



Rules of
Department of Social Services
Division 35—Children’s Division
Chapter 80—Payment of Residential Facilities

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Title 13—DEPARTMENT OF SOCIAL SERVICES

**Division 35—Children’s Division
Chapter 80—Payment of Residential Facilities**

13 CSR 35-80.010 Residential Foster Care Maintenance Methodology

PURPOSE: This rule establishes a methodology for determination of the costs associated with the provision of foster care maintenance based on the statutory criteria contained in 42 U.S.C. 672/675(4)(A) and related rates for residential care agencies.

(1) Objectives. This rule establishes a methodology for determination of the costs associated with the provision of foster care maintenance based on the statutory criteria contained in 42 U.S.C. 672/675(4)(A) and related rates for residential care agencies.

(2) General Principles.

(A) Four (4) child-specific foster care maintenance rates shall be determined in accordance with section (3) Residential Foster Care Maintenance Rate Methodology.

(B) Residential child caring agencies will be required to complete a cost report detailing their most recent fiscal year’s operating costs. Providers must also submit audited financial statements with their report for verification purposes.

(C) Foster care maintenance costs shall be obtained from residential care providers using the standard cost report completed in accordance with applicable instructions.

1. In order to be considered “Foster Care Maintenance,” agency costs shall first meet the general definition as ascribed within federal regulation, accompanying clarification or audit finding and be allowable as defined within OMB Circular A-122, OMB Circular A-87, and the *Child Welfare Policy Manual*.

2. Reported agency costs shall be reasonable in nature as defined with OMB Circular A-122 and OMB Circular A-87.

3. Cost must be appropriately allocated to all benefiting programs or services offered by an agency.

4. The calculation of the foster care maintenance rate must consider any applicable credits or payments received either directly from federal or state funding sources or indirectly via contracted services or reimbursement.

(D) Statewide foster care maintenance costs shall be rebased every three (3) years.

(E) The Department of Social Services (DSS) will submit budget items for the Gen-

eral Assembly’s consideration to revise rates in accordance with the results of the rate setting methodology. Rates will be adjusted in accordance with the Truly Agreed and Finally Passed appropriation by the General Assembly subject to veto by the Governor.

(3) Residential Foster Care Maintenance Rate Methodology. The foster care maintenance rate will contain two (2) separate components. A statewide average room and board component and a child-specific daily supervision component.

(A) Room and Board Component.

1. Because the general cost of providing room and board will not vary based on a child’s identified level of care or other programmatic considerations, a core, statewide, board rate will be calculated based on the average cost of all agencies providing such services.

2. The room and board component will be calculated by dividing the total net applicable room and board related costs for all agencies by the statewide total days of residential child caring services provided.

(B) Daily Supervision Component.

1. The daily supervision component will vary based upon required staffing ratios as defined within the *Missouri Code of State Regulations* “Rules of Department of Social Services, Division 40—Division of Family Services, Chapter 71—Licensing Rules for Residential Care Agencies.” This document establishes basic expectations for staff/child ratios within residential care agencies as identified within Exhibit 1, Residential Child Care Agency Staff/Child Ratios.

Exhibit 1

Category	Age	Child Awake	Child Asleep	
Basic Core Requirements	Birth–6	1:4	1:6 (staff awake)	
	6–8	1:6		
	8–21	1:10		
	7–21			1:12 (staff asleep)
	7–21			1:20 (staff awake)
Infant/Toddler/Preschool	Birth–6	1:4	1:6 (staff awake)	
Residential Treatment (DFS Levels II & III)	6	1:4	1:6 (staff awake)	
	7	1:6	1:6 (staff awake)	
	8–21	1:8	1:16 (staff awake)	
Intensive Residential Care (DFS Level IV)	6	1:4	1:6 (staff awake)	
	7–21	1:6	1:6 (staff awake)	

2. Agencies will report days by type of service provided. To determine the child-specific daily supervision portion of the rate, agencies will be classified into one of four categories based upon the average level of supervision required by children in their care. This classification will allow for adequate differentiation of cost incurred in the provi-

sion of daily supervision across each category and permit calculation of the related rate component. After categorization of agencies into each of the defined categories, the daily supervision rate will be calculated by dividing the total net applicable supervision costs for all agencies within a category by the total days of child caring services provided by those agencies.

A. Days of service provided under the basic core requirements regardless of payor source. Examples of services under this category reimbursed by DSS include the following categories:

- (I) Emergency shelter;
- (II) REHAB—RT emergency crisis intervention;
- (III) Maternity care; and
- (IV) Maternity care with infant.

B. Days of service provided under the infant/toddler/preschool requirements regardless of payor source. Examples of services under this category reimbursed by DSS include the following contract categories:

- (I) Infant care; and
- (II) Toddler care.

C. Days of service provided under residential treatment requirements regardless of payor source. Examples of services under this category reimbursed by DSS include the following contract categories:

- (I) Moderate need (Level II);
- (II) REHAB—RT moderate need (Level II);
- (III) Severe need (Level III);
- (IV) REHAB—RT severe need (Level III); and
- (V) Family focused residential services.

D. Days of services provided under intensive residential care requirements regardless of payor source. Examples of services under this category reimbursed by DSS include the following contract categories:

- (I) Intensive need (Level IV); and
- (II) REHAB—RT intensive need (Level IV).

(4) Inflation/Trend Factor Adjustments.

(A) For the purpose of establishing base year costs, the room and board component will be adjusted based on the change in the USDA Expenditures on Children by Families. For State Fiscal Year 2005, the adjustment will be three and thirty hundredths percent (3.30%). The child-specific daily supervision component will be adjusted based on the change in the Midwest Region Consumer Price Index for all Urban consumers (CPI-U). For State Fiscal Year 2005, the adjustment will be two and ninety-two hundredths percent (2.92%). The annual change in the



USDA index two and twenty hundredths percent (2.20%) and CPI-U one and ninety-four hundredths percent (1.94%) was determined for the most recent calendar year and multiplied by a factor of 1.5 for the purpose of converting calendar year 2003 cost data to the State Fiscal Year 2005 rate period.

(B) For the purpose of interim inflation/trend factor adjustments until rates are rebased, the department will submit budget items for the General Assembly’s consideration to revise rates in accordance with the results of the rate setting methodology. The change in the USDA Expenditures on Children by Families will be used for the room and board component and the Midwest Region Consumer Price Index for all Urban consumers (CPI-U) will be used for the daily supervision component. Rates will be adjusted in accordance with the Truly Agreed and Finally Passed appropriation by the General Assembly subject to veto by the Governor.

AUTHORITY: section 207.020, RSMo 2000. Emergency rule filed Jan. 16, 2004, effective Jan. 26, 2004, expired July 23, 2004. Original rule filed Jan. 16, 2004, effective Aug. 30, 2004. Emergency amendment filed Sept. 22, 2004, effective Oct. 2, 2004, expired March 30, 2005. Amended: Filed Sept. 22, 2004, effective March 30, 2005.*

**Original authority: 207.020, RSMo 1945, amended 1961, 1965, 1977, 1981, 1982, 1986, 1993.*

13 CSR 35-80.020 Residential Care Agency Cost Reporting System

PURPOSE: This rule establishes a uniform cost reporting system to be used in reporting actual cost incurred in the operation of residential care agencies. The uniform cost reporting system provides the data necessary for the determination of the costs and rates associated with the provision of foster care maintenance.

(1) Objectives. This rule establishes a uniform cost reporting system to be used in reporting actual cost incurred in the operation of residential care agencies. The Residential Care Agency Cost Report included is one part of the two (2)-part process set forth by the State of Missouri Department of Social Services in fulfilling the requirements for identifying foster care maintenance related expenditures within residential care agencies. The other part of the process involves participation in either a time study or random moment sample to determine the portion of time direct care staff spend performing foster care maintenance related activities.

(2) General Cost Reporting Principles. Residential Care Agency Cost Report line specific reporting instructions are included as an appendix to this rule included herein. The cost report must include all costs incurred by the residential care agency. Costs included in the report can be grouped/categorized in several different ways and are subject to certain guidelines or requirements:

(A) Costs directly attributable to a function or activity may be charged in their entirety to that function or activity. Example: A staff person working in a single function or activity may have one hundred percent (100%) of their time charged to that function or activity.

(B) Costs not attributable to a single function or activity must be distributed based on an appropriate allocation methodology. Example: A staff person who spends a portion of their time working for several different functions or activities should have their related cost allocated across each program by some substantially documented methodology.

(C) Some staff will have their associated cost allocated through the application of activity-based time study or random moment sample (RMS) results: All agency staff responsible for the provision of direct daily supervision of children on a regular basis will be included in the activity based allocation time study process. Those staff that should NOT participate in the time study include:

1. Agency administration. It should be noted that, in some agencies, an agency administrator might perform a significant amount of direct care of residents. In these instances, the individual should participate in the time study process.

2. Staff involved in the provision of a single function such as the provision of counseling or therapy; medical service; food preparation; cleaning; or facility maintenance.

(D) Costs are either considered allowable or unallowable, based on federal definitions and guidelines, for inclusion in the calculation of the residential foster care maintenance rate.

(E) Costs must be net of applicable credits when determining the portion attributable to the residential foster care maintenance rate. Any credits to reported costs will be applied as a function of the rate calculation process. Examples of applicable credits may include, but are not limited to:

- 1. IV-E training payments;
- 2. USDA reimbursements;
- 3. Payments from school districts or the Department of Elementary and Secondary Education for the provision of educational services;

4. Reimbursements from the Department of Social Services (DSS), the Department of Mental Health (DMH) or other third party payors that offset reported costs such as, including but not limited to:

A. Reimbursements for the development of the initial treatment plan, quarterly updates to the initial treatment plan and other treatment planning services reimbursed by others;

B. Reimbursements for day treatment; and

C. Reimbursements for counseling or other therapeutic services.

5. Reimbursements for medical and behavioral health services covered by the state’s Medicaid State Plan (either directly or indirectly through MC+Plans) including, but not limited to:

A. Physician’s services;

B. Pharmacy-related services;

C. Psychology and counseling services; and

D. Targeted case management.

6. Other reimbursement from Medicaid or the MC+plans for the provision of other medically necessary services.

7. Reimbursements for medical and behavioral health services covered by other third party payors.

(3) Explanation of Common Terms. To facilitate the completion of the cost report cost-related terms used throughout the instructions are defined, and a brief explanation of their application is given.

(A) Reported Costs. For a cost to be included on the cost report it must meet the following general criteria:

- 1. Be reasonable for the performance of the activities of the agency;
- 2. Be accorded consistent treatment; and
- 3. Be adequately documented.

(B) Reasonable. A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs. Reasonable costs are further defined in OMB Circular OMB A-87.

(C) Allowable. Allowable costs are those costs that are generally considered eligible for federal reimbursement based on the cost principles established in federal transmittals such as OMB Circular A-87 or A-122. Appendix A gives a list of items that are generally considered to be allowable. This is not an all-inclusive list and other costs not listed may be allowable. Although a cost may be considered ineligible for inclusion in the foster care maintenance rate based upon federal



rules, regulations, or guidelines. (See “Eligible Cost”)

(D) Unallowable. A cost is unallowable for reimbursement under, or claim to, any federal program based on established cost principles. Appendix A includes a list of items considered to be unallowable. All costs should be included on the cost report. Costs that are not allowable based on the federal guidelines should be placed in the “Unallowable” column on the cost report.

(E) Administrative Cost. Refers to those costs related to general operation and management of an agency or to those costs incurred in the support of multiple agency functions or programs. Examples of administrative costs include, but are not limited to:

1. Executive direction and supervision;
2. Bookkeeping and fiscal management;
3. Secretarial and clerical support;
4. Physical plant management;
5. Staff training (unless clearly related to a primary activity area); and
6. Related occupancy costs.

(F) Allocation Methodology. Documentation and/or description of the procedures/methods used to distribute costs to programs and to the direct service categories on the cost report. In general, costs should be allocated across the cost report’s direct service categories/activities if there is a clear delineation and documentation for the allocation. Documentation must be maintained recording the methodology and detailing the specific calculation used to distribute costs. The use of estimates not based on a statistically sound methodology is unacceptable.

(G) Applicable Credits. The term applicable credits refers to those receipts, or reduction of expenditures which operate to offset or reduce expense items that are allocable to awards as direct or indirect costs. Typical examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing or received by the organization relate to allowable cost, they shall be credited to the federal government either as a cost reduction or cash refund, as appropriate. In some instances, the amounts received from the federal government to finance organizational activities or service operations should be treated as applicable credits. Specifically, the concept of netting such credit items against related expenditures should be applied by the organization in determining the rates or amounts to be charged to federal awards for services rendered whenever the facilities or other resources used in providing such services have been financed directly, in

whole or in part, by federal funds. For rules covering program income (i.e., gross income earned from federally-supported activities) see Sec. 24 of Office of Management and Budget (OMB) Circular A-110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.”

(H) Random Moment Sample (RMS)/Time Study. A time study or RMS is a statistically based process to gather information from direct service child care staff members on how they spend their time. The information collected will be used for distributing the cost of direct staff among various activities. The results of this study are used to determine the portion of the direct service providers cost related to foster care maintenance.

(I) Eligible Cost. For the purpose of determining the residential foster care maintenance rate, only those costs incurred in the provision of the following items/activities will be considered. The federal Department of Health and Human Services, Administration for Children and Families has published guidance in this regard in the *Child Welfare Policy Manual* Section 8.3.B.1. In general, this includes the cost of, and the cost of providing, the following:

1. Food;
2. Clothing;
3. Shelter;
4. Daily supervision;
5. School supplies;
6. Personal incidentals;
7. Liability insurance with respect to the child care;
8. Reasonable travel for the child for visitation as defined within the *Child Welfare Policy Manual*; and
9. Related administrative costs.

(4) Entities Covered by the Cost Report. The Missouri Residential Care Agency Cost Report is to be used in reporting actual costs incurred in the operation of residential care licensed under the Department of Social Services, Division 40—Division of Family Services, Chapter 71—Licensing Rules for Residential Care Agencies. Each cost report establishes the portion of that agency’s cost attributable to the provision of foster care maintenance. Information from all reporting agencies will be used, in aggregate, to establish foster care maintenance rates for each of the following four (4) categories based upon Missouri licensing rules for residential care agencies:

- (A) Basic Core Requirements;
- (B) Infant/Toddler/Preschool;
- (C) Residential Treatment (DFS Levels II and III); and

(D) Intensive Residential Care (DFS Level IV).

(5) Reporting Period and Filing Requirements.

(A) The cost report must reflect actual audited costs incurred in the provision of residential child care and related services by an agency for the most recent fiscal year. Cost reports must be submitted in accordance with the applicable instructions and in the cost report format prescribed in Appendix A, included herein. Failure to provide cost reports may result in the residential care facilities exclusion from contracts with the Children’s Division.

(B) An annual cost report for fiscal years ending after December 31, 2003 must be submitted within ninety (90) days of the close of the fiscal year. The division may grant an extension for submission of the annual cost report and/or audited financial statement. Cost reports which have not been submitted for fiscal years ending in calendar year 2004 must be submitted by August 15, 2005 on the current report format contained in Appendix A. A waiver from filing a fiscal year 2004 cost report will be provided for providers that will submit a fiscal year 2005 cost report by August 15, 2005.

(C) Audited financial statements must be submitted with cost reports. An auditor’s opinion does not have to be provided on the cost report. A preliminary fiscal year 2005 cost report may be submitted by August 15, 2005 without an audited financial statement. A final report and audited financial statement must be submitted in accordance with subsection (5)(B).

(D) Providers must also participate in the statewide time study of direct care staff described in section (1).

(6) Record Retention. Records used in support of costs reported on the cost report must be retained for a minimum of three (3) years from the end of the rate year for which the report is applicable. Records include, but are not limited to, financial, programmatic, statistical, recipient records, and supporting documentation. If any litigation, administrative review, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three (3)-year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three (3)-year period, whichever is later. As part of the residential foster care maintenance rate calculation process, the state and/or its contracted representative may conduct reviews of the financial



and programmatic information used as the basis for completion of an agency's cost report. After completion of any such review, a written report will be completed addressing whether reported costs are adequately supported, allocated appropriately, and reasonable in nature. Documentation created while completing the cost report should be maintained recording the compilation of costs included in the report, and any methodologies or calculations used in the allocation of costs.



Appendix A

Agency Information

NAME OF AGENCY	<input type="text"/>
COUNTY	<input type="text"/>
MAILING ADDRESS	<input type="text"/>
- STREET	<input type="text"/>
- CITY	<input type="text"/>
- STATE	<input type="text" value="MO"/>
- ZIP CODE	<input type="text"/>
FEDERAL EMPLOYER IDENTIFICATION NO.	<input type="text"/>
NAME OF PERSON COMPLETING REPORT	<input type="text"/>
JOB TITLE	<input type="text"/>
TELEPHONE (Area Code & Number)	<input type="text"/>
BEGIN DATE OF REPORT (MM-DD-YYYY)	<input type="text"/>
END DATE OF REPORT (MM-DD-YYYY)	<input type="text"/>
NUMBER OF PROGRAMS REPORTED ON CFR	<input type="text"/>
ACTUAL COSTS (Enter A)	<input type="text"/>
QUARTERS REPORTED (Enter 4)	<input type="text"/>
TYPE OF OWNERSHIP: (Check one)	
- NOT-FOR-PROFIT	<input type="checkbox"/>
- FOR-PROFIT	<input type="checkbox"/>
BASIS OF MAINTAINING ACCTG RECORDS	
- ACCRUAL	<input type="checkbox"/>
- CASH	<input type="checkbox"/>
- OTHER	<input type="checkbox"/>
AGENCY ACCREDITATION COMPLETED BY	<input type="text"/>



PROGRAM NAME			CONTRACT NUMBER or PROGRAM CODE				
PGM #	Description 1 <i>(12 characters)</i>	Description 2 <i>(12 characters)</i>	(Enter 10 digit Contract Number or Program Code - Do NOT Include Hyphens)				
			DSS	DSS Medicaid	DMH	OTHER	OTHER
1.	Residential	Basic					
2.	Residential	Infant					
3.	Residential	Residential					
4.	Residential	Intensive					
5.	Community	Based					
6.	Ed / School	Day Treatment					
7.							
8.							
9.							
10.							



Schedule of Program Costs
For Period Ended

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1 Residential Basic	Program 2 Residential Infant	Program 3 Residential Residential	Program 4 Residential Intensive	Program 5 Community Based	Program 6 Ed / School Day Treatment
Program Expenses:									
1.	Program Staff Salaries	0	0	0	0	0	0	0	0
2.	Program Clerical Staff Salaries	0	0	0	0	0	0	0	0
3.	Program Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
4.	Program Consultants	0	0	0	0	0	0	0	0
5.	Consumer Wages and Fringe Benefits	0	0	0	0	0	0	0	0
6.	Medicine and Drugs	0	0	0	0	0	0	0	0
7.	All Other Direct Service Equipment and Supplies	0	0	0	0	0	0	0	0
8.	Staff Transportation	0	0	0	0	0	0	0	0
9.	Client Transportation	0	0	0	0	0	0	0	0
10.	Transportation To / From School	0	0	0	0	0	0	0	0
11.	Direct Service Staff Conferences and Conventions	0	0	0	0	0	0	0	0
12.	Program Insurance	0	0	0	0	0	0	0	0
13.	Direct Client Specific Assistance	0	0	0	0	0	0	0	0
14.	Telecommunication Costs Assigned to Program	0	0	0	0	0	0	0	0
15.	Foster Care Payments	0	0	0	0	0	0	0	0
16.	Other (specify)	0	0	0	0	0	0	0	0
17.	Total Program Expenses (Sum Lines 1 - 16)	0	0	0	0	0	0	0	0
Support Expenses:									
18.	Support Salaries	0	0	0	0	0	0	0	0
19.	Support Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
20.	Dietary Supplies	0	0	0	0	0	0	0	0
21.	Housekeeping and Laundry Supplies	0	0	0	0	0	0	0	0
22.	Other (specify)	0	0	0	0	0	0	0	0
23.	Total Support Expenses (Sum Lines 18 - 22)	0	0	0	0	0	0	0	0
Occupancy Expenses:									
24.	Occupancy Salaries	0	0	0	0	0	0	0	0
25.	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
26.	Building & Equip. Operations and Maintenance	0	0	0	0	0	0	0	0
27.	Vehicle Depreciation	0	0	0	0	0	0	0	0
28.	All Other Depreciation & Amortization	0	0	0	0	0	0	0	0
29.	Vehicle Rent	0	0	0	0	0	0	0	0
30.	All Other Lease / Rent / Taxes	0	0	0	0	0	0	0	0
31.	Equipment Under \$500	0	0	0	0	0	0	0	0
32.	Mortgage & Installment Interest	0	0	0	0	0	0	0	0
33.	Operating Interest	0	0	0	0	0	0	0	0
34.	Other (specify)	0	0	0	0	0	0	0	0
35.	Total Occupancy Expenses (Sum Lines 24 - 34)	0	0	0	0	0	0	0	0
Administrative and Office Expenses:									
36.	Administrative Salaries	0	0	0	0	0	0	0	0
37.	Administrative Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
38.	Administrative Consultants	0	0	0	0	0	0	0	0
39.	Telecommunication Costs Not Assigned to Program	0	0	0	0	0	0	0	0
40.	Office Supplies and Equipment	0	0	0	0	0	0	0	0
41.	Allocation of Management and General (G & A)	0	0	0	0	0	0	0	0
42.	Other (specify)	0	0	0	0	0	0	0	0
43.	Total Administrative Expenses (Sum Lines 36 - 42)	0	0	0	0	0	0	0	0
44.	Total Expenses (Sum Lines 17, 23, 35, 43)	0	0	0	0	0	0	0	0
Non-reimbursable Expenses:									
45.	Cost of Prod. and Workshop Client Wages Incl. Ab	0	0	0	0	0	0	0	0
46.	Fund Raising Activities	0	0	0	0	0	0	0	0
47.	Other (specify)	0	0	0	0	0	0	0	0
48.	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	0	0	0	0	0	0	0	0
49.	Net Expenses (Line 44 minus Line 48)	0	0	0	0	0	0	0	0



Schedule of Program Revenues
For Period Ended

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1 Residential Basic	Program 2 Residential Infant	Program 3 Residential Residential	Program 4 Residential Intensive	Program 5 Community Based	Program 6 Ed / School Day Treatment
Fees + Purchase of Service:									
1.	DSS Contract Per Diems	0	0	0	0	0	0	0	0
2.	DSS Contract Admissions/Quarterly Evaluations	0	0	0	0	0	0	0	0
3.	DSS Contract Other Client Specific	0	0	0	0	0	0	0	0
4.	DSS Medicaid Direct Billings	0	0	0	0	0	0	0	0
5.	Department of Mental Health - All	0	0	0	0	0	0	0	0
6.	Local Education Agency	0	0	0	0	0	0	0	0
7.	Local Government	0	0	0	0	0	0	0	0
8.	Federal Government	0	0	0	0	0	0	0	0
9.	Other Government Agencies	0	0	0	0	0	0	0	0
10.	Client/Family Pgm Fees (incl. SSI, SSA, pensions)	0	0	0	0	0	0	0	0
11.	Special Service Fees for Individual Clients	0	0	0	0	0	0	0	0
12.	Diagnostic Service Fees	0	0	0	0	0	0	0	0
13.	Other (specify)	0	0	0	0	0	0	0	0
14.	Other (specify)	0	0	0	0	0	0	0	0
15.	Other (specify)	0	0	0	0	0	0	0	0
16.	Total Fees + Purchase of Services (Sum Lines 1 - 15)	0	0	0	0	0	0	0	0
Grant Revenues									
17.	Department of Social Services	0	0	0	0	0	0	0	0
18.	Department of Children and Family Services	0	0	0	0	0	0	0	0
19.	DSS - Medicaid	0	0	0	0	0	0	0	0
20.	Department of Mental Health	0	0	0	0	0	0	0	0
21.	Local Education Agency	0	0	0	0	0	0	0	0
22.	Local Government Awards	0	0	0	0	0	0	0	0
23.	Federal Government Awards	0	0	0	0	0	0	0	0
24.	Other Government Awards	0	0	0	0	0	0	0	0
25.	JTPA / CETA	0	0	0	0	0	0	0	0
26.	Other (specify)	0	0	0	0	0	0	0	0
27.	Other (specify)	0	0	0	0	0	0	0	0
28.	Other (specify)	0	0	0	0	0	0	0	0
29.	Other (specify)	0	0	0	0	0	0	0	0
30.	Total Grant Revenues (Sum Lines 17 - 29)	0	0	0	0	0	0	0	0
Contributions & Other									
31.	Restricted to Operations	0	0	0	0	0	0	0	0
32.	Restricted to Capital	0	0	0	0	0	0	0	0
33.	Unrestricted	0	0	0	0	0	0	0	0
34.	Contributions - Goods and Services	0	0	0	0	0	0	0	0
35.	Child/Adult Food Pgms (school meals, commodities)	0	0	0	0	0	0	0	0
36.	School Transportation Payments (to/from school)	0	0	0	0	0	0	0	0
37.	Sales of Goods and Services	0	0	0	0	0	0	0	0
38.	Rent Income	0	0	0	0	0	0	0	0
39.	Gain on Sale of Assets	0	0	0	0	0	0	0	0
40.	Cafeteria and Vending Machine	0	0	0	0	0	0	0	0
41.	Other (specify)	0	0	0	0	0	0	0	0
42.	Total Contributions & Other (Sum Lines 31 - 41)	0	0	0	0	0	0	0	0
Investment Income									
43.	Income on Restricted Assets / Investments	0	0	0	0	0	0	0	0
44.	Income on Unrestricted Assets / Investments	0	0	0	0	0	0	0	0
45.	Total Investment Income (Sum Lines 43 & 44)	0	0	0	0	0	0	0	0
Reserved for Future Use									
46.		0	0	0	0	0	0	0	0
47.	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	0	0	0	0	0	0	0	0



**REPORT OF SERVICE UNITS / For Period Ended
DAYS / NIGHTS**

	Program 1 Residential Basic	Program 2 Residential Infant	Program 3 Residential Residential	Program 4 Residential Intensive	Program 5 Community Based	Program 6 Ed / School Day Treatment
Grant Programs:						
Service Unit Type						
Service Units Provided - Total	0	0	0	0	0	0
Service Units Provided - DSS Only	0	0	0	0	0	0
Purch. of Service / Fee For Svce:						
Service Units/Days Provided - Total	0	0	0	0	0	0
Service Units/Days Provided - DSS Or	0	0	0	0	0	0
Number of Days Program Operated	0	0	0	0	0	0
Lic. Capacity Beginning of Report Perio	0	0	0	0	0	0
Lic. Capacity End of Report Period	0	0	0	0	0	0
Date of Change, if any (MM-DD-YYYY)						



PROGRAM PERSONNEL
(DO NOT USE FOR PROGRAM CONSULTANTS OR CONTRACTUAL WORKERS)
 For Period Ended

PROGRAM STAFF POSITIONS	Total Agency		Amount Not Allocated	Residential Basic			Residential Infant			Residential Residential			Residential Intensive			Community Based			Ed./School Day Treatment		
	Total Hours	Total Amount Paid		Total Head-count	% Allocated	Total Amount Paid	Total Head-count	% Allocated	Total Amount Paid	Total Head-count	% Allocated	Total Amount Paid	Total Head-count	% Allocated	Total Amount Paid	Total Head-count	% Allocated	Total Amount Paid	Total Head-count		
1. Audiologist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2. Behavior Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3. Dietary Technician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4. Dietician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5. Habilitation Aide / Child Care Aide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6. Habilitation Prof. or Supervisory Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7. LPN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8. Occupational Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9. Physical Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10. Physician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11. Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12. Program Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13. Program Clinical Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14. Psychiatrist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15. Psychologist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16. Recreation Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17. Registered Nurse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
18. Social Worker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
19. Speech Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
20. Substance Abuse Counselor / Profession	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
21. Substance Abuse Paraprofessional	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22. Teacher	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
23. Teacher Aide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24. Voc. Staff (incl. Job Coach, workshop st	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25. Other Academic Instruction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26. Other Medical Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
27. Other Habilitation / Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
28. Other Substance Abuse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
29. All Other Prog. Staff Not Requiring Spec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30. TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

40

Totals must equal sum of lines 1 and 2 of the Schedule of Program Costs
 Number of Hours (excluding overtime) in a standard work week (i.e., 37.5 hrs, 40 hrs, etc.)

REQUIRED MEDICAID REPORTING

From among the positions classified above, give the details for staff which function in the categories according to the definitions:

31. Mental Health Professional (MHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32. Qualified Mental Health Prof. (QMHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33. Qualified Mental Retardation Prof. (QMR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34. Rehabilitative Services Associate (RSA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35. SEP Job coach-For DHS Reporting Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36. TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



PROGRAM CONSULTANT
AND CONTRACTUAL

For Period Ended

PROGRAM STAFF POSITIONS	Total Agency		Amount Not Allocated	Residential Basic		Residential Infant		Residential Residential		Residential Intensive		Community Based		Ed / School Day Treatment	
	Total Hours	Total Amount Paid		% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid
1. Audiologist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Behavior Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Dietary Technician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Dietician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Habilitation Aide / Child Care Aide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Habilitation Prof. or Supervisory Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. LPN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Occupational Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Physical Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Physician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Program Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Program Clerical Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Psychiatrist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15. Psychologist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16. Recreation Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Registered Nurse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18. Social Worker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Speech Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20. Substance Abuse Counselor / Profession	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21. Substance Abuse Paraprofessional	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22. Teacher	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23. Teacher Aide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24. Voc. Staff (incl. Job Coach, workshop sta	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25. Other Academic Instruction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26. Other Medical Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27. Other Habilitation / Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28. Other Substance Abuse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29. All Other Prog. Staff Not Requiring Specif	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30. TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Totals must equal line 4 of the Schedule of Program Costs

From among the positions classified above, give the details for staff which function in the categories according to the definitions.

31. Mental Health Professional (MHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32. Qualified Mental Health Prof. (QMHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33. Qualified Mental Retardation Prof. (QMRRP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34. Rehabilitative Services Associate (RSA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35. ISEP Job Coach- For DHS Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36. TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



APPENDIX A -- MISSOURI RESIDENTIAL COST REPORT AND INSTRUCTIONS

The Missouri Residential Cost Report and instructions are available in a self extracting electronic file for all affected agencies. The file will be provided via electronic mail or on disk and include instructions for installation and contact information for questions regarding the cost report submission.

AGENCY INFORMATION

The data entered on the Agency Information screen is very important because it will be used to establish file names, print ranges, and the size of data export files. If the information on this screen is incomplete or incorrect, the Department may not receive all of the data entered into the MO_RATES model, and also may not be able to associate it with your agency if the FEIN number is not entered correctly. Also, please make sure to enter the correct Begin and End Dates for the report being submitted, especially if it is a quarterly report.

The FEIN number should be formatted as 99-9999999.

The begin and end dates should be formatted as mm-dd-yyyy. The dashes between the month, day and year are important for the date to be properly formatted. Also, note that the year is formatted for 4 digits (2004). The number of programs reported on the MO_RATES simply identifies how many separate programs (excluding the agency as a whole and 'Other not allocated') will be contained in the report. This is important so the spreadsheet will know how many columns to print out.

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

In the Quarters Reported cell, enter a 4 for a full year of costs is reported.

In the Type of Ownership cells, place an "X" in the appropriate cell to identify the type of ownership. An "X" should be placed in only one cell.

In the Basis of Maintaining Acctg Records cells, place an "X" in the appropriate cell to identify the basis of maintaining the agency's records. An "X" should be placed in only one cell.

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

PROGRAM NAMES

The program names for purposes of the Missouri DSS residential rate analysis have been pre-entered for the first six programs. Programs seven through ten are available for additional reporting.



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. Report on-staff psychologists and physicians here. Teachers should also be reported 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 MO_RATES 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 for 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 DSS 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 which are later separately reimbursed by Medicaid or other State agency should also 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

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 MO_RATES, 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 (specify)" can be typed over to identify the expense category.

**Line 17. Total Program Expenses**

The total of lines 1 through 16. The amount displayed in this cell is calculated by the spreadsheet. The cell is protected and cannot be changed.

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, housekeeping and security staff. 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. And, 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 (specify)" can be typed over to identify the expense category. Other support costs not logically reported in the above lines.

Line 23. Total Support Expense

The total of lines 18 through 22. The model calculates the amount displayed in this cell. The cell is protected and cannot be changed.

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.



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 is 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. In addition, other Employee Benefits including any other benefits provided to the employee at employer expense.

Line 26. Building and Equipment Operations and Maintenance

The 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