



## Frequently Asked Questions for the FY 2026 General Ledger Data Collection Template

The table below contains frequently asked questions in the specified categories. Click on the category in the table to go directly to that section.

|                                                                                                         |                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <a href="#">General GL Template Questions</a><br><br><a href="#">A. Billable and Non-Billable Costs</a> | <a href="#">Cost Categories</a><br><br><a href="#">A. Direct Care Staff</a><br><br><a href="#">B. Employment Related Expenses</a><br><br><a href="#">C. Program Support</a><br><br><a href="#">D. Facility</a><br><br><a href="#">E. Transportation</a><br><br><a href="#">F. Training</a><br><br><a href="#">G. General &amp; Administrative</a> |
| <a href="#">GL Portal</a>                                                                               | <a href="#">Cost Category Examples and Counterexamples</a>                                                                                                                                                                                                                                                                                        |
| <a href="#">Terminology Defined</a>                                                                     | <a href="#">Technical Assistance</a>                                                                                                                                                                                                                                                                                                              |
| <a href="#">Provider Information Tab</a>                                                                |                                                                                                                                                                                                                                                                                                                                                   |

### General GL Template Questions

- Where is the FY 2026 GL template located?
  - The FY 2026 GL template can be accessed via the Portal using the following link: [dda.hilltopinstitute.org](https://dda.hilltopinstitute.org). The GL Portal houses the GL template, which replaces the Excel form of the template – Excel submissions will not be accepted for FY 2026.
- What is the reporting year for the most recent general ledger (GL) template?
  - Agencies are expected to enter fiscal year (FY) 2026 cost data into the template. Fiscal year 2026 began on July 1, 2025, and ended on June 30, 2026.
- When will the FY 2026 GL template be due?
  - Submissions for the FY 2026 GL template will be due no later than October 30th, 2026. All templates must be submitted via the GL Portal.

4. Where can I find procedure codes that align with the service names in the template?
  - i. Procedure code mapping can be found on the following DDA webpage:  
<https://health.maryland.gov/dda/Pages/rates.aspx>.
5. Are agencies required to complete the GL data collection template?
  - i. Organizations who deliver traditional (i.e., not self-directed services) DDA Waiver services (i.e., the Community Pathways, Community Supports, and/or the Family Supports Waivers) are required to complete the GL template. It is essential to collect provider cost data to ensure a data driven process for the rate review process, both to address annual identified rate review priorities and complete any future rate rebases. Accurate data from a substantial number of agencies is required to determine potential changes or updates needed to the rates.
6. Should costs for state-only funded individuals be included in the template?
  - i. No, only DDA waiver services and case management costs should be included in the template.
7. I see that I am supposed to report both hours and expenses, but what do I do if hours are not applicable to a specific cost item, e.g., health insurance.
  - i. There are instances where hours will not be reported because there are none associated with a specific cost item. In these instances, the template will not allow you to enter data into the “hours” column.
8. How often will agencies be expected to complete the GL template?
  - i. The goal is to have agencies complete the template on an annual basis to inform rate setting priorities as well as any rate rebases.
9. Why is the data being collected at such a nuanced level?
  - i. For data-driven rate setting, cost data at the cost category level for each service is needed. The template has been designed to ensure consistency in reporting by all agencies.
10. Is the FY 2026 GL template different from the FY 2025 template?
  - i. The FY 2026 template has been updated to reflect suggestions and feedback received from the provider community as well as new reporting requirements. A list summarizing the updates is available in Instructions - Step 1: Overview document accessible in the Resources panel of the GL Portal.
11. How do I submit my GL Template?
  - a. All GL Templates must be submitted via the Summary Totals tab within the GL Portal, with a complete and signed attestation statement. **Hilltop cannot accept documents via email.**

## **A. Billable and Non-Billable Costs**

1. How are billable versus nonbillable costs accounted for?
  - i. By collecting cost data across all applicable cost categories, both billable and non-billable costs are captured. Please reference the newly added “Billable & non-Billable Items” within the template and instructions document to determine if a cost is billable or non-billable.

## **GL Portal**

1. How do I create a new GL template for my organization?
  - b. Navigate to the GL Portal using the following link: <https://dda.hilltopinstitute.org/>
2. Once on the GL Pilot landing page, click “Get Started” to enter the account creation page. On the account creation page, select your organization’s name from the dropdown menu and enter your contact information. Click Submit to generate a unique template link that will be delivered via email.
  - a. Upon receiving the email with your organization’s template link, copy and paste the link into Google Chrome and click enter – this will navigate to your template’s dashboard. From the dashboard, you can begin to complete your template, beginning with the Provider Information tab.
3. How do I create/select service tabs?
  - a. Within the GL Portal, navigate to the Template Submission Dashboard. Once on the dashboard, scroll to Step 2: Service Categories Information and click on the Service Categories Information Tab.
  - b. Select the general service categories that your organization provides, then scroll down the page to select the services your organization provides. Select the billing region for each service.
  - c. Once all services have been selected, click Save in the form status box. Note that once a service tab is selected, it cannot be removed – please review your selections before clicking Save. Upon clicking Save, you will be directed back to the dashboard, where you will see the selected service tabs in Step 3: Service Tabs.
4. Where can I access the resource/reference tables?
  - a. Within the GL Portal, hover over the Resources panel in the top right corner of the window. This will reveal all GL resources, including the Crosswalk Cost Categories, Service Name Crosswalk, Instructions, and tutorial videos.
5. How do I submit my GL template?
  - a. Once all data has been entered into the template, navigate to the dashboard and scroll to Step 5: Summary Totals, and click on Review Summary Totals and Submit.
  - b. Review the service tab data entered across the entire template using the summary totals table and check that wages match the provider information and DCS wage service tab cost items.
  - c. After reviewing the data submitted, complete the attestation and click submit – this will submit your data for Hilltop review.
6. Where do I upload my attestation form?
  - a. The attestation process has been integrated into the GL Portal – the attestation must be completed and submitted on the Summary Totals tab.

7. How will I receive feedback?
  - a. Feedback will be sent via email, as in previous years. The email you receive will contain your re-access link with a due date and tab-by-tab feedback. Upon receiving a feedback email, your template will be re-opened for edits – you can enter the template using the included link to incorporate any feedback given, and resubmit the template using the same initial submission process via the Summary Totals tab.

## **Terminology Defined**

1. What is meant by *unduplicated participants*?
  - a. The term refers to the number of unique participants who received a specific service. For example, if a participant receives services in both small and large group day habilitation, they should be counted one time in each. Similarly, if a participant receiving residential services moves to a different level of supervision or bed size home, they should be counted one time in each of the distinct levels.
  - b. Residential Example: A person moves from a group home that has two beds to a home that has three beds during the FY. This participant would be included in both the 2-bed home and the 3-bed home unduplicated participant counts. However, the total residential service count of participants would be one.

## **Provider Information Tab**

1. I am having difficulty understanding what is meant by cost allocation methodologies, can you please clarify?
  - a. Cost allocation methods are used when costs may need to be distributed across cost categories or services. Cost allocation methods may look different between providers, and they may even look different for the same provider across different cost categories. For example, shared facility costs may be allocated by square footage, while program supervisors who also provide direct care to participants may have costs allocated by the percentage of their time spent on the different tasks.
2. Different credentialed levels of direct service providers (DSPs) are shown on the provider tab. Our organization does not have DSPs that are credentialed at distinct levels. How do I enter the number of DSP employees employed at the end of the FY and their hourly wages?
  - a. This section contains a checkbox underneath the prompt that is accompanied by the option “This organization does not utilize/record NADSP levels”. Selecting this option will reduce the fields in this section to a single set, one for the total number of DSPs and one for the average wage.
3. How do I complete the DSP Staffing Patterns Section?
  - a. Reporting of staff at the beginning and end of the year should be consistent with the number of vacant positions filled and DSP separations. The numbers should 'add up', or the provider should clarify the rationale in the comment box that will appear upon entry of figures that do not align (e.g., DSP positions grew or shrank during the year).

## Cost Categories

1. Where can I find a guide for mapping expenses to the dropdown menu cost items?
  - a. The *Crosswalk Cost Items* table is available in the Resources panel (accessible via a dropdown menu that opens when hovering over “Resources” in the top right of the Portal). The *Crosswalk* provides the mapping of each cost item within each cost category, providing specific examples of individual expenses that belong under each cost item.
2. If I am not sure where to put a specific cost, should I include it in each of the cost categories?
  - a. No, costs should only be reported once, otherwise an agency’s cost could be artificially inflated. Choose the best fit for a cost and/or reach out to Hilltop for guidance on cost item mapping.

## Direct Care Staff

1. How are base wages entered into the template for DSPs?
  - a. Base wages for Direct Care Staff should be entered into the *Direct Care Staff* cost category.
  - b. For DSPs who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category section (INSERT) for a detailed example.
2. How do I isolate staff from an employment agency that we contract with when we need additional DSP staff?
  - a. This would be included as a separate line item in the *Direct Care Staff* cost category using the drop-down menu value *DSP temporary/contractual staff*.
3. Our organization pays some of our DSPs a premium (additional wages on top of the base salary for DSPs). Where would the premium portion of the wage be entered?
  - a. Like overtime, the base wage would be entered into the *Direct Care Staff* cost category, while the premium portion would be included in the *Employment-Related Expenses* cost category under *Direct Support Overtime*.
4. Transportation is included in the services that DSPs have provided to participants. Where do I report their time spent transporting participants?
  - a. In this specific example, the time (and associated expenses) the DSPs spent transporting participants would be included in *Direct Care Staff*. It does not need to be a separate cost item. For transportation expenses not included in the service provided, utilize *DSP Wages Unbillable* item in the *Transportation* cost category.

## Employment-Related Expenses

1. When employees leave the organization and opt for a vacation payout, where would those costs be included?

- a. Vacation payouts should be entered into the *Employment-Related Expenses* cost category, using the drop down *Direct Support Paid Time Off* for DSPs and *Paid Time Off* for all other employees (administrative, maintenance, etc)
2. Should I include paid time off (PTO) that has been accrued as well as paid out during the FY?
  - a. Yes, PTO should be based on what has been paid out, as well as accrued during the FY.
3. Do I need to track *Employment-Related Expenses* (e.g., insurance benefits, vacation days) by the different day habilitation group sizes?
  - a. Yes, *Employment-Related Expenses* should be reported by the different services (e.g., small group, large group, 1 to 1).
4. We routinely schedule our DSPs for overtime. Should I mention this anywhere on the template?
  - a. Yes, please make a note of this on the specific service tab being used in column K, to correspond with the specific *Overtime* cost item. You can also put a general note on this effect on the *Provider Information* tab in response to this question— *Please indicate any clarifying or additional details regarding your completion of the template.*
5. Where do I report overtime wages for my employees?
  - a. Any employee who earns overtime wages should have the overtime portion of the overtime wages reported in *Employment-Related Expenses*, with DSP overtime reported in the *Direct Support Overtime* item and all other overtime expenses recorded in *Employee Overtime*.
6. Can you clarify what is meant by the *overtime portion of overtime wages*?
  - a. Here is an example to clarify this concept: A DSP worked 50 hours a week and therefore had 10 hours of overtime. If their normal wage is \$20 per hour and their overtime wage is \$30 per hour (time and a half), 50 hours would be reported at \$20 dollars an hour in the *Direct Care Staff* cost category and 10 hours would be reported at \$10 an hour *Employment-Related Expenses* category (the overtime portion of the overtime wage).
7. Do I include all employment-related costs for all my staff or just my DSP staff?
  - a. Please include relevant costs for ALL staff in *Employment-Related Expenses* and note the separate cost items for DSP expenses (Direct Support items).

## Program Support

1. Where do I document our director of day habilitation's wages/salary?
  - a. Given the director of day habilitation is providing support to the day habilitation program, their wages/salary would be documented in the *Program Support* cost category. If at times they provide direct services to waiver participants, this portion of their wages should be reported in the *Direct Care Staff* cost category.

2. We provide lunch for our day habilitation participants. Where do I report this cost?
  - a. Food costs in the scenario would be reported in *Program Support*, using the *Food* cost item.

## Facility

1. Could an example of cost allocation for shared facility costs be provided?
  - a. An agency owns a facility where daily habilitation is provided. The same facility serves as an office space for administrative tasks for the agency. To capture all of the facility costs, an agency may allocate costs by the square footage used between the space to provide day habilitation (which would be entered into the *Facility* cost category using the cost item service facility/property costs) and the space used for administrative tasks for the organization (which would be entered in the *General and Administrative* cost category using the cost item *Admin Facility Expenses*).
2. Our organization provides some community-based services in a facility we own. Where do I report these facility costs?
  - a. Facility costs associated with this service should still be entered into the *Facility* cost category using the cost item service facility/property costs.
3. My organization employs facility maintenance staff. Where do I document their wages?
  - a. Base wages for facility maintenance should be entered into the *Facility* cost category.
  - b. For maintenance staff who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category.

## Transportation

1. Where can I find more information on documenting transportation costs?
  - a. See DDA's visual guide for additional information on documenting transportation costs: [https://health.maryland.gov/dda/Documents/Employment/2301\\_DDA\\_TransportationVisualScenarios\\_brochure%20%282%29.pdf](https://health.maryland.gov/dda/Documents/Employment/2301_DDA_TransportationVisualScenarios_brochure%20%282%29.pdf)
2. My organization employs transportation staff, e.g., fleet drivers. Where do I document their wages?
  - a. Base wages for transportation staff should be entered into the *Transportation* cost category.
  - b. For transportation staff who have earned overtime wages, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Please see the *Employment-Related Expenses* cost category for a detailed example (see [Employment-Related Expenses #6](#)).

## Training

1. My administrative staff attended a training course regarding software used for administrative office tasks for the organization. Where do I enter this cost?
  - a. Training costs for administrative staff time would be entered into the *General and Administrative* cost category using the drop-down menu value for *Admin staff expenses (non-DSP)*.
2. My same administrative staff drove their car to the training. Where do I enter her mileage reimbursement?
  - a. Their travel reimbursement for the training would be entered into the *General and Administrative* cost category using the drop-down menu to value *Administrative Staff Expenses*. Please see the *Crosswalk Cost Items* tab for the full description of what is covered by this drop-down menu option.

## General and Administrative

1. Where should I enter base wages/salaries for my administrative office staff?
  - a. Wages/salaries for general and administrative staff should be entered into the *General and Administrative* cost categories.
  - b. If administrative office staff are eligible for overtime, the overtime portion of the overtime wages should be entered into the *Employment-Related Expenses* cost category. Their wages should be entered using the non-DSP item *Paid Time Off*.

## Cost Category Examples and Counterexamples

1. Which items are commonly misplaced and where should they be entered?
  - A. Direct Care Staff should not include any of the following items
    - Administrative salaries (General & Administrative)
    - Compensation for staff not directly providing a given service, even if these roles include client interaction (Program Support)
    - DSP wages for unbillable time (e.g. driving time, which would be Transportation)
    - Benefits like bonuses, insurance, and retirement contributions (Employment Related Expenses)
    - Full overtime pay – DCS should only report the “normal time wages” of overtime hours (premium portion of overtime reported in Employment Related Expenses)
  - B. Employment-Related Expenses should not include any of the following items
    - Salaries and/or wages (Direct Care Staff for DSPs)
    - Transportation costs (Transportation or General & Administrative for administrative employees)
    - Training costs (Training or General & Administrative for administrative employees)
  - C. Program Support should not include any of the following items
    - Salaries for billable DSP time (Direct Care Staff)

- Administrative employee wages/salaries (General & Administrative)
- D. Facility should not include any of the following items
  - Administrative space/office costs (General & Administrative)
- E. Transportation should not include any of the following items
  - Salaries for billable DSP time (Direct Care Staff)
  - All staff commute costs (not represented on GL template)
- F. Training should not include any of the following items
  - Administrative seminars/conferences and associated travel (General & Administrative)
- G. General & Administrative should not include any of the following items
  - Service-specific costs (all costs related to service provision should be contained in Program Support/Facility)
  - Service facility costs (Facility)

## ***Technical Assistance***

Providers with questions or in need of technical assistance when completing the template are encouraged to send an email to [dda\\_rate@hilltop.umbc.edu](mailto:dda_rate@hilltop.umbc.edu).

The Hilltop DDA Rate Team is happy to schedule time to answer questions and provide one-on-one assistance as needed through virtual meetings.