Pennsylvania Bureau of Early Intervention Services and Family Support (BEISFS) Rate Study
PA Early Intervention (EI) Rate Study

Cost Report Instructions

12/12/2023

Pennsylvania Bureau of Early Intervention Services and Family Support Rate Study Cost Report Tool Instructions

The Pennsylvania Bureau of Early Intervention Services and Family Supports (BEISFS) has contracted with Public Consulting Group LLC (PCG) to perform a cost study of its Early Intervention Programs. The goal of this analysis is to gain a better understanding of the program's expenses and revenue sources to make recommendations to BEISFS leadership. Part of this assessment involves collecting cost reports that capture expenses associated with carrying out early intervention programs at contracted provider agencies. This document provides instructions on how to complete the cost report. ***The completed cost report and accompanying backup documentation must be submitted to PCG by Tuesday, January 16, 2024.***

PCG will provide training as well as one-on-one help along the way to assist you with providing all the information needed. These instructions are intended to help you complete the cost tool on your own, but we are flexible and can gather your information however it works best for you. We offer regular open office hours to call in and ask questions using the information below. If you are unable to attend one of the Office Hour sessions, simply email us at the address below and we'll set up one-on-one time with you to help!

- Email Account: **PABEISFSRateStudy@pcgus.com**

- Office Hours:
    - Office Hours 1: Thursday, December 14th, 2023, from 4:00PM-5:00PM EST
      Join on your computer, mobile app, or room device
      Click here to join the meeting.

    - Office Hours 2: Wednesday, December 20th, 2023, from 12:30PM-1:30PM EST
      Join on your computer, mobile app, or room device
      Click here to join the meeting

    - Office Hours 3: Thursday, January 4th, 2024, from 10:00AM-11:00AM EST
      Join on your computer, mobile app, or room device
      Click here to join the meeting

    - Office Hours 4: Thursday, January 11th, 2024, From 11:30AM-12:30PM EST
      Join on your computer, mobile app, or room device
      Click here to join the meeting

Online training webinar: https://www.youtube.com/watch?v=JMzmkOtpyd0

The office hours and email account above are available to all agency staff for any questions related to the cost report or personnel roster. The email account is actively monitored during normal business hours (9 a.m. to 5 p.m. Eastern Time, Monday through Friday). The email account will also serve as the repository for all cost report submissions. ***The completed cost report and accompanying backup documentation must be submitted to PCG by Tuesday, January 16th, 2024.***

Please also note that this cost report should only contain revenue and expense information incurred by your agency during state <u>fiscal year 2023 (July 1, 2022, to June 30th ,2023).</u>

Cost Report Overview

The survey tool is a Microsoft Excel Document (.xlsx) and is compatible with Microsoft Excel, Google Sheets, and Apple Numbers. The Cost Report is separated into six (6) sections. Included below is a summary of each section:

- *Provider and Contact Information:* Captures your agency's basic contact information.
- *Revenue:* Summarizes all revenue supported by the program
- *Personnel:* Captures the expense and service information of employees
- *Non – Personnel:* Captures the expense and service information for operation outside of employees.
- *Memo – Additional Comments/Context:* Captures additional information you might want to provide to explain or elaborate on parts of the report above.
- *Attestation:* Completed by an authorized employee at your agency (Please note that signatures can be typed; there is no need to print and sign this document)

Supporting Documentation

Supporting documentation is requested and will be utilized to validate the data you have entered in the cost tool. Please provide only the financial documentation that adequately supports the information you have provided us in the cost tool. PCG will keep all information submitted secure and confidential. It will allow for keeping OCDEL/BEISFS independent. The goal is to inform recommendations and support the data. Examples can include, but are not limited to:
- Audited Financial Statements
- Financial Statements, particularly the Income (Profit/Loss) Statement
- General Ledger Account Summaries
- General Ledger Account Detail
- Payroll Reports
- Spreadsheets and other calculations
- Pro Forma Financials & Budget Reports

Provider and Contact Information

This section captures important agency information. It also provides PCG with a main contact person to communicate with throughout the engagement. Below is a listing of definitions for unique fields. Additional fields not listed below such as address should still be completed. Please note that we are asking that you complete a separate cost report for each individual site you may operate serving birth to three children if you operate multiple sites.

- *BEISFS Provider Agency Name:* Please enter the agency name you use for all correspondence with the Department.
- *Provider IRS Tax Status & ID Number:* Use the dropdown to choose the appropriate tax status.
- *BEISFS Program Name (if different):* Please enter the agency name you use for all correspondence with the Department if different than the "Provider Name".
- *BEISFS Provider Address, County, Service Coverage Mile Radius, City, and Zip Code:* Please enter the address information for your site. If you have more than one site/location, enter the main location.
- *Contact Name, Position, Email, and Phone:* Please enter the contact information for the person who is authorized by the agency to answer questions about the cost report.

State of Pennsylvania, Bureau of Early Intervention Services and Family Supports (BEISFS)
BEISFS Cost Instrument (Provider Agencies)

Due Monday, January 15, 2024

Fiscal Year Reporting Period | State Fiscal Year 2023 (SFY23, July 1, 2022 to June 30, 2023)

Provider and Contact Information	
BEISFS Provider Agency Name (Drop-Down)	
Provider IRS Tax Status (Drop-Down)	
BEISFS Program Name (if different)	
BEISFS Provider Address	
County (Drop-Down)	
Service Coverage Mile Radius	
City	
Zip Code	
Contact Name	
Contact Position/Title	
Contact Email	
Contact Phone	

Revenue

This section captures all revenue received by your agency. The "Provider Total $" column captures all revenue received by your agency. We ask that you provide total revenues and expenses for your entire agency, if possible; these data should align with the top-line revenues and expenses reported on your Audited Financial Statements (AFS), general ledger, or other support documentation. Please use the Note/Comments fields on each item to describe what is in the category and/or how the pandemic has impacted certain areas. Excess revenues that are not able to be easily broken down into the existing line items described below can be entered as "Other Revenue."

- *State Maintenance*: Please enter all revenue from providing EI services, including evaluations, assessments, IFSP Meetings, and IFSP Services.
- *Medicaid*: Please enter revenue received as Medicaid-eligible reimbursements.
- *ITF Waiver*: Please enter all revenue received as ITF Waiver-eligible reimbursements.
- *PPP or other Federal Funds*: Please enter all revenue from PPP loans or any other federal funds given to your program. In the Note/Comments box please indicate a description of the federal funding received.
- *Other Revenue*: Please enter other revenue not listed above. In the Note/Comments box please list the name(s) of the other revenue source(s).
- *In-Kind Contributions*: Please enter all revenue receive from In-Kind Contributions.
- *Total Revenue*: This field will automatically calculate based on your inputs for the above categories.

Revenue		
Annual EI-Specific Revenue During Reporting Period (July 2022 - June 2023)	Provider Total Revenue for EI $	Notes/Comments
State Maintenance		
Medicaid		
ITF Waiver		
PPP or other Federal Funds (Please Describe)		
Other Revenue, i.e. Grants, Donations (Please Describe)		
In-Kind Contributions (Please Describe)		
Total Revenue	$0.00	

Personnel

This section captures all expenses related to personnel and the number of Full Time Equivalent (FTEs). The first section here captures total FTEs employed by your program. Please note that these boxes are looking for your full time "equivalent" employees and not just the number of employees you have. From your employee payroll listing or roster, you need to calculate the total number of hours your staff work and divide by your standard full time work hours in a year. Please note that the Full Time Equivalents may vary from your total staff number.

Depending on your agency, you might consider full time to be an employee that works a 35, 37.5, 40 or similar hour work week. Note that the total FTEs should align with the Personnel Roster.

- If you have a 35-hour work week, divide the total number of hours worked by your EI staff by 1,820 (35 hour/week*52 weeks/year).
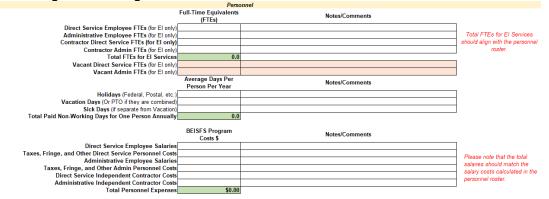
- If you have a 37.5-hour work week, divide the total number of hours worked by your EI staff by 1,950 (37.5 hour/week*52 weeks/year).
- If you have a 40-hour work week, divide the total number of hours worked by your EI staff by 2,080 (40 hour/week*52 weeks/year).

Relationship to Agency	Cost Report Line Item	Description
Employee	**Direct Service FTEs** (for EI only)	Salaried employees (full or part time) who spend face-to-face/virtual time providing EI services to children and families.
Employee	**Administrative FTEs** (for EI only)	Salaried employees (full or part time) who support the EI program but are not face-to-face/virtual with children/families.
Independent Contractor (Subcontractor)	**Contractor Direct Service FTE** (for EI only)	Independent Contractors who face-to-face/virtual time providing EI services to children and families.
Independent Contractor (Subcontractor)	**Contractor Admin FTEs** (for EI only)	Independent Contractors who support the EI program but are not face-to-face/virtual with children/families.
Employee	**Vacant Direct Service FTEs**	Salaried positions (full or part time) who spend face-to-face/virtual time providing EI services to children and families
Employee	**Vacant Admin FTEs**	Salaried positions (full or part time) who support EI program but are not face-to-face/virtual with children/families

The second portion of this section captures holidays, vacation days, and sick days. Holidays represent the number of federal/state holidays that you observe as a program. Additionally, if your agency does not distinguish between vacation and sicks days, please record them all in "Vacation" and leave a note that it is all PTO. For this section, please calculate the average days per employee at your organization (ex. If your organization has 10 employees, five of which receive 20 vacation days and five of which receive 30 vacation days, you will enter 25 vacation days).

Holidays	Cell C39- Enter the average number of paid Federal/State Holiday days allocated to personnel.
Vacation Day	Cell C40 - Enter the average number of paid Vacation days allocated to personnel/ that they can accrue.
Sick Days	Cell C41 - Enter the average number of paid Sick days allocated to personnel/that they can accrue.

The third section captures salaries, taxes, and benefit expenses. For this section, please calculate the total of each employee group across your organization for EI services. Note that the total Personnel Salaries and Expenses should align with the figures in the Personnel Roster.

Non-Personnel Expenses

The section captures all other related expenses that your EI program spends that are outside of those spent on personnel. **Please only indicate expenses that went to support the EI program.** If you have shared expenses with another program in your agency, please allocate a portion of those costs to your EI program in each category. It is possible you do not have an expense in each category, and that is fine. Please fill out this section where you do have expenses.

- *Administrative Cost Allocation:* If you have a parent company that allocates administrative costs to your program, put the total expense allocation here. If you entered parent agency personnel in the Personnel Roster and included the same total figures in the Personnel Section above, then you should not include those figures here. You should only include non-personnel expenses in this line item (unless your agency cannot provide personnel details, in which case the allocated figures here should include all allocated administrative costs, including personnel).
- *Rent/Mortgage:* Enter the total amount of rent or mortgage you pay for the fiscal year to continue your program operation.
- *Utilities:* Enter the total amount of utilities you pay for the fiscal year to continue your program operation. This includes water, sewer, electricity, phone, cellular, and internet provider costs etc.
- *Liability Insurance:* Enter the total amount of insurance you pay for the fiscal year to continue your program operation.
- *Furniture, Fixtures, and Equipment:* Enter the total you pay for equipment for the fiscal year to continue your program operation.
- *Repairs and Maintenance (Building and Vehicle)*: Enter the total amount of maintenance and repairs you pay for the fiscal year to continue your program operation.
- *Professional Services*: Enter total costs of all periodic or one-time outsourced services, except for personnel-related contractors. This category would include security systems, pest control, cleaning/janitorial, accounting, legal, telehealth, information technology, etc.
- *Interpretation Services*: Enter the total you pay for interpreters unless they are considered "on staff", in which case they should be entered into the Personnel Roster and Personnel section instead.
- *Translation Services:* Enter the total you pay for translators unless you keep them on staff, in which case they should be entered into the Personnel Roster and Personnel Section instead.
- *Staff Mileage Reimbursement:* Enter the total amount you pay for staff milage reimbursement for the fiscal year to continue your program operation.
- *Parent Mileage, Child/Family Transportation, and Other Travel:* Enter the total amount you pay for in other travel including parent milage and child transportation for the fiscal year to continue your program operation.
- *Office Supplies:* Enter the total you pay for office supplies for the fiscal year to continue your program operation (not included already in specific line items). This would also include postage, printing, and copying expenses.
- *Educational Supplies:* Enter the total you pay for educational and recreational supplies for the fiscal year to continue your program operation.
- *Advertising, Public Relations, and Special Events:* Enter the total amount you pay for advertising, public relations, and special events for the fiscal year to continue your program operation.
- *Training and Professional Development:* Enter the total amount you pay for training and professional development for the fiscal year to continue your program operation.
- *Computer Software*: Enter the total amount of computer system software that is either a monthly/yearly subscription cost or onetime expense.
- *Cell Phone Expense or Reimbursement*: Enter the total expenses for staff cell phone expenses, whether these are directly paid for or through reimbursement.
- *Other Expenses:* Enter the total amount you may pay for items that are not included in the above categories to provide services at your program.

- *Total Non-Personnel Expenses:* This field will automatically calculate with the total non-personnel expenses.

Non-Personnel Expenses		
Annual EI-Specific Costs During Reporting Period (July 2022 - June 2023)	BEISFS Program Costs $	Notes/Comments
Administrative Cost Allocation *(Please Describe)*		
Rent/Mortgage		
Utilities		
Liability Insurance		
Furniture, Fixtures, & Equipment *(Includes capitalized, non-capitalized, and leases)*		
Repairs and Maintenance (Building and Vehicle)		
Professional Services *(Cleaning, Accounting, Security, Tele-Health, etc.)*		
Interpretation Services		
Translation Services		
Staff Mileage Reimbursement		
Parent Mileage, Child/Family Transportation, and Other Travel		
Office Supplies *(includes Postage, Copying, etc.)*		
Educational Supplies		
Advertising, Public Relations, & Special Events		
Training and Professional Development		
Computer Software		
Cell Phone Expense or Reimbursement		
Other Expenses *(Please Describe)*		*If you have more than three (3) expenses that you report as 'Other,' please combine them on one line.*
Other Expenses *(Please Describe)*		
Other Expenses *(Please Describe)*		
Total Non-Personnel Expenses	$0.00	
Total Expenses	$0.00	

Attestation

This section provides PCG and the BEISFS with a level of assurance that an individual authorized by your agency has reviewed and approved of the contents of the cost report. Please fill out this section completely. If your program has an additional fiscal admin, please have them attest to the cost report as well. Note that a typed name will serve as an electronic signature for attestation. There is no need to print out your cost report.

Memo - Additional Comments/Context

Attestation

By entering my name, staff title and electronically signing my name below, I attest that the information contained in this worksheet and any of its accompanying financial statements/files are both accurate and complete to the best of my knowledge, and I am authorized to attest and submit this information on behalf of my provider agency.

Authorized Attestation Name:	
Attestation Staff Title:	
Electronic Signature (Retype Name):	
Date of Attestation:	

REMINDER: Please submit supporting documentation, such as audited financial statements, to verify the data listed in this cost report WITH the submission of this cost report.

Returning the Cost Report

Please submit the completed Cost Report (in addition to supporting documentation to verify the data entered) via PA EIRA Rate Study website by **Tuesday, January 16th, 2024**.