

# **Disability Waiver Rate System Cost Reporting Tool Instruction Manual**

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## Introduction

Pursuant to [Minnesota Statutes, Section 256B.4914, Subdivision 10a](#), the Minnesota Department of Human Services (DHS) is required to compare the wage and component values in the Disability Waiver Rate System (DWRS) frameworks to providers' actual costs.

Validating the underlying assumptions in the DWRS frameworks requires the collection of cost data as well as certain noncost data from providers. For example, we ask providers to report direct care workers' wages and the services they provide to validate the wage assumptions in the DWRS frameworks. In addition to wage information, we ask providers to report the proportion of time that staff spend on direct care and nonbillable activities because the frameworks account for time spent on both billable and nonbillable tasks.

These instructions provide guidance for completing the DWRS cost report. We encourage providers to read the instructions in their entirety before completing the cost report. Providers should use the information contained in the instruction manual as a reference while working through the cost report. The paper cost report is composed of the following schedules:

- A schedule to collect provider contact information and attestations to the accuracy and completeness of reported information
- 11 primary cost and revenue schedules, including:
  - DWRS-specific revenues
  - Administrative wages and benefits
  - Direct care wages and benefits
  - Client programming and supports
  - Facility costs
  - Transportation and vehicles
  - General and administrative
- A schedule to report direct care worker policies
- A schedule that allows providers to report any additional notes and disclosures about reported information
- A final schedule that compiles all the totals report, by cost pool

Throughout the cost report, providers will enter information into the shaded fields. This instruction manual provides guidance on completing each cost report schedule. Specific guidance regarding each schedule and fields to complete within each schedule are cross-referenced to the corresponding section of these instructions by a number enclosed in a blue diamond shape (for example, ) . Additionally, a sample cost report workbook is available as a reference to this instruction manual.

Cost reports must be submitted at least once every five years at the request of DHS. The completeness, accuracy and validity of information submitted in cost reports are crucial to maintaining the integrity of data that may be used to make adjustments to DWRS component assumptions, such as wage and benefit levels, facility costs and other costs factoring into DWRS rates. Further, DHS is required to conduct a random validation of data submitted within cost reports. Accordingly, providers should ensure costs and supplemental information reported throughout the cost report are supported by documentation.

## Terms and definitions

For the purpose of the DWRS cost report, the following terms should be interpreted as defined below:

- **Administration** refers to functions that are not billable as a direct service but are necessary for the overall operation of the organization. Examples of administrative functions include executive management, finance and accounting, human resources and information technology staff. Expenses associated with these functions, such as the wages and benefits paid to staff performing these duties, associated office space, office supplies and equipment, utilities and telecommunications, are generally considered administrative costs.
- **Client program and support costs** are those costs incurred for recipients to access community services, including supplies and equipment, participation costs for staff to assist recipients in accessing community activities and reinforcers as defined in a person's support plan.
- **Direct care** are those activities that can both be identified with a particular service as a billable activity and to a specific client for the corresponding service.
- **Support staff** means personnel employed during the reporting period as full-time, part-time or contract/temporary staff whose primary job responsibilities do not include administrative or billable direct-service functions. Examples of support staff include housekeepers, janitorial staff, dietary/ kitchen aides, security staff, building maintenance personnel, etc.
- **Supervisory staff** refers to personnel with responsibility for providing supervision and training to direct-care staff.
- **Trip** means point at which the first passenger is picked up to the point at which the last passenger is dropped off.

## General guidance for cost allocation methodologies

Throughout the cost report, we require providers to report a total cost of the category and then to fairly allocate such costs to a series of direct care and administrative cost pools. While the cost report does not require a specific cost allocation methodology, the following general principles of cost allocation should be followed to ensure cost allocations made throughout the cost report are equitable and reasonable:<sup>1</sup>

- You may allocate a cost to a particular service or cost pool based on the benefit the service or cost pool receives from that cost. It is OK to estimate the allocation percentage, in most cases, on the basis of cost driver. A cost driver may be thought of as factor that influences a cost as described below:

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<sup>1</sup> Derived from United States Office of Management and Budget Circular A-122, Cost Principles for Non-Profit Organizations, revised Jan. 1, 2012.

## DWRS Cost Report Instructions

- Providers may choose a single-allocation base when the major functions and services within the organization benefit from indirect costs to approximately the same degree. Examples of a single-allocation base may include total direct costs, total revenues, or total direct care salaries.

For example, an agency may allocate all of its costs on the basis of revenue for each program. In this scenario, an agency that operates a day services program representing 30 percent of its revenue and a customized living program representing 70 percent of its revenue could allocate 30 percent of its costs to its day programs and 70 percent to its customized living program.

- When the major functions and services within the organization benefit from indirect costs to varying degrees, multiple-allocation base methods should be employed. Generally, the allocation base chosen for each cost center (such as human resources salaries and wages) should represent a traceable cause-and-effect relationship to the cost pool to which such costs are allocated. Actual conditions should be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitting functions.

For example, an agency may allocate human resources salaries, wages and benefits on the basis of FTE for each cost pool, while allocating expenses for facilities used for multiple functions on the basis of square footage attributable to each function. Thus, if an agency's day services account for 40 percent of its workforce, but 80 percent of its facility space, 40 percent of the human resources unit will be allocable to the day service cost pool, but 80 percent of the facility expense will be allocable to this pool.

Any direct cost of an immaterial amount may be treated as an indirect cost for reasons of practicality where the accounting treatment for such costs is consistently applied to all final cost objectives.

## Cost pools

The cost report includes defined cost pools, which are groupings of similar activities sharing substantially similar characteristics to which revenues and costs may be attributed using reasonable allocation methodologies. All reported costs must be fully allocated before cost reports may be submitted. The cost report includes the following cost pools:

- Direct care cost pools are pools to which costs incurred while performing direct care services may be attributed. There are seven direct care cost pools:
  - **DWRS day services** (adult day services, day training and habilitation, prevocational services and structured day programs)
  - **DWRS unit-based services with programming** (behavior programming, housing access coordination, in-home family support, independent living skills training, independent living skills specialist services, individualized home supports, hourly supported living services, employment exploration services, employment development services, supported employment, employment support services, positive supports and 24-hour emergency assistance services)

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- **DWRS unit-based services without programming** (adult companion, chore, homemaker, personal care assistance, night supervision, personal support, respite and companion services)
- **DWRS residential services** (corporate and family providers) and supported living (corporate and family providers)
- **DWRS customized living**
- **Other disability waiver services**, which covers other disability waiver services paid through the Brain Injury (BI), Community Alternative Care (CAC), Community Access for Disability Inclusion (CADI) and Developmental Disabilities (DD) waivers that are not part of the DWRS, but are reasonably grouped under the above-named service groupings, such as day services and customized living services
- **All other services**, which covers other services that are provided by your organization outside of the disability waivers to which costs may be distributed when such services benefit from any costs also incurred for DWRS service delivery.

For example, if a direct care worker earned \$24,000 last year and provided 750 hours of chore services to people enrolled on a disability waiver and 500 hours of chore services to people enrolled on the Elderly Waiver, \$24,000 would be reported (on Schedule 6(a)) with 60 percent allocated to the DWRS chore services (listed under the DWRS unit-based services without programming section) and 40 percent allocated to All other direct care services (listed under the other allocations section)

- Administrative cost pools are pools to which costs incurred in the administration of agency operations may be attributed. There are two administrative cost pools:
  - **DWRS services administration** for expenses associated with the administration of services covered by the DWRS (inclusive of each of the DWRS service types; that is, day services, unit-based services with programming, unit-based services without programming, DWRS residential services and DWRS customized living services)
  - **All other administration** for expenses associated with the all other income sources reported on Schedule 2 and to all other activities that fall outside of DWRS administration.

Throughout the cost report, we ask providers to describe the methodology used to allocate specific types of costs (such as administrative salaries, wages, benefits and payroll taxes). While we anticipate the allocation methodologies and description to be similar for most cost allocations, especially when a single base is used to allocate costs, any variations in methodologies based on the type of cost being allocated must be described in a manner that is both thorough and understandable to a reasonably informed person who reviews the completed cost report. Any records necessary to support cost allocations should be maintained by the provider and should adequately substantiate the method(s) used to allocate the applicable costs (for example, worksheets demonstrating the allocation calculations along with relevant supporting documentation, such as payroll records when costs are distributed on the basis of FTE). These records should be available for review by DHS as part of its random validation of reported data in accordance with [Minnesota Statutes, section 256B.4914, subdivision 10a\(d\)](#).

# Schedule 1: Provider information and attestations

## Purpose

This schedule collects information to identify your organization, including provider identification number(s), contact information for your organization’s chief executive officer, chief financial officer and cost report preparer (if different from the chief executive/ financial officers). Contact information may be used by DHS to request clarifying details and supporting documentation for the organization’s completed cost report.

## Instructions for completing schedule

Reference	Instructions
<p>◆ Provider business information</p>	<p>Report the business name, all national provider identification numbers (NPIs) associated with the reporting entity, all federal employer identification numbers (FEIN) affiliated with the reporting entity, years in operation (rounded to the nearest year) and business structure (for profit, nonprofit, government).</p>
<p>◆ Contact information for company officers and cost report preparer</p>	<p>For each of the three positions referenced (CEO/president, CFO or person responsible for the agency’s financial reporting, and cost report preparer), provide the requested contact information, which includes the name of the employee, working title, work site address, phone number and email address.</p> <p>In cases where the position does not exist, or is combined with another, complete the position section that best describes the officer. For example, if the CEO and CFO are the same person within the organization, complete only the CEO section.</p>
<p>◆ Cost reporting period</p>	<p>Provide the start and end date of the fiscal year for which your agency is reporting revenue and cost information.</p> <p>In accordance with <a href="#">Minnesota Statutes, section 256B.4914, subdivision 10a(b)</a>, the cost reporting end date must be a fiscal year that ended not more than 18 months before the date of submission.</p>

## Schedule 2: Revenues

### Purpose

This schedule collects information about sources of income for DWRS and related disability waiver services and programs provided by your organization. Do not report incomes received for nonservice revenues, such as Supplemental Security Income (SSI) received on behalf of members, or incomes for programs that are not received from DWRS or related disability waiver services.

### Instructions for completing schedule

Reference	Instructions
<p>◆ Revenues</p>	<p>Report the DWRS revenues earned during the reporting period for each service code listed under the day services, residential services, customized living services, unit-based services with programming and unit-based services without programming subsections. DWRS waiver services are those services specified in <a href="#">subdivision 3 of Minnesota Statutes, section 256B.4914</a>. In addition, each service grouping includes “other program revenues” as the last item. Use this line to report other program-related revenues that are part of the service grouping but are not part of the DWRS framework.</p> <p>For example, a provider who operates day programs may serve enrollees of both the disability waivers and of the Elderly Waiver. Payment amounts and units for DWRS services would be reported for each listed service code as described above while payment amounts for Elderly Waiver services would be reported under “other program revenues” in the day services grouping.</p>
<p>◆ Units paid</p>	<p>For each DWRS service code with reported revenue, report the corresponding units paid during the reporting period. Providers should refer to their billing/claims systems for these details and should report the unit type actually billed. For example, S5100 – Adult Day Services is billable as a 15-minute unit. Accordingly, units reported will be interpreted as a 15-minute unit, so providers should not take steps to convert units to a different type, such as hourly. The form does not request units for other program revenues.</p>
<p>◆ Unique recipients served</p>	<p>For each DWRS service code with a reported revenue, report the number of unique/ unduplicated recipients served during the reporting period. On the subtotal line for each service grouping, report the total unduplicated count of recipients served within the service grouping, during the reporting period. This form does not collect the count of recipients affiliated with “other program revenues” so do not include counts of recipients affiliated with other program revenues in the total unduplicated count within each service grouping.</p> <p>The total number of unique recipients served within each service group may not equal the sum of unique recipients served for each individual service code because some recipients will have received multiple services. For example, if a provider supplied respite care services under service code S5150 and chore services under service code S5120 to the same 2 recipients, the unique count of clients for each service code would be 2, and the total of unique clients served will also be 2 rather than 4 since the recipients are the same for both service codes.</p>

## DWRS Cost Report Instructions

◆ Total revenues	The form will auto-calculate the subtotals of DWRS revenues for each reported service and program grouping, then calculate a grand total of revenues from all reported sources.
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## Schedule 3(a): Administrative and program support wages - employees

### Purpose

This schedule collects information about employees with costs and responsibilities relating to the administration and program support of DWRS services. This information will primarily factor into the computation of the general and administrative ratios.

Staff whose primary responsibilities include administration or program support should be included on this schedule even when they provide incidental billable direct care services. Schedule 3(c) enables providers to allocate the costs of administrative and program support staff to administrative and direct care cost pools. In no case should the same employee or group of employees appear on more than one cost schedule. Where there is uncertainty about which schedule a particular staff member or group of staff members should appear, we ask providers to consider the percentage of time spent in billable direct care services and nonbillable administrative and program support services and report the staff on the schedule where they spent more than half of their time.

The following staff should not be reported on this schedule:

- Administrative and program support personnel who do not provide any benefit to DWRS services (that is, none of the associated expenses are allocated to DWRS services).
- Administrative and program support personnel who are contracted or categorized solely as temporary workers or per diem workers. Associated expenses are captured on Schedule 4(a).
- Central or home office staff when associated expenses are part of a corporate allocation that cannot be reasonably reported at the level of an individual employee or group of employees. For example, for a provider that is part of a large organization that operates multiple lines of business or in multiple states, the operating unit providing disability services in Minnesota may be assessed a fee to support corporate office expenses, such as the CEO's salary. The assessed fee, however, does not specify the amount that is directly attributable to the CEO. Organizations that account for home office/corporate expenses in this manner should not report the administrative or program support personnel related to the home or corporate office on this form but will report such costs on Schedule 12.

Direct care staff and first-line direct care supervisors (those with responsibility for supervising direct care staff) should not be reported on this form, as their personnel costs will be reported on schedules 5(a) and 6(a).

## Instructions for completing schedule

Reference	Instructions
<p>Working title</p>	<p>List the working title for each administrative and program support position. We ask for this level of detail to recognize that administrative and program support staff under a given position classification (described below) might be affiliated with different allocation percentages. If your organization has multiple employees within a given job title (e.g., accounts payable clerk or housekeeper), you may list them on the same row.</p>
<p>Position type</p>	<p>Using the drop-down menu provided, select the position type that best fits the job functions for each reported working job title. We provided the position types for your convenience. They represent the most common administrative and program support position types. If none of the position types provided in the primary listing accurately represent employees' primary duties, classify them as "all other" using the drop-down listing provided.</p> <p>For employees who fulfill multiple position types (such as employees who have job duties in general administration and accounting), choose the position type that best fits the employee's primary duties.</p>
<p>Total FTE paid during reporting period</p>	<p>Report the total number of full-time equivalent (FTE) employees who receive salaries and wages for each line during the reporting period. For consistency across all cost reports, we ask providers to approximate FTE based on a 2,080-hour work-year.</p> <p>For example, an organization's information technology position was filled full time for the first three months of the fiscal year by one employee who then left the organization. The position was vacant for two months until the organization was able to hire a new information technology employee, who worked for the remaining seven months of the fiscal year. For the fiscal year, the position was filled for 10 out of 12 months, so the provider reports FTE of .83 (10 months divided by 12 months), assuming a full-time work schedule (i.e., 40 hours per week).</p>
<p>Total salaries and wages</p>	<p>Report total actual gross salaries and wages (inclusive of regular pay, overtime pay, holiday pay, vacation pay, sick pay, bonus/incentive payments and all other salaries and wages received for paid asleep time, on-call pay, training, jury duty, bereavement and other pay types).</p> <p>Do not report benefit payments or payroll taxes on this schedule, or reimbursement of other employee-related expenses (for example, tuition reimbursement, mileage reimbursement, etc.), as these items are captured on a later schedule.</p>

## Schedule 3(b): Administrative and program support benefits - employees

### Purpose

This schedule collects benefit and payroll tax information for administrative and program support employees listed on Schedule 3(a). This information will primarily factor into the computation of general and administrative ratios and the employee related cost ratio.

### Instructions for completing schedule

Reference	Instructions
<p>④ Position classifications</p>	<p>The Working title and Position type fields will prepopulate based on the information reported in Schedule 3(a).</p>
<p>④ Employee benefits</p>	<p>For each listed employee or group of employees, report the actual cost of each benefit by type. For organizations using a self-funded benefit program, it might not be possible to link costs directly to specific position classifications. Such organizations should use a reasonable allocation methodology to allocate benefit costs to the reported position classification based on internal accounting policies.</p> <p>Use the Other benefits field to report the costs associated with any employee benefits that are not included in the provided listing but are attributable to specific employees.</p> <p>Actual payouts of short- and long-term disability benefits should not be reported on this schedule but should be reported as a pay type on Schedule 3(a) if the payments are made from the provider’s finances (as might be the case in self-funded programs) rather than an outside short- or long-term disability benefit broker.</p> <p>Only report costs paid by your organization. Exclude costs paid by employees, such as health insurance premiums or retirement contributions made by the employee or deducted from payroll as an employee share of cost. Similarly, if a benefit is available but an employee opts not to participate, no cost should be reported.</p> <p>Employee benefits that cannot be attributed or appropriately allocated to a specific position classification should not be reported on this schedule but will be reported on Schedule 7.</p>
<p>④ Employee payroll taxes</p>	<p>For each listed employee or group of employees, report the actual total cost to the organization for each listed payroll tax type. Do not report payroll tax amounts paid by the employee.</p>
<p>④ Describe the nature of reported Other benefits</p>	<p>For amounts reported under Other benefits, describe the type of benefit(s) paid and provide other descriptive information that would enable a reasonably informed person without direct knowledge of your organization’s operations to understand the nature of other reported benefit(s).</p>

## Schedule 3(c): Administrative and program support cost allocation – employees

### Purpose

This schedule requires an allocation of salaries, wages, benefits and payroll tax costs reported on Schedules 3(a) and 3(b) to one or more administrative or direct care cost pools. The allocation of these costs should follow the cost allocation principles outlined in the ‘General Guidance Regarding Cost Allocation Methodologies’ found in the Introduction section of this manual. This schedule primarily factors into the calculation for general and administrative ratios.

### Instructions for completing schedule

Reference	Instructions
◆ Position classifications, wage and benefit costs	The working title, position type, salaries, wages, benefits and payroll tax amounts from schedules 3(a) and 3(b) will prepopulate.
◆ Administrative allocations	For each employee or group of employees, report the percentage of their salaries, wages, benefits and payroll tax costs attributable to each administrative cost pool.
◆ Direct care allocations	<p>For each employee or group of employees, report the percentage of salaries, wages, benefits and payroll tax costs attributable to each direct care cost pool. Only allocate the percentage of time that was considered billable within each direct care cost pool.</p> <p>For example, an organization has a clinical director who is a registered nurse (RN). The clinical director spent 20% of the time providing RN services directly to DWRS day program members and 80% of the time overseeing the organization’s administration of its clinical practice. In this scenario, 80% of the clinical director’s salaries, wages, benefits and payroll tax costs should be allocated to the appropriate administrative allocation cost pool, while 20% of the cost should be allocated to the DWRS Day Services direct care cost pool.</p>
◆ Total allocation	The administrative and direct care allocations will auto-calculate and should equal 100% for each employee or group of employees.
◆ Cost allocation methodology	Use the space provided to describe the methodology your organization uses to allocate administrative and program support wage and benefit costs for administrative and program support employees. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization’s allocation methodologies could understand the allocation procedure used.

## Schedule 4(a): Administrative and program support payments – contractors

### Purpose

This schedule collects information about administrative and program support personnel who perform their duties under contract, as temporary workers (e.g., through a temporary service agency) or solely through a per diem employment arrangement where a regular hourly wage or annual salary are not part of their payment structure. Do not report personnel whose primary job functions are direct care or direct care supervision, as such payments will be reported later on Schedule 6(a). This information will primarily factor into the computation of the general and administrative ratios.

### Instructions for completing schedule

Reference	Instructions
<p>1 Working title</p>	<p>List the working title for each administrative and support staff employee. We ask for this level of detail to recognize that administrative and program support staff under a given position classification (described below) might be affiliated with different allocation percentages. If your organization has multiple contractors, temporary workers or per diem workers within a given job title (e.g., accounts payable clerks or housekeeping staff), you may list them on the same row with the same working title and same position type.</p>
<p>2 Position type</p>	<p>Using the drop-down menu provided, select the position type that best fits the job functions for each reported working job title. The position types are provided for your convenience and represent the most common administrative and program support position types. For personnel who fulfill multiple position types (such as personnel who have job duties in general administration and accounting), choose the position type that best fits the employee’s primary duties. For example, personnel who perform both human resources and accounting functions should be assigned to the position type where they spend the greatest proportion of their time. If none of the position types provided in the primary listing accurately represent the personnel’s primary duties, classify them as all other using the drop-down listing provided.</p>
<p>3 Total FTE paid during reporting period</p>	<p>Report the total number of full-time equivalent (FTE) contractors, temps and per diem personnel who receive payments during the reporting period. For consistency across all cost reports, we ask providers to approximate FTE based on hours worked up to 2,080 hours. For example, an organization’s information technology position was filled full-time for the first three months of the fiscal year by one employee who then left the organization. The position was vacant for two months until the organization was able to hire a new information technology employee, who worked for the remaining seven months of the fiscal year. For the fiscal year, the position was filled for 10 out of 12 months, so the provider reports an FTE of .83 (10 months divided by 12 months), assuming a full-time work schedule (i.e., 40 hours per week).</p>

## DWRS Cost Report Instructions

◆ Total payments	Report actual payments made to contractors, temporary employees or to per diem workers.
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## Schedule 4(b): Administrative and program support payments cost allocation – contractors

### Purpose

This schedule requires an allocation of payments to contractors, temps and per diem workers reported on Schedule 4(a) to one or more administrative or direct care cost pools. The allocation of these costs should follow the cost allocation principles outlined in the General guidance regarding cost allocation methodologies section in the Introduction of this manual.

### Instructions for completing schedule

Reference	Instructions
1 Position classifications and payments	The working title, position type and total payments will prepopulate from Schedule 4(a).
2 Administrative allocations	For each line and corresponding payment amount, enter the percentage of payments attributable to each administrative cost pool listed.
3 Direct care allocations	For each line and corresponding payment amount, enter the percentage of payments attributable to each direct care cost pool listed. Only allocate the percentage of time that was considered billable within each direct care cost pool. For example, if 20% of a contractor’s time was spent providing day services directly to members, this should be reflected under the “DWRS day services” direct care allocation pool.
4 Total allocation	The administrative and direct care allocations will auto-calculate and should total 100% when the schedule is complete.
5 Cost allocation methodology	Use the space provided to describe the methodology your organization uses to allocate administrative and program support wage and benefit costs for administrative and program support contractors, temporary workers and per diem workers. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization’s allocation methodologies could understand the allocation procedure used.

## Schedule 5(a): Direct care and supervisor wages – employees

### Purpose

This schedule collects direct care staff and direct care supervisory salary and wage costs and related hours paid during the reporting period. This information will primarily factor into the computation of the DWRS base wage index levels.

### Instructions for completing schedule

Reference	Instructions
<p>◊ Working job title</p>	<p>List the working job title for each direct care worker and direct care supervisor. We ask for this level of detail to determine average wages for individual services.</p> <p>If your organization has multiple employees within a given job title (e.g., human services worker or direct care services worker I), you may list them on the same row. When determining the reporting groups of job titles, please consider that each group’s costs will be allocated down to the service-level staff type. If your organization provides many different services and/or types of staffing, allocation will be simpler if you group working job titles to align with allocation categories listed in Schedule 5(c).</p> <p>For example if your organization has a job title of direct care services worker I, but that classification works at both a residential facility and a day service facility, it might be easier to allocate their time if you create direct care services worker I-residential and direct care services worker I-day support working job title groupings.</p>
<p>◊ Employee receives customized pay for working with deaf and hard of hearing people</p>	<p>For each working job title line, specify whether the employee (or employees if multiple employees are grouped under the same working title) receive a wage differential or other premium pay for working with people who are deaf or hard of hearing.</p> <p>When employees share a working title, but some receive a pay differential for working with deaf and hard of hearing people and others do not, group employees who do not receive a pay premium on one line, and employees that do receive a pay premium for working with deaf and hard of hearing people on another line. Note that this ungrouping is only necessary if employees who work with people who are deaf or hard of hearing also receive a pay premium for this work.</p>

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<p>3 Pay type with hours</p>	<p>Report the total wages and hours paid for each category listed under the Pay type with hours section, including regular, overtime, holiday, vacation and sick.</p> <p>Regular and overtime hours are accounted for separately. For example, in a two-week pay period, a nonexempt employee works 80 hours of regular time at a pay rate of \$13.50 per hour, and 10 hours of overtime at rate that is 1.5 times his or her regular hourly pay – in this case \$20.25 per hour (<math>\\$13.50 * 1.5</math>). In this example, the provider would report \$1,080.00 in wages and 80 hours under regular pay, and \$202.50 and 10 hours under overtime pay for the employee.</p> <p>For organizations that do not separately account for holiday, vacation and sick time (or some combination of these), report such costs under the PTO (paid time off) heading.</p>
<p>4 Pay type without hours</p>	<p>Report the total wages affiliated with pay types that are not usually affiliated with hours, including bonus/incentive payments, paid asleep wages, on-call pay wages, training wages and all other pay.</p>
<p>5 Total wages and total hours</p>	<p>The wage and hour detail entered in the form will auto-calculate as total wages and total hours.</p>
<p>6 Describe the nature of reported all other pay</p>	<p>For amounts reported under all other pay, briefly describe the type of benefit paid and provide other descriptive information that would enable a reviewer outside of your organization to understand the pay type and related cost.</p>

## Schedule 5(b): Direct care and supervisor benefits – employees

### Purpose

This schedule collects benefit and payroll tax information for direct care and supervisory employees for the reporting period. This information will primarily factor into the computation of the employee-related cost ratio.

### Instructions for completing schedule

Reference	Instructions
1 Position classifications	The working job title field will prepopulate based on the information reported in Schedule 5(a).
2 Employee benefits	<p>For the staff in each reported working job title, report the actual cost of each benefit (such as health insurance, vision insurance, etc.) to the organization. For organizations using a self-funded benefit program, it might not be possible to link costs directly to specific position classifications. Such organizations should use a reasonable methodology to allocate benefit costs to the reported position classification based on internal accounting policies.</p> <p>Note that payouts of short-term disability should not be reported on this schedule but should be reported as a pay type on Schedule 3(a) if the payments are made by the organization (as may be the case in self-funded programs) rather than an outside disability benefit broker.</p> <p>Use the 'Other Benefits' field to report the costs associated with any employee benefits that are not included in the provided listing but are attributable to specific employees.</p> <p>Only report costs paid by your organization. Exclude costs paid by employees, such as health insurance premiums or retirement contributions, as these do not represent outlays by the organization. Similarly, if a benefit is available but an employee opts not to participate, no cost should be reported. Finally, employee benefits that cannot be attributed or appropriately allocated to a specific position classification should not be reported on this schedule but will be reported later on Schedule 7.</p>
3 Employee payroll taxes	For the staff in each reported working job title, report the actual total cost to the organization for each listed type of payroll tax. Do not report the payroll tax amounts paid by the employee.
4 Describe the nature of reported other benefits	For amounts reported under Other benefits, briefly describe the type of benefit paid and provide other descriptive information that would enable a reviewer outside of your organization to understand the benefit type and related cost.

## Schedule 5(c): Direct care and supervisor wages and benefits cost allocation - employees

### Purpose

This schedule requires an allocation of direct care and supervisory salaries, wages, benefits and payroll tax costs from schedules 5(a) and 5(b) to one or more direct care or administrative cost pools. The allocation of these costs should follow the cost allocation principles outlined in the General guidance regarding cost allocation methodologies section found in the Introduction of this manual. This schedule primarily factors into the calculations of the base wage indices.

### Instructions for completing schedule

Reference	Instructions
<p>◆ Position classifications and salaries, wages, benefits and payroll tax costs</p>	<p>The working title, salaries, wages, benefits, payroll taxes and reported paid hours will prepopulate based on information reported on schedules 5(a) and 5(b),</p>
<p>◆ Direct care allocations</p>	<p>The schedule is first divided by DWRS service grouping (that is, customized living, unit based services with programming, unit based services without programming, day services and residential services). Then, within the service groupings, there are sub-functions requiring allocations to capture the specific duties of the staff. These functions are primarily aligned with the position titles in <a href="#">Minnesota Statutes, section 256B.4914, subdivision 5</a>, and are needed to calculate the related base wage indices for each position type.</p> <p>For example, the DWRS unit-based services with programming grouping includes behavior program analyst staff, behavior program professional staff, behavior program specialist staff, employment support services staff, employment exploration services staff, employment development services staff, housing access coordination staff and several more.</p> <p>Allocate the percentage of total salaries, wages, benefits and payroll taxes for direct care and supervisory employees for each service grouping and for each job function listed within each service grouping. The accuracy of these function allocations might largely depend on internal timekeeping practices, but any estimates made should be supported by sound reasoning and estimation methodologies and described in the methodology description box discussed later in this section.</p>

## DWRS Cost Report Instructions

3 Other allocations and administrative allocations	Allocate the percentage of total salaries, wages, benefits and payroll taxes for direct care and supervisory employees to the remaining Other allocation cost pools (composed of other disability waiver direct care services and all other direct care services for billable time outside of the DWRS frameworks, and any nonbillable tasks that are not considered program plan support). Allocate any time spent by staff in administrative capacities (such as time spent in general training that cannot be reasonably allocated to a particular service or service grouping, time spent completing timesheets, etc.) to one or more of the administrative cost pools provided.
4 Total allocation	The DWRS direct care, other and administrative allocation percentages should total 100% when this schedule is complete.
5 Cost allocation methodology	Use the space provided to describe the methodology your organization uses to allocate direct care and supervisory salaries, wages, benefits and payroll costs for direct care employees. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization's allocation methodologies could understand the procedure used.

## Schedule 6(a): Direct care and supervisor payments – contractors

### Purpose

This schedule collects direct care and direct care supervisory payments made to contractors, temporary workers and per diem workers during the reporting period. This information will factor primarily into the computation of the DWRS base wage index levels.

### Instructions for completing schedule

Reference	Instructions
<p>1 Working job title</p>	<p>List the working job title for each direct care worker and direct care supervisor who is classified as a contractor, temporary worker or per diem worker.</p> <p>If your organization has multiple employees within a given job title (e.g., human services worker or direct care services worker I), you may list them on the same row. When determining the reporting groups of job titles, please consider that each group’s costs will be allocated down to the service-level staff type. If your organization provides many different services and/or types of staffing, allocation will be simpler if you group working job titles to align with allocation categories listed in Schedule 6(b).</p> <p>For example if your organization has a job title of direct care services worker I, but that classification works at both a residential facility and a day service facility, it might be easier to allocate their time if you create direct care services worker I-residential and direct care services worker I-day support working job title groupings.</p>
<p>2 Worker receives customized pay for working with deaf and hard of hearing</p>	<p>For each working job title line, specify whether the contractor, temporary staff or per diem workers receive a wage differential or other premium pay for working with people who are deaf or hard of hearing. Where such personnel share a working title, but some receive a pay differential for working with deaf and hard of hearing people and others do not, report on separate lines.</p>
<p>3 Payments and hours</p>	<p>Report the total payments made to contractors, temporary workers and contractors during the reporting period. Do not report payments made to personnel who only receive nonhourly payments, such as per-diem-only personnel, as these costs are reflected in the next section described below. In addition, report hours for contractors and temporary workers who were paid on an hourly basis.</p>
<p>4 Nonhourly payments (e.g., per diem)</p>	<p>Report total payments made to per diem personnel, as well as nonhourly payments made to contractors and temporary workers who provide direct care services (e.g., reimbursements for uniforms paid for by the contracted/ temporary personnel).</p>

## DWRS Cost Report Instructions

◆ Total payments	The hourly and nonhourly payments reported will auto-calculate as total payments for each working job title line and in grand total across all working job titles reported on this schedule.
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## Schedule 6(b): Direct care and supervisor payment allocations - contractors

### Purpose

This schedule is designed to enable an allocation of direct care and supervisory payments made to contractors, temporary workers, and per diem workers during the reporting period as captured on Schedule 6(a). The allocation of such costs should follow the cost allocation principles outlined in the General guidance regarding cost allocation methodologies section found in the Introduction of this manual. This schedule primarily factors into the calculations of the base wage indices.

### Instructions for completing schedule

Reference	Instructions
<p>◆ Position classifications and total payments</p>	<p>The working job title, total payments and total hours paid fields will prepopulate based on information reported on Schedule 6(a).</p>
<p>◆ Direct care, supervisory job function allocations</p>	<p>The schedule is first divided by DWRS service grouping (i.e., customized living, unit based services with programming, unit based services without programming, day services and residential services). These functions are aligned primarily with the position titles in <a href="#">Minnesota Statutes, section 256B.4914, subdivision 5</a>, and are needed to calculate the related base wage indices for each position type.</p> <p>For example, the DWRS unit-based services with programming grouping includes behavior program analyst staff, behavior program professional staff, behavior program specialist staff, employment support services staff, employment exploration services staff, employment development services staff, housing access coordination staff and several more.</p>
<p>◆ Other allocations and administrative allocations</p>	<p>Allocate the percentage of total salaries, wages, benefits and payroll taxes for direct care and supervisory employees to the remaining Other allocation cost pools (composed of other disability waiver direct care services, all other direct care services and any nonbillable tasks that are part of a service, such as transportation time without individual recipients) and administrative allocation cost pools.</p>
<p>◆ Total allocation</p>	<p>The DWRS direct care, other and administrative allocation percentages should total 100% when this schedule is complete.</p>
<p>◆ Cost allocation methodology</p>	<p>Use the space provided to describe the methodology your organization uses to allocate direct care and supervisory salaries, wages, benefits and payroll costs for direct care contractors, temporary workers and per diem workers. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization’s allocation methodologies could understand the procedure used.</p>

## Schedule 7: Other benefits including cost allocation

### Purpose

This schedule captures benefits that cannot be directly tied to individual employees, such as employee wellness programs, employee assistance programs and other similar benefit program expenses. Similar to previous schedules, the added benefit expenses must be allocated to benefitting direct care and administrative programs.

### Instructions for completing schedule

Reference	Instructions
<p>④ Other employee benefit costs</p>	<p>Report the cost of other employee benefits and benefit programs that are not already reported on schedules 3(b) or 5(b). Examples of such costs might include employee wellness programs and employee assistance programs if such benefits cannot be reasonably allocated to individual employees (benefits that can be attributed to individual employees should be reported on schedules 3(b) and 5(b)).</p>
<p>④ Direct care allocations</p>	<p>Allocate the percentage of the other employee benefit costs attributable to the direct care cost pools listed under this section.</p>
<p>④ Administrative allocations</p>	<p>Allocate the percentage of the other employee benefits costs attributable to the administrative cost pools listed.</p>
<p>④ Describe other employee benefit costs</p>	<p>Use the space provided to describe the nature of other employee benefits that your organization provides to employees.</p>
<p>⑤ Cost allocation methodology</p>	<p>Use the space provided to describe the methodology your organization uses to allocate other benefits. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization’s allocation methodologies could understand the procedure used.</p>

## Schedule 8: Client programming and support costs

### Purpose

This schedule captures cost and allocations related to client programming and support, including the cost of supplies and equipment, costs to access community services (such as admission fees) and participation costs for staff. Costs on this schedule should be attributable to individual clients or groups of identifiable clients. For example, supplies and equipment that are more general to a program or facility should be reported on Schedule 8.

### Instructions for completing schedule

Reference	Instructions
1 Amount	Report the total actual costs incurred during the reporting period for each listed client programming and support expense category.
2 DWRS services allocations	For each line item, report the percentage of costs attributable to each DWRS cost pool.
3 Other allocations	Allocate remaining costs to the All other services cost pool. Note that there is no administrative allocation available on this schedule. All client programming and support costs are considered directly attributable to the care of individual members or groups of members. More general costs under similar categories (such as supplies and equipment for an administrative office) are reported on Schedule 12.
4 Total allocation	The sum of the allocations should equal 100% when this schedule is complete.
5 Other client program and support costs	Use the space provided to describe the nature of expenses categorized as Other client program and support costs. Sufficient detail should be included to ensure a person unfamiliar with your specific enterprise can gain an understanding of the nature of these reported costs.
6 Cost allocation methodology	Use the space provided to describe the methodology your organization uses to allocate client programming and support costs. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization's allocation methodologies could understand the procedure used.

## Schedule 9(a): Day program facility costs

### Purpose

This schedule captures information about facilities used, at least in part, for DWRS day programs, including the location of each facility, costs related to each facility and a designation of whether the facilities are owned or leased.

### Instructions for completing schedule

Reference	Instructions
<p>◆ Facility information</p>	<p>For each day program facility owned, leased or controlled by your organization, report the street address, city, county, ZIP code and assessed square footage. Using the drop-down menu provided under the Own/Lease header, select whether the facility is owned (including facilities that are paid for under a financed mortgage) or leased/rented.</p>
<p>◆ Facility costs</p>	<p>For each facility, use the listed cost categories to report the total actual expenses during the reporting period.</p> <p>In some cases, providers might be under a lease agreement that includes common area maintenance provision, meaning the cost of the lease/rent cannot readily be split from other services paid for through the common area maintenance provision, such as building and grounds maintenance. Providers falling into this scenario may report all of their lease/rental and costs funded through the common area maintenance provision under the Mortgage, lease, rent cost category.</p>
<p>◆ Describe the nature of other facility costs</p>	<p>Use the space provided to describe the nature of expenses categorized as other facility costs. Sufficient detail should be included to ensure a person unfamiliar with your specific enterprise can gain an understanding of the nature of these reported costs.</p>

## Schedule 9(b): Day program facility cost allocation

### Purpose

This schedule will automatically populate the facility details reported on Schedule 9(a) and requires an allocation of these costs to direct care and administrative cost pools. The information in this schedule is used to calculate the general and administrative ratios as well as facility cost components for day services.

### Instructions for completing schedule

Reference	Instructions
<p>◆ Facility information</p>	<p>The facility listing and associated location information and reported cost detail will prepopulate based on the information reported in Schedule 9(a).</p>
<p>◆ Direct care allocations</p>	<p>For each facility, allocate the percentage of costs attributable to DWRS day services, other disability waiver services and all other services.</p> <p>Note that other individual DWRS cost pools are not listed since there is no corresponding DWRS component value for any service grouping except for DWRS – Day services. Facilities that are nonallocable to DWRS – Day services should not be listed on this schedule but will be captured on Schedule 11 as administrative costs.</p>
<p>◆ Administrative allocations</p>	<p>For each facility, allocate the percentage of costs attributable to each of the administrative cost pools listed. Facilities that are fully allocated to administrative cost pools should not be listed on this schedule but will be captured later on Schedule 12.</p>
<p>◆ Total allocation</p>	<p>The total direct care and administrative allocations should equal 100% when this schedule is complete.</p>
<p>◆ Cost allocation methodology</p>	<p>Use the space provided to describe the methodology your organization uses to allocate day program facility costs. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization’s allocation methodologies could understand the procedure used.</p>

## Schedule 10: Transportation costs

### Purpose

This schedule collects nonwage costs related to travel and transportation, including the cost of agency-owned and -leased vehicles, as well as reimbursements paid for employees' use of personal vehicles in service delivery or the cost of public transportation paid for in support of service delivery. The schedule also requires an allocation of reported costs to direct care and administrative cost pools and factors into Schedule 11 to calculate the transportation components for provider-owned or -leased vehicles.

### Instructions for completing schedule

Reference	Instructions
1 Amount	For each expense category, report the total actual expenses incurred during the reporting period.
2 Direct care allocations	For each expense category listed under the Agency-owned/ leased vehicle costs section, allocate the percentage of total costs attributable to each of the direct care cost pools listed.
3 Administrative allocations	<p>For each expense category, allocate the percentage of costs attributable to each of the administrative cost pools listed.</p> <p>Costs itemized under the Agency-owned/ leased vehicle costs heading are allocated only at the subtotal level. The remaining costs (mileage reimbursement for staff-owned vehicles, public transportation costs and other vehicle-related costs) are individually allocated.</p> <p>Providers should not report transportation costs previously reported on Schedule 8 (under mileage reimbursed for in-program transportation) in this section.</p>
4 Total allocation	The total administrative and direct care allocations should equal 100% when this schedule is complete.
5 Mileage reimbursement	<p>Report mileage reimbursements for transportation that is not considered "in-program" transportation, as that is a cost attributed to the client programming and supports component of the DWRS and is captured in Schedule 8.</p> <p>For example, this type of cost could be travel to and from service delivery or other service-related travel reimbursed by the provider.</p>
6 Describe other vehicle-related costs	Use the space provided to describe what is included in amounts reported as other vehicle-related costs. Provide sufficient detail such that a reasonably informed person without direct knowledge of your agency's transportation program would understand the nature of costs reported in this category.

## DWRS Cost Report Instructions

<p>7 Cost allocation methodology</p>	<p>Use the space provided to describe the methodology your organization uses to allocate transportation costs. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization's allocation methodologies could understand the procedure used.</p>
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## Schedule 11: Vehicles

### Purpose

This schedule itemizes all vehicles owned by the organization and requests specific information related to the use of each vehicle.

### Instructions for completing schedule

Reference	Instructions
<p>④ Vehicle information</p>	<p>For each vehicle operated by your organization that is used at least in part to provide services or administration for DWRS service recipients, enter the date of acquisition, date of disposal (if disposed of during the reporting period), year, make and model of the vehicle. Vehicles that are not used in service to DWRS service recipients should not be listed, as no cost is attributable to DWRS services.</p> <p>Using the drop-down menu, specify whether the vehicle is equipped with a lift (“Y” if so; “N” if not). Report the cost affiliated with modifying vehicles to be equipped with a lift if the vehicle was purchased without such modifications. For vehicles that were purchased with a lift already installed, estimate the premium paid on the vehicle for the modification, if it is possible. Enter “\$0.00” if not.</p> <p>Select the primary county of service (the county in which the vehicle is used for the majority of time) and report the total miles each vehicle was driven during the reporting period.</p>
<p>④ Day treatment and habilitation</p>	<p>For each vehicle, allocate the percentage of total miles attributable to your day treatment and habilitation (DT&amp;H) services when transporting only one service recipient/passenger, as well as the percentage of miles driven with multiple passengers (two or more) during the year. Then, estimate the percentage of miles driven without passengers, as well as the average number of passengers in a trip. Finally, provide an estimate of the number of individual passenger trips per day during the year. These factors are needed to compute the related DWRS assumptions for DT&amp;H transportation.</p>
<p>④ All other services and usage</p>	<p>For each vehicle, report the percentage of miles attributed to transportation outside of DT&amp;H services. This includes all other services as well as administrative and support purposes.</p>
<p>④ % of miles allocated</p>	<p>The total allocations should equal 100% when this schedule is complete.</p>

## Schedule 12: General and administrative costs and cost allocation

### Purpose

This schedule collects standard general and administrative costs not captured on previous cost schedules and requires an allocation of such costs to one or more administrative cost pools. This schedule is used to calculate the standard general and administrative expense ratio and program-related expense ratio.

### Instructions for completing schedule

Reference	Instructions
④ Amount	For each expense category, report the total actual expenses incurred during the reporting period. For facility costs, report only those costs not already reported and allocated on schedules 9(a) and 9(b). Residential facility costs (e.g., corporate foster care homes) should also be excluded, as such costs are not covered by DWRS payments.
② Administrative cost allocation	For each expense category, allocate the percentage of costs attributable to each of the administrative cost pools listed. Note that this schedule does not allow an allocation of general and administrative expenses to direct care cost pools.
③ Total allocation	The total allocations should equal 100% when this schedule is complete.
④ Program general and administrative costs	Report costs categorized as program general and administrative, including technology (software and hardware) used to directly support clients (this includes billing software), as well as telecommunications devices such as cellular phones and tablets used by direct care staff in service to clients. Other costs that may be attributed to this group of expenses include costs needed to provide service and program oversight and ensure compliance with laws and regulations (such as HIPAA compliance training and related compliance activities).
⑤ Cost allocation methodology	Use the space provided to describe the methodology your organization uses to allocate standard and general administrative costs. Provide narrative detail in this section to describe the allocation methodology such that a reasonably informed person without direct knowledge of your organization's allocation methodologies could understand the procedure used.
⑥ Other costs	Use the space provided to describe the nature of expenses categorized as other costs in the facility costs, all other administrative expenses and program general and administrative cost subsections. Sufficient detail should be included to ensure a person unfamiliar with your specific enterprise can gain an understanding of the nature of these reported costs.

## DWRS Cost Report Instructions

<p>7 Home office/ corporate overhead expense</p>	<p>As previously discussed on Schedule 3(a), reporting of home office/ corporate overhead expense and a related description of the methodology for allocating such costs to the reporting entity will only apply to organizations that are part of larger umbrella entities operating multiple lines of business or across multiple states. Provide narrative detail in this section to describe the allocation methodology used such that a reasonably informed person without direct knowledge of your organization's allocation methodologies could understand the allocation procedure used.</p>
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## Schedule 13: Direct care workers' questionnaire

### Purpose

This schedule requests information regarding fringe benefits and training, continuing education and tuition reimbursement benefits available to DWRS direct care workers in your organization. The questions in the schedule are parsed between full-time and part-time employees, recognizing that the provision of such benefits might be linked to employment hours or status. The information on this schedule does not directly factor into a DWRS component value but enables DHS to identify potential gaps in benefit offerings and continuing education opportunities for direct care workers that may not be evident from the cost schedules.

### Instructions for completing schedule

Reference	Instructions
1 Staffing	Enter the number of direct care workers who provide DWRS services on a full-time basis as of the last day of the reporting period and the number of direct care workers who provide DWRS services on a part-time basis as of the last day of the reporting period. Include employees who provide direct care services outside of DWRS as long as they also provide DWRS direct care services. For the purposes of the cost report, full time is defined as at least 30 hours per week.
2 Holidays	For full-time and part-time employees who provided DWRS services during the reporting period, report whether direct care workers are eligible to receive holiday pay, the waiting period before newly hired direct care workers are eligible for holiday pay, the minimum number of hours per week that a direct care worker must work to be eligible for holiday pay, the percentage of direct care workers employed within your organization who are currently eligible for holiday pay and the average number of holidays (in days) provided to eligible direct care workers during the reporting period.
3 Paid time off (PTO, vacation and sick time)	For full-time and part-time employees who provided DWRS services during the reporting period, report whether direct care workers are eligible to receive paid time off (in addition to holiday pay) such as vacation and sick time, the waiting period before newly hired direct care workers are eligible for PTO, minimum number of hours per week that a direct care worker must work to be eligible for PTO, the percentage of direct care workers employed within your organization who are currently eligible for PTO and the average number of PTO days used by eligible direct care workers during the reporting period.
4 Health insurance	For full-time and part-time employees who provided DWRS services during the reporting period, report whether direct care workers are eligible to receive health insurance, the waiting period before newly hired direct care workers are eligible for health insurance, minimum number of hours per week that a direct care worker must work to be eligible for health insurance, the percentage of direct care workers employed within your organization who are currently eligible for health insurance and the percentage of direct care workers currently receiving health insurance from your organization.

## DWRS Cost Report Instructions

5 Other benefits	For full-time and part-time employees who provided DWRS services during the reporting period, specify whether your organization provides other benefits, such as dental insurance, vision insurance, life insurance, short-term disability, long-term disability or retirement benefits, the waiting period before newly hired direct care workers are eligible for other benefits, minimum number of hours per week that a direct care worker must work to be eligible for other benefits, the percentage of direct care workers employed within your organization who are currently eligible for other benefits and the percentage of direct care workers currently receiving other benefits from your organization
6 Training, continuing education and tuition reimbursement	For full-time and part-time employees who provided DWRS services during the reporting period, specify the average number of hours of nonmandatory training your agency provides or otherwise procures for full-time and part-time employees in their first year of work and after their first year. Then, specify whether or not your organization pays for nonmandatory training costs (such as conference registration fees, travel costs and other related costs). Next, specify whether or not your organization provides tuition reimbursement, and if so, report the maximum annual reimbursement limit, then specify the percentage of direct care workers who currently receive tuition reimbursement benefits.

## Schedule 14: Notes

### Purpose

This schedule enables cost report preparers to provide commentary and additional explanations regarding each of the cost report schedules. Although completion of this schedule is considered optional, we encourage all providers to use the schedule to report any additional contextual information regarding information reported on the preceding cost report schedules, especially when such information will facilitate DHS’s review and understanding of reported information. Such details might reduce the need for follow-up requests for supplemental information and supporting records.

### Instructions for completing schedule

Reference	Instructions
❖ Notes to the cost report schedules	For each schedule in the cost report (excluding provider information and attestations), use the text boxes provided to communicate any additional information you want DHS cost report reviewers to know while reviewing each schedule in your completed cost report.

## Schedule 15: Summary

### **Purpose**

This schedule compiles all costs reported on schedules 3(a) through 12, and presents the reported cost allocations by cost type and in total. You should review the schedule before submission to ensure the reported costs and allocations are accurate.