



The Hilltop Institute

Instructions for Completion of the FY26 General Ledger Data Collection Template

Part 1 - Overview

Purpose of the General Ledger (GL) Data Collection Template

The Developmental Disabilities Administration (DDA) is requiring **ALL DDA providers** to collect and submit general ledger cost data to inform rates for **DDA traditional Medicaid waiver services**. The purpose of the template is to support providers in submitting high-quality data across the system on an annual basis. As needed, the template will be updated to ensure consistency with billing processes and DDA policies.

The DDA will regularly review the GL Template instructions, guidance, and submitted data to adjust cost allocation practices and guidance as needed.

*Evidence that the completed general ledger template reconciles with audited financial statements **is not** required to be submitted at this time. Providers will be required to complete and sign an attestation that the information provided in the GL Template is complete, accurate, and prepared in accordance with the applicable instructions.*

Template Components

The FY26 GL Template can be accessed through a new online website, the GL Template Portal, which can be accessed using any web browser and does not require local storage of data. The GL Template Portal contains the following components, all of which **must** be completed for full compliance with reporting requirements:

- **Provider Information Tab** – collects basic identifying information, cost allocation methodologies for each cost category, and figures on staffing levels/turnover
- **Service Categories Information Tab** – allows for the selection of service tabs and billing region
- **Service Tabs** – corresponds to the DDA traditional waiver services provided in FY26, requires item-level reporting and collects data on participant utilization

- **Summary Totals Tab** – provides a summary table of service tab item totals by cost category, an automated DSP wage check, and a required attestation statement

Each of these components is accessible via the Template Submission Dashboard, which is accessible after the registration process. The link provided via email navigates directly to the dashboard.

FY 2026 Template Updates

Using feedback from the provider community, DDA seeks to simplify and streamline the GL Template. Updates to the template include:

- New GL Template Portal will replace Excel document submissions.
- Service tabs have been adjusted to reflect individually billed services:
 - Catch-all tabs (R2-DH.CL and M3-DH) have been removed
 - Components of some services have been separated into distinct tabs:
 - Career Exploration
 - M1-CE has been separated into the following tabs
 - M1-CE.Facility
 - M1-CE.Small
 - M1-CE.Large
 - Employment Services
 - Co-Worker Employment Services has been separated from Follow Along Supports and is now reported in tab M11-ES.CW
 - BSS
 - S1-BSS is now S1-BSS.BSIS – Brief Support Implementation Services, with the following subtabs
 - S1-BSS.BC – Behavioral Consultation
 - S1-BSS.BP – Behavioral Plan
 - S1-BSS.BA – Behavioral Assessment
 - Personal Supports
 - S4-PS is now separated into the following tabs
 - S4-PS – Personal Supports
 - S4-PS.E – Personal Supports Enhanced
 - Note: Catch-all tabs that combined multiple services and/or group sizes for reporting purposes have been discontinued for the FY26 data collection. Organizations that do not track expenses at the individual service or group-size level requested in the template should apply a reasonable allocation methodology to distribute expenses across the applicable services. Acceptable allocation methods may include service revenue, employee time, or another approach that accurately reflects the organization's operational structure and cost distribution practices.
- A summary table has been added (Summary Totals tab) as a final check of all items entered, with totals shown by service tab and by cost category.

- Attestation materials have been integrated into the GL Template Portal website.

Data to be Collected

On each service tab, the template captures costs providers incur when delivering the specified waiver service. Seven standard cost categories are used across all services:

1. Direct Care Staff / Direct Support Professional
2. Employment-Related Expenses
3. Program Support
4. Facility
5. Transportation
6. Training
7. General and Administrative

Cost data for each relevant cost category for a particular service should be entered. It is possible that not all cost categories are relevant for a particular provider for a specific service.

Cost Category Data Points Within each cost category, a list of dropdown menu items is provided. Collecting standardized item-level costs is essential to ensure consistency for data-driven rate setting. **Once a cost has been documented in one cost category, it should not be counted in another, as this would cause duplication of costs and artificially inflate actual costs incurred.**

In addition to cost items, providers will be required to report the total revenue for each service as well as the number of participants served.

Resources

The following resources are available on the Portal's Resource Panel, which is accessible from every tab in the top-right corner of the Portal window.

- **Instructions** – consists of 4 parts covering each step of the GL template submission process from account creation to resubmission
- **Crosswalk of Cost Items** – list of cost item dropdown menu options by cost category, provides details and common examples of expenses covered by each item
- **Cost Items to Exclude** – list of items that do **not** fit in each cost category, provides guidance on where to map common expenses
- **Service Name Crosswalk** – lists each service tab with its full name and dashboard abbreviation

- **FAQ** – provides answers to commonly asked questions related to the GL Portal, GL template reporting, and specific reporting situations

Submission of Completed General Ledger Templates

All providers are required to submit the FY26 GL Templates via the new web-based portal.

***Please note: Excel document submissions, or any submission via email, will not be accepted.**

Resubmission Process

Once a template is submitted, the Hilltop Institute will review the data and provide feedback to preparers via email. Feedback will be provided with a resubmission request and required due date. **For full compliance, providers must submit their template *and* resubmit with requested edits.**

Technical Assistance

The Hilltop DDA Rate team will provide technical assistance webinars in addition to one-on-one technical assistance as needed. Communications about webinars will be shared by the DDA.

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.