

SCHEDULES OF THE CONSOLIDATED FINANCIAL REPORT (CFR):

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SCHEDULE I: AGENCY INFORMATION

The name of the agency and FEIN are defaulted based upon the user login account. Please make sure this information is correct otherwise the Department(s) may not be able to associate it with your agency. Also, please make sure to enter the correct Begin and End Dates for the report being submitted.

The number of programs reported on the CFR simply identifies how many separate programs (excluding the agency as a whole and 'Other not Allocated') will be contained in the report.

In the Actual/Budgeted Costs cell, enter an "A" if actual costs are reported. Enter a "B" if budgeted costs are reported.

In the Quarters Reported cell, enter a 1 if first quarter costs are reported. Enter a 2 if the first through the second quarter costs are reported. Enter a 3 if the first through the third quarter costs are reported. Enter a 4 if a full year of costs is reported.

In the Type of Ownership cells, indicate whether For-Profit or Not-For-Profit.

In the Basis of Maintaining Accounting Records cells, check the appropriate cell to identify the basis of maintaining the agency's records. Only one cell can be checked.

In the Agency Accreditation Completed By cell, enter the name of the body which has accredited your agency if such an accreditation has occurred.

SCHEDULE II: PROGRAM NAMES

The Program Schedule screen defaults the number of program lines to that of the number of programs defined for the given report. Enter up to two descriptions for each program being reported on the CFR. All corresponding contract numbers should be entered for each program listed on this schedule. If a program services clients from multiple agencies then a contract number must be entered for each agency.

SCHEDULE III: COSTS

Listed below is a definition for each line of the cost report, along with examples in most cases. PLEASE NOTE THAT THE TOTAL COSTS ARE REPORTED ON LINES 1 THROUGH 44. THIS INCLUDES NON-REIMBURSABLE EXPENSES. THE NON-REIMBURSABLE EXPENSES ARE AGAIN REPORTED ON LINES 45 THROUGH 48 WHERE THEY ARE DEDUCTED FROM THE TOTAL EXPENSES TO RESULT IN THE NET EXPENSES CALCULATED ON LINE 49.

SECTION 1. DIRECT PROGRAM EXPENSE DEFINITIONS Direct program expense is that which is caused directly by the personnel and object expenses in a program. It does not include management and general (general and administrative) or other administrative expenses. Similarly, support and ownership costs are reported elsewhere.

Line 1. Program Staff Salaries Report the accrued salaries of program staff here. Do NOT report contracted staff or consultants on this line. Examples would include licensed clinical social workers, registered and licensed nurses, child care workers, counselors, and paraprofessional aids. Please report on-staff psychologists, on staff physicians and teachers here.

Contracted program staff, including contracted temporaries should be reported on line 4.

Report the cost of program clerical staff on line 2.

The total salaries reported on the PERSONNEL schedule must match the total reported on Lines 1 and 2 of the Cost report. If these two schedules do not match, the CFR model has a message box that appears informing the user that the two schedules are out of balance. The message box will appear when the model is being saved and when the Check Totals menu option is selected. If the message box appears during the File Saving routine, click on the OK button and the Model will complete the Save routine. Please verify that the PERSONNEL schedule matches the amounts reported on Lines 1 and 2, prior to exporting data.

Note to all DCFS Medicaid Contracts - The expenses reported on Line 1 must match the amount of salaries reported on lines 31 through 34 on the PERSONNEL schedule. The Department is requiring all Medicaid substitute care contracts to classify and report their program salaries into the categories of MHP, QMHP, QMRP and RSA.

Line 2. Program Clerical Staff Salaries The costs of clerical staff to type case notes and otherwise maintain specific client files. General clerical duties not performed specifically for a client should be reported in the administrative cost section. Generally, an allocation of clerical staff costs based on job duties will be necessary to assign a portion of clerical staff costs to this line. Contracted staff, including contracted temporaries should be reported on line 4.

Line 3. Program Staff Payroll Taxes and Fringe Benefits The portion of the cost of payroll taxes and fringe benefits allocated to Program Staff reported in line 1 and 2. These costs

include: Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan. Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law. Worker's Compensation Insurance, Other Employee Benefits provided to the employee at employer expense.

Line 4. Program Consultants Program consultants include those providing the following services: Vocational Services, Academic Instruction, Speech and Language Services, Occupational and Physical Therapy, Psycho/Social Services, Medical Care, Recreational Services and Habilitation/Personal Care. The amount reported on Line 4 must match the total amount of costs reported on the contractual worksheet. If these two amounts do not match, an error box will appear on the screen during the Save routine and during the Check Totals routine.

Line 5. Consumer Wages and Fringe Benefits This represents the cost of paying wages and benefits to clients enrolled in the program. This should not be confused with Specific Assistance costs which are reported elsewhere.

Line 6. Medicine and Drugs The costs of medicine and drug supplies. Included among these expenditures would be the object cost of complying with OSHA regulations pertaining to blood borne pathogens. The costs of supplies which are later separately reimbursed by the Department of Human Services or other State agency also should be reported on line 47 'Non-reimbursable Expenses, Other'.

Line 7. All Other Direct Service Equipment and Supplies The cost of program related materials and other supplies used by an agency. Items costing more than \$500 with a useful life of more than one year must be capitalized and depreciated. Such depreciation costs would be reported on line 27.

Line 8. Staff Transportation The object cost of operating vehicles associated with the travel of staff to or from client visits, court appearances, collateral contacts, offsite counseling/homemaker sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars.

Line 9. Client Transportation The object cost of operating vehicles associated with transporting clients to parental visits, court appearances, counseling/therapy sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars. Transportation costs which could be reasonably reported on either line 8 or 9 should be reported on line 9.

Line 10. Transportation To/From School This is solely the cost of transporting children to or from school. This line would typically be completed only for programs operating a day or boarding school. On the previous version of the CFR, this cost was not reported separately except to the Purchased Care Review Board.

Line 11. Direct Service Staff Conferences and Conventions The costs incurred through participation of program staff in training programs. The cost of conferences and conventions may be included here if agency program staff were participating.

Line 12. Program Insurance The costs of all liability, malpractice, personal injury and other types of insurance not reported as property insurance or as employee benefits. The expense of malpractice insurance covering employees, consultants, and members of the board of directors while working in funded programs is allowable.

Amounts paid for key-man life insurance and unallowable malpractice (Unallowable malpractice insurance costs are those costs for covering individuals when working outside the funded program.) should be reported here. They should also be reported on line 47.

Line 13. Direct Client Specific Assistance The object cost of providing individual clients with special needs where the items purchased become the property of the individual rather than the agency. Client allowances are also reported here.

Line 14. Telecommunications Costs Assigned to Program The portion of the total telephone expense that is associated with utilization by either clients in their living quarters or by direct service staff. The remaining portion of the total telephone costs is reported in the Administrative Expense section.

Line 15. Foster Care Payments Payments made from the provider agency to the foster parent for foster care services. This is commonly referred to as the 'Board Payment'.

Line 16. Other (specify) Other program costs not logically reported in the above lines. "Other" can be detailed by expense item on the ISBE web based system.

Line 17. Total Program Expenses Total of lines 1 through 16.

SECTION 2. SUPPORT EXPENSE DEFINITIONS Support expenses are all costs that are associated with providing meals and housekeeping services.

Line 18. Support Salaries The accrued salary cost associated with dietary, laundry, and housekeeping. Do NOT report contracted staff or consultants on this line. Contracted staff are reported on line 22.

Line 19. Support Staff Payroll Taxes and Fringe Benefits The portion of the cost of payroll taxes and fringe benefits allocated to Support Staff reported in line 18. These costs include: Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan. Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law. Worker's Compensation Insurance

Line 20. Dietary Supplies Costs included here would be those supplies related to food and beverages, and other kitchen supplies. Non-capitalized kitchen equipment expensed within the guidelines should also be included here.

Line 21. Housekeeping and Laundry Supplies Costs included here would be housekeeping supplies and laundry and linen supplies.

Line 22. Other (specify) Include contracted support services. This could typically include contracted food services or contracted housekeeping staff. "Other" can be detailed by expense item on the ISBE web based system. Other support costs not logically reported in the above lines.

Line 23. Total Support Expense Total of lines 18 through 22.

SECTION 3. OCCUPANCY EXPENSE DEFINITIONS Occupancy expenses are all costs arising from an agency's occupancy and use of land, buildings and offices. This includes maintenance salaries, depreciation on buildings, interest and lease costs and Security costs. (Salaries and benefits for security staff should be reported on lines 24 and 25 respectively. Contractual staff costs should be reported on line 34.) All comprehensive hazard insurance including property liability insurance is here. To the degree possible, staff liability costs included in umbrella policies should not be reported under occupancy, but on line 12, 'Program Insurance'.

Line 24. Occupancy Salaries The salaries and wages earned by an agency's regular employees (full or part-time and by temporary employees) providing facility maintenance and related services. These staff are employees who make repairs and generally keep the physical plant in operating condition including engineers. Do NOT report contracted staff or consultants on this line. Contracted maintenance staff should be reported on line 34 below. Salaries and wages should include vacation, holiday, or sick pay, and any employee authorized deductions. As previously stated, do not include the amount paid to consultants and others engaged on a contractual basis.

Line 25. Occupancy Payroll Taxes and Fringe Benefits The portion of the cost of payroll taxes and fringe benefits allocated to Maintenance Staff. These costs include: Employee Health and Retirement Benefits that is the amount paid by an agency under its own or other employee health and retirement benefit plan. Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law. Worker's Compensation Insurance and Other Employee Benefits including any other benefits provided to the employee at employer expense.

Line 26. Building and Equipment Operations and Maintenance General physical plant operation and maintenance costs. Typically this would include the following object costs: Janitorial and Other Maintenance Supplies Building and Grounds Maintenance Supplies Equipment Maintenance Electricity and Utilities Property / Building Insurance.

Line 27. Vehicle Depreciation The cost of vehicle purchases less applicable salvage value over their established useful lives (usually over a 3-year period). If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

Line 28. All other Depreciation and Amortization The allocation of the cost of physical assets over their established useful lives. (Note that vehicle depreciation is reported separately on line 27 above.) Provision for depreciation is intended to spread the cost of such assets over the period their use benefits the program or supporting activities of the agency. If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

Line 29. Vehicle Rent The cost of rented or leased vehicles.

Line 30. All other Lease/Rent/Taxes The cost of leasing property and equipment excluding vehicle rent expenditures reported on line 29 above. Property taxes are also reported on this line.

Line 31. Equipment Under \$500 Expensed Building Equipment and Furnishings (Assets costing more than \$500 must be capitalized.)

Line 32. Mortgage and Installment Interest Mortgage and installment interest is the cost of borrowing money for long term building needs. Note that the interest costs on funds borrowed for construction incurred during the construction period must be capitalized as a part of the building cost and depreciated over the life of the building. (Operating interest is reported on line 33 below.)

Line 33. Operating Interest Operating interest is the cost of money borrowed to meet short term recurring spending needs such as payroll, telephone bills etc. (Non-operating interest is reported on line 32 above.)

Line 34. Other (specify) Includes all ownership costs not identified above. This would include but is not limited to contracted facility maintenance and related services as well as required mortgage insurance. These contractors make repairs and generally keep the physical plant in operating condition including contracted engineers. "Other" can be detailed by expense item on the ISBE web based system.

Line 35. Total Occupancy Expense The total of lines 24 through 34.

SECTION 4. ADMINISTRATIVE EXPENSE DEFINITIONS Administrative expenses include direct program administration costs plus management and general costs. Program administration costs are those expenses that are caused by activities not related to an individual case, but related to running the overall program (and distinguished from support and occupancy costs). Management and general costs are defined below.

Line 36. Administrative Salaries The accrued salaries and wages earned by all administrative, managerial office and clerical employees (except for those clerical employees reported on line 2 in the program section). Typical positions include the administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles. Do NOT report contracted staff or consultants on this line. Contracted staff, including contracted temporaries should be reported on line 38.

Line 37. Administrative Payroll Taxes and Fringe Benefits The portion of the cost of payroll taxes and fringe benefits allocated to Administrative Staff reported in line 36. These costs include: Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan. Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law. Worker's Compensation Insurance and Other Employee Benefits provided to the employee at employer expense.

Line 38. Administrative Consultants Administrative consultants would include those fulfilling the following administrative functions: administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles.

Line 39. Telecommunications Costs - Not Assigned to Program The administrative telecommunications costs. This would include all telephone expenses that are not associated with utilization by either clients in their living quarters or by direct service staff. The portion of the total telephone expense that is associated with utilization by either clients in their living quarters or by direct service staff is reported on line 14 in the program cost section.

Line 40. Office Supplies & Equipment The costs of administrative office supplies and expensed equipment. The cost associated with staff recruiting activities should be reported on this line. The costs of conferences and conventions primarily benefiting administrative staff should also be reported on this line.

Line 41. Allocation of Management and General (G&A) Management and General (also referred to as General and Administrative) expenses are those administrative expenses which are not part of any one program, but are caused by services to all programs run by an agency. Examples are the salaries of executive staff in a large agency, business office expense, and the non-personnel expenses for those people (such as the cost of the office space and telephones those people use). Because management and general expense is a separate category, it is reported separately in an audit which breaks out expense by program. Audits treat it like a separate program.

Management and general expenses must be allocated to programs in proportion to the management and general services received by each program. This is done by an allocation method. Acceptable allocation methods include: (1) time studies in which people report the proportion of time spent on each program, and, (2) a formula: the proportion of direct service salaries and fringe benefits in all direct programs. This formula apportions or allocates a fair share of management and general costs to each program. Unacceptable methods include: guessing, units of service in this program divided by units of service in all programs, and allocation of management and general expenses to the programs where they will most likely be paid by the State.

Alternative Method of Reporting Management and General Costs As an alternative to reporting management and general costs in this line, the costs that comprise management and general may be allocated vertically to the various line items. As an example, the rental cost of the business office that may be a component of total management and general

costs could be alternatively reported on line 30 'All Other Lease/Rent/Taxes'. Likewise the other costs that comprise management and general costs could be similarly allocated among the line items.

Any allowable related party costs should be reported here. Please refer to the non-allowable cost definitions for a complete definition of allowable and non-allowable related party costs.

Line 42. Other (specify) All other administrative costs not already reported. Included here would be: subscriptions and reference materials, postage and shipping, outside printing and artwork, conferences, conventions and meetings not reported in line 11, moving and recruiting, and office supplies.

The allowable portion of membership dues is also reported here. Please refer to the non-allowable cost instructions for the criteria under which a portion of membership dues may be allowable. "Other (specify)" can be typed over to identify the expense category.

Line 43. Total Administrative Expenses The total of lines 36 through 42.

Line 44. Total Expenses (Sum Lines 17, 23, 35, 43)

PLEASE NOTE THAT THESE ARE THE TOTAL COSTS. THIS INCLUDES NON-REIMBURSABLE EXPENSES. THE NON-REIMBURSABLE EXPENSES ARE AGAIN REPORTED ON LINES 45 THROUGH 48 WHERE THEY ARE DEDUCTED FROM THE TOTAL EXPENSES TO RESULT IN THE NET EXPENSES CALCULATED ON LINE 49.

SECTION 5. NON-REIMBURSABLE EXPENSES This section describes those items that are classified as non-reimbursable by the State of Illinois. These costs have already been reported on lines 1 through 44. They should again be reported in the non-reimbursable costs section.

Line 45. Depreciation on DMH/DD Funded Capital Assets Included Above The portion of the depreciation costs of capital assets reported on lines 27 and 28 that are funded by DMH/DD are also reported here. For these purposes, this reference to 'funded' does not include reimbursements through purchase of service fees or ordinary grant funding. Rather, only the depreciation costs of assets purchased using special DMH/DD funding directed to the purchase of the capital assets should be reported here.

Line 46: Costs of Production and Workshop Client Wages Included Above Costs of production include any costs incurred for the sale of goods and services. Costs of production include staff salaries and wages, staff fringe benefits, client salaries and wages, client fringe benefits, consultants, contractual workers, consumable supplies, occupancy, transportation, expensed equipment purchases, lease/rent, interest, depreciation, and other miscellaneous expenses. Cost of production may be reported in Regular Work, Vocational Development, and Developmental Training. The portion of expenses that have already been reported that fall within this classification should also be reported here.

For State funded vocational programs or developmental training (DT) programs, the expense of clients' wages is not reimbursable when the product or service is salable. Client wages and fringe benefits, if any, which are not related to the salable products and services may be reported on line 16 'Program Expenses, Other'.

Line 47. Other (specify) THE FOLLOWING COSTS ARE NOT REIMBURSED BY THE STATE. THEY SHOULD BE REPORTED, UNLESS OTHERWISE SPECIFIED BELOW, IN AGGREGATE ON LINE 47 OF THE COST REPORT. These costs have already been reported on lines 1 through 44. They should again be reported in the non-reimbursable costs section.

Insurance

A. Owner or Key-Man Life Insurance: Include on line 46 the expense of any life insurance policy in which the facility is named beneficiary and the life insurance is not generally available to all employees or all professional employees. If every employee is provided life insurance proportionate to their salary and the owner or key-man has a policy under this option, that cost will not be reported here. That allowable cost should rather be reported as a fringe benefit in the allowable cost section.

B. Malpractice Insurance: The expense of malpractice insurance covering employees, consultants, and members of the board of directors, while working in funded programs is allowable. Any malpractice insurance expense which would cover individuals when working outside of the funded program is not allowable and such expense should be included on line 47.

Non Straight-Line Depreciation Only straight-line depreciation is allowable for cost reporting and reimbursement calculation purposes. The amount of depreciation costs reported on lines 27 or 28 attributable to an accelerated depreciation method that exceeds the straight line amounts should be included on line 47.

Legal Fees

The following are non-allowable legal fees:

A. Legal fees incurred on behalf of individual clients unless they are specifically approved by the appropriate state agency.

B. Non-program related activities.

C. Litigation fees against governmental agencies.

These non-allowable costs should be reported together on line 46 with other non-reimbursable expenses. Trust Fees Trust fees are not allowable and should be included on line 47. Interest Expense The following items of interest expense are not allowable and should be reported on line 47:

- a. Interest expense that is not necessary and proper for operation of the agency for the purpose of rendering service.
- b. Funds borrowed for the personal benefit of employees, officers, or owners of the agency.
- c. Funds borrowed for investment purposes.
- d. Interest expense resulting from funds borrowed from related parties.

Intra-Agency Fund Loan Charges Interest costs on transfers within an agency are not allowable. The related expense should be included on line 47.

Director's Fees Board of Directors' fees are not allowable and should also be included on line 47. Reasonable expenses for board members to attend board meetings are allowable and should be reported in the allowable cost section within 'Other Administration'.

Related Organization Cost Adjustment Related parties are defined as affiliates of the enterprise; entities for which investments are accounted for by the equity method by the enterprise; trusts for the benefit of employees, such as pension and profit sharing trusts that are managed by or under the trusteeship of management; principal owners of the enterprise; its management; members of the immediate families of principal owners of the enterprise and its management; and other parties with which the enterprise may deal if one party controls or can significantly influence the management or operating policies of the other to the extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party is a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The expenses resulting from transactions with related parties and/or parent organizations that are greater than the expense to the related party are not allowable. The unallowable portion of related party costs should be reported on line 47. Depending upon the funding source, failure to disclose a related party transaction is a violation of either applicable law or rules, and is always a violation of professional ethics. Supporting documentation of related organization costs must be available for review upon request.

Amortization of Pre-Operating/Organizing Expense Organization and pre-operating costs beyond the allowable levels should be reported on line 47.

Allowable Amortization of Organization and Pre-operating Costs The costs of organizing the facility prior to operation are allowable only if amortized over at least a five year period using the straight-line method of amortization. Other pre-operating costs are allowable if amortized (straight-line) over a five year period. Organization costs include those costs that are directly incidental to the formation of a corporation, other form of business or program. Allowable organization costs include such items as legal fees, accounting fees, incorporation fees, expenses of directors, and the expense of direct service staff training immediately prior to opening the program.

Allowable pre-operating expenses are those operating expenses which are incurred in making preparation for rendering client care before the first client is admitted. These costs should be capitalized and amortized over a 5-year period beginning when the first client is admitted.

Facility planning costs such as feasibility and engineering studies, architect fees, consultant fees and provider staff time should be added to the cost of the building and depreciated

with other building costs over the estimated useful life of the building. Similarly, interest costs on funds borrowed for construction incurred during the construction period must be capitalized as a part of the building costs and depreciated over the useful life of the building.

Management Consultant Services

Management consultant service expenses are not allowable when:

- a. Provided by employees already on the payroll.
- b. Occurring as a part of pre-operating activities unless the costs are necessary and incidental to the formation of a new corporation, other form of business, or new program and occurred immediately before the opening of the program.

The non-allowable management consultant services should be identified on line 47.

Non-Client Occupancy Expense Housing of non-clients is generally not allowable. However, if housing is being provided as part of a person's total remuneration package its value should be included as salary or fringe benefits as it is considered allowable. Non-allowable occupancy costs should be included on line 47.

Fundraising and Promotional Fund raising, advertising, and promotional expenses are not allowable. These costs should be included on line 47.

Non-Client Meals The expense of providing meals to guests and all non-program staff are non-allowable and should be included on line 47.

Printing Expense Printing expenses that are related to fundraising activities are non-allowable and should be included on line 47.

Advertising Only advertising for staff recruitment, the solicitation of bids, and certain types of outreach are allowable. Advertising related to fund raising activities is not an allowable cost. Any advertising costs for the purpose of increasing utilization are not allowable. Advertising expense for client outreach is allowable only if an outreach component is required by the licensing authority or major government funding authority. These non-allowable costs should be included on line 47.

Bad Debts and Collection Fees Bad debt expense and collection fees are not allowable and should be included on line 47.

Entertainment Report on line 47 the expense of entertaining with meals, lodging, parties, and other forms of entertainment since it is not allowable. This does not include parties for clients, which are a part of program activity expenses.

Discounts, Allowances, Rebates Discounts, allowances and rebates received must be deducted from expenses because they represent cost offsets and thus are not allowable. Any reported cost of discounts, allowances and rebates must be included on line 47.

Contributions, Donations, and Awards All contributions, donations and awards made by the

facility are non-allowable. The costs should be included on line 47. (This refers to the expense of any agency rather than the income.)

Fines, Penalties And Late Fees All fines, penalties and late fees are non-allowable. As such, they should be included on line 47.

Mortgage and Loan Principal Payment Mortgage and loan principal payments should NOT be reported in the occupancy section. Expenditures for major asset purchases is disclosed on the cost report through depreciation and interest costs reported on lines 27, 28 and 32.

Research Expenses Research expenses are not allowable. This does not include the cost of program evaluation that is allowable. Program evaluation is the systematic examination of the effectiveness of specific program activities of the agency and is directed toward assessing the need to modify those activities. Pre-approved research that is a component of the contract is reimbursable. Non-allowable research expenses should be included on line 47.

Contingencies Contributions to a contingency reserve or any similar provision for unforeseen events are not allowable and should be included on line 47.

Losses On Other Grants And Contracts If losses on other grants and contracts have been recorded as an expense, they must be included on line 47 together with other non-reimbursable costs. Losses on other grants or contracts are not an allowable expense.

Bidding or Proposal Costs Expenses relating to the development of bids or proposals are not allowable. Bidding or proposal costs should be included on line 47.

Patent/Copyright Cost Expenses relating to patents and copyrights are non-allowable. They should be included on line 47.

Rented Facility Space This should not be confused with allowable program rent costs. Unallowable expenses are those that are associated with the rental of any portion of the building to others. Unallowable expenses may include, but are not be limited to, building costs, telephones, utilities, office and janitorial services and supplies, etc. The costs of advertising, bookkeeping, rent collection, etc. which are associated with the rental are also not allowable. Include these non-allowable costs on line 47.

Non-Working Officer's Salary Include on line 47 the full amount paid to officers working less than an average of one hour per week for the facility.

Compensation To Non-Working Owners Include on line 47 the full amount paid to owners working less than an average of one hour per week for the facility. Severance Pay is allowable only if required by contract or written personnel policy. Include any severance pay costs not meeting such requirements on line 47.

Income Taxes Federal and state income taxes are not allowable expenses. Include these costs on line 47.

Sales Tax Sales tax on food and other direct client care supplies is generally not allowable. However, sales tax is an allowable expense only for proprietary agencies. Include on line 47 the unallowable cost of sales tax.

Costs For A Period Other Than the Cost Reporting Period Costs for a period other than the cost reporting period are not allowable. These costs should be included on line 47.

Costs Resulting from A Sale And Leaseback Transaction The costs of a leaseback transaction that exceed the depreciation costs of the asset are not allowable. The costs of the transaction that exceed the depreciation costs of the asset should be included on line 47. Special Benefits The cost of benefits provided to owners that is not provided to all full-time employees is not allowable. These costs should be included in line 47. Legal Retainers The cost of legal retainers is not allowable. The cost should be included in line 47. Lobbying and Contributions The costs associated with lobbying efforts as well as political contributions are not allowable. The cost should be included in line 47.

Costs That Are Separately Reimbursed This generally refers to supplies and services within a program which are reimbursed by a funding source other than the State agency responsible for the cost and rate analysis. For example, the cost of drugs prescribed for a client is often reimbursed by the Department of Human Services. That amount of the reimbursement from DHS should be reported here as an offset to the total cost reported in line 6.

Other Costs Not Reasonably Related To Services Other costs reported on the audit report but not reasonably related to program costs should be included on line 47. Examples of these types of other non-allowable costs would include: Theft, non-medicinal alcohol, and luxury autos.

THE FOLLOWING COSTS MAY OR MAY NOT BE REIMBURSED BY THE STATE DEPENDING ON THE FUNDING AGENCY'S RULES AND PROCEDURES.

Assistance to Individuals Assistance to clients in the form of clothing, allowance, or supplies that become property of the clients should be reported on line 13. Do NOT report these costs again on line 47. Generally, these items are the responsibility of the parents. Please note these two exceptions.

1. Contracts containing payments to foster parents for boarding care.
2. As a legal guardian acting in loco parentis, the Department of Children and Family Services (DCFS) allows a portion of the assistance to individual expenses.

Membership Dues and Fees Generally, membership dues are not allowable and should be reported on line 47. The Department of Children and Family Services, however, recognizes that a portion of dues may support educational or training activities provided to the member. All provider agencies should continue to report membership dues and fees on line 47. DCFS provider agencies, however, may submit separate additional documentation supporting a reclassification of some dues to program training. The documentation must identify the amount to be reclassified by program. A letter from the organization to which dues are paid must be included which identifies in total the portion of dues which supports educational or training activities.

Profit Profit is not to be reported as a separate cost, either in the non-allowable or allowable cost sections of the report. Profit is identified by the amount revenues exceed reimbursable costs.

For DCFS purposes only: Profit is only evaluated for reimbursement purposes of For-Profit agencies. Profit is limited to 9% of the total or other reimbursable costs. For DCFS reimbursement calculation purposes, the evaluation of profit is done as part of the determination of the administrative component, which is subject to applicable administrative cost ceilings.

Line 49 is Line 44 Total Expenses minus Line 48 Non-Reimbursable Expenses

SCHEDULE IV: REVENUE

Revenues are generally broken out by revenue source. PLEASE NOTE THE SEPARATE LINE (13) FOR REPORTING SPECIAL SERVICE FEE FOR INDIVIDUAL CLIENTS REVENUES.

THE COLUMNS

Account Title – Please note that Fees & Purchase of Service revenues and Grant revenues must be reported separately for each major funding source identified on the form. The differences between “Fees & Purchase of Service”, “Grant Revenues”, “Contributions & Other”, “Investment Income” and “Net Assets Released from Restriction” are discussed further below.

Agency Total – The agency total column reports the total funding for the agency. The amounts listed here must agree with the total funding identified in the certified independent audit report. All funding, regardless of source, must be reported in this column.

All Other Not Allocated – This column will contain the difference between the “Agency Total” column and the sum of the program columns.

Program Columns – The revenues reported for each program required to be separately reported.

SECTION 1. FEES & PURCHASE OF SERVICE Payments made for specific individuals for a specific program/service. Usually for service provided at a specific date and time or continuously over a period of enrollment. Payments may be from a public or private source including units of government, education, individuals, or third-party payers. Includes payments assessed to an individual or family receiving the service such as fees/sliding fees, and assessments against pensions, Social Security, Supplemental Security, food stamps, survivor benefits, insurance, etc. Also includes specific fees for add-on services provided within a larger program context (e.g. add-on fees for one-on-one aides.)

SECTION 2. GRANT REVENUES Funding awarded toward full or partial support of a specific program/service, or agency, or facility serving an identified or targeted population. Funding may be provided by a public or private source including units of government, education, individuals or foundations.

SECTION 3. CONTRIBUTIONS & OTHER

A. Contributions, gifts, endowments, transfers of assets, donations of monies, goods, or services. Contributions may be specifically restricted by the donor, or unrestricted.

B. Revenue from sales of goods and services or assets, income from rental of property to others, income from cafeteria and vending machines.

SECTION 4. INVESTMENT INCOME Interest earnings on assets and investments including those that are donor restricted as well as those which are restricted.

SCHEDULE V: REPORT OF SERVICE UNITS/DAYS/NIGHTS

Service Unit Type For Grant funded programs, report Service Unit Type as defined in the grant document. Examples might be: 'Monthly', 'Quarterly', 'Annual', 'Daily', or 'Hourly'.

Client Units of Enrollment For programs funded through purchase of service or fees for service, report the number of units or days of service for which clients were enrolled. This line will normally be used by education/school programs to report the number of enrollment days.

of Client Units Delivered/Provided Enter the number of units actually provided.

Number of Days Program Operated Enter the number of days a program operated during the fiscal year. For reporting purposes, count holidays and weekends as working days. A residential program operating the full year will report 365 days (366 days if a leap year). A school program operating the full year will typically report a fewer number of days because the school is closed during summer vacation.

Lic. Capacity Beginning of Report Period (Note 1) For programs for which a licensed capacity exists, report the capacity in effect at the beginning of the reporting period.

Lic. Capacity End of Report Period (Note 1) For programs for which a licensed capacity exists, report the capacity in effect at the end of the reporting period.

Date of Change, if any (MM-DD-YYYY) The date of change, if any, of the license capacity during the reporting period.

Note 1 - Report maximum approved program capacity for programs that do not require a license.

SCHEDULE VI: PERSONNEL
INSTRUCTIONS FOR THE STANDARD SALARY SUPPLEMENTAL SCHEDULE

Position Column Not all positions at an agency are listed here. The only positions listed are those that are necessary to support rate computations, federal claiming calculations or other data collection needs. Positions not listed should be reported on line 29 only if they are classified as program staff. The totals of all positions reported here should match the total on line 1 and 2 of the Cost schedule.

The position column lists staff positions for which there are a set of uniform job descriptions. The position descriptions are intended to be functional in nature. Therefore, staff reasonably fitting into job descriptions should be reported under the associated position title. The position descriptions are largely based on those used by the United Way of Chicago. A description of each position is included at the end of these instructions.

Total Hours Record the total number of hours paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of hours paid and accrued. (Because salaried positions are not paid for overtime, record only the non-overtime hours worked.)

Total Amount Paid Record the total dollars paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of amounts paid and accrued.

For example, assume the following caseworker staffing history for an agency with a standard eight-hour day and 260 working days in a year:

Caseworker Name	Period on Staff	# of Working Days	Hours Paid and Accrued	Wages Paid and Accrued
Craig	7/1/95 - 6/30/96	260	2,080	\$24,960
Tom	7/1/95 - 6/30/96	260	2,080	\$24,960
Andy	4/1/96 - 6/30/96	65	520	\$6,240
Roger	7/1/95 - 10/31/96	87	696	\$8,352
Nyle	7/1/95 - 5/30/96	239	1,912	\$22,944
Totals			7,288	\$87,456

In this example, 7,288 hours were paid and accrued. The 7,288 would be reported in the 'Total Hours' column. \$87,456 would be reported in the 'Total Amount Paid' column.

Total Head Count Record the end of year head count in that salary position. Part-time staff or staff allocated between differing positions or programs would be counted more than once. For example, a staff person working mornings in a group home program and afternoons in a counseling program would be counted as 1 in the group home program and 1 in the counseling program. Using the previous example, only Craig, Tom and Andy were present at the end of the reporting period. Therefore the head count would be reported as 3.

% Allocated This column is calculated by the software for you based on the proportion of salaries entered across programs.

Salaries and Wages (Under the Program Headings) Enter the dollars allocated to each program for salary and wage costs under the proper program headings and within the appropriate position description lines.

Number of Hours in a Standard Work Week Identify the number hours in a normal work week. For example, if the work day begins at 8:30 and ends at 5:00 with a one hour lunch between, the work day is 7 1/2 hours long. Therefore, the normal work week consists of 37 1/2 hours. Record 37.5 in this box.

DESCRIPTION OF PROGRAM/CONTRACTUAL STAFF POSITIONS

Audiologist Report credentialed audiologists on this line.

Behavior Therapist Worker who develops behavioral therapies and programs usually for direct care workers to carry out. Position may be credentialed (licensed, certified, registered).

Dietary Technician Worker who carries out special dietary programs and recommendations of dietician, may include food preparation. Does not include direct care workers classified elsewhere.

Dietician Credentialed worker who assesses dietary needs of individuals and makes dietary and feeding recommendations, designs diets and dietary programs, monitors dietary programs and their delivery, participates in annual individual habilitation or rehabilitation planning.

Habilitation Aid / Child Care Worker Workers whose primary functions include the provision of hands-on, face-to-face contact with the clients. This includes both day, residential, live-in/sleep-over staff, and respite care workers and professional foster parents receiving a W-2 or 1099. It excludes foster parents, managers, supervisors and administrative staff, professional staff who are credentialed (licensed), and production oriented workers.

Habilitation Professional or Supervisory Staff Workers not classified elsewhere who are credentialed (licensed, registered, certified) or whose responsibilities are direct service supervisory.

Licensed Practitioner of the Healing Arts (LPHA) An Illinois licensed health care practitioner as defined by Section 132.25 in Title 59 of the Illinois Administrative Code.

LPN Report Registered Licensed Practical Nurses on this line.

Mental Health Professional (MHP) Mental Health Professional as defined by Section 132.25 in Title 59 of the Illinois Administrative Code.

Occupational Therapist Registered Credentialed Occupational Therapist.

Physical Therapist Report Registered Credentialed Physical Therapist on this line.

Physician Report Registered Credentialed Physician on this line

Principal Report the Chief administrator of the education program on this line.

Program Director Overall program director. Depending on size and structure of the agency, this person may function only as an administrator or may also have direct programmatic duties, such as counselors' supervisor, utilization review, case review, and may carry a clinical case load. Costs may therefore be split between program and administration lines in the expense reports. If there is a programmatic function performed by this person, then the associated hours and wages allocated to program functions are to be reported here.

Program Clerical Staff Clerical staff who perform clinical record keeping, client appointment tracking, case note typing and filing.

Psychiatrist Report Registered Credentialed Psychiatrist on this line

Psychologist Report Registered Credentialed Psychologist on this line

Qualified Mental Health Professional (QMHP) As defined by Section 132.25 in Title 59 of the Illinois Administrative Code.

Qualified Intellectual Disabilities Professional (QIDP) previously a Qualified Mental Retardation Professional (QMRP) As defined by Section 119.120 in Title 59 of the Illinois Administrative Code.

Rehabilitative Services Associate (RSA) As defined by Section 132.25 in Title 59 of the Illinois Administrative Code.

Recreation Staff Report Recreation Director and Staff on this line.

RN Report Registered Credentialed Nurse on this line

Social Worker A licensed social worker possessing a master's or doctoral degree in social work with responsibility for application of social work skills.

Speech Therapist Report Registered Credentialed Speech Therapist on this line.

Substance Abuse Counselor/Professional Holds clinical certification as a Certified Alcohol and Drug Counselor and meets the requirements of Rule 2060.309 et seq.

Substance Abuse Paraprofessional Direct service worker (e.g. counselor trainee, intake

worker, night coverage in residential rehabilitation) under supervision of the Substance Abuse Professional defined above.

Teacher Teaches and works with children in an appropriate setting designed for the educational, social, and emotional development of children.

Teacher Aide Staff working under the direct supervision of the teacher(s). Performs duties related to the care of children and operation of classrooms. May have limited responsibility for instruction.

Vocational Staff Staff working in vocational training and education areas not producing goods or services for sale.

Other Academic Those education or academic positions not better classified elsewhere.

Other Medical Care Those medical positions not better classified elsewhere.

Other Habilitation/Rehabilitation Those habilitation or rehabilitation positions not better classified elsewhere.

Other Substance Abuse Those substance abuse positions not better classified elsewhere.

Lines 31 through 34 are to be completed for Medicaid certified programs only. The definitions for these staff positions are included in the above listing. Note to all DCFS Medicaid Contracts - The expenses reported on Line 31 through 34 must match the amount of salaries reported on line 1 of the COST schedule. The Department is requiring all Medicaid substitute care contracts to classify and report their program salaries into the categories of MHP, QMHP, QMRP and RSA.

SCHEDULE VII: INSTRUCTIONS FOR THE STANDARD CONSULTANT AND CONTRACTUAL SUPPLEMENTAL SCHEDULE

This schedule is completed similarly to the Standard Salary Supplemental Schedule. However, the headcount information is not requested. The total amount must equal line 4 of the COST schedule.