

APPENDIX A

PROVIDER COST REPORT

There are Macros embedded within the cost report template for the convenience of the preparer. In order for this added functionality to work properly the user must have Macros enabled; however, the cost report can be filed without the use of Macros. FOR INSTRUCTIONS ON ENABLING MACROS, CLICK ON THE INSTRUCTIONS TAB AT THE BEGINNING OF THIS WORKBOOK OR THE MICROSOFT LINKS BELOW. FOR TECHNICAL ISSUES, PLEASE CALL MYERS AND STAUFFER AT 1-800-374-6858.

<http://office.microsoft.com/en-us/excel/HA011189901033.aspx>

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Version 1.00 11/20/2013

STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS
COST REPORT FOR HOME AND COMMUNITY BASED SERVICE (HCBS) PROVIDERS

SCHEDULE A - PROVIDER INFORMATION

1.00 Cost Report Period	From:	July 1, 2012
2.00	To:	June 30, 2012
3.00 Date Completed:		March 13, 2014
4.00 Corporate Name:		CO Test Group
5.00 Provider Name:		Test Facility
6.00 Federal Tax ID Number:		123456789

MAILING ADDRESS:

7.00 Mailing Address:	123 Anywhere Lane	
8.00 Mailing City:	Baton Rouge	
9.00 State:	Louisiana	
10.00 Zip:	70803	

PHYSICAL ADDRESS:

11.00 Street Address:	123 Anywhere Lane	
12.00 City:	Baton Rouge	
13.00 State:	Louisiana	
14.00 Zip:	70803	
15.00 Contact Person:	Daniel Brendel	
16.00 Phone:	(800) 374-6858	Ext: 1221
17.00 Fax:	(913) 234-1104	Ext:
18.00 E-Mail:	dbrendel@mslc.com	

OTHER MEDICAID OR MEDICARE PROGRAMS WITH SHARED OR ALLOCATED EXPENSES INCLUDED IN COST REPORT:

	(a)	(b)	(c)	(d)	(e)	(f)
	Provider Type	Medicaid Number	Medicare Number	Expense Included on Schedule C (Yes/No)	Provider Parish	
20.00						
20.01						
20.02						
20.03						
20.04						
20.05						
20.06						
20.07						
20.08						
20.09						
20.10						
20.11						
20.12						
20.13						
20.14						
20.15						
20.16						
20.17						
20.18						
20.19						
20.20						
20.21						
20.22						
20.23						
20.24						
20.25						

Please include a copy of all applicable cost reports that relate to programs listed above.

TYPE OF CONTROL (SELECT ONE)

32.00 Individual Proprietorship

FEDERAL TAX ID: 123456789
 PROVIDER NAME: Test Facility
 COST REPORT PERIOD: 7/1/2012 TO 6/30/2012

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

1.00 List all owners with 5% interest or more (even if they receive no compensation) or Board of Directors and relatives of owners or Board of Directors employed by the provider.

	(a) Name	(b) Function	(c) % of Work Week Devoted to Business	(d) % of Ownership	(e) Compensation Included in Allowable Cost for This Period
1.01	Drew Brees	Owner	0.00%	49.00%	0
1.02	Les Miles	Owner	0.00%	51.00%	0
1.03					
1.04					
1.05					
1.06					
1.07					
1.08					

2.00 Changes in Ownership, Licensure, or Certification During Cost Report Period

	(a) Type of Change	(b) From	(c) To	(d) Date of Change
2.01				
2.02				
2.03				

FEDERAL TAX ID: 123456789
 PROVIDER NAME: Test Facility
 COST REPORT PERIOD: 7/1/2012 TO 6/30/2012

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

3.00 If the provider or any equipment is leased, give name(s) of owners(s) of leased asset(s), owner's relationship to the provider and terms of the lease. (Attach a copy of the executed lease agreements(s) effective during the cost report period).

	(a) Owner of Leased Assets	(b) Relationship to Provider	(c) Payments / Term
3.01			
3.02			
3.03			
3.04			
3.05			
3.06			
3.07			

FEDERAL TAX ID: 123456789
 PROVIDER NAME: Test Facility
 COST REPORT PERIOD: 7/1/2012 TO 6/30/2012

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

4.00 In the amount of cost reported on Schedule "C - Expenses", are any costs included which are a result of transactions with related parties or organizations. (Please see the instructions for the definition of a related party/organization)

YES

If "YES", please complete the section below.

4.01 List name(s) of related parties or organizations and relationship to provider.

	(a) Name of Related Party / Organization	(b) Relationship
4.02	CO Test Group	Home Office
4.03		
4.04		
4.05		
4.06		
4.07		
4.08		
4.09		
4.10		
4.11		
4.12		
4.13		
4.14		
4.15		
4.16		
4.17		
4.18		

SCHEDULE C - EXPENSES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Expense Classification		Salary	Other	Adjustments (From Schedule E)	Sub-Total (Includes Employee Benefit Allocation)	Transportation Allocations	Capital Allocations	Administrative & Operating Allocations	Shared Care Service Allocations	Total
1.00 TOTAL EXPENSES (Sum of Sections A, B, C, D, E, and F)		\$ 1,150,000	\$ 1,185,500	\$ (35,683)	\$ 2,299,817	\$ -	\$ 0	\$ (0)	\$ -	\$ 2,299,817
		<i>Agree to WTB/ G/L</i>	<i>Agree to WTB/ G/L</i>							
A. Employee Benefits										
2.00 Employee Benefits			145,000	26,433						
3.00 Payroll Taxes			85,000	15,860						
4.00 Workers' Compensation			57,500	10,573						
5.00 Other (specify)				0						
6.00 Total Employee Benefits		\$ -	\$ 287,500	\$ 52,866						
B. Transportation										
7.00 Vehicle - Depreciation				0	0	0				
8.00 Vehicle Interest				0	0	0				
9.00 Vehicle Insurance / Taxes				0	0	0				
10.00 Auto Lease/Rentals				0	0	0				
11.00 Public Transportation Services			5,000	0	5,000	(5,000)				
12.00 Mileage Reimbursement			75,000	0	75,000	(75,000)				
13.00 Vehicle Other Expenses (Drivers, Gas, Oil, Repairs, etc.)				0	0	0				
14.00 Other (specify)				0	0	0				
15.00 Total Transportation		\$ -	\$ 80,000	\$ -	\$ 80,000	\$ (80,000)				
C. Property and Equipment (Excluding Motor Vehicles)										
16.00 Amortization Expense - Capital				0	0		0			
17.00 Depreciation - Buildings				92,516	92,516		(92,516)			
18.00 Depreciation - Furniture & Equipment				17,182	17,182		(17,182)			
19.00 Depreciation - Leasehold Improvements				0	0		0			
20.00 Interest Expense - Capital				0	0		0			
21.00 Property Insurance				6,608	6,608		(6,608)			
22.00 Property Taxes				3,965	3,965		(3,965)			
23.00 Rent - Building			150,000	(150,000)	0	0	0			
24.00 Rent - Furniture & Equipment			70,000	(70,000)	0	0	0			
25.00 Other (specify)				0	0		0			
26.00 Other (specify)				0	0		0			
27.00 Total Property and Equipment (Excluding Motor Vehicles)		\$ -	\$ 220,000	\$ (99,729)	\$ 120,271		\$ (120,271)			
D. Administrative and Operating										
28.00 Program Administrator			85,000	46,258	142,881	0	8,001	(150,882)		
29.00 Owner Operator				0	0	0	0	0		
30.00 Accounting / Other Business Office / Clerical				140,096	175,298	0	9,816	(185,114)		
31.00 Accounting Fees				10,573	10,573	0	592	(11,165)		
32.00 Human Resources / Help Wanted Ads / Recruitment				33,041	37,622	0	2,107	(39,728)		
33.00 Management Company - Fees			255,000	(255,000)	0	0	0	0		
34.00 Consultants (not performing direct recipient care)				3,965	3,965	0	0	(3,965)		
35.00 Housekeeping (related to provider offices only)				10,573	10,573	0	592	(11,165)		
36.00 Building Repairs and Maintenance				6,608	6,608	0	370	(6,978)		
37.00 Board of Directors' Fees				0	0	0	0	0		
38.00 Employee / Owner Educational Seminars and Training				661	661	0	37	(698)		
39.00 Entertainment Expense (unrelated to recipient care)				0	0	0	0	0		
40.00 Non-billable Dietician/Nutritionist Supervision				0	0	0	0	0		
41.00 Travel (Excludes Transportation in Section B, Above)				0	0	0	0	0		
42.00 Legal Fees				2,643	2,643	0	148	(2,791)		
43.00 Telephone & Communications				1,982	1,982	0	111	(2,093)		
44.00 Utilities / Trash / Cable				7,930	7,930	0	0	(7,930)		
45.00 Amortization Expense Non-Capital				0	0	0	0	0		
46.00 Bank Service Charge				264	264	0	0	(264)		
47.00 Insurance - Professional Liability and Other (excludes property and vehicles)				0	0	0	0	0		
48.00 Non-Capital Interest				0	0	0	0	0		

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Expense Classification		Salary	Other	Adjustments (From Schedule E)	Sub-Total (Includes Employee Benefit Allocation)	Transportation Allocations	Capital Allocations	Administrative & Operating Allocations	Shared Care Service Allocations	Total
49.00 Income Taxes				0	0	0	0	0		
50.00 License and Dues			1,500	0	1,500	0	0	(1,500)		
51.00 Office Supplies and Subscriptions			9,000	0	9,000	0	0	(9,000)		
52.00 Postage			7,500	1,586	9,086	0	0	(9,086)		
53.00 Other (specify)				0	0	0	0	0		
54.00 Other (specify)				0	0	0	0	0		
55.00 Other (specify)				0	0	0	0	0		
56.00 Other (specify)				0	0	0	0	0		
57.00 Total Administrative and Operating		\$ -	\$ 358,000	\$ 11,180	\$ 420,586	\$ -	\$ 21,774	\$ (442,360)		
E. Direct Care Services (Multiple Medicaid/Waiver Programs)										
Personal Care Services										
58.00 Long Term Personal Care Services		350,000	50,000	0	487,944	25,000	28,723	129,000	41,907	712,575
59.00 EPSDT Personal Care Services		200,000	40,000	0	290,254	15,000	17,093	76,768	0	399,115
60.00 Other Personal Care Services (applicable to more than one expense classification)			50,000	0	50,000	0	2,800	12,574	(65,374)	0
Attendant Care Services										
61.00 Community Choice - Attendant Care Morning / Evening Services ONLY				0	0	0	0	0	0	0
62.00 Community Choice - Attendant Care Other				0	0	0	0	0	0	0
63.00 Children's Choice - Attendant Care Family Support		250,000	75,000	0	387,817	30,000	23,397	105,077	23,468	569,758
64.00 Supports - In-Home Respite Attendant Care				0	0	0	0	0	0	0
65.00 New Opportunities - Individual & Family Support Attendant Care Daytime				0	0	0	0	0	0	0
66.00 New Opportunities - Individual & Family Support Attendant Care Nighttime				0	0	0	0	0	0	0
67.00 Residential Options - Community Living Supports Attendant Care				0	0	0	0	0	0	0
68.00 Other Attendant Care Services (applicable to more than one expense classification)				0	0	0	0	0	0	0
69.00 Companion Care / Supervised Independent Living										
70.00 Children's Choice - Crisis Support		125,000	25,000	0	181,409	10,000	10,718	48,137	0	250,264
71.00 Respite - Not in Home				0	0	0	0	0	0	0
72.00 Nursing - RN, LPN, LVN Services				0	0	0	0	0	0	0
73.00 Family Training - Home Care Training		225,000		0	281,536	0	15,765	70,803	0	368,104
74.00 Psychologist / Social Worker Services				0	0	0	0	0	0	0
Therapy										
75.00 Speech Therapy Services				0	0	0	0	0	0	0
76.00 Physical Therapy Services				0	0	0	0	0	0	0
77.00 Occupational Therapy Services				0	0	0	0	0	0	0
78.00 Other Therapy Services (applicable to more than one expense classification)				0	0	0	0	0	0	0
Allowable Dietary / Meals										
79.00 Billable Dietician and Nutritionist				0	0	0	0	0	0	0
80.00 Allowable Food				0	0	0	0	0	0	0
81.00 Other (specify)				0	0	0	0	0	0	0
Billable Transportation										
82.00 Community Access Transportation (Residential Options)				0	0	0	0	0	0	0
83.00 Supported Employment Transportation (Residential Options & New Opportunities)				0	0	0	0	0	0	0
84.00 Prevocational Transportation (Residential Options)				0	0	0	0	0	0	0
85.00 Day Habilitation Transportation (Residential Options & New Opportunities)				0	0	0	0	0	0	0
Dental										
86.00 Dental				0	0	0	0	0	0	0
87.00 Supported Employment (Excludes Separately Billable Transportation)				0	0	0	0	0	0	0
88.00 Pre-Vocational Services (Excludes Separately Billable Transportation)				0	0	0	0	0	0	0
89.00 Host Home / Foster Services				0	0	0	0	0	0	0
90.00 Shared Living Services				0	0	0	0	0	0	0
91.00 Day Habilitation (Excludes Separately Billable Transportation)				0	0	0	0	0	0	0
92.00 Community Integration & Development				0	0	0	0	0	0	0
93.00 Emergency Response Systems				0	0	0	0	0	0	0
94.00 Medical Equipment / Supplies				0	0	0	0	0	0	0
95.00 Environmental / Vehicle Adaptations				0	0	0	0	0	0	0
96.00 Transition Services				0	0	0	0	0	0	0
Support / Case Management Services										
97.00 Support / Case Management MONTHLY Services				0	0	0	0	0	0	0
98.00 Support / Case Management 15 MINUTE Services				0	0	0	0	0	0	0
99.00 Other Shared Support/Case Management Services (applicable to more than one expense classification)				0	0	0	0	0	0	0

SCHEDULE E - EXPENSE ADJUSTMENTS

List all Related Party transactions, Central Office (home office) allocations, Medicaid allowable cost adjustments, below.

NOTE: Supporting documentation for all adjustments below must be submitted with the cost report.

(a) Schedule	(b) Line	(c) Column	(d) Explanation for Adjustment	(e) Type of Adjustment	(f) Related Party Description	(g) Amount Included on Schedule C	(h) Amount Allowable	(i) Adjustment to Schedule C	
EXPENSE TOTALS						475,000	439,317	(35,683)	
1.00	C	2.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	26,433	26,433
2.00	C	3.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	15,860	15,860
3.00	C	4.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	10,573	10,573
4.00	C	17.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	92,516	92,516
5.00	C	18.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	17,182	17,182
6.00	C	21.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	6,608	6,608
7.00	C	22.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	3,965	3,965
8.00	C	23.00	Other	To Offset Related Party Rent Payment	Related Party	CO Test Group	150,000	0	(150,000)
9.00	C	24.00	Other	To Offset Related Party Rent Payment	Related Party	CO Test Group	70,000	0	(70,000)
10.00	C	28.00	Salary	Allocated Home Office Expense	Related Party	CO Test Group	0	46,258	46,258
11.00	C	30.00	Salary	Allocated Home Office Expense	Related Party	CO Test Group	0	140,096	140,096
12.00	C	31.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	10,573	10,573
13.00	C	32.00	Salary	Allocated Home Office Expense	Related Party	CO Test Group	0	18,230	18,230
14.00	C	32.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	14,811	14,811
15.00	C	33.00	Other	To Offset Home Office Mgmt Expense	Related Party	CO Test Group	255,000	0	(255,000)
16.00	C	34.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	3,965	3,965
17.00	C	35.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	10,573	10,573
18.00	C	36.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	6,608	6,608
19.00	C	38.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	661	661
20.00	C	42.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	2,643	2,643
21.00	C	43.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	1,982	1,982
22.00	C	44.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	7,930	7,930
23.00	C	46.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	264	264
24.00	C	52.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	1,586	1,586
25.00	C							0	
26.00	C							0	
27.00	C							0	
28.00	C							0	
29.00	C							0	
30.00	C							0	
31.00	C							0	
32.00	C							0	
33.00	C							0	
34.00	C							0	
35.00	C							0	
36.00	C							0	
37.00	C							0	
38.00	C							0	
39.00	C							0	
40.00	C							0	
41.00	C							0	
42.00	C							0	
43.00	C							0	
44.00	C							0	
45.00	C							0	
46.00	C							0	
47.00	C							0	
48.00	C							0	
49.00	C							0	
50.00	C							0	
51.00	C							0	
52.00	C							0	

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Schedule	Line	Column	Explanation for Adjustment	Type of Adjustment	Related Party Description	Amount Included on Schedule C	Amount Allowable	Adjustment to Schedule C
EXPENSE TOTALS						475,000	439,317	(35,683)
53.00	C							0
54.00	C							0
55.00	C							0
56.00	C							0
57.00	C							0
58.00	C							0
59.00	C							0
60.00	C							0
61.00	C							0
62.00	C							0
63.00	C							0
64.00	C							0
65.00	C							0

SCHEDULE F - UNITS & REVENUE DATA

A. Provider Specific Revenue Information

1.00 Can Non-Louisiana Medicaid (Other) payer type revenue be segregated at the billing code level?

YES

B. Revenue Reconciliation

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Program	Procedure Code Description	Proc. Code	Mod. 1	Mod. 2	LA Medicaid Unit of Service	Total Clients (All Payer Types)	LA Medicaid Paid Units of Service	Total LA Medicaid Revenue	Other Payer (Non-LA Medicaid) Units of Service (Default is Medicaid Units)	All Other Payers (Non-LA Medicaid) Paid Units of Service	Service Unit Equivalency Factor For Other Services (Non-LA Medicaid)	Other Payer Equivalent Units	Total Other Payer Revenue	Total Number of Equivalent Units of Service	Total Revenue (All Payer Types) (Should Agree to Working Trial Balance)
1.00 TOTALS						630	631,500	\$ 2,107,930		-		-	-	631,500	2,107,930
2.00 Personal Care Services	Long Term - Personal Care Services	T1019	UB	UB	15 min.	110	305,000	\$ 771,650	15 Min.		1.00000	-	-	305,000	\$ 771,650
3.00 Personal Care Services	EPSDT - Personal Care Services	T1019	EP	EP	15 min.	75	140,000	\$ 404,600	Daily		32.00000	-	-	140,000	\$ 404,600
6.01 Children's Choice	Family Support	S5125			15 min.	65			15 Min.		1.00000	-	-	-	-
6.02 Children's Choice	Family Support - 2 Children	S5125	UN		15 min.	25	75,000	\$ 188,250	15 Min.		1.00000	-	-	75,000	\$ 188,250
12.01 Children's Choice	Crisis Support - Center Based	H2011	HQ		15 min.	45	35,000	\$ 89,950	15 Min.		1.00000	-	-	35,000	\$ 89,950
12.02 Children's Choice	Crisis Support - 2 Children	H2011	UN		15 min.	35	20,000	\$ 45,400	Per Hour		4.00000	-	-	20,000	\$ 45,400
12.03 Children's Choice	Crisis Support	H2011			15 min.	75	52,000	\$ 158,080	Daily		32.00000	-	-	52,000	\$ 158,080
15.00 Children's Choice	Family Training (Home Care Training)	S5111			Per Service	200	4,500	\$ 450,000	Per Service		1.00000	-	-	4,500	\$ 450,000

FEDERAL TAX ID:
 PROVIDER NAME:
 COST REPORT PERIOD:

123456789
 Test Facility
 7/1/2012 TO 6/30/2012

SCHEDULE G - SUMMARY

Unit Type	Total Units of Service	Overhead Cost	Overhead Cost Per Unit	Direct Service Cost	Direct Service Cost Per Unit	Total Cost	Total Cost Per Unit	Total Revenue	Total Revenue Per Unit		
Personal Care Services											
1.00	Long Term Personal Care Services	15 min.	305,000	\$ 182,724	\$ 0.60	\$ 529,851	\$ 1.74	\$ 712,575	\$ 2.34	\$ 771,650	\$ 2.53
1.01	EPSDT Personal Care Services	15 min.	140,000	\$ 108,862	\$ 0.78	\$ 290,254	\$ 2.07	\$ 399,115	\$ 2.85	\$ 404,600	\$ 2.89
1.02	Totals		445,000	\$ 291,585	\$ 0.66	\$ 820,105	\$ 1.84	\$ 1,111,690	\$ 2.50	\$ 1,176,250	\$ 2.64
Attendant Care Services											
2.00	Community Choice - Attendant Care Morning / Evening Services ONLY	Per Visit	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.01	Community Choice - Attendant Care Other	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.02	Children's Choice - Attendant Care Family Support	15 min.	75,000	\$ 158,473	\$ 2	\$ 411,285	\$ 5.48	\$ 569,758	\$ 7.60	\$ 188,250	\$ 2.51
2.03	Supports - In-Home Respite Attendant Care	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.04	New Opportunities - Individual & Family Support Attendant Care Daytime	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.05	New Opportunities - Individual & Family Support Attendant Care Nighttime	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.06	Residential Options - Community Living Supports Attendant Care	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.07	Totals		75,000	\$ 158,473	\$ 2.11	\$ 411,285	\$ 5.48	\$ 569,758	\$ 7.60	\$ 188,250	\$ 2.51
Other Waiver Services											
3.00	Companion Care / Supervised Independent Living	Daily	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.00	Children's Choice - Crisis Support	15 min.	107,000	\$ 68,856	\$ 0.64	\$ 181,409	\$ 1.70	\$ 250,264	\$ 2.34	\$ 293,430	\$ 2.74
5.00	Respite - Not in Home	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.00	Nursing - RN, LPN, LVN Services	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.00	Family Training - Home Care Training	Per Service	4,500	\$ 86,568	\$ 19.24	\$ 281,536	\$ 62.56	\$ 368,104	\$ 81.80	\$ 450,000	\$ 100.00
8.00	Psychologist / Social Worker Services	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Therapy											
9.00	Speech Therapy Services	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.01	Physical Therapy Services	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.02	Occupational Therapy Services	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.03	Totals		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable Dietary / Meals											
10.00	Billable Dietician and Nutritionist	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.01	Allowable Food	Per Meal	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.02	Other (specify)		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.03	Totals		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billable Transportation											
11.00	Community Access Transportation (Residential Options)	One-Way Trip	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.01	Supported Employment Transportation (Residential Options & New Opportunities)	One-Way Trip	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.02	Prevocational Transportation (Residential Options)	One-Way Trip	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.03	Day Habilitation Transportation (Residential Options & New Opportunities)	One-Way Trip	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.04	Totals		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Waiver Services											
12.00	Dental	Per Procedure	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13.00	Supported Employment (Excludes Separately Billable Transportation)	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14.00	Pre-Vocational Services (Excludes Separately Billable Transportation)	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15.00	Host Home / Foster Services	Daily	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16.00	Shared Living Services	Daily	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17.00	Day Habilitation (Excludes Separately Billable Transportation)	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18.00	Community Integration & Development	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19.00	Emergency Response Systems	Clients	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Medical Equipment / Supplies	Per Item/Repair	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.00	Environmental / Vehicle Adaptations	Per Service	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22.00	Transition Services	Per Client	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support / Case Management Services											
23.00	Support / Case Management MONTHLY Services	Monthly	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23.01	Support / Case Management 15 MINUTE Services	15 min.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23.02	Totals		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24.00	Other (specify)		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.00	Other (specify)		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX B

Home Office Cost Statement

There are Macros embedded within the cost report template for the convenience of the preparer. In order for this added functionality to work properly the user must have Macros enabled; however, the cost report can be filed without the use of Macros. FOR INSTRUCTIONS ON ENABLING MACROS, CLICK ON THE INSTRUCTIONS TAB AT THE BEGINNING OF THIS WORKBOOK OR THE MICROSOFT LINKS BELOW. FOR TECHNICAL ISSUES, PLEASE CALL MYERS AND STAUFFER AT 1-800-374-6858.

<http://office.microsoft.com/en-us/excel/HA011189901033.aspx>

<http://office.microsoft.com/en-us/excel/HP100969191033.aspx>

[CLICK HERE TO READ THE INSTRUCTIONS PRIOR TO COMPLETING THE COST REPORT](#)

Version 1.00 11/20/2013

**STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS**

COST STATEMENT FOR CENTRAL OFFICES WITH HOME AND COMMUNITY BASED SERVICE (HCBS) PROVIDERS

NOTE: This cost statement is only required for central offices that allocate expense to HCBS providers, and do NOT either file a Medicare home office cost statement or have a separate central office allocation to the HCBS provider entities. If a Medicare home office cost statement or separate central office allocation is prepared, those documents may be filed in lieu of completing this report.

SCHEDULE A - CENTRAL OFFICE INFORMATION

1.00 Cost Statement Period From: July 1, 2012
2.00 To: June 30, 2013
3.00 Date Completed September 30, 2013
4.00 Corporate Name: CO Test Group

CENTRAL OFFICE MAILING ADDRESS:

5.00 Mailing Address One Main Street
6.00 Mailing City Baton Rouge
7.00 State: LA
8.00 Zip: 70803

CENTRAL OFFICE PHYSICAL ADDRESS:

9.00 Street Address: One Main Street
10.00 City: Baton Rouge
11.00 State: LA
12.00 Zip: 70803
13.00 Contact Person: Daniel Brendel
14.00 Phone: (913) 234-1221 Ext:
15.00 Fax: (913) 231-1104 Ext:
16.00 E-Mail: dbrendel@msic.com

TYPE OF CONTROL (SELECT ONE)

17.00 Corporation

CENTRAL OFFICE NAME: CO Test Group
 COST REPORT PERIOD: 7/1/2012 TO 6/30/2013

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

1.00 List all owners with 5% interest or more (even if they receive no compensation) or Board of Directors and relatives of owners or Board of Directors employed by the provider.

	(a) Name	(b) Function	(c) % of Work Week Devoted to Business	(d) % of Ownership	(e) Compensation Included in Allowable Cost for This Period
1.01	Drew Brees	Owner	0.00%	25.00%	0
1.02	Les Miles	Owner	12.00%	50.00%	0
1.03					
1.04					
1.05					
1.06					
1.07					
1.08					

2.00 Changes in Ownership, Licensure, or Certification During Cost Report Period

	(a) Type of Change	(b) From	(c) To	(d) Date of Change
2.01				
2.02				
2.03				

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

3.00 If the provider or any equipment is leased, give name(s) of owners(s) of leased asset(s), owner's relationship to the provider and terms of the lease. (Attach a copy of the executed lease agreements(s) effective during the cost report period).

	(a) Owner of Leased Assets	(b) Relationship to Provider	(c) Payments / Term
3.01			
3.02			
3.03			
3.04			
3.05			
3.06			
3.07			

SCHEDULE B - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

4.00 In the amount of cost reported, are any costs included which are a result of transactions with related parties or organizations as defined in the instruction of this section?

YES

If "YES", please complete the section below

4.01 List name(s) of related parties or organizations and relationship to provider.

	(a)	(b)
	Name of Related Party / Organization	Relationship
4.02	HCBS Housekeeping	Common Ownership
4.03	Test Facility	Common Ownership
4.04	HCBS Provider 2	Common Ownership
4.05	HCBS Provider 3	Common Ownership
4.06	HCBS Provider 4	Common Ownership
4.07		
4.08		
4.09		
4.10		
4.11		
4.12		
4.13		
4.14		
4.15		
4.16		
4.17		
4.18		

SCHEDULE C - EXPENSES

(a)	(b)	(c)	(d)	(e)	(f)
Expense Classification		Salary	Other	Adjustments (From Schedule D)	Total
		\$	\$	\$	\$
1.00 TOTAL EXPENSES (Sum of Sections A, B, C, D, E, and F)		785,000	907,000	(30,000)	1,662,000
		Agree to WTB/ G/L	Agree to WTB/ G/L		
A. Employee Benefits					
2.00 Employee Benefits			100,000	0	100,000
3.00 Payroll Taxes			60,000	0	60,000
4.00 Workers' Compensation			40,000	0	40,000
5.00 Other (specify)				0	0
6.00 Total Employee Benefits		\$ -	\$ 200,000	\$ -	\$ 200,000
					Provider Cost
B. Transportation					
7.00 Vehicle - Depreciation				0	0
8.00 Vehicle Interest				0	0
9.00 Vehicle Insurance / Taxes				0	0
10.00 Auto Lease/Rentals				0	0
11.00 Public Transportation Services				0	0
12.00 Mileage Reimbursement				0	0
13.00 Vehicle Other Expenses (Drivers, Gas, Oil, Repairs, etc.)				0	0
14.00 Other (specify)				0	0
15.00 Total Transportation		\$ -	\$ -	\$ -	\$ -
C. Property and Equipment (Excluding Motor Vehicles)					
16.00 Amortization Expense - Capital				0	0
17.00 Depreciation - Buildings			350,000	0	350,000
18.00 Depreciation - Furniture & Equipment			65,000	0	65,000
19.00 Depreciation - Leasehold Improvements				0	0
20.00 Interest Expense - Capital				0	0
21.00 Property Insurance			25,000	0	25,000
22.00 Property Taxes			15,000	0	15,000
23.00 Rent - Building				0	0
24.00 Rent - Furniture & Equipment				0	0
25.00 Other (specify)				0	0
26.00 Other (specify)				0	0
27.00 Total Property and Equipment (Excluding Motor Vehicles)		\$ -	\$ 455,000	\$ -	\$ 455,000
					Provider Cost
D. Administrative and Operating					
28.00 Program Administrator		175,000		0	175,000
29.00 Owner Operator				0	0
30.00 Accounting / Other Business Office / Clerical		530,000		0	530,000
31.00 Accounting Fees			40,000	0	40,000

(a)

(b)

(c)
Salary

(d)
Other

(e)
Adjustments
(From
Schedule D)

(f)
Total

(g)
Basis for Allocation
to All Providers
(from Schedule E)

Expense Classification

32.00 Human Resources / Help Wanted Ads / Recruitment	
33.00 Management Company - Fees	
34.00 Consultants (not performing direct recipient care)	
35.00 Housekeeping (related to provider offices only)	
36.00 Building Repairs and Maintenance	
37.00 Board of Directors' Fees	
38.00 Employee / Owner Educational Seminars and Training	
39.00 Entertainment Expense (unrelated to recipient care)	
40.00 Non-billable Dietician/Nutritionist Supervision	
41.00 Travel (Excludes Transportation in Section B, Above)	
42.00 Legal Fees	
43.00 Telephone & Communications	
44.00 Utilities / Trash / Cable	
45.00 Amortization Expense Non-Capital	
46.00 Bank Service Charge	
47.00 Insurance - Professional Liability and Other (excludes property and vehicles)	
48.00 Non-Capital Interest	
49.00 Income Taxes	
50.00 License and Dues	
51.00 Office Supplies and Subscriptions	
52.00 Postage	
53.00 Other (specify)	
54.00 Other (specify)	
55.00 Other (specify)	
56.00 Other (specify)	

80,000	65,000	(10,000)	135,000	
		0	0	
	15,000	0	15,000	
	50,000	(20,000)	30,000	
	25,000	0	25,000	
		0	0	
	2,500	0	2,500	
		0	0	
		0	0	
		0	0	
	10,000	0	10,000	
	7,500	0	7,500	
	30,000	0	30,000	
		0	0	
	1,000	0	1,000	
		0	0	
		0	0	
		0	0	
		0	0	
		0	0	
		0	0	
	6,000	0	6,000	
		0	0	
		0	0	
		0	0	
		0	0	

57.00	Total Administrative and Operating	\$ 785,000	\$ 252,000	\$ (30,000)	\$ 1,007,000	Provider Cost
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E. Direct Care Services (Multiple Medicaid/Waiver Programs)

Personal Care Services

58.00 Long Term Personal Care Services			0	0	
59.00 EPSDT Personal Care Services			0	0	
60.00 Other Personal Care Services (applicable to more than one expense classification)			0	0	

Attendant Care Services

61.00 Community Choice - Attendant Care Morning / Evening Services ONLY			0	0	
62.00 Community Choice - Attendant Care Other			0	0	
63.00 Children's Choice - Attendant Care Family Support			0	0	
64.00 Supports - In-Home Respite Attendant Care			0	0	
65.00 New Opportunities - Individual & Family Support Attendant Care Daytime			0	0	
66.00 New Opportunities - Individual & Family Support Attendant Care Nighttime			0	0	
67.00 Residential Options - Community Living Supports Attendant Care			0	0	
68.00 Other Attendant Care Services (applicable to more than one expense classification)			0	0	

69.00 Companion Care / Supervised Independent Living

70.00 Children's Choice - Crisis Support			0	0	
71.00 Respite - Not in Home			0	0	
72.00 Nursing - RN, LPN, LVN Services			0	0	
73.00 Family Training - Home Care Training			0	0	
74.00 Psychologist / Social Worker Services			0	0	

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Expense Classification		Salary	Other	Adjustments (From Schedule D)	Total	Basis for Allocation to All Providers (from Schedule E)
Therapy						
75.00 Speech Therapy Services				0	0	
76.00 Physical Therapy Services				0	0	
77.00 Occupational Therapy Services				0	0	
78.00 Other Therapy Services (applicable to more than one expense classification)				0	0	
Allowable Dietary / Meals						
79.00 Billable Dietician and Nutritionist				0	0	
80.00 Allowable Food				0	0	
81.00 Other (specify)				0	0	
Billable Transportation						
82.00 Community Access Transportation (Residential Options)						
83.00 Supported Employment Transportation (Residential Options & New Opportunities)						
84.00 Prevocational Transportation (Residential Options)						
85.00 Day Habilitation Transportation (Residential Options & New Opportunities)						
Dental						
86.00 Dental				0	0	
87.00 Supported Employment (Excludes Separately Billable Transportation)				0	0	
88.00 Pre-Vocational Services (Excludes Separately Billable Transportation)				0	0	
89.00 Host Home / Foster Services				0	0	
90.00 Shared Living Services				0	0	
91.00 Day Habilitation (Excludes Separately Billable Transportation)				0	0	
92.00 Community Integration & Development				0	0	
93.00 Emergency Response Systems				0	0	
94.00 Medical Equipment / Supplies				0	0	
95.00 Environmental / Vehicle Adaptations				0	0	
96.00 Transition Services				0	0	
Support / Case Management Services						
97.00 Support / Case Management MONTHLY Services				0	0	
98.00 Support / Case Management 15 MINUTE Services				0	0	
99.00 Other Shared Support/Case Management Services (applicable to more than one expense classification)				0	0	
100.00 Other Shared Care Services (applicable to more than one expense classification)				0	0	
101.00 Other Shared Care Services (applicable to more than one expense classification)				0	0	
102.00 Other (specify)				0	0	
103.00 Other (specify)				0	0	
104.00 Total Direct Care Services		\$ -	\$ -	\$ -	\$ -	
F. Other Non-HCBS or Non-Reimbursable Services						
105.00 Non-Billable Personal Care / Attendant Hours (time spent on non-allowable services)				0	0	
106.00 Non-Allowable Room and Board / Housing				0	0	
107.00 Non-Allowable Dietary / Food / Housekeeping / Laundry				0	0	
108.00 Other Non-Billable Services (other time/cost related to non-allowable services)				0	0	
109.00 Non-Allowable Environmental Modifications				0	0	
110.00 Non-Allowable Medical Supplies / Equipment				0	0	
111.00 Non-Allowable Pharmacy				0	0	

(a)

(b)

Expense Classification

- 112.00 Fines / Penalties
- 113.00 Bad Debts
- 114.00 Fundraising / Foundation Expense
- 115.00 Donation Expense
- 116.00 Lobbying Expense
- 117.00 Other Advertising / Promotional Expense
- 118.00 Nursing Home
- 119.00 Adult Day Health Care (ADHC)
- 120.00 Hospital
- 121.00 Home Health Agency
- 122.00 Intermediate Care Facility (ICF)
- 123.00 Other Non-Reimbursable
- 124.00 Other Non-Reimbursable
- 125.00 Other Non-Reimbursable

126.00 **Total Other Non-Reimbursable**

	(c)	(d)	(e)	(f)	(g)
Expense Classification	Salary	Other	Adjustments (From Schedule D)	Total	Basis for Allocation to All Providers (from Schedule E)
112.00 Fines / Penalties			0	0	
113.00 Bad Debts			0	0	
114.00 Fundraising / Foundation Expense			0	0	
115.00 Donation Expense			0	0	
116.00 Lobbying Expense			0	0	
117.00 Other Advertising / Promotional Expense			0	0	
118.00 Nursing Home			0	0	
119.00 Adult Day Health Care (ADHC)			0	0	
120.00 Hospital			0	0	
121.00 Home Health Agency			0	0	
122.00 Intermediate Care Facility (ICF)			0	0	
123.00 Other Non-Reimbursable			0	0	
124.00 Other Non-Reimbursable			0	0	
125.00 Other Non-Reimbursable			0	0	
126.00 Total Other Non-Reimbursable	\$ -	\$ -	\$ -	\$ -	

SCHEDULE D - EXPENSE ADJUSTMENTS

List all Related Party transactions, and Medicaid allowable cost adjustments below.
NOTE: Supporting documentation for all adjustments below must be submitted with the cost report.

(a) Schedule	(b) Line	(c) Column	(d) Explanation for Adjustment	(e) Type of Adjustment	(f) Related Party Description	(g) Amount Included on Schedule C	(h) Amount Allowable	(i) Adjustment to Schedule C
EXPENSE TOTALS						\$ 60,000	\$ 30,000	\$ (30,000)
2.00	C	32.00	Other	Housekeeping Related Party Adjustment	Related Party	40,000	30,000	(10,000)
3.00	C	35.00	Other	Non-Allowable Advertising	Medicaid Allowable Cost	20,000	0	(20,000)
4.00	C							0
5.00	C							0
6.00	C							0
7.00	C							0
8.00	C							0
9.00	C							0
10.00	C							0
11.00	C							0
12.00	C							0
13.00	C							0
14.00	C							0
15.00	C							0
16.00	C							0
17.00	C							0
18.00	C							0
19.00	C							0
20.00	C							0
21.00	C							0
22.00	C							0
23.00	C							0
24.00	C							0
25.00	C							0
26.00	C							0
27.00	C							0
28.00	C							0
29.00	C							0
30.00	C							0
31.00	C							0
32.00	C							0
33.00	C							0
34.00	C							0
35.00	C							0
36.00	C							0
37.00	C							0
38.00	C							0
39.00	C							0
40.00	C							0
41.00	C							0
42.00	C							0
43.00	C							0
44.00	C							0
45.00	C							0
46.00	C							0
47.00	C							0
48.00	C							0
49.00	C							0
50.00	C							0
51.00	C							0

CENTRAL OFFICE NAME:
 COST REPORT PERIOD:

CO Test Group
 7/1/2012 TO 6/30/2013

NOTE: For Central Office: Complete all columns. Include all facilities/programs managed by the central office. If there are more programs than lines available, combine non-HCBS programs on to a single line and explain in separate cover letter.

SCHEDULE E - CENTRAL OFFICE ALLOCATION METHOD

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		TOTALS:	100%	\$ 8,835,500	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
			Allocation Basis #1		Allocation Basis #2		Allocation Basis #3		Allocation Basis #4		Allocation Basis #5		Allocation Basis #6	
			Provider Cost		Direct Cost									

2 Enter Allocation Basis to be used.....

	Medicaid Vendor Number	Medicare Number	Facility/Program Name	Allocation Basis #1		Allocation Basis #2		Allocation Basis #3		Allocation Basis #4		Allocation Basis #5		Allocation Basis #6	
				%	Allocation Statistics										
3	123456789		Test Facility	26.43%	2,335,500	0.00%		0.00%		0.00%		0.00%		0.00%	
4	999999999		HCBS Provider 2	16.98%	1,500,000	0.00%		0.00%		0.00%		0.00%		0.00%	
5	999999998		HCBS Provider 3	33.95%	3,000,000	0.00%		0.00%		0.00%		0.00%		0.00%	
6	999999997		HCBS Provider 4	22.64%	2,000,000	0.00%		0.00%		0.00%		0.00%		0.00%	
7				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
8				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
9				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
10				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
11				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
12				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
13				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
14				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
15				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
16				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
17				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
18				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
19				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
20				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
21				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
22				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
23				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
24				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
25				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
26				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
27				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
28				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
29				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
30				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
31				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
32				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
33				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
34				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
35				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
36				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
37				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
38				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
39				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
40				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
41				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
42				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
43				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
44				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
45				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
46				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
47				0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	

CENTRAL OFFICE NAME: CO Test Group
 COST REPORT PERIOD: 7/1/2012 TO 6/30/2013

SCHEDULE F - CENTRAL OFFICE ALLOCATIONS

(a)	(b) TOTALS	(c) Provider 1	(d) Provider 2	(e) Provider 3	(f) Provider 4	(g) Provider 5
Medicaid/Vendor Number.....		123456789	999999999	999999998	999999997	0
Medicare Number (if applicable).....		0	0	0	0	0
Provider Name/Program/Description.....		Test Facility	HCBS Provider 2	HCBS Provider 3	HCBS Provider 4	0
1.00 TOTALS	\$ 1,662,000	\$ 439,319	\$ 282,157	\$ 564,314	\$ 376,210	\$ -
A. Employee Benefits						
2.00 Employee Benefits	\$ 100,000	\$ 26,433	\$ 16,977	\$ 33,954	\$ 22,636	\$ -
3.00 Payroll Taxes	\$ 60,000	\$ 15,860	\$ 10,186	\$ 20,372	\$ 13,582	\$ -
4.00 Workers' Compensation	\$ 40,000	\$ 10,573	\$ 6,791	\$ 13,582	\$ 9,054	\$ -
5.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.00 Total Employee Benefits	\$ 200,000	\$ 52,866	\$ 33,954	\$ 67,908	\$ 45,272	\$ -
B. Transportation						
7.00 Vehicle - Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.00 Vehicle Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.00 Vehicle Insurance / Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.00 Auto Lease/Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.00 Public Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.00 Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13.00 Vehicle Other Expenses (Drivers, Gas, Oil, Repairs, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15.00 Total Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C. Property and Equipment (Excluding Motor Vehicles)						
16.00 Amortization Expense - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17.00 Depreciation - Buildings	\$ 350,000	\$ 92,516	\$ 59,419	\$ 118,839	\$ 79,226	\$ -
18.00 Depreciation - Furniture & Equipment	\$ 65,000	\$ 17,182	\$ 11,035	\$ 22,070	\$ 14,713	\$ -
19.00 Depreciation - Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.00 Interest Expense - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.00 Property Insurance	\$ 25,000	\$ 6,608	\$ 4,244	\$ 8,488	\$ 5,659	\$ -
22.00 Property Taxes	\$ 15,000	\$ 3,965	\$ 2,547	\$ 5,093	\$ 3,395	\$ -
23.00 Rent - Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24.00 Rent - Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27.00 Total Property & Equipment (Excluding Motor Vehicles)	\$ 455,000	\$ 120,271	\$ 77,245	\$ 154,490	\$ 102,994	\$ -
D. Administrative and Operating						
28.00 Program Administrator	\$ 175,000	\$ 46,258	\$ 29,710	\$ 59,419	\$ 39,613	\$ -
29.00 Owner Operator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.00 Accounting / Other Business Office / Clerical	\$ 530,000	\$ 140,096	\$ 89,978	\$ 179,956	\$ 119,971	\$ -
31.00 Accounting Fees	\$ 40,000	\$ 10,573	\$ 6,791	\$ 13,582	\$ 9,054	\$ -
32.00 Human Resources / Help Wanted Ads / Recruitment	\$ 135,000	\$ 35,685	\$ 22,919	\$ 45,838	\$ 30,559	\$ -
33.00 Management Company - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34.00 Consultants (not performing direct recipient care)	\$ 15,000	\$ 3,965	\$ 2,547	\$ 5,093	\$ 3,395	\$ -
35.00 Housekeeping (related to provider offices only)	\$ 30,000	\$ 7,930	\$ 5,093	\$ 10,186	\$ 6,791	\$ -
36.00 Building Repairs and Maintenance	\$ 25,000	\$ 6,608	\$ 4,244	\$ 8,488	\$ 5,659	\$ -
37.00 Board of Directors' Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38.00 Employee / Owner Educational Seminars and Training	\$ 2,500	\$ 661	\$ 424	\$ 849	\$ 566	\$ -
39.00 Entertainment Expense (unrelated to recipient care)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40.00 Non-billable Dietician/Nutritionist Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Travel (Excludes Transportation in Section B, Above)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42.00 Legal Fees	\$ 10,000	\$ 2,643	\$ 1,698	\$ 3,395	\$ 2,264	\$ -
43.00 Telephone & Communications	\$ 7,500	\$ 1,982	\$ 1,273	\$ 2,547	\$ 1,698	\$ -
44.00 Utilities / Trash / Cable	\$ 30,000	\$ 7,930	\$ 5,093	\$ 10,186	\$ 6,791	\$ -
45.00 Amortization Expense Non-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46.00 Bank Service Charge	\$ 1,000	\$ 264	\$ 170	\$ 340	\$ 226	\$ -
47.00 Insurance - Professional Liability and Other (excludes property and vehicles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48.00 Non-Capital Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49.00 Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50.00 License and Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51.00 Office Supplies and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52.00 Postage	\$ 6,000	\$ 1,586	\$ 1,019	\$ 2,037	\$ 1,358	\$ -
53.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57.00 Total Administrative & Operating	\$ 1,007,000	\$ 266,182	\$ 170,958	\$ 341,916	\$ 227,944	\$ -
E. Direct Care Services (Multiple Medicaid/Waiver Programs)						
58.00 Long Term Personal Care Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59.00 EPSDT Personal Care Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.00 Other Personal Care Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61.00 Community Choice - Attendant Care Morning / Evening Services ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62.00 Community Choice - Attendant Care Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Medicaid/Vendor Number.....	TOTALS	Provider 1	Provider 2	Provider 3	Provider 4	Provider 5
Medicare Number (if applicable).....		123456789	999999999	999999998	999999997	0
		0	0	0	0	0
Provider Name/Program/Description.....		Test Facility	HCBS Provider 2	HCBS Provider 3	HCBS Provider 4	0
1.00 TOTALS	\$ 1,662,000	\$ 439,319	\$ 282,157	\$ 564,314	\$ 376,210	\$ -
63.00 Children's Choice - Attendant Care Family Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Supports - In-Home Respite Attendant Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65.00 New Opportunities - Individual & Family Support Attendant Care Daytime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66.00 New Opportunities - Individual & Family Support Attendant Care Nighttime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67.00 Residential Options - Community Living Supports Attendant Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68.00 Other Attendant Care Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69.00 Companion Care / Supervised Independent Living	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70.00 Children's Choice - Crisis Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71.00 Respite - Not in Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72.00 Nursing - RN, LPN, LVN Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73.00 Family Training - Home Care Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74.00 Psychologist / Social Worker Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75.00 Speech Therapy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76.00 Physical Therapy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77.00 Occupational Therapy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78.00 Other Therapy Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79.00 Billable Dietician and Nutritionist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80.00 Allowable Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82.00 Community Access Transportation (Residential Options)						
83.00 Supported Employment Transportation (Residential Options & New Opportunities)						
84.00 Prevocational Transportation (Residential Options)						
85.00 Day Habilitation Transportation (Residential Options & New Opportunities)						
86.00 Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87.00 Supported Employment (Excludes Separately Billable Transportation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88.00 Pre-Vocational Services (Excludes Separately Billable Transportation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89.00 Host Home / Foster Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90.00 Shared Living Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Day Habilitation (Excludes Separately Billable Transportation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92.00 Community Integration & Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93.00 Emergency Response Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94.00 Medical Equipment / Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95.00 Environmental / Vehicle Adaptations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96.00 Transition Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97.00 Support / Case Management MONTHLY Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.00 Support / Case Management 15 MINUTE Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99.00 Other Shared Support/Case Management Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100.00 Other Shared Care Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101.00 Other Shared Care Services (applicable to more than one expense classification)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103.00 Total Direct Care Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F. Other Non-HCBS or Non-Reimbursable Services						
105.00 Non-Billable Personal Care / Attendant Hours (time spent on non-allowable services)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106.00 Non-Allowable Room and Board / Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107.00 Non-Allowable Dietary / Food / Housekeeping / Laundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108.00 Other Non-Billable Services (other time/cost related to non-allowable services)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109.00 Non-Allowable Environmental Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110.00 Non-Allowable Medical Supplies / Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111.00 Non-Allowable Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112.00 Fines / Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113.00 Bad Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114.00 Fundraising / Foundation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115.00 Donation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116.00 Lobbying Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117.00 Other Advertising / Promotional Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118.00 Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119.00 Adult Day Health Care (ADHC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120.00 Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121.00 Home Health Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122.00 Intermediate Care Facility (ICF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123.00 Other Non-Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124.00 Other Non-Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125.00 Other Non-Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125.00 Total Non-Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX C

Working Trial Balance (WTB)

Client: 1000000000 - Test Provider
Engagement: 2013 Cost Report - Test Provider
Period Ending: 6/30/2013

Account	Description	FINAL
		6/30/2013

Group : [5100]	Cash & Cash Equivalents	
Subgroup : [5110]	Cash	
	5111 Cash-BOA	115,000.00
	5112 Cash-Petty	170.00
	Subtotal [5110] Cash	115,170.00
	Total [5100] Cash & Cash Equivalents	115,170.00

Group : [5300]	Patient Accounts Receivable	
Subgroup : [5310]	Gross Patient Receivables	
	5311 Patient Copay Receivable	60,400.00
	5312 Patient Deductible Receivable	10,000.00
	Subtotal [5310] Gross Patient Receivables	70,400.00

Subgroup : [5320]	Allowance for Doubtful Accts	
	5320 Provision for Patient Bad Debt	(1,650.00)
	Subtotal [5320] Allowance for Doubtful Accts	(1,650.00)

Subgroup : [5330]	Allowance for Contr Adj - Care/Caid	
	5331 MCD Due Provider	27,000.00
	Subtotal [5330] Allowance for Contr Adj - Care/Caid	27,000.00
	Total [5300] Patient Accounts Receivable	95,750.00

Group : [5500]	Other Current Assets	
Subgroup : [5520]	Inventory	
	5521 Drugs on hand	15,000.00
	5522 IV bags	16,750.00
	5523 Sterile Solution	1,000.00
	Subtotal [5520] Inventory	32,750.00
	Total [5500] Other Current Assets	32,750.00

Current Assets **243,670.00**

Group : [5800]	Intercompany	
Subgroup : [5810]	Intercompany Receivables	
	Subtotal [5810] Intercompany Receivables	0.00

Subgroup : [5820]	Intercompany Payables	
	Subtotal [5820] Intercompany Payables	0.00
	Total [5800] Intercompany	0.00

Non-Current Assets 0.00

TOTAL ASSET 243,670.00

Group : [6100] Accounts Payable

Subgroup : [6110] Accounts Payable

6111 A/P Medical Vendors (15,000.00)
6112 A/P General Supplies (60,000.00)

Subtotal [6110] Accounts Payable (75,000.00)

Subgroup : [6120] Payroll Tax Payable

6121 Wages Due 7/2/2013 (10,000.00)

Subtotal [6120] Payroll Tax Payable (10,000.00)

Total [6100] Accounts Payable (85,000.00)

Current Liabilities (85,000.00)

Non-Current Liabilities 0.00

TOTAL LIABILITY (85,000.00)

Group : [7100] Net Assets

Subgroup : [7110] Unrestricted Net Assets

7110 Owner Equity (350,140.00)

Subtotal [7110] Unrestricted Net Assets (350,140.00)

Subgroup : [7120] Temp Restricted

Subtotal [7120] Temp Restricted 0.00

Subgroup : [7130] Perm Restricted

Subtotal [7130] Perm Restricted 0.00

Total [7100] Net Assets (350,140.00)

Equity (286,185.00)

NET (INCOME) LOSS 227,515.00

TOTAL EQUITY (58,670.00)

TOTAL LIABILITY AND EQUITY (143,670.00)

Group : [8100] Net Patient Service Revenue

Subgroup : [8110] LA Medicaid Gross Patient Service Revenues

8110 LT PCS (771,650.00)

8111 EPSDT (404,600.00)

8112 Family Support-Single Child 0.00

8113 Family Support-2 Children (188,250.00)

8114 Crisis Support - Center Based	(89,950.00)
8115 Crisis Support - Single Child	(45,400.00)
8116 Crisis Support - 2 Children	(158,080.00)
8117 Family Training (Home Care Training)	(450,000.00)
Subtotal [8110] LA Medicaid Gross Patient Service Revenues	(2,107,930.00)

Subgroup : [8120] Private Pay Gross Patient Service Revenues	
Subtotal [8120] Private Pay Gross Patient Service Revenues	0.00

Subgroup : [8130] Medicare & Medicaid Contractual Adjustments	
Subtotal [8130] Medicare & Medicaid Contractual Adjustments	0.00

Subgroup : [8140] Charity	
Subtotal [8140] Charity	0.00
Total [8100] Net Patient Service Revenue	(2,107,930.00)

Group : [8200] Other Revenues	
Subgroup : [8210] Other Revenues	
Subtotal [8210] Other Revenues	0.00
Total [8200] Other Revenues	0.00

Revenues **(2,107,930.00)**

Group : [8400] Other Income & Expenses	
Subgroup : [8410] Interest Income	
8411 Interest on Checking	(55.00)
Subtotal [8410] Interest Income	(55.00)
Total [8400] Other Income & Expenses	(55.00)

Other Income **(55.00)**

TOTAL REVENUE **(2,107,985.00)**

Group : [8300] Expenses	
Subgroup : [8310] Salaries & Wages	
8310.1 LTPCS Nursing	300,000.00
8310.2 LTPCS Housekeeping	50,000.00
8310.4 EPSDT Nursing	200,000.00
8310.6 Children's Choice -ACS	250,000.00
8310.7 Children's Choice -Crisis	125,000.00
8310.8 Family Training - Nurses	150,000.00
8310.9 Family Training - Instructors	25,000.00
8311 Family Training - Social Services	50,000.00
Subtotal [8310] Salaries & Wages	1,150,000.00

Subgroup : [8315] Employee benefits	
8315 Workers Comp	57,500.00

8316 PTO	100,000.00
8317 Sick	45,000.00
8318 Payroll Tax Expense	85,000.00
Subtotal [8315] Employee benefits	287,500.00

Subgroup : [8320] Management Fees	
8320 Home Office Management Expense	255,000.00
Subtotal [8320] Management Fees	255,000.00

Subgroup : [8325] Contract Services	
8325 Administrator Contract Fee (Per Annum)	85,000.00
Subtotal [8325] Contract Services	85,000.00

Subgroup : [8330] Transportation	
8330 Metro Rail fees	5,000.00
8331 Mileage Reimbursement	75,000.00
Subtotal [8330] Travel	80,000.00

Subgroup : [8340] Medical Supplies & Drugs	
8340 LTPCS Medical Supplies	50,000.00
8431 EPSDT PCS Medical Supplies	40,000.00
8432 Misc. PCS Supplies	50,000.00
Subtotal [8340] Medical Supplies & Drugs	140,000.00

Subgroup : [8342] Other Supplies	
8342 Office Supplies	9,000.00
8343 Misc. Child comfort	25,000.00
8344 Therapeutic Supplies	50,000.00
8345 Crisis Center Misc. Supplies	25,000.00
8346 Postage	7,500.00
Subtotal [8342] Other Supplies	116,500.00

Subgroup : [8375] Rent & Leases	
8375 Home Office Building Rent Expense	150,000.00
8376 Home Office Furniture Rent Expense	70,000.00
Subtotal [8375] Rent & Leases	220,000.00

Subgroup : [8385] Dues & Subscriptions	
8385 Nursing License Expense	1,000.00
8386 Medical Association dues	500.00
Subtotal [8385] Dues & Subscriptions	1,500.00

Total [8300] Expenses	2,335,500.00
------------------------------	---------------------

Operating Expenses	2,335,500.00
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Group : [8400] Other Income & Expenses	
Subgroup : [8420] Interest Expense	

Subtotal [8420] Interest Expense	<u>0.00</u>
Total [8400] Other Income & Expenses	<u>0.00</u>
Other Expenses	<u>0.00</u>
TOTAL EXPENSE	<u>2,335,500.00</u>
NET (INCOME) LOSS	<u><u>227,515.00</u></u>
Sum of Account Groups	0.00

Grouping Schedule

Test Provider WTB Expense Grouper

Client: 1000000000 - Test Provider

Period Ending: 6/30/2013

Account	Description	FINAL 6/30/2013
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Group : [A] Employee Benefits

Line 2 [Other]: Employee Benefits

8316 PTO	100,000.00
8317 Sick	45,000.00
Subtotal : Line 2 [Other]	145,000.00

Line 3 [Other]: Payroll Taxes

8318 Payroll Tax Expense	85,000.00
Subtotal : Line 3 [Other]	85,000.00

Line 4 [Other]: Workers' Compensation

8315 Workers Comp	57,500.00
Subtotal : Line 4 [Other]	57,500.00

Total [A] Employee Benefits 287,500.00

Group : [B] Transportation

Line 11 [Other]: Public Transportation Services

8330 Metro Rail fees	5,000.00
Subtotal : Line 11 [Other]	5,000.00

Line 12 [Other]: Mileage Reimbursement

8331 Mileage Reimbursement	75,000.00
Subtotal : Line 12 [Other]	75,000.00

Total [B] Transportation 80,000.00

Group : [C] Property and Equipment

Line 23 [Other]: Rent - Building

8375 Home Office Building Rent Expense	150,000.00
Subtotal : Line 23 [Other]	150,000.00

Line 24 [Other]: Rent - Furniture & Equipment

8376 Home Office Furniture Rent Expense	70,000.00
Subtotal : Line 24 [Other]	70,000.00

Total [C] Property and Equipment 220,000.00

Group : [D] Administrative & Operating

Line 28 [Other]: Program Administrator

8325 Administrator Contract Fee (Per Annum)	85,000.00
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Subtotal : Line 28 [Other] 85,000.00

Line 33 [Other]: Management Company - Fees

8320 Home Office Management Expense 255,000.00

Subtotal : Line 33 [Other] 255,000.00

Line 50 [Other]: License and Dues

8385 License and Dues 1,000.00

8386 Medical Association dues 500.00

Subtotal : Line 50 [Other] 1,500.00

Line 51 [Other]: Office Supplies and Subscriptions

8342 Office Supplies 9,000.00

Subtotal : Line 51 [Other] 9,000.00

Line 52 [Other]: Postage

8345 Postage 7,500.00

Subtotal : Line 52 [Other] 7,500.00

Total [D] Property and Equipment

358,000.00

Group : [E] Direct Care Services (Multiple Medicaid/Waiver Programs)

Line 58 [Salary]: LT-PCS

8310.1 LTPCS Nursing 300,000.00

8310.2 LTPCS Housekeeping 50,000.00

Subtotal : Line 58 [Salary] 300,000.00

Line 58 [Other]: LT-PCS

8340 LTPCS Medical Supplies 50,000.00

Subtotal : Line 58 [Other] 50,000.00

Line 59 [Salary]: EPSDT

8310.4 EPSDT Nursing 200,000.00

Subtotal : Line 59 [Salary] 200,000.00

Line 59 [Other]: EPSDT

8431 EPSDT PCS Medical Supplies 40,000.00

Subtotal : Line 59 [Other] 40,000.00

Line 60 [Other]: Other PCS

8432 Misc. PCS Supplies 50,000.00

Subtotal : Line 60 [Other] 50,000.00

Line 61 [Salary]: Children's Choice - Attendant Care Family Support

8310.6 Children's Choice -ACS 250,000.00

Subtotal : Line 61 [Salary] 250,000.00

Line 61 [Other]: Children's Cho Children's Choice - Attendant Care Family Support - Other

8343 Misc. Children Therapy Supplies	25,000.00
8344 Therapeutic Supplies	50,000.00
Subtotal : Line 61 [Other]	<u>25,000.00</u>

Line 70 [Salary]: Children's Choice - Crisis Support

8310.7 Children's Choice -Crisis	125,000.00
Subtotal : Line 70 [Salary]	<u>125,000.00</u>

Line 70 [Other]: Children's Choice - Crisis Support

8344 Crisis Center Misc. Supplies	25,000.00
Subtotal : Line 70 [Other]	<u>25,000.00</u>

Line 73 [Salary]: Family Trainin Family Training - Home Care Training - Salary

8310.8 Family Training - Nurses	150,000.00
8310.9 Family Training - Instructors	25,000.00
8311 Family Training - Social Services	50,000.00
Subtotal : Line 73 [Salary]	<u>225,000.00</u>

Total [E] Direct Care Services (Multiple Medicaid/Waiver Programs)	<u>1,290,000.00</u>
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Total Expense	<u>2,235,500.00</u>
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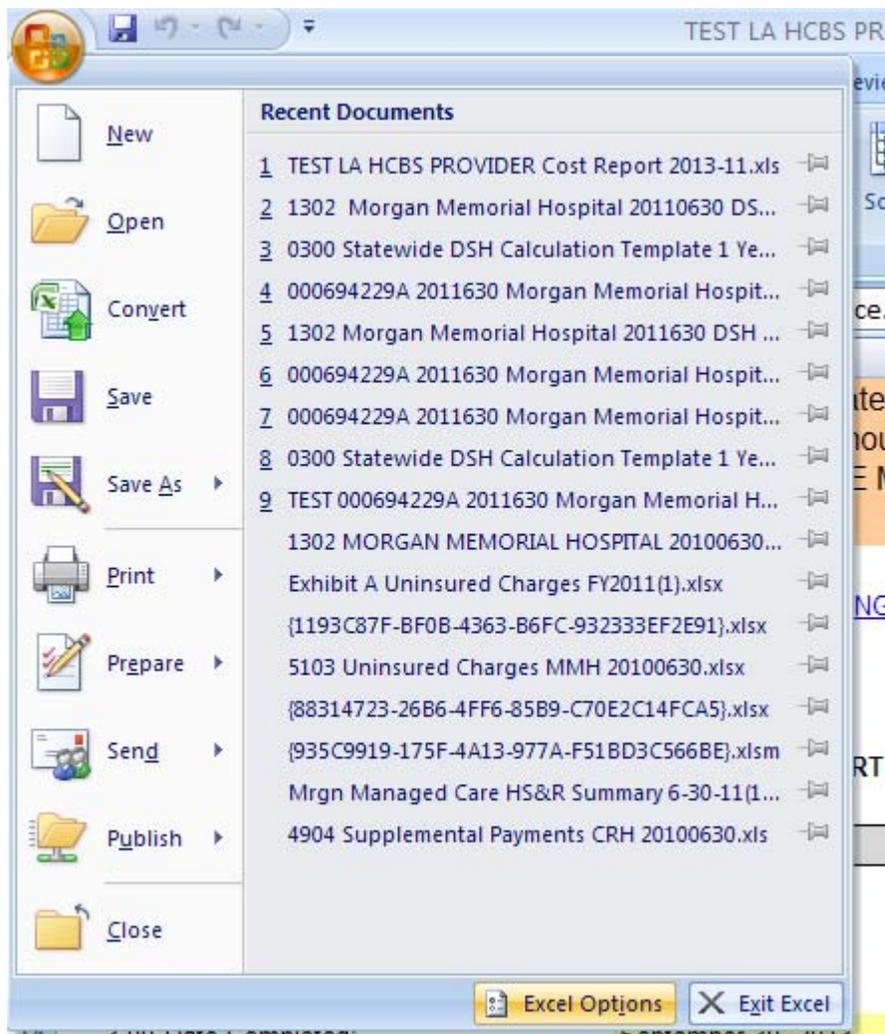
APPENDIX D

Excel 2007 and above Macro Enabling Instructions

Appendix X: Instructions for enabling Macros in Microsoft Office Excel 2007

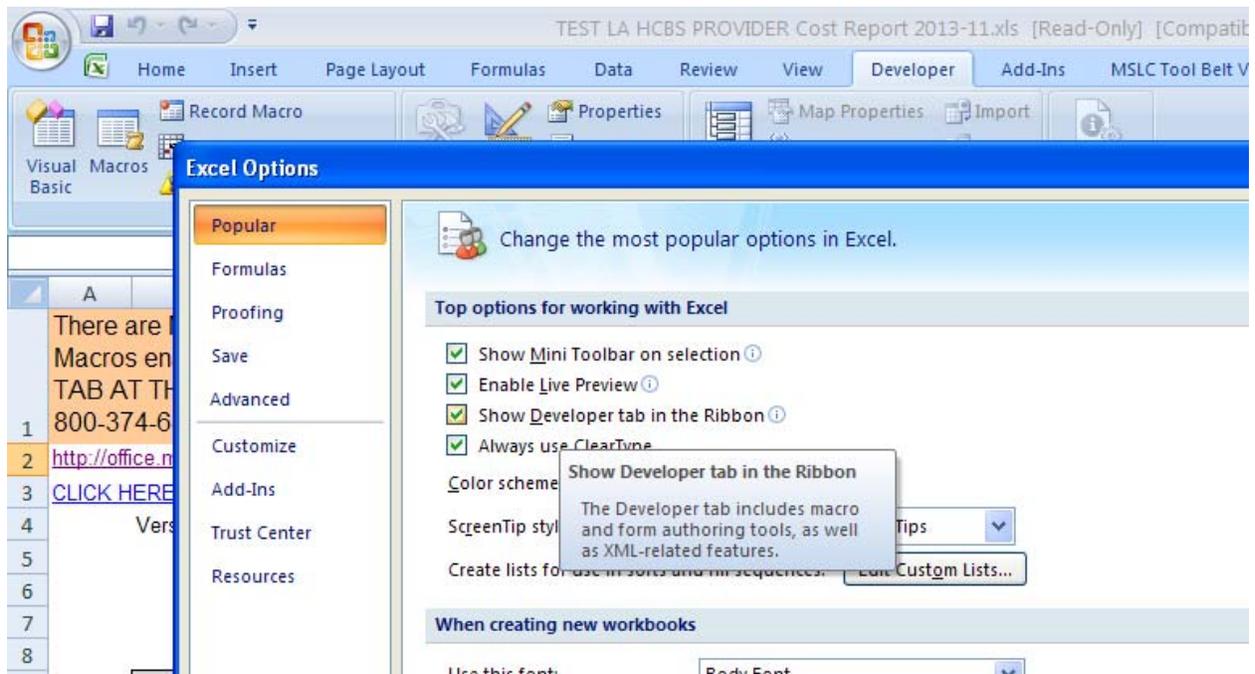
Step 1:

Enable the “Developer” tab in Excel. To do this, select the Office button (it should look like a circle filled with colored boxes) at the top left corner. In the drop down menu that appears, click and select “Excel Options”.



Step 2:

In the “Popular” tab of the “Excel Options” menu, be sure to click and check the “Show Developer tab in the Ribbon” option. You should see a check mark in this box if done correctly. Once you have exited the menu, there should now be a “Developer” tab on the upper section of the screen.



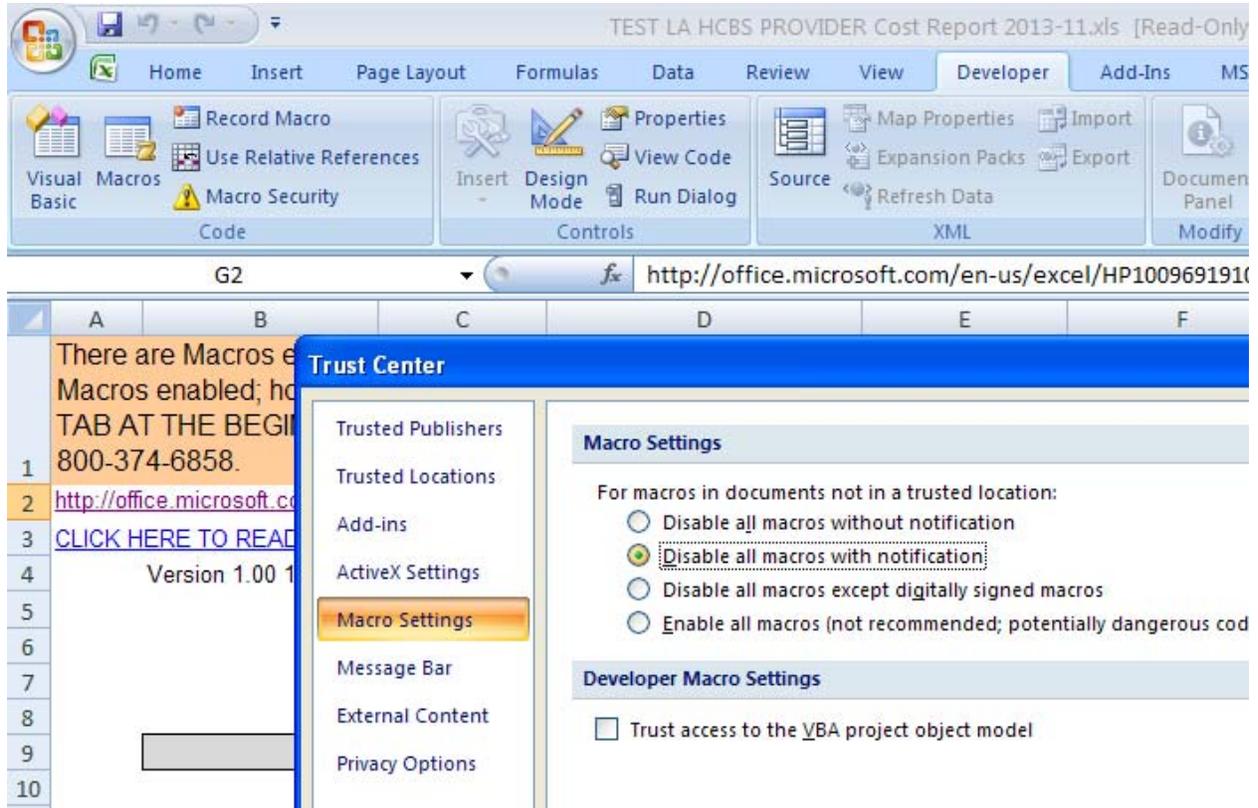
Step 3:

Under the “Developer” tab, click and open the button labeled “Macro Security”.



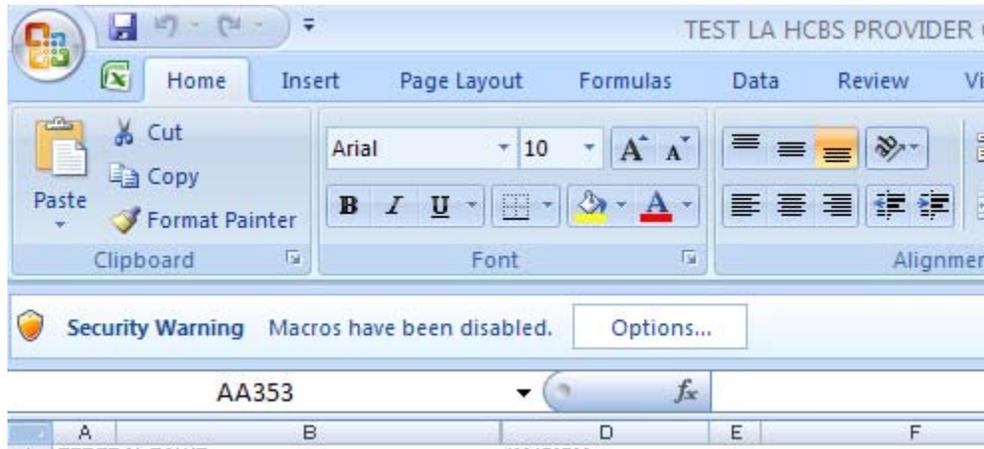
Step 4:

The “Trust Center” menu should now open up with the “Macro Settings” tab highlighted. Select the “Disable all macros with notification”, and exit the menu, accepting the changes.



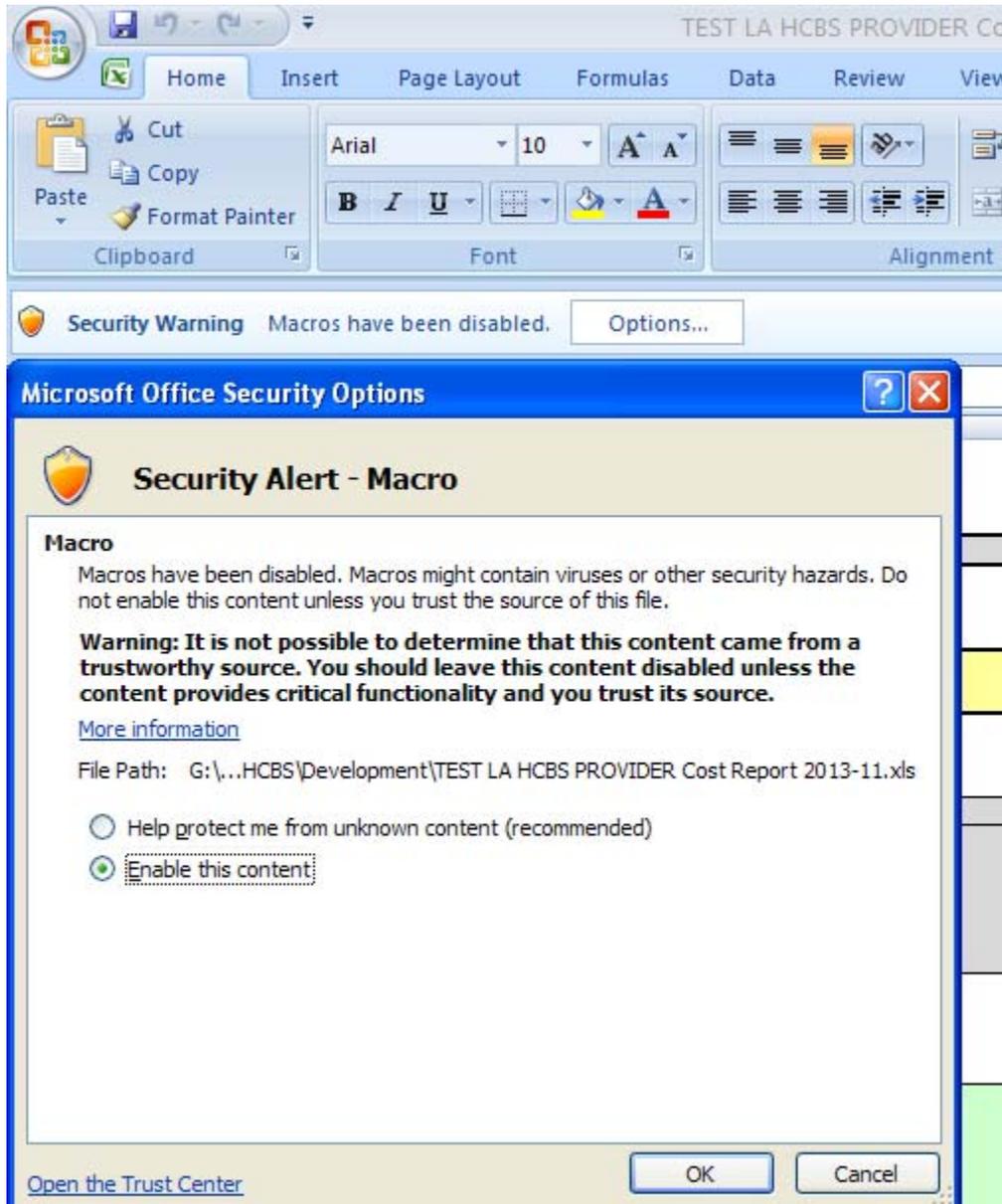
Step 5:

Close and save your Excel file, then reopen the file. When you reopen the file, you should see a “Security Warning” near the top of the screen. Click and open the “Options...” button on the security warning.



Step 6:

A new menu should open up, titled “Microsoft Office Security Options”. In this menu, select the “Enable this content” option, and click ok. You are now Macro enabled, and able to continue completing the Cost Report.

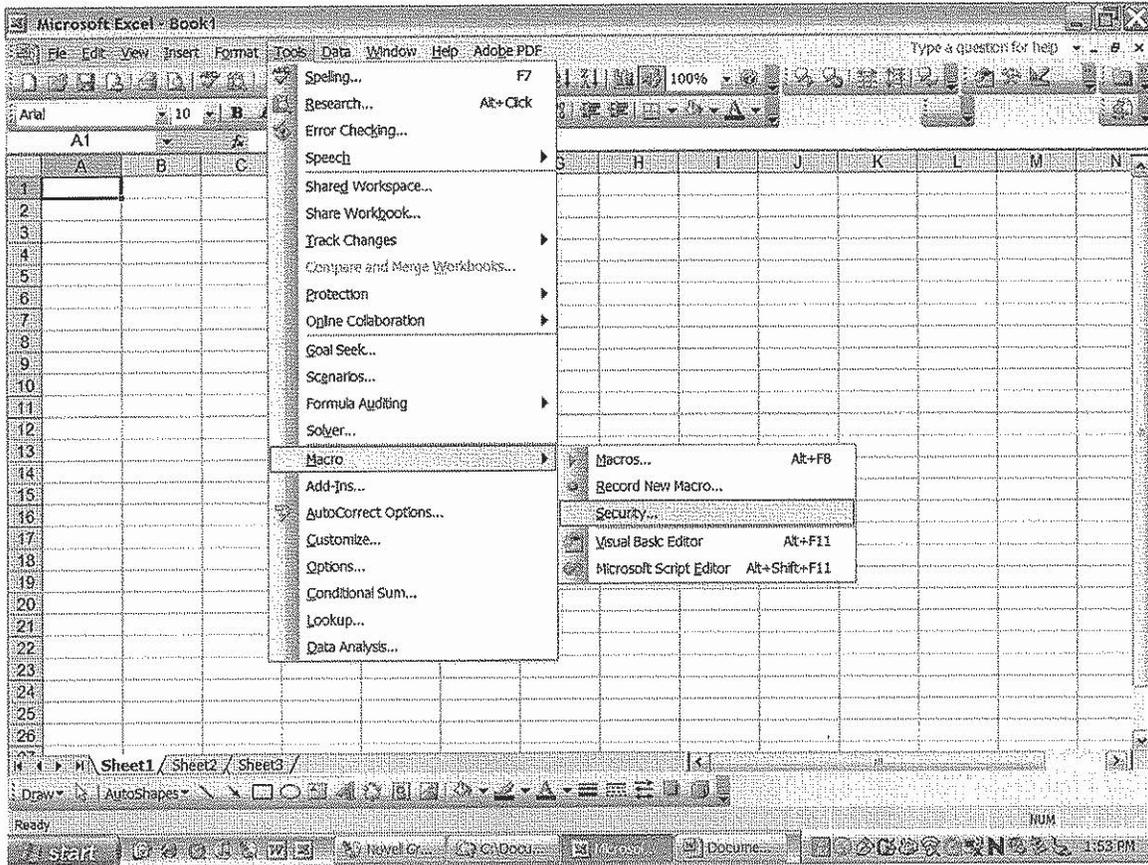


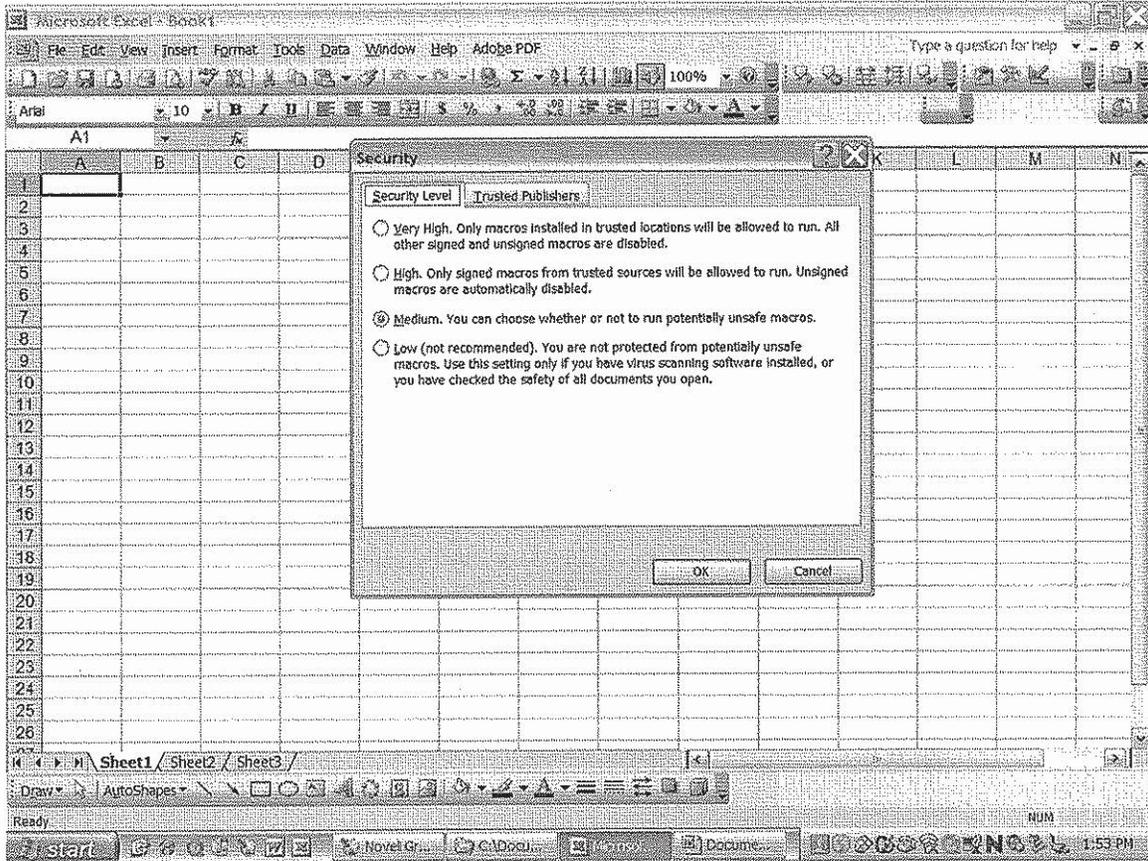
Prior Excel Version Macro Enabling Instructions

Enabling Macros

Microsoft Versions
Prior to 2007

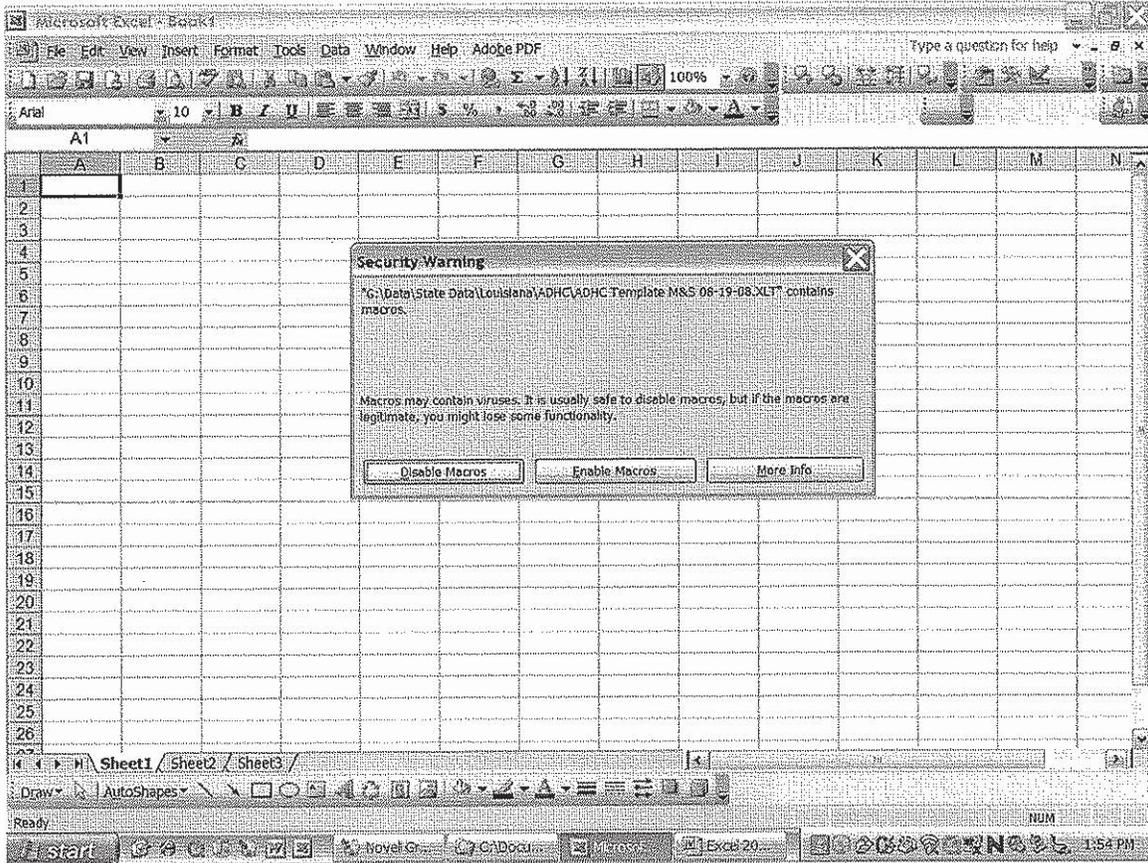
Setting Macro Security Level in Microsoft Excel (Versions Prior to 2007)





1. After clicking 'OK' YOU MUST close the workbook to let the changes take effect.

2. Now open the cost report template file and select "Enable Macros" as follows:



Microsoft Excel - ADHC-Template MBS 08-19-08.XLT

File Edit View Insert Format Tools Data Window Help Adobe PDF

Type a question for help

100%

Arial 10 ADHC

FYB Auditor Add Row Delete Extra Rows Print Instructions

A B C D E F G H I J K L M

1 For Versions of Excel prior to 2007, there is a toolbar that includes buttons for Auditor, Add Row, Delete Extra Rows, Print, and Instructions that should show above, if the macros have been properly enabled.

2

3 For Office 2007 (new version), Auditor, Add Row, Delete Extra Rows, Print, and Instructions toolbar buttons will show under the "Add-Ins" menu if the macros have been properly enabled.

4 If the custom toolbar buttons (Auditor, Add Row, Delete Extra Rows, Print, & Instructions) are not present, as described above, please review your macro security settings to make sure macros are enabled. FOR INSTRUCTIONS ON ENABLING MACROS, CLICK ON THE INSTRUCTIONS TAB AT THE BEGINNING OF THIS WORKBOOK OR THE MICROSOFT LINKS BELOW. FOR TECHNICAL ISSUES, PLEASE CALL MYERS AND STAUFFER AT 1-800-374-6858.

5 <http://office.microsoft.com/en-us/excel/HA011189901033.aspx> <http://office.microsoft.com/en-us/excel/HP100969191033.aspx>

6 [CLICK HERE TO READ THE INSTRUCTIONS PRIOR TO COMPLETING THE COST REPORT](#)

7 ADHC Version 1.2 08/19/08

8

9 **STATE OF LOUISIANA**

10 **DEPARTMENT OF HEALTH AND HOSPITALS**

11 **COST REPORT FOR ADULT DAY HEALTH CARE PROVIDERS**

12 **Schedule A - Facility Information**

13

14 COST REPORT PERIOD: FROM: TO:

15

Instructions Cover A - Facility Info B - Stats C - Related Parties D - Misc E - Staffing F - Balance Sheet G - Income St

Draw AutoShapes

Ready NUM

Novel GroupW... C:\Documents... Microsoft Ex... 1:58 PM