			
23	Educational Training																			
24	Vocational Training																			
25	Other Non-Reimbursable																			
26	Unidentified																			
	Total Non Reimbursable Cost																			
	Rounding																			
	Total Operating Costs																			
	Non Reimbursable Cost As A Percentage Of Total Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Developmental Center Name: _____
FISCAL YEAR: _____

**COST ALLOCATION - CAPITAL COST
NON-LABOR RELATED COMPONENTS**

Worksheet C P2

Line No	Reporting Category Description	Net Expenses (0)	Capital Depreciation (1)	Capital Interest (2)	Capital Lease (3)	Subtotal (Cols 1-3) (3a)	Admin & General (4)	Maint & Repairs (5)	Operation Of Plant (6)	House-Keeping (7)	Laundry & Linen (8)	Dietary (9)	Sub Total (9a)	Medical Records (11)	Social Service (12)	Psychology (13)	Habilitation (14)	General Rout Care (16)	Sub Total (16a)
	Reimbursable Rpt Cats																		
1	Capital Cost - Depreciation																		
2	Capital Cost - Interest																		
3	Capital Cost - Lease																		
4	Administration & General																		
5	Maintenance & Repairs																		
6	Operation of Plant																		
7	Housekeeping																		
8	Laundry & Linen																		
9	Dietary																		
10	Nursing Administration																		
11	Medical Records Library																		
12	Social Service																		
13	Psychology																		
14	Habilitation																		
15	Other Reimbursable																		
16	General Routine Care																		
16a	Building 1																		
16b	Building 2																		
16c	Building 3																		
16d	Building 4																		
16e	Building 5																		
16f	Building 6																		
16g	Building 7																		
16h	Building 8																		
16i	Building 9																		
16j	Building 10																		
16k	Building 11																		
16l	Building 12																		
	Total Direct Capital																		
17	Pharmacy																		
18	Radiology																		
19	Laboratory																		
20	Clinic																		
21	Physician Services																		
	Total Ancillary Capital																		
	Total Reimbursable Capital																		
	Non Reimbursable Rpt Cats																		
22	Commissary																		
23	Educational Training																		
24	Vocational Training																		
25	Other Non-Reimbursable																		
26	Unidentified																		
	Total Non Reimbursable Capital																		
	Rounding																		
	Total Capital To Be Allocated																		

Developmental Center Name: _____ FISCAL YEAR: _____							
ANCILLARY COST - STEP-DOWN LABOR AND NON LABOR RELATED COMPONENTS							
Worksheet D							
	Total Direct And Capital Cost (0)	Pharmacy (1)	Radiology (2)	Laboratory (3)	Clinic (4)	Physician Services (5)	Total Provider Ancillary (6)
Pharmacy							
Radiology							
Laboratory							
Clinic							
Physician Services							
Building 1							
Building 2							
Building 3							
Building 4							
Building 5							
Building 6							
Building 7							
Building 8							
Building 9							
Building 10							
Building 11							
Building 12							
Total							

Developmental Center Name: _____ FISCAL YEAR: _____					
COMPUTATION OF ANCILLARY COST LABOR AND NON LABOR RELATED COMPONENTS					
Worksheet D1					
	Pharmacy (Med Days)	Radiology (Med Days)	Laboratory (Med Days)	Clinic Number Of (Med Days)	Physician Services (Med Days)
Pharmacy					
Radiology					
Laboratory					
Clinic					
Physician Services					
Building 1					
Building 2					
Building 3					
Building 4					
Building 5					
Building 6					
Building 7					
Building 8					
Building 9					
Building 10					
Building 11					
Building 12					
Cost To Be Allocated					
Unit Cost Multiplier					

Developmental Center Name: _____
FISCAL YEAR: _____

COMPUTATION OF RATE SETTING AND FEDERAL FUNDS PARTICIPATION SETTLEMENT

Worksheet E

	Total Developmental Center	Building 1	Building 2	Building 3	Building 4	Building 5	Building 6	Building 7	Building 8	Building 9	Building 10	Building 11	Building 12
Total Direct Cost													
Total Ancillary Cost													
Total Capital Cost													
Total Operating Cost													
Total Patient Days													
Direct Cost Per Diem													
112% Of State Wide Average													
Lower Of Cost Or State wide Average													
Direct Cost Ceiling Per Diem													
Allowable Direct Cost Per Diem													
Ancillary Cost Per Diem													
Capital Cost Per Diem													
Total Allowable Cost Per Diem													
Interim Rate Paid													
Difference													
Medicaid Days: 07/01 - 09/30 FFP Rate:													
Medicaid Days: 10/01 - 06/30 FFP Rate:													
Amount Due (Each Provider) / ODJFS													
Total Due (Provider) / ODJFS													

Developmental Center Name: _____

FISCAL YEAR: _____

CENSUS DATA

Worksheet F

	Total Stats	Building 1	Building 2	Building 3	Building 4	Building 5	Building 6	Building 7	Building 8	Building 9	Building 10	Building 11	Building 12
Average Beds													
Average Bed Days													
Patient Days													
Leave Days													
Audit Adjustment													
Total InPatient Days													
Medicaid Days													
07/01 - 09/30													
10/01 - 06/30													
Number Of FTE'S													