

Group Home (GH) – Residential Care Center (RCC) Provider Cost & Service Report User Guide

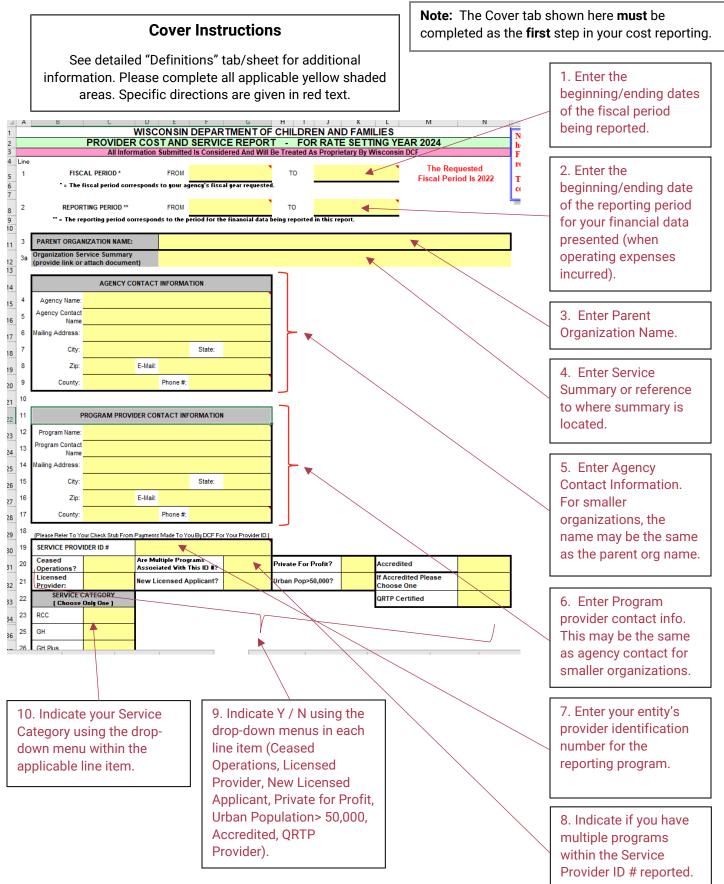
For Rate Year 2025

The Department of Children and Families is an equal opportunity employer and service provider. If you have a disability and need to access services, receive information in an alternate format, or need information translated to another language, please call the [PROGRAM AREA or DIVISION at NUMBER]. Individuals who are deaf, hard of hearing, deaf-blind or speech disabled can use the free Wisconsin Relay Service (WRS) – 711 to contact the department.

Index

- 1. Cover tab
- 2. <u>Verification tab</u>
- 3. Prop & Trans tab
- 4. Consumables tab
- 5. <u>Programs tab</u>
- 6. <u>Personnel tab</u>
- 7. Prior Year Assumptions tab
- 8. Assumptions tab

1. Cover tab



26	GH Plus							
27								
28		CERTIFICATION OF	FACCURA		st Reported are Both Sections M		sary Cost o	of Services Provided
29								
30	Person Cor	mpleting This Form:					Job Title:	
31		Signature:						
32		Phone #:				Ext.	Date:	
33		E-Mail Address:						
34							-	
35								
36								
37		gency Representative ewed This Form:					Job Title:	
38		Signature:						
39		Phone #:				Ext.	Date:	
40		E-Mail Address:						
41								
		Please Spe	ecify The l	ndividual T	RATE NOTIFIC. o Receive The		r From The	e Department
42	Name:					Job Title:		
43	Address:							
44	City:			State:		Zip:	Phone #:	
45	E-Mail:							

11. Enter name and contact information for the person that primarily completed the cost report.
12. Once cost report is completed and

reviewed, complete your certification of accuracy with the

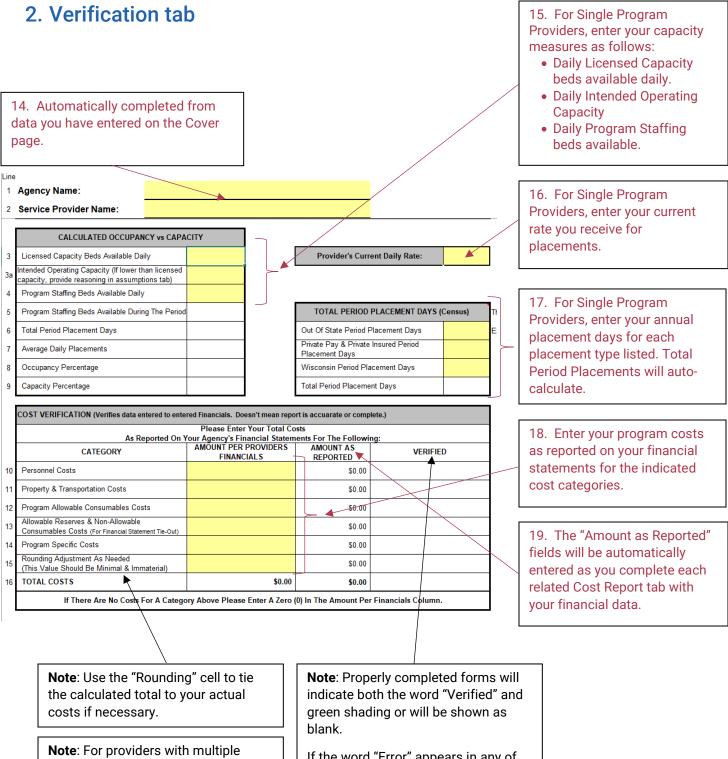
indicated

indicated.

information and sign your

certification where

13. Enter name and contact information that The Rate Notification Letter should be sent to.



programs, steps 14-17 will not be visible. These will need to be entered for each program on the Programs tab instead. If the word "Error" appears in any of the verified fields, please review your data entry for accuracy in that category.

3. Prop & Trans tab

Note: For providers with multiple programs consisting of different rates per program, please include only common cost items here (cost that are equally applicable to all programs). Costs specific to individual programs are to be reported on the "Programs" tab / sheet under each identified program.

ine					
0A	Agency Name:				
0B	Service Provider Name:				
	Program Allowable Cost Items Only	Cost Category	Туре	Direct Program Amount	
1	Program Allow:	able Occupancy Co	st Detail		
Α	Mortgage - Interest Only	Plant & Property	Fixed		
в	Rent / Lease	Plant & Property	Fixed		
С	Building Insurance	Plant & Property			
D	Utilities (Electric, Gas, Water, Sewer, Trash Removal)	Plant & Property	Semi		
Е	Real Estate / Property Taxes	Plant & Property Fixed			
F	Leasehold / Building Improvements	Plant & Property	Fixed		
G	Repairs & Maintenance - Building Only Non Capitalizable Cost Only	Plant & Property	Semi		
Н	Licenses, Permits & Building Inspections	Plant & Property	Fixed		
I	Landscaping & Lawn Care & Snow Removal	Plant & Property	Fixed		
J	Security System	Plant & Property	Fixed		
к	Depreciation - Building Only (Straight Line Method Allowable)	Depreciation	Fixed		
L	Other / Miscellaneous (Specify):	Plant & Property	/		
		C			
М	Total Program Allowable Occupancy	COST			

20. Automatically completed from data you have entered on the cover page.

21. **Occupancy**: Enter the annual dollar amount for each line item

(Total calculates automatically.)

listed.

Note: Any amounts entered in the "Other" lines must include a detailed description of the item(s) and Fixed, Semi or Variable must be selected.

2			D (11		
2	5	wable Travel Cost	Detail		
Α	Vehicle Purchases - Below \$5,000 Each If amount indicated exceeds \$5,000 provide a detailed list of purchases.	Transportation	Fixed		00 T aratk
С	Purchased Transportation For Clients (Taxi Fees, Bus Fare, Contracted Services Etc)	Transportation	Variable		22. Travel : Enter the annual dollar
D	Agency Vehicle Operating & Maintenance Cost (Gas, Oil, Repair, Maint, Etc)	Transportation	Semi		amount for each line item
E	Agency Vehicle Insurance, License & Registration	Transportation	Fixed		listed.
F	Transportation Lease / Rental	Transportation	Fixed		(Total calculated
G	Staff Mileage Reimbursement	Transportation	Semi	R	automatically.)
н	Miles Reimbursed For Staff Mileage Calculation	•	N/A		
1	Reimbursement Per Mile				Note: For staff mileage,
J	Depreciation - Vehicle (Straight Line Method Allowable)	Depreciation	Fixed		both the mileage reimbursement dollar
К	Other / Miscellaneous (Specify):	Transportation			amount (Line G) and the
L	Total Program Allowable Travel C	ost		$ \qquad \qquad$	miles figure (Line H) must
3	Program Allowable Fu	ırniture & Equipm	ent Cost	Detail	be reported or an "Error"
Α	Furniture & Equipment Purchases - Below \$5,000 Each If amount indicated exceeds \$5,000 provide a detailed list of purchases.	Plant & Property	Fixed		will display.
В	Repairs & Maintenance - Furviture & Equipment Only Non Capitalizable Cost Only	Plant & Property	Semi		
С	Furniture & Equipment Lease / Rental	Plant & Property	Fixed		23. Furniture & Equipment:
D	Furniture & Equipment Insurance	Plant & Property	Fixed		
Е	Depreciation - Furnitu/e & Equipment Only (Straight Line Method Allowable)	Depreciation	Fixed		Enter the annual dollar amount for each line item
F	Other / Miscellaneous (Specify):	Plant & Property			listed.
G	Tøtal Program Allowable Furniture & Equi	(Total calculated			
4	/Total Program Allowab/e Property & Tran		(Total calculated		
		-			automatically.)

Note: Any amounts entered in the "Other" lines must include a detailed description of the item(s) and Fixed, Semi or Variable must be selected.

4. Consumables tab

1	Agency Name:										
2	Service Provider Name:										
	Program Allowable Cost Items	Cost Category	Туре	Direct Program Amount							
-	v	-	-	-							
3	Activities / Outings / Recreation For Children	Recreation	Variable								
4	Administrative Allocation - Clarify in Assumptions Tab (Providers With A Parent Entity Pushing Down Costs)	Admin Overhead	Fixed								
5	Administrative Allocation - Clarify in Assumptions Tab (Providers With A Parent Entity Pushing Down Costs)	Admin Overhead	Semi								
6	Administrative Allocation - Clarify in Assumptions Tab (Providers With A Parent Entity Pushing Down Costs)	Admin Overhead	Variable								
7	Advertising / Marketing For Staff Recruitment	Admin Consumables	Fixed								
8	Audit Fees	Admin Consumables	Fixed								
9	Bank / Accounting / Legal Fees	Admin Consumables	Fixed								
10	Children - Allowances/Clothing/Gifts/Incidentals/Personal	Board	Variable								
15	Contact Services (These Costs Relate To Expenses For Child - Parent Visitations.)	Program	Variable								
16	Employee Screening / Background Checks / Recruitment	Admin Consumables	Fixed								
17	Food & Beverage (Restaurants) (Dietary Supplies)	Board	Variable								
20	Laundry & Housekeeping	Board	Semi								
21	Liability Insurance	Insurance	Fixed								
22	Licenses, Fees & Permits	Admin Consumables	Fixed								
24	Payroll Processing & Benefit Admin Fees	Admin Overhead	Fixed								
25	Postage & Freight	Admin Consumables	Semi								
26	Printing	Admin Consumables	Semi								
27	Professional Dues, Subscriptions, etc	Admin Consumables	Fixed								
28	Self-Funded Health Insurance Expenses	Admin Overhead	Fixed								
29	Services - Educational (i.e. Tutoring)	Educational	Variable								

Note: For providers with multiple programs consisting of different rates per program, please include only common cost items here (cost that are equally applicable to all programs). Costs specific to individual programs are to be reported on the "Programs" tab / sheet under each identified program.

24. Automatically completed from data you have entered on the Cover tab.

25. **Program Allowable Costs:** Enter the annual dollar amount for each line item listed.

(Total calculated automatically.)

Note: Rows may appear to be missing, but have been removed as they don't apply to your provider type, but we left the line numbers consistent across all provider types.

	Program Allowable Cost Items	Cost Category	Туре	Direct Program Amount
-	¥	v	-	•
30	Services - Health & Dental Needs Assessments / Resource	Medical	Variable	
31	Services - Household Resources (Janitorial)	Board	Semi	
32	Services - Other Outside (Specify)			
33	Services - Professional	Admin Consumables	Semi	
34	Services - Psychiatric	Therapy	Variable	
35	Services - Purchased Clinical (Speech, Hearing, Occupational & Physical Therapies)	Therapy	Variable	
37	Staff Meals While On Duty	Admin Consumables	Semi	
38	Supplies - Children's School	Educational	Variable	
39	Supplies - Computers & Peripherals	Admin Consumables	Semi	
40	Supplies - Educational	Educational	Variable	
41	Supplies - Health & First Aid (Medical & Drugs)	Medical	Variable	
42	Supplies - Household & Janitorial	Board	Semi	
44	Supplies - Office & Operating	Admin Consumables	Semi	
45	Supplies - Program, Vocational, Recreational, Crafts, Infar	Program	Variable	
46	Telephone / Internet / Cable / Satellite / Pager / Fax	Admin Consumables	Fixed	
47	Training / Development / Conference / Convention Costs	Training	Semi	
48	Worker's Compensation Insurance	Insurance	Semi	
49	Other / Miscellaneous (Specify)			
50	Total Program Allowable Co	osts		
51	Allowable Reserves / Profit	Admin Overhead	Fixed	

Note: Any amounts entered in the "Other" lines must include a detailed description of the item(s), the appropriate Cost Category must be selected, and the appropriate Cost Type (i.e. Fixed, Semi or Variable) must be selected.

26. **Allowable Reserves /Profit:** Enter the annual dollar amount of your allowable reserves / profit if applicable.

	Non-Allowed C (FOR FINANCIAL STATEMENT			
52	Advertising, Except Notifications Related To	Not Allowed	N/A	
53	Program Administration Awards And Grants To Individuals	Not Allowed	N/A	
54	Bad Debt Expense (Write-Offs)	Not Allowed	N/A	
55	(Excludes Collection Fees) Compensation To Non-Working Owners & Officers	Not Allowed	N/A	
22	Special Benefits To Owners Not Taxed As Compensation	Not Allowed	N/A	
56	Contingency Funds	Not Allowed	N/A	
57	Development Of Bids Or Proposals	Not Allowed	N/A	
58	Discounts, Rebates, Allowances & Charity Grants Offered By Your Program / Facility	Not Allowed	N/A	
59	Entertainment Expenses	Not Allowed	N/A	
60	Exceptional Payments Made By Counties Above The Current Rate	Not Allowed	N/A	
61	Federal Income Taxes	Not Allowed	N/A	
62	Fines & Penalties	Not Allowed	N/A	
63	Fund-Raising	Not Allowed	N/A	
64	Housing Of Non-Clients	Not Allowed	N/A	
65	(Except Live-In Staff) Individual Memberships To National, State	Not Allowed	N/A	
66	Or Parent Organizations Interest Expense	Not Allowed	N/A	
67	(Other Than For Mortgage, Vehicle & Equipment Loans) Lobbying Or Other Political Activities	Not Allowed	N/A	
68	Mortgage And Loan Principal Payments	Not Allowed	N/A	
_				
69 70	Non-Allowed Legal Fees (See Definitions)	Not Allowed	N/A	
70	Non-Program Related Activities	Not Allowed	N/A	
71	Related Party Transactions	Not Allowed	N/A	
72	(Amounts Above Fair Market Value) Research Items	Not Allowed	N/A	
73		Not Allowed	N/A	
	Revenue-Producing Expenses Severance Pay			
74	(Unless Required By Law Or Employee Contract)	Not Allowed	N/A	
75	Staff Meals Not On Duty	Not Allowed	N/A	
76	State Income And Sales Tax If Exemptions Are Available	Not Allowed	N/A	
77	All Other Non-Allowed Costs	Not Allowed	N/A	
78	Unrestricted & Undesignated Gifts & Donations (These Reduce Expenses So Enter As A Negative	Not Allowed	N/A	
79	Total Non-Allowed Costs			
80	Total Costs			

27. **Non-Allowable Costs:** Enter the annual dollar amount for each line item listed for nonallowable costs needed to "Tie-out" to your financial statements.

	5. Programs tab	28. Automatically com from data you have en the Cover tab.		29. Ente each rat you oper individua to 10 are	e-base rate in al Colu	ed pro the Imns.	gram
ll a	ine	/	Admin Overhead	Insurance	Train		
	1 Agency Name:	· · · · · · · · · · · · · · · · · · ·	Board	Medical	Transpo		
	2 Service Provider Name:	· · · · · · · · · · · · · · · · · · ·	Depreciation	Plant & Property			
	NOTE: THIS FORM IS FOR REPORTING	MULTIPLE PROGRAMS UNDER ONE	Educational	Program			
			1	2	3		
	3 PROGRAM NAME		×			_	
1	14 Provide Current Program Daily Rates						30. Enter
	CALCULATED OCCUPANCY vs CAPACITY						your capacity numbers.
1	15 Licensed Capacity Beds Available Daily						numbers. See
1	Intended Operating Capacity (If lower than licens capacity, provide reasoning in assumptions tab)	ed					Verification
1	16 Program Staffing Beds Available Daily						tab for more details.
1	17 Program Staffing Beds Available During The Pe	eriod			-	L	
1	18 Out Of State Period Placement Days						31. Enter
1	19 Private Pay & Private Insured Period Placemen	t Days					your placement
2	20 Wisconsin Period Placement Days						numbers.
2	21 Total Period Placement Days						See Verification
2	22 Average Daily Placements						tab for more
2	23 Occupancy Percentage						details.
2	24 Capacity Percentage						
	CURRENT STAFFING RATIOS						

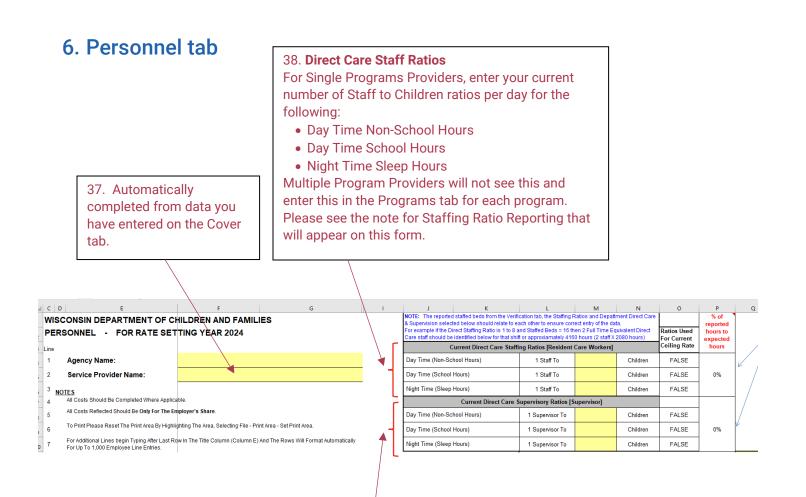
CURRENT STAFFING RATIOS			
Direct Care: 1 Staff To # Of Children - Day Time Hours (Non-School Hours)			32. Enter your Direct
Direct Care: 1 Staff To # Of Children - Day Time School Hours			Care and
Direct Care: 1 Staff To # Of Children - Night Time Sleep Hours			Supervisory staffing
Direct Care: 1 Supervisor To # Of Children - Day Time Hours (Non-School Hours)			ratios. See
Direct Care: 1 Supervisor To # Of Children - Day Time School Hours			Personnel tab for
Direct Care: 1 Supervisor To # Of Children - Night Time Sleep Hours			more details.

	33. Enter an expense description for each program specific cost.		34. For each cost line, select an appropriate cost category from the dropdown.	t	l a t	ine, sel appropi type (fix	riate cost ked, variable, rom the			
	PROGRAM SPECIFIC COSTS (If Consolidating Lines, Do So By Cost Category And Provide Line Detail On Separate Worksheet)	% Prgm Costs	% Total Costs			/				
31	Description	T	-	Cost Category	Туре	Impact	Eligibility	Totals	v	
32					/					
33	★	0.00%	0.00%	*	×					
34		0.00%	0.00%							
35		0.00%	0.00%							
36		0.00%	0.00%							
37		0.00%	0.00%							
38		0.00%	0.00%							
39		0.00%	0.00%							
		•		· · · · · ·						•

Notes: The form displayed is a shortened representation of the actual form.

This form will only appear if "Multiple Programs" is indicated as Y (Yes) below the Service Provider ID # field of the Cover tab. 36. For each cost line, enter the annual dollar amount for each specific cost line listed.

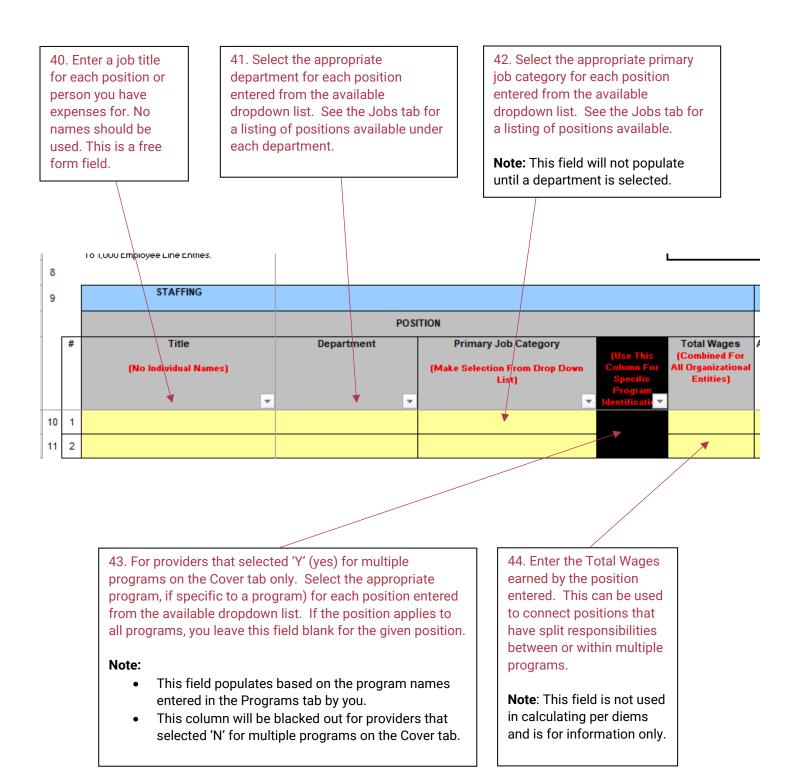
(Total calculated automatically.)



39. Direct Care Supervisor Ratios

For Single Programs Providers, enter your current number of Supervisor to Children ratios per day for the following:

- Day Time Non-School Hours
- Day Time School Hours
- Nighttime Sleep Hours

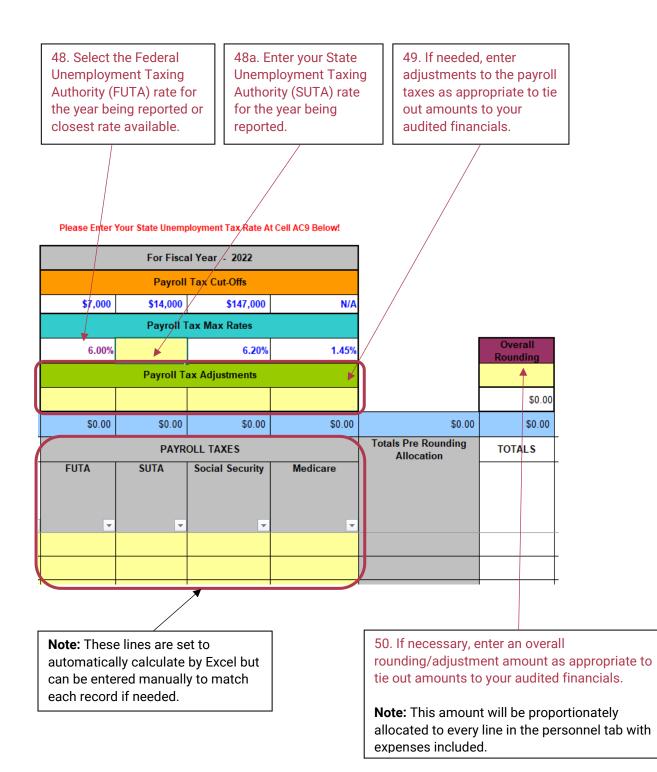


Note: Blue row for each column will sum the column expenses to provide a check figure 45. Enter wage relate information in the following fields:

- Annual Regular Wages
- Annual Overtime Wages
- Annual Hours worked (includes regular and overtime hours)
- Bonus which is to be stated as a percentage of your "Regular Wages".

46. For corporate entities that paid bonuses, indicate whether the bonus payments were approved by the Board of Directors.

	1		Have Bonuses Been A	pproved By The E	Board Of Directors	For Corporate E	•											
	7	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			WAGES	•		Only If	PAID TIN NOT included in		r Rate			INSURANCE			RETIR	EMENT		
	gular V aid	Wages •	Annual Over Time Wages	Annual Hours (Reg & OT)	Bonus As % Of Regular Wages (Answer Question Above)	Annual Vacation	Annual Sick	Annual Other Amount	Annual Other (Specify) (i.e. Maternity. Sereaveme	Annual Health	Annual Dental	Annual Life	Annual ST & LT Disability	Annual AD & D	Annual Pension	Annual IRA Matching	Annual Other (Amount)	Annual Other (Specify) (i.e. Recognition Longevity
											-							
	47. Enter annu that were incu entered as app								each		n	"Othe	For ite r" colu ription	mns, p	orovide		ie	



7. Prior Year Assumptions	comple	tomatically eted from data y ntered on the Co		Note: This should include a listing of all assumptions incorporated from the prior year including during negotiations. Prior year cost report can be requested from DCF if it was not returned to you with built in assumptions.							
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES PROVIDER Prior Year ASSUMPTIONS - FOR RATE SETTING	YEAR 2024										
Agency Name: Service Provider Name:		- 🔸									
Service Provider Name: Your Cost & Service Report(s) should reconcile to your annual audit report.											
****REQUIRED **** Please copy in your liste	ad assumpt	ions that you submi	tted with								
your Prior Year Cost report. (Yellow/Blue Cel											
use the drop down to indicate if the assumpt											
that, please explain if the assumption was NC											
reasonable detail as to why costs were not in			-								
Example of items to clarify or add in Detail: Clarify if not reconciled to audit; Extraodin breakdown of admin allocation reported on line 4-6 of consumables tab; reported true \$5,000; allocation process if multiple programs; profit/reserve; excess revenue/surpl. decreases being realized since reporting year (Do not include health insurance or wage calculation of rate); nev expenses for additional programs added; future cost in rate ye (if requesting Increase or Decrease to Cost Report) Enter Clarification for items entered into the cost report capacity, allocation among programs, profit/rever cost	capacity if not equal s; cost for separate p increases which wou ar that will be realize such as licensed mue, etc.	to licensed beds; vehicle and or furnit orogram not included in rate regulation uld be adjusted by Cost of Living Adjus	ure purchases); increases or	Assumpti Implement			<u>Explanation</u>				
				Assumpti	of						
Prior Year Assumptions from 2022 Cost Report (copy and paste from	n last year file)	Cost Type	Cost Category	Implement	ted? (Month/Year)		Explanation				
6 7				4							
							T				
γγ			/	// 							
 52. These fields should be entered and generally match what was note in the prior year cost report including: Amount Description Cost Type 	d in	 53. Select the appropriate implementation status from the dropdown: Yes No Partially 			54. If the assumpt implement indicate a approxim period it implement (month/y	ion was nted, an nate was nted	55. Available to allow you to provide any necessary explanation that may be necessary.				

8. Assumptio	ns tab	con hav	56. Automatically completed from data you have entered on the Cover tab.							
WISCONSIN DEPARTMENT OF C										
PROVIDER ASSUMPTIONS - FO	R RATE SETTING YEAR 2024									
Agency Name: Service Provider Name:			-							
Your Cost & Service Report(s) should reco	oncile to your annual audit report		_							
contact the provider if additional informat Example of items to clarify or add in Deta reported on line 4-6 of consumables tab; excess revenue/surplus; cost for separate	is already included in the calculation of rates. DCF will revi tion is needed and will also inform provider of which assum il: Clarify if not reconciled to audit; Extraodinary child speci reported true capacity if not equal to licensed beds; vehicle program not included in rate regulation; increases or decre ; Adjustment (COLA) in calculation of rate); new expenses fo Annual Assumptions for the	ptions were justified and no ific payments made by cour and or furniture purchases ases being realized since rep r additional programs adde	nt justified to be an outles that should b >\$5,000; allocatio porting year (Do no d; future cost in ra	ided to the cost report. e excluded; breakdown of ac n process if multiple progran t include health insurance o te year that will be realized	lmin allocation ns; profit/reserve; r wage increases					
12 Please list	t all other assumptions of new costs that are not included in your pr									
13 \$ Amount	Description of Costs			Cost Type	Cost Category	DCF Comments				
15	_									
16 17										
18			-/							
		/		/						
57. \$ Amount is	58. Provide a	59. Select f		60. Select		lote: The DCF				
required only if	description of the	the dropdo		from the		comments fiel				
requesting an increase	cost/expense that is to	type of cos		dropdown t		vill document				
or decrease to the cost	be changed. This can	being desc		cost catego	-	CFs analysis				
report. If providing	include type of expense, unit cost, hourly wage,	The option	s are	that the cos		nd, if				
clarification to the cost	currently personnel of		applies to.		pplicable,					
report only, no \$						vhere and how				
Amount.	consideration in	personnel.				he cost was				
	building in the cost if approved.					ouilt into the cost report.				

Note: Other items may be required to be documented in the Assumptions tab as there is more ability to provide text. These items include:

- Documentation/justification of a lower intended operating capacity from licensed capacity.
- Detailed listing of vehicle and furniture purchases exceeding \$5,000.
- Detailed listing of allocations from the consumables tab.
- Any other item of note that does not fit elsewhere in the cost report.