

**Developmental Disabilities Administration (DDA)  
Department of Health and Mental Hygiene**

201 West Preston Street, 4th Floor  
Baltimore, Maryland 21201

**FY 2014 COST REPORT DATA FORM**

Name of Provider: Scott Key Center

Provider Number: Scott Key Center 804

Address: 1050 Rocky Springs Road

Frederick, MD 21702

Contact Person: Stacey Humelsine

Telephone Number: 301-600-6824

E-mail Address: shumelsine@frederickcountymd.gov

Alt. Contact Person: Sean Lore

Telephone Number: 301-600-1600

E-mail Address: slore@frederickcountymd.gov

**Audited Financial Statements**

Enclose a copy of your organization's audited financial statements with this submission (required by regulation as of July 1, 1999).

**CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER**

I hereby declare, under penalty or perjury, that I have read the above statements and that I have examined the accompanying Cost Report and supporting schedules prepared by:

Preparer's Name Stacey Humelsine

for Provider Name and Number Scott Key Center 804

Beginning Date (MM/DD/YYYY) 7/1/2013

Ending Date (MM/DD/YYYY) 6/30/2014

and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the financial statements and records of the provider in accordance with applicable instructions, except as noted

SEAN M. LORE  
Name of Officer or Administrator of Provider (Print)

[Signature]  
Signature of Officer or Administrator named above

[Signature]  
Signature of Preparer (if other than above)

**Developmental Disabilities Administration (DDA)**

**Department of Health and Mental Hygiene**

**Cost Report Data Form**

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

**Schedule B: Day Services**

Sec. #

1	2	3	4	5	6
Operating Expenses	Direct Support Cost Center	Administrative Cost Center	Add On Components	Supplemental Services	Totals
Salaries and Wages					
General Employees		223,438			223,438
Direct Support Employees	645,129				645,129
Professional Employees	46,969				46,969
Contractors					
Contracted Staffing - General					-
Contracted Staffing - Direct Support	-				-
Contracted Staffing - Professional	-				-
Client Wages	-				-
Fringe Benefits					
General Employees					
Social Security Contributions		16,245			16,245
Retirement/Pension - Note 1		34,939			34,939
Health Insurance		44,893			44,893
Workers Compensation		527			527
Unemployment Insurance		393			393
Other General Emp. Benefits - Use Schedule E		499			499
Direct Support Employees					
Social Security Contributions	47,004				47,004
Retirement/Pension - Note 1	104,496				104,496
Health Insurance	142,672				142,672
Workers Compensation	8,481				8,481
Unemployment Insurance	1,750				1,750
Other Direct Support Emp. Benefits - Use Schedule E	1,348				1,348
Professional Employees					
Social Security Contributions	2,862				2,862
Retirement/Pension - Note 1	8,216				8,216
Health Insurance	13,921				13,921
Workers Compensation	205				205
Unemployment Insurance	145				145
Other Prof. Emp. Benefits - Use Schedule E	97				97
Client Wages					
Social Security Contributions					-
Retirement/Pension - Note 1					-
Health Insurance					-
Workers Compensation					-
Unemployment Insurance					-
Other Client Benefits - Use Schedule E					-
Contract Services	3,738				3,738
Utilities					
Food					
Communications					
Staff Development/Training	-	59			59
Licensing and Certification Fees	-	-			-
Travel - Staff	-	-			-
Other expenses - Use Schedule E	10,979	-			10,979
Rent/Lease	2,409,147				2,409,147
Medical Supplies/Equipment					
Facility/Grounds Maintenance					
Equipment/Supplies (non-capital)		4,195			4,195
Insurance (excluding vehicles)					
Depreciation					
Building					
Furniture/Equipment					
Transportation - Consumers					
Public Transportation					
Private Driver Services (i.e. taxi, Uber, contracted)					
Natural Supports (transportation from family, friends, etc.)					
Non-Traditional Transportation					
Vehicles					
Vehicle Maintenance	80,040				80,040
Vehicle Depreciation					
Vehicle Insurance					
Fuel	46,212				46,212
Other transportation expenses - Use Schedule E	-				-
<b>Grand Total</b>	<b>3,573,409</b>	<b>325,187</b>	<b>-</b>	<b>-</b>	<b>3,898,596</b>

Note 1 - This does not include supplemental retirement matches.

**Developmental Disabilities Administration (DDA)**

**Department of Health and Mental Hygiene**

*Cost Report Data Form*

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

**Schedule B: Day Services**

Sec. #	2	3	4	5	6	
<b>2</b>	<b>Attendance</b>					
	PCIS2 Payable Days	1st Q	2nd Q	3rd Q	4th Q	Total
	P - Present	3,829	3,498	3,222	3,848	14,397
	V - Vacation, sickness	371	281	258	207	1,117
	A - Requested absence	-	-	28	-	28
	I - In service training day	-	-	-	-	-
	W - Weather day	-	-	-	-	-
	O - Non-reimbursable day	42	34	27	68	171
	R - Reimbursable day					-
	X - Not an operating day					-
	<b>Total Payable Days (P)</b>	<b>3,829</b>	<b>3,498</b>	<b>3,222</b>	<b>3,848</b>	<b>14,397</b>
	<b>Total Nonpayable Days (V,A,I,W,O,R,X)</b>	<b>413</b>	<b>315</b>	<b>313</b>	<b>275</b>	<b>1,316</b>
	<b>Total PCIS2 Attendance Days</b>	<b>4,242</b>	<b>3,813</b>	<b>3,535</b>	<b>4,123</b>	<b>15,713</b>
	<b>Provider Attendance Record *</b>					
	FPS Payable Days	3,828	3,498	3,222	3,847	14,395
	FPS Non-Payable Days	414	315	313	276	1,318
	Non-DDA Attendance					-
	<b>Total Provider Attendance Days</b>	<b>4,242</b>	<b>3,813</b>	<b>3,535</b>	<b>4,123</b>	<b>15,713</b>
	<b>Difference in PCIS2 and Provider Payable Days**</b>					
	Difference	(1)	-	-	(1)	(2)

\* This attendance should reconcile with the attestation. See instructions regarding the necessary certification by a CPA.

\*\*If there is a difference, then Schedule G must be completed

3	Sites	Number of Sites	Consumers Served
	Total	1	69

**Developmental Disabilities Administration (DDA)**  
**Department of Health and Mental Hygiene**  
*Cost Report Data Form*

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

**Schedule C: Supported Employment Services**

Sec #	2	3	4	5	6
1	Direct Support Cost Center	Administrative Cost Center	Add On Components	Supplemental Services	Totals
<b>Operating Expenses</b>					
Salaries and Wages					
General Employees		214,761			214,761
Direct Support Employees	573,317				573,317
Professional Employees	7,398				7,398
Contractors					
Contracted Staffing - General					-
Contracted Staffing - Direct Support	-				-
Contracted Staffing - Professional	-				-
Client Wages	-				-
Fringe Benefits					
General Employees					
Social Security Contributions		15,583			15,583
Retirement/Pension - Note 1		34,578			34,578
Health Insurance		44,892			44,892
Workers Compensation		514			514
Unemployment Insurance		301			301
Other General Emp. Benefits - Use Schedule E		495	-	-	495
Direct Support Employees					
Social Security Contributions	41,822				41,822
Retirement/Pension - Note 1	95,112				95,112
Health Insurance	126,551				126,551
Workers Compensation	5,894				5,894
Unemployment Insurance	1,239				1,239
Other Direct Support Emp. Benefits - Use Schedule E	1,239		-	-	1,239
Professional Employees					
Social Security Contributions	437				437
Retirement/Pension - Note 1	1,450				1,450
Health Insurance	2,457				2,457
Workers Compensation	19				19
Unemployment Insurance	15				15
Other Prof. Emp. Benefits - Use Schedule E	17	-	-	-	17
Client Wages					
Social Security Contributions					-
Retirement/Pension - Note 1					-
Health Insurance					-
Workers Compensation					-
Unemployment Insurance					-
Other Client Benefits - Use Schedule E	-	-	-	-	-
Contract Services	1,056				1,056
Utilities					-
Food					-
Communications					-
Staff Development/Training	-	-			-
Licensing and Certification Fees					-
Travel - Staff		237			237
Other Expenses - Use Schedule E		482			482
Rent/Lease	1,540,274				1,540,274
Medical Supplies/Equipment					-
Equipment/Supplies (non-capital)					-
Facility/Ground/Home Maintenance					-
Insurance (excluding vehicles)					-
Depreciation					-
Building					-
Furniture/Equipment					-
Transportation - Consumers					
Public Transportation					-
Private Driver Services (i.e. taxi, Uber, contracted)	514				514
Natural Supports (transportation from family, friends, etc.)					-
Non-Traditional transportation					-
Vehicles					
Vehicle Maintenance	27,630				27,630
Vehicle Depreciation					-
Vehicle Insurance					-
Fuel	22,566				22,566
Other Transportation Expenses - Use Schedule E					-
<b>Grand Total</b>	<b>2,449,007</b>	<b>311,842</b>	<b>-</b>	<b>-</b>	<b>2,760,849</b>

Note 1 - This does not include supplemental retirement matches.

**Developmental Disabilities Administration (DDA)**

**Department of Health and Mental Hygiene**

Cost Report Data Form

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

Schedule C: Supported Employment Services

Sec # 2 3 4 5 6

**2 Attendance**

PCIS2 Payable Days	1st Q	2nd Q	3rd Q	4th Q	Total
P - Present	2,478	2,231	2,137	2,517	9,363
V - Vacation, sickness	220	191	128	124	663
A - Requested absence	9	-	-	-	9
O - Non-reimbursable day	243	501	1,041	615	2,400
R - Reimbursable day	-	-	-	-	-
<b>Total Payable Days (P)</b>	<b>2,478</b>	<b>2,231</b>	<b>2,137</b>	<b>2,517</b>	<b>9,363</b>
<b>Total Nonpayable Days (V,A,O,R)</b>	<b>472</b>	<b>692</b>	<b>1,169</b>	<b>739</b>	<b>3,072</b>
<b>Total PCIS2 Attendance Days</b>	<b>2,950</b>	<b>2,923</b>	<b>3,306</b>	<b>3,256</b>	<b>12,435</b>

**Provider Attendance Record \***

FPS Payable Days	2,468	2,229	2,137	2,516	9,350
FPS Non-Payable Days	482	694	1,169	740	3,085
Non-DDA Attendance					-
<b>Total Provider Attendance Days</b>	<b>2,950</b>	<b>2,923</b>	<b>3,306</b>	<b>3,256</b>	<b>12,435</b>

**Difference in PCIS2 and Provider Payable Days\*\***

Difference	(10)	(2)	-	(1)	(13)
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\* This attendance should reconcile with the attestation. See instructions regarding the necessary certification by a CPA.

\*\*If there is a difference, then Schedule G must be completed

**3**

Sites	Consumers Served
Total	45







**Developmental Disabilities Administration (DDA)**  
**Department of Health and Mental Hygiene**  
*Cost Report Data Form*

**Provider Name** Scott Key Center  
**Provider Number** Scott Key Center 804  
**Fiscal Year** 2014

**Schedule E: Detail of Other Expenses**

Sec. #

D

CSLA

**Operating Expenses**

Other

Direct Support Cost Center	Administrative Cost Center	Add On Components	Supplemental Services	Totals
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
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				-
				-
				-
				-
				-
				-
Other expenses - Use Schedule E	-	-	-	-
<b>Fringe Benefits</b>				
<b>General Employee Fringe Benefits</b>				-
				-
Other General Emp. Benefits - Use Schedule E	-	-	-	-
<b>Direct Support Fringe Benefits</b>				-
				-
				-
Other Direct Support Emp. Benefits - Use Schedule E	-	-	-	-
<b>Professional Employee Fringe Benefits</b>				-
				-
				-
Other Prof. Emp. Benefits - Use Schedule E	-	-	-	-
<b>Client Fringe Benefits</b>				-
				-
				-
Other Client Benefits - Use Schedule E	-	-	-	-
<b>Transportation</b>				-
				-
				-
				-
				-
				-
Other Transportation Expenses - Use Schedule E	-	-	-	-

**Developmental Disabilities Administration (DDA)**  
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**Cost Report Data Form**

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

**Schedule F: Net Operating Income**

Sec. #

	FPS/CSLA Payments	Non-DDA Revenue	Client Fees (Contribution to Care + R&B)**	Local Share Funding	Totals
<b>1 Operating Revenue</b>					
Residential					-
Day	906,001			705,108	1,611,109
SE	408,030				408,030
CSLA					-
Subtotal	1,314,031	-	-	705,108	2,019,140
All Other DDA Program Revenue***					
All Non-DDA Program Revenue****					929,564
<b>Total Revenue</b>	1,314,031	-	-	705,108	2,948,704 *

\* This total should reconcile with the audited financial statements. See instructions regarding the necessary certification by a CPA.

\*\*This amount should reconcile with the attestation. If client fees (CTC + R&B) do not reconcile with expected contributions, please complete Schedule H.

\*\*\*All other program revenue, such as FSS, ISS, IFC, etc. should be included in this line.

\*\*\*\*Used for Non-DDA Programs

	Direct Support Cost Center	Administrative Cost Center	Add On Components	Supplemental Services	Totals
<b>2 Operating Expenses</b>					
Schedule A Totals: Residential	-	-	-	-	-
Schedule B Totals: Day	3,573,409	325,187	-	-	3,898,596
Schedule C Totals: SE	2,449,007	311,842	-	-	2,760,849
Schedule D Totals: CSLA	-	-	-	-	-
Subtotal	6,022,416	637,029	-	-	6,659,445
All Other DDA Program Operating Expenses**					
All DDA Programs Non-Operating Expenses***					
All Non-DDA Program Expenses****					
<b>Total Expenses</b>	6,022,416	637,029	-	-	6,659,445 *

\* This total should reconcile with the audited financial statements. See instructions regarding the necessary certification by a CPA.

\*\*All other program expenses, such as FSS, ISS, IFC, etc. should be included in this line.

\*\*\*All non-operating expenses, such as interest expense, pension changes, or swap adjustments, for all DDA programs.

\*\*\*\*Used for Non-DDA Programs

<b>3 Net Operating Income/(Loss) for DDA Services</b>	Residential	Day	Supported Employment	CSLA	All Other DDA Programs	Totals
Revenue	-	1,611,109	408,030	-	-	2,019,140
Expenditures	-	3,898,596	2,760,849	-	-	6,659,445
Net Operating Income	-	(2,287,487)	(2,352,818)	-	-	(4,640,305)

**4 Explanation of Total Revenues/Expenses on Audited Financial Statements**

Use the box below to describe any discrepancies between the totals on the cost report and the totals on the audited financial statements

Rent is not included on CAFR as expense. Rent is calculated/generated based on the building improvements for the year. OPEB is included in the CAFR but excluded





**Developmental Disabilities Administration (DDA)**  
**Department of Health and Mental Hygiene**  
**Cost Report Data Form**

Provider Name Scott Key Center  
 Provider Number Scott Key Center 804  
 Fiscal Year 2014

Schedule I: Wage Expenditure Percentage

	Expenses	% Direct Support Exp/Total Opex
Direct Support Expenses	1,796,053	0
Total Operating Expenses	6,659,445	

Sec. #	1	2	3	4	5	6
	Classification of Expenditures	Direct Support Cost Center	Administrative Cost Center	Add On Components	Supplemental Services	Totals
*	Salaries and Wages					
	General Employees		438,199	-	-	438,199
	Direct Support Employees	1,218,447		-	-	1,218,447
	Professional Employees	54,367		-	-	54,367
	Contractors					
	Contracted Staffing - General					
	Contracted Staffing - Direct Support					
	Contracted Staffing - Professional					
	Client Wages					
*	Fringe Benefits					
	General Employees					
	Social Security Contributions		31,827	-	-	31,827
	Retirement/Pension - Note 1		69,516	-	-	69,516
	Health Insurance		89,785	-	-	89,785
	Workers Compensation		1,041	-	-	1,041
	Unemployment Insurance		694	-	-	694
	Other General Emp. Benefits - Use Schedule E		994	-	-	994
	Direct Support Employees					
	Social Security Contributions	88,826		-	-	88,826
	Retirement/Pension - Note 1	199,607		-	-	199,607
	Health Insurance	269,223		-	-	269,223
	Workers Compensation	14,374		-	-	14,374
	Unemployment Insurance	2,989		-	-	2,989
	Other Direct Support Emp. Benefits - Use Schedule E	2,587		-	-	2,587
	Professional Employees					
	Social Security Contributions	3,299		-	-	3,299
	Retirement/Pension - Note 1	9,666		-	-	9,666
	Health Insurance	16,378		-	-	16,378
	Workers Compensation	223		-	-	223
	Unemployment Insurance	160		-	-	160
	Other Prof. Emp. Benefits - Use Schedule E	114		-	-	114
	Client Wages					
	Social Security Contributions					
	Retirement/Pension - Note 1					
	Health Insurance					
	Workers Compensation					
	Unemployment Insurance					
	Other Client Benefits - Use Schedule E					
	Contract Services	4,794				4,794
	Utilities					
	Food					
	Communications					
	Staff Development/Training		59			59
	Licensing and Certification Fees					
	Travel - Staff		237			237
	Other expenses - Use Schedule E	10,979	482			11,461
	Rent/Lease	3,949,422				3,949,422
	Medical Supplies/Equipment					
	Equipment/Supplies (non-capital)		4,195			4,195
	Insurance (excluding vehicles)					
	Depreciation					
	Building					
	Furniture/Equipment					
	Transportation - Consumers					
	Public Transportation					
	Private Driver Services (i.e. taxi, Uber, contracted)	514				514
	Natural Supports (transportation from family, friends, etc.)					
	Non-Traditional transportation					
	Vehicles					
	Vehicle Maintenance	107,670				107,670
	Vehicle Depreciation					
	Vehicle Insurance					
	Fuel	68,778				68,778
	Other Transportation Expenses - Use Schedule E					
	<b>Grand Total</b>	<b>6,022,416</b>	<b>637,029</b>	<b>-</b>	<b>-</b>	<b>6,659,445</b>