ICF/DD
Cost Report Training

Presented by Postlethwaite & Netterville

September 10, 2012

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Agenda

- Introduction
- Technical References
- Cost Report Form
- Basic Cost Principles
- Census Records
- Clients' Personal Funds Accounts
- Questions

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Objectives

- Improve your understanding of the Medicaid cost report form
- Increase your knowledge of cost principles
- Improve your understanding of census records requirements
- Improve your understanding of the regulations related to the client funds account

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Technical References

- ICF/MR Standards for Payment (SFP)
  - http://www.doa.louisiana.gov/osr/reg/0509/0509Rul.pdf Page 2221
- DHH ICF/DD Provider Manual
  - Published on 10/1/10
  - http://www.lamedicaid.com/provweb1/Providermanuals/ICF_DD_Main.htm
- Cost report form and instructions
  - Download from M&S
    - http://la.mslc.com/downloads.aspx

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Technical References

- Correspondence from DHH
  - Supplemental Payments Section/Rate and Audit Unit
    - //www.dhh.louisiana.gov/index.cfm/page/235
    - Click Publications and scan for ICF topics
- Medicare Provider Reimbursement Manual (PRM or HIM-15)
  - www.cms.hhs.gov/Manuals/PBM/list.asp
  - Click on Pub 15-1

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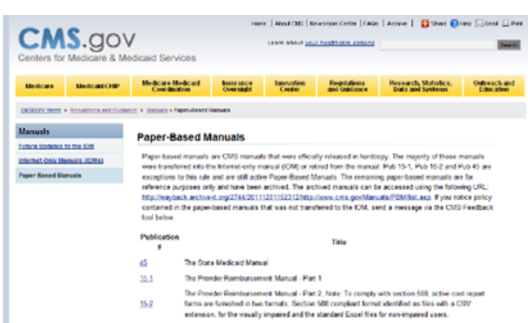
CMS Website



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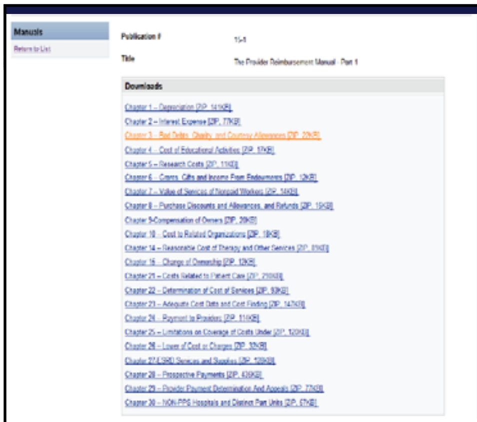
CMS Website



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Changes

- Working TB attachment is now required to be grouped by cost report line item

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Overview of Louisiana NF Medicaid Cost Report

- Objectives of the cost report form
  - To summarize the cost of providing services to ICF/DD clients in accordance with state and Federal regulations
  - To provide cost and census information for rate setting purposes
  - To provide data for cost settlement, if applicable
    - Medical Supply Add-on payments
    - Pervasive Plus Payments
    - Class B survey findings

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Overview of Louisiana NF Medicaid Cost Report

- Schedule A – Facility Info
- Schedule B – Statistical Data
- Schedule C – Owners/Board members/Related Parties/Leases
- Schedule D – Miscellaneous Info
- Schedule E – Staffing Pattern
- Schedule F – Balance Sheet
- Schedule G – Income Statement

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Overview of Louisiana NF Medicaid Cost Report

- Schedule H – Expenses
  - Part A – Direct Care
  - Part B – Care Related
  - Part C – Administrative and Operating
  - Part D - Capital
- Schedule I – Cost report adjustments
- Schedule J – Summary of allowable costs
- Schedule K – Central office allocation
- Schedule L – Habilitation allocation

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Overview of Louisiana NF Medicaid Cost Report

- Schedule N – Medicaid Direct Care Revenue Calculation
- Schedule O – Direct Care Floor Calculation
- Schedule P – Certification
- Validation Edit report
- Cover sheet with filing instructions
- Cost Report Instructions

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General Information

- Current version is Version 2.6
- Electronic submission is required
- New excel form should be downloaded each year - http://la.mslc.com/downloads.aspx
- Electronic excel and scanned copies of attachments and signature page must be submitted to M&S
  - Submission email – LAICF@mslc.com

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General Information

- Use whole dollars only
- Accrual basis of accounting is required
  - If not used during the year, the information must be converted to accrual basis for cost report purposes
- All records must be kept for at least 5 years (MAPIL requirement)
- Complete all sections even if response is None, N/A, or $0
- Use miscellaneous lines only if specific line is not available.
  - Must be specified either on form or in an attachment

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Schedule A

- Section A – Select one Type of Control only.

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Schedule B

- Lines 1 & 2 – Licensed beds should agree to the facility's license
- Line 4 – Total client days available should reflect any change in licensed capacity during the year
- Line 5d – Paid bed hold days should be reported here.
  - Days when a payment is received from the client or responsible party to hold the bed when the client is not in the home

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Schedule C

- Line 1 - Related Party Disclosure
  - Should include information regarding owners, relatives, and/or key personnel
  - For non-profit providers, this means listing officers/board of directors/key personnel and relatives who work for the facility (see PRM, Chapter 10)
  - Job descriptions and detailed written documentation of time worked for the persons listed on Schedule C are required as supporting documentation
  - All columns should be completed

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Schedule C

- Line 2 – Changes in licensure should correspond to Line 3 on Schedule B
- Line 3 – Lease information
  - Disclose all facility and vehicle leases
  - Disclose if related party
- Line 4 – All related party transactions should be reported
  - Allocations
  - Other transactions
  - Do not disclose amts that have been removed from the cost report

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Schedule D

- Lines 1 -3 – Only include employees that actually worked at the facility
- Line 4 – Select 4i if none are provided
- Line 7 – Select Line 7d if no other rates are received

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Schedule E

- Actual salary for each position
- Should agree to Schedule H salaries, column (a)
- Salaries should be reported on the accrual basis
- Hours per week should correspond to the salaries by line
  - Example: Direct care supervisors
  - 2 employees that work 35 hours per week
  - Avg hours/week = 70

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Schedule F

- June 30th balances from trial balance/general ledger
  - Accrual basis
- May present consolidated balance sheet
  - May be filed as an attachment with a reference to attachment on Schedule F

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Schedule G

- Column (a) should agree to trial balance/ general ledger
  - Accrual basis
- Column (b) is used to report adjustments
- Use lines 3a and 3b for Medicaid income received from State and client, respectively
- Specify grants and other client related income on Lines 6 and 7
- All income offsets should be reported in column (b), not net in column (a)

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Schedule G

- Other income is required to be offset against the related expenses
  - Adjustment on Schedule G should equal related adjustment on Schedule H
- Must specify Lines 19a through 19e
  - May submit an attachment to specify if 5 lines is not enough

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Schedule H

- Column (a) should agree to trial balance/ general ledger
  - Accrual Basis
  - Report all costs, even if non-allowable
- Column (b) is used to report adjustments
  - Software will post these from Schedule I
- Must specify all other and miscellaneous accounts
  - May include an attachment with a reference to attachment on cost report

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Schedule H

- Part A – Direct Care costs
  - Medical
  - Therapeutic
  - Habilitation
  - Recreational
    - Except director
  - Consultants
    - Except dietary
  - Pervasive plus
  - Medical Supply add-on
  - Shared costs – 3 lines, in case of multiple central offices

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Schedule H

- Part B – Care Related costs
  - Dietary costs
  - Activities director
  - Personal client needs
  - Shared costs – 3 lines, in case of multiple central offices

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Schedule H

- Part C – Administrative & Operating
  - Administrative
  - Plant Maintenance
  - Laundry
  - Housekeeping
  - Provider Fees
  - Shared costs – 3 lines, in case of multiple central offices

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Schedule H

- Part D – Capital Costs
  - Depreciation
  - Interest
  - Leases
  - Property insurance
  - Motor vehicle insurance
  - Property taxes
  - Shared costs – 3 lines, in case of multiple central offices

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Schedule I

- Adjustment to Schedules G and H should be reported on Schedule I
- Explanation should be in enough detail to describe the reason for the adjustment
  - Example:
    - Inadequate – To adjust salaries
    - Adequate – To adjust administrator salary to the DHH limit

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Schedule K

- Central Office Allocation
  - Should include all programs/facilities managed by the central office/shared cost center
    - Vendor number not required for non-Medicaid programs
  - Days should be used for allocation basis **only** if all facilities are ICF/DD facilities with no habilitation facility
  - Costs should be use otherwise
  - May substitute provider schedule if allocation method is more complex

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Schedule L

- Habilitation Allocation
  - Should include all programs/facilities that utilize the habilitation services
  - Total attendance days of **ALL** participants should be the basis
  - May substitute provider schedule if allocation is more complex

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Schedules N and O

- Only required if:
  - Pervasive plus clients
  - Medical supply add-on clients
  - Class B survey findings
- Schedule N
  - Must complete (based on bed size):
    - Line 1 – Pervasive plus days by level
    - Line 2 – Total Medicaid days by level
    - Line 5 – Pervasive Plus and Medical supply add-on revenue for the period

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Schedules N and O

- Schedule O
  - No provider input required
  - Calculates preliminary amount owed to DHH, if any
  - Do NOT send payment with cost report

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Schedule P

- Must be signed by authorized facility representative
- Signed and dated hard copy of this schedule must be submitted with the excel version
- Check figures on hard copy must agree to electronic file submitted

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Validation edits

- No changes For FY12
  - To assist providers in completing all sections of the cost report

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Required Attachments

- Required attachments to the cost report
  - Must be submitted before the cost report is considered filed
    - Mail hard copies to M&S or scan and email to M&S
    - Copies must be legible
      - Highlighted or color documents often appear "blacked out" on black & white copies or scanned documents
  - Use naming conventions
    - Abbreviations are acceptable
    - Avoid special characters
      - #, &, $, @, /, \, etc.

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Required Attachments

- Signed and dated certification page
- Grouping schedule/crosswalk that agrees to line items reported on the cost report
  - Should be sorted by cost report line item with subtotals that agree to cost report
  - See examples next 4 slides
- Depreciation schedule that agrees to Lines 1a through 1d on Schedule H, Part D
- Leases and loan agreements, if applicable, and related amortization schedules

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Good

Group : [C]	**ADMIN & OPS**	
Subgroup : None		
050100	ADVERTISING & PROMOTIONS	0.00
050333	BONUS	0.00
050550	FLOWERS & GIFTS	0.00
050700	INTEREST	0.00
050800	LICENSES	645.00
050900	MEALS & ENTERTAINMENT	29.42
051100	MOTOR VEHICLES - GAS, OIL, REPR	5,814.78
051200	OFFICE SUPPLIES	692.25
051300	PENALTIES	0.00
051630	LEGAL	150.00
051820	PROVIDER FEES	41,808.78
051900	TELEPHONE	1,254.34
052000	TRAINING	0.00
093000	HOUSEKEEPING SUPPLIES	3,186.75
102000	LINEN & BEDDING	16.08
104000	LAUNDRY SUPPLIES	30.72
141000	CONTRACTS FOR O/S MAINT	4,213.54
141900	LAWN MAINTENANCE	3,026.67
142000	MAINTENANCE BUILDING & GROUNDS	667.50
144000	REPAIRS BUILDINGS & GROUNDS	2,696.95
146000	MAINT SUPPLIES	0.00
147000	UTILITIES	5,322.06
147500	UTILITIES CABLE TV	1,211.38
148250	PEST CONTROL	530.00
149900	AMORTIZATION EXPENSE	13,001.52
172000	REC. TRANSPORTATION	12,319.33
185000	ACCOUNTING	1,950.00
187000	DISASTER EXPENSE	925.00
188000	LAWSUIT SETTLEMENTS	0.00
189000	MISCELLANEOUS EXPENSE	0.00
Subtotal : None		**99,492.07**
Total [C] ADMIN & OPS		**99,492.07**

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Better

72001 · Salary	28,720.51	c7
72005 · Salary - Overtime	666.92	c7
72010 · Salary - Bonus	200.00	c7
72015 · Salary - PTO	3,005.05	c7
72025 · Payroll Taxes	2,539.74	c9
72030 · Woker's Comp -	581.05	c16
72050 · Emp Ben - Insurance	4,886.87	c10
72060 · Emp Ben - Retirement	1,627.12	c10
72080 · Laundry Supplies	362.10	c44
72090 · Linen & Bedding	4,515.43	c45
73070 · Contract Services - Hskpg	488.70	c46
73080 · Housekeeping Supplies	6,376.39	c48

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Best

36a Misc		
Other, HR Backgroud Check	61184	(318)
Total 36a Misc		(318)
36b Misc		
Contract Outside Services	60124	0
Contractual Services	61027	0
Total 36b Misc		0
38 Maintenance-Building & Gro...		
Maintenance, Grounds	61241	1,312
Maintenance, Buildings	61243	1,408
Total 38 Maintenance-Building ...		2,720
40 Repairs- Furniture & Equipment		
Maintenance, Furn/Equip	61244	389
Total 40 Repairs- Furniture & Eq...		389
42 Utilities		
Utilities	61780	0
Utilities - Cable TV	61781	1,102
Utilities - Electricity	61782	4,415
Utilities - Gas	61783	1,095
Utilities - Water	61784	2,014
Total 42 Utilities		8,626
45 Linen & Bedding		
Linen and Bedding	61110	216
Total 45 Linen & Bedding		216

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Best

Group : [89]	Direct Care	
Subgroup : [89.1]	Houseparents	
70(	COMPENSATION EXP.-RESID. SERV.	0.00
72(	Payroll - Residential Supervis	34,826.00
72	Payroll - Direct Care	95,181.00
72	Payroll - Direct Staff O T	0.00
72	Payroll-One on One	0.00
Subtotal [89.1] Houseparents		130,007.00
Subgroup : [89.2]	Payroll Taxes	
689	Medicare Insurance	0.00
750	Payroll Taxes	9,541.00
Subtotal [89.2] Payroll Taxes		9,541.00
Subgroup : [89.3]	Psychologists	
692	Pychologist	875.00
720	Payroll - Psychological Asst.	2,565.00
Subtotal [89.3] Psychologists		3,440.00
Subgroup : [89.4]	Other consultants	
692	Dentist	419.00
692	Consultant - Misc.	560.00
Subtotal [89.4] Other consultants		979.00
Subgroup : None		
67	Medical Services	398.00
67	Medical Supplies	3,247.00
68	Therapeutic & Training	351.00
68	Day Programs	65,587.00
68	Recreation	1,330.00
69	REGISTERED NURSE	0.00
69	Speech Therapist	8.00
69	AUDIOLOGIST	0.00
70	Payroll - QMRP & Asst.	13,681.00
Subtotal : None		84,602.00
Total [89] Direct Care		228,569.00

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Central Office Cost Report

- Should be filed for all central offices and shared costs
- Same form as facility cost report
- Put N/A on sections that don't relate to central office
- Same required attachments as facility CR
- Costs related to specific facilities should be removed from CO cost report and reported on facility cost report
- Costs related to unrelated business should be removed

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Central Office Cost Report

- Central office allocation schedule should be included with both facility and central office cost report
- Amounts calculated by Schedule K for Parts A, B, C and D should be reported in Sections A, B, C and D on the facility cost report
- Do NOT allocate central office/shared costs by line item

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Central Office Cost Report

- If provider created allocation schedule is submitted in lieu of Schedule K, the provider schedule must include all of the same elements as Schedule K
  - Days or costs used as the basis
  - Percentage calculation
  - Calculation of amounts by Parts A, B, C and D

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Central Office Cost Report

- An agency or group may need to file multiple central office/shared costs cost reports in order to properly allocate shared costs
  - Depends on use of resources and org structure
  - Two examples:
    - Regional - The central office may provide services to all facilities/programs run by an agency but the regional office may only provide services to a subset of facilities/programs in a certain geographical region
    - Functional - The central office is comprised of certain units that provide services to only a subset of facilities/programs
      - Executive office, accounting, HR – all facilities
      - Nursing administration – only ICF facilities
      - Waiver administration – only waiver programs

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Central Office Cost Report

- Other items may require functional allocation
  - Interest expense
  - Interest income offset
- Invoices should not be "split" among homes /programs by the number of homes/programs
  - Example: home office payroll staff salaries split by the number of homes and put directly on homes GLs
  - Any shared expenses posted directly to a facility GL must be supported by a functional allocation based on statistics used (i.e., hours worked)

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Shared Costs

- If the shared costs relate only to certain programs:
  - A separate allocation schedule will be needed to properly allocate those costs only to the facilities affected
    - Example – Building shared between the hab and one home in a group with 3 homes, CO and a hab
      - A separate calculation based square feet should be done to determine the appropriate adjustments needed
    - Example – QMRP is shared between 4 homes in a group with 7 homes and a CO
      - Costs should be allocated based on actual time worked
        - Support for statistical basis must be maintained
      - If statistical records are not maintained, QMRP costs can be allocated using days or costs

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Habilitation Cost Report

- Should be filed for all habilitation programs
- Same form as facility cost report
- Put N/A on sections that don't relate to habilitation program
- Same required attachments as facility CR
- Schedule B, Line 4 – Total Client Days Available
  - Total licensed capacity times number of days in the year that the facility was open
    - Typically 240 to 250 days

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Habilitation Cost Report

- Documentation of actual attendance days should be kept for **all** clients who utilize the habilitation program, including related ICF/MR facility clients
- Census documents should have totals that are accumulated by facility to support the days reported on the allocation schedule and Schedule B of the cost report
  - Days on Schedule B and Schedule L should agree

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Basic Cost Principles

- Provider Reimbursement Manual (PRM)–HIM-15
- ICF Standards for Payment
  - State specific rules
  - Refers to PRM
  - Sections 30739, 32901, 33101 and 33103 relate to cost report
  - Sections 30709-30719 relate to client fund account
- DHH Provider Manual
  - State specific rules
  - Sections 26.7, 26.8 and 26.12 relate to the cost report and client fund account

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Basic Cost Principles

- Allowable cost
  - Reasonable
    - Expectation is that the provider seeks to minimize costs
    - Costs do not exceed what a prudent and cost conscious buyer would pay
    - Related to client care
  - Necessary and Proper
    - Costs to develop and maintain the operation of client care facility and activities
    - Costs which are common and accepted occurrences in field
- Generally accepted accounting principles (GAAP) are required (i.e., accrual basis of accounting)
  - Information sources are general ledger/financial statements and census records

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Basic Cost Principles

- Non allowable costs
  - taxes (income, taxes related to financing and certain other taxes)
  - bad debts
  - dues to more than one professional organization
  - appraisal costs
  - collection costs
  - capital expenditures
  - directors fees (expenses may be reimbursed)
  - education costs (related to clients, not staff)

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Basic Cost Principles

- Non allowable costs, continued
  - fines, penalties and judgments or settlements of any kind
  - payments made as gifts, etc. to parent organization
  - any cost not related to client care
  - any expense reimbursed by another program
  - vending machine expenses
  - gifts, flower and coffee shop expenses
  - donations/contributions of any nature

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Basic Cost Principles

- Other costs (Allowable and Non allowable)
  - advertising is not allowable except for:
    - Employee recruiting or to solicit bids
    - Yellow pages excluding promotional ads
      - Limited to 1" by 1" size
  - interest is allowable if it is:
    - necessary for the operation of the facility & reasonably related to client care
    - proper - reasonable rate
    - interest should be reduced by interest income
    - related party interest is limited to underlying cost incurred by related party

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Basic Cost Principles

- Other costs (Allowable and Non allowable)
  - interest is not allowable if it is related to:
    - Unnecessary borrowing – PRM Section 202.2
      - Financial need
      - Transfer of excess cash to other facilities/entities
      - Significant related party receivables/non-allowable assets
    - CHOW – PRM Section 104.10 E
      - Assets can't be written up to purchase price
      - Asset basis carries over from prior owner
      - Interest on assets written up or nonallowable assets is not allowable

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Basic Cost Principles

- Other costs (Allowable and Non allowable)
  - Attorney's fees are allowable only if costs are directly related to client care and not related to litigation
    - Retainers are not allowable
  - Depreciation is allowable under the following rules:
    - straight-line only
    - useful lives must follow AHA "Estimated Useful Lives of Hospital Assets" – NEW (PM Sec. 26.12 p.8)
    - must capitalize all items with a cost of $5000 and a useful life of at least two years

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Basic Cost Principles

- Other costs (Allowable and Non allowable) (cont'd)
  - Salary is allowable if supported by written documentation
    - Up to limits (see DHH letter)
    - DHH limits also apply to all central office and habilitation personnel as well as all owners
  - In-kind contributions
    - Value of volunteer services
    - Value of donated equipment, buildings
    - See PM Sec. 26.12 page 9 and 10 for limitations on allowability

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Basic Cost Principles

- Other costs (Allowable and Non allowable) (cont'd)
  - Sitters (PM Sec. 26.8 p.7)
    - Responsibility of client/family/responsible party unless required by:
      - Hospital's policy
      - Attending physician
      - IHP

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Basic Cost Principles

- Other costs (Allowable and Non allowable)
  - Related party
    - owner's salary
      - See later slide
    - Salaries of other related parties
      - Must meet the same standards discussed on the later slide
    - rent/lease expense
      - Allowable to the extent of the underlying cost to the related party. Costs should be properly classified (i.e., depreciation should be reported on the depreciation line, interest on the interest line of the cost report, etc.)

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Basic Cost Principles

- Other costs (Allowable and Non allowable)
  - Related party
    - management fees
      - Related party management fees must be supported by a Medicaid cost report filed by the related party management company, accompanied by an allocation schedule. All related party management companies are subject to a Medicaid audit.
    - interest
      - Related party interest is allowable to the extent of underlying interest expense incurred by the related party, and is subject to the rules regarding allowability of interest expense outlined previously.
    - Other

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Basic Cost Principles

Owner's Compensation

- The Medicare Provider Reimbursement Manual (HIM-15), Chapter 9 addresses compensation of owners. The following briefly summarizes some HIM-15 principles for owner's compensation:
  - Owner's compensation means the total benefit received by the owner including salary, amounts paid for the owner's benefit by the facility, the cost of assets and services received from the facility by the owner, and deferred compensation.
  - Reasonableness requires that the owner's compensation be such an amount as would ordinarily be paid for comparable services and must be supported by sufficient documentation such as job descriptions and time sheets to be verifiable and auditable.

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Basic Cost Principles

Owner's Compensation (cont'd)

- Necessary requires that had the owner not furnished the services, the institution would have had to employ another person to perform the services.
- §904.2(D)(1) states, *"Presumably,where an owner performs services for several institutions, he spends less than full time with each institution. In such cases, allowable cost shall reflect an amount proportionate to a full-time basis."* Therefore, owners' compensation is limited to one full time equivalent position in the Louisiana Medical Assistance Program, no matter how many participating facilities the owner may have.
- In addition, owner's compensation is limited by DHH to the compensation of administrators.

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Other Facility Records

- Employee Records
  - Written verification of hours worked including date and number of hours
    - Applies to contractors or consultants
- Billing Records (Accounts Receivable)
  - Individual records for each client
    - Should detail each charge and each payment with dates and amounts
    - Be current
    - Itemize each billing entry

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Census Information

- Affirmative census
  - Should be performed and documented daily
  - Should be maintained by payor type
    - Also by level of care if PP, Med supp Add-on or Class B findings
  - Should identify all occurrences (admissions, discharges, leaves) and paid bed hold days
  - Should include totals by client and by month
- Date and time of each leave should be recorded in census records or related supporting documentation (i.e., furlough sheet, leave log, etc.)
- Payment is made for day of admission and day of death
- No payment is made for day of discharge

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Census Information

- 7 hospital leave days per hospitalization are allowed
- 45 home leave days per fiscal year are allowed, not to exceed 30 consecutive days in a single occurrence
  - Exceptions
    - Special Olympics
    - Roadrunner-sponsored events
    - Louisiana planned conferences
    - Trial discharge leaves
    - Official state holidays – See State of La. Website
      - http://doa.louisiana.gov/osp/aboutus/holidays.htm

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Census Information

- Leave limits should be monitored by facility to ensure appropriate reporting on census and billing documents
- First day of absence is the day on which the first 24 hour period of absence expires
- Only 24 continuous hours or more is considered an absence
- The client must be in the home for 24 hours for a leave to end. Otherwise, the leave continues
- Family/client may pay for allowable leave days over the limits (Paid Bed Hold Day)

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Census Information

Example 1 – Hospital or Home leave

- If a resident left the facility on January 3rd at 9 am and returned on January 10th at 8 am, the provider would report leave days for January 4th through January 9th. If however, the resident in the above example returned at 10 am on January 10th, the provider would report leave days for January 4th through January 10th

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Census Information

Example 2 – Hospital Leave

- If a resident left the facility on January 3rd at 9 am and returned on January 21st at 8 am, the provider should report January 4th –January 10th as leave days. January 11th – January 20th are either paid or unpaid bed hold days. If however, the resident returned at 10 am on January 21st, the provider should report January 11th – January 21st as paid or unpaid bed hold days
- Paid bed hold days –
  - If payment is received from the client or family for leave days over the DHH allowable leave days, or
  - If a payment is received for a non-Medicaid resident when the client is not in the home
- Unpaid bed hold days
  - If no payment is received but the facility is holding the bed for the client
    - Related days should not be reported on Schedule B of cost report

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Census Information

Example 3 – Home Leave with State Holiday

- If a resident left the facility on July 3rd at 9 am and returned on July 5th at 8 am, the provider would report no home leave on billing document and the leave is not counted toward the 45 cumulative limit. If however, the resident returned at 1 pm on July 5th, the provider should report July 5th as a home leave day

- Do not report home leaves on state holidays on the billing document
  - Official
  - Declared
- The census document should still reflect the absence of the resident on a state holiday
  - Use separate census code

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Clients' Personal Funds Account(s)

- Basic information re: fund requirements is included in SFP Sections 30709 thru 30719
- Written policies and procedures are required
  - For protection of clients' funds and counseling clients
  - For recording and accounting for the funds
  - Such policies should address all issues specified in SFP
    - Specific to each organization
- Documentation must be maintained regarding responsibility for client funds (i.e., facility or client/relative/other)

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Clients' Personal Funds Account(s)

- Service charges for a bank account can NOT be charged to the client account
  - Including check printing charges and NSF fees
  - Should be reimbursed timely if charged by bank
- Detail documentation must be kept for all transactions
- Separate financial ledgers must be established for each client and should document the following information:

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P&N

Clients' Personal Funds Account(s)

- Deposits
  - Date
  - Source
  - Amount
- Withdrawals
  - Date
  - Check #/PC voucher #
  - Payee (if check)
  - Purpose
  - Amount
- Fund balance after each transaction
- Checks should not be made payable to "Cash" or employees of the facility

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P&N

Clients' Personal Funds Account(s)

- Deposits
  - Receipts for all cash received for each client
  - Copies of all checks received for each client
- Withdrawals
  - Invoice/cash register receipt and cancelled check
  - Signed petty cash voucher
  - Cancelled check if written to family or responsible party and coupled with information regarding purpose
  - Client choice documentation if purchase of item facility would normally pay for (see next 2 pages)

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Clients' Personal Funds Account(s)

- Inappropriate charges to client fund
  - Clothing (including shoes)
  - Personal hygiene items
  - Haircuts
  - Dentures/braces
  - Eyeglasses
  - Hearing aids, etc.
  - Support braces
  - Other devices identified by ID team
  - Wheelchairs
  - Repair and maintenance of above items
  - Damage to facility property or client's possessions

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Clients' Personal Funds Account(s)

- Unallowable charges to client fund
  - Transportation
  - Prescription
    - Costs covered by Medicaid pharmacy program
  - OTC drugs
  - Recreational costs included in the IHP
  - Medical expenses of any nature
  - Tips, gifts, expenses for staff
  - Supplies or items to meet goals of IHP

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DHH Letter

August 18, 2010

To: Private ICF/DD Facilities
From: Randy Davidson RD

Re: Clients' Funds Account Concern

Postlethwaite & Netterville recently brought to our attention a developing trend among ICF/DD facilities to eliminate the clients' petty cash fund. Rather than maintain a petty cash fund for minor client purchases, providers are writing clients' funds checks out to the clients. Some of these check amounts are quite substantial.

Providers should bear in mind that writing checks out to the clients with no documentation as to how the money was spent is considered a substantial finding in an audit. Providers who cannot account for clients' funds disbursements will be expected to refund such amounts to the client.

Our interpretation of the Standards for Payment regarding clients' funds disbursements is as follows:

- Providers are required to maintain a petty cash fund. The petty cash fund should be used for minor purchases and small amounts of spending money (i.e. less than $50 per client). Vouchers signed by the client or two witnesses should be maintained for all petty cash disbursements.
- The clients' funds checking (or savings) account(s) should be used for more significant purchases / disbursements. A cancelled check and receipt / invoice should support all check transactions. Savings account withdrawals should be supported by a withdrawal slip and a receipt / invoice.
- Canceled checks written to family members or responsible parties are sufficient receipts for disbursements if coupled with information regarding the purpose of the expenditure.

It is the policy of the Department of Health and Hospitals that the disbursement of clients' funds be supported by appropriate documentation.

If you have questions, please call Mary Norris at 225-342-2768, Cheryl Washington at 225-342-6222 or Enrika Buggage at 225-342-1999.

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P&N

Common Provider issues

- Issue: Check written to client with no receipts
  - Use petty cash for small disbursements (less than $50)
    - Signed vouchers do not require receipts
  - Write checks to vendors for large disbursements
    - Staff accompanying client could write in final amount and return with receipt
  - Do not write checks to clients in large amounts

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P&N

Clients' Personal Funds Account(s)

- Bank account(s) should be reconciled each month to the (sum of the) ledger sheets
- Reconciliation should be reviewed and approved by someone other than the preparer or custodian of the account
- Outstanding checks that don't clear the bank within a reasonable time should be reposted to client account and, if possible, re-issued
- If petty cash is established properly, you should not need to add petty cash to the reconciled bank balance to equal the sum of the ledger card balances
- Account name on bank account should clearly indicate that the funds are those of the facility's clients

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P&N

Clients' Personal Funds Account(s)

- Petty cash must be kept at facility and available 24 hours/day, 7 days/week
- Petty cash must be maintained on an imprest system
  - Replenish from client account
- Facility should establish fund with facility funds
- Pre-numbered vouchers signed by client or two witnesses
- Checks to replenish account should be made to "Custodian of Petty Cash"
- Petty cash must be reconciled weekly and is not a part of the reconciliation between the bank balance and the sum of the ledger cards.

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Clients' Personal Funds Account(s)

- Funds belonging to a discharged client must be refunded to client or responsible party within 30 days of discharge
- See SFP Sections 30717 and 30719 for return upon death
- Funds that can not be returned should be maintained in client account and a ledger sheet should be maintained. After state statutory period, these funds should be returned to the State Department of Revenue (See SFP section 30719)

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Wrap-Up

- Summary
- Questions
- Thanks!

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STATE OF LOUISIANA

DEPARTMENT OF HEALTH AND HOSPITALS

COST REPORT FOR ICF-PRIVATE AND OTHER PROGRAM PROVIDERS

Schedule A - Facility Information

COST REPORT PERIOD: FROM: July 1, 2011 TO: June 30, 2012

DATE COMPLETED: 09/15/2012

CORPORATE NAME: XYZ Corporation

FACILITY NAME: ABC Community Home

STREET ADDRESS: 123 Main Street

CITY: Baton Rouge STATE: LA ZIP: 70809 - 1111

CONTACT PERSON: John Smith PHONE: (225) 555-5555 EXT:

FAX: (225) 555-4444 EXT:

E-MAIL: jsmith@gmail.com

`

TYPE OF FACILITY

ICF Vendor Number 77777

Other: *(specify program)*

Vendor Number *(if applicable)*:

Other I.D. Number:

TYPE OF CONTROL (Select only one)

Nonprofit	Proprietary	Governmental
1. ☐ Church Related	1. ☐ Individual	1. ☐ State
2. ☒ Private	2. ☐ Partnership	2. ☐ Parish
3. ☐ Other (specify)	3. ☐ Corporation	3. ☐ City
		4. ☐ City-Parish
		5. ☐ Other (specify)

VENDOR NUMBER:	77777
FACILITY NAME:	ABC Community Home
COST REPORT PERIOD:	07/01/2011 TO 06/30/2012

SCHEDULE B - STATISTICAL DATA

1. Licensed Capacity at Beginning of Cost Report Period			6
2. Licensed Capacity at End of Cost Report Period			6
3. Effective Date of Change in Licensed Capacity, if any			na
4. Total Client Days Available			2,190
5. Client Days Paid and Payable at end of cost report period *(a. + b. + c.)*			2,150
a.	Medicaid Client Days	2,000	
b.	Other State Client Days		
c.	Private Client Days	150	
d.	Paid Bed Hold Days	10	
6. Provider Fee Bed Days *(a. + b. + c. + d.)*			2,160
7. Occupancy Percent *(Line 5 divided by Line 4)*			98.17%
8. Clients in facility beginning of cost report period			6
9. Admissions during cost report period			2
10. Discharges during cost report period (include deaths)			2
11. Clients in facility end of cost report period			6

Lines 5a thru 5c should include all days regardless of payment source or non-payment

Line 5d - Days when a payment is received from client or responsible part to hold bed during client's absence - NOT Medicaid payments

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE C - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

1. List all owners with 5% interest or more (even if they receive no compensation) or Board of Directors and relatives of owners or Board of Directors employed by the provider.

Name	Function	% of Work Week Devoted to Business	% of Ownership	Compensation Included in Allowable Cost for This Period
John Smith	President/Administrator	100.00%	0.00%	0
Mary Smith	VP/Social Worker	25.00%	0.00%	5,000
Jan Doe	Board Member	0.00%	0.00%	0
Susan Jones	Board Member	0.00%	0.00%	0

All columns for owners/key officers/board members must be completed. Put zero if applicable

All board members/key personnel should be listed for non-profit providers

Attachments are acceptable - Should address all 5 columns above

2. Changes in Ownership, Licensure, or Certification During Cost Report Period

Type of Change	From	To	Date of Change
None			

3. If the facility or any equipment is leased, give name(s) of owners(s) of leased asset(s), owner's relationship to the facility and terms of the lease. (Attach a copy of the executed lease agreements(s) effective during the cost report period).

Owner of Leased Assets	Relationship to Facility	Monthly Payments
GMAC	None	$ 300
James Smith	John Smith's brother	1,000
John Smith	President	1,000

If building is owned bv relative

If building is owned by president

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE C - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE C - OWNER AND RELATED ORGANIZATION

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

4. In the amount of cost reported, are any costs included which are a result of transactions with related parties or organizations as defined in the Medicare Provider Reimbursement Manual (HIM-15)?

Yes

If "Yes", complete parts a. & b.

a. List costs incurred as a result of transactions with related parties or organizations.

RP rent: Incorrect disclosure

RP rent: Correct disclosure

Schedule H - Part	Line Item No. & Line Item Title	Amount Reported
D	3b Lease - Other Building	$ 12,000
D	1a Buildings	4,000
D	2 Interest - Mortgage on Building or Equipment	3,000
D	4 Property Taxes	400
D	5 Insurance - Property	1,500
C	33a Shared Costs (Allocated)*	31,376
D	8a Shared Costs (Allocated)*	3,469
C	33b Shared Costs (Allocated)*	15,376
D	8b Shared Costs (Allocated)*	2,654
A	18a Allocated (Related Party)	52,037

b. List name(s) of related parties or organizations and relationship to facility.

Name of Related Party	Name of Related Organizations	Relationship
James Smith	James Smith - Lessor	Brother of administrator
XYZ Corporation	Central Office	Common Board
XYZ Corporation	Regional Office	Common Board
Work Program, Inc.	Habilitation program	Common Owners

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE D - STAFF AND OTHER INFORMATION

1. Total number of employees for last payroll: 10.0

2. Number of Minimum Wage Employees: 3.0

3. Position Summary

	Full Time Equivalent
a. Direct Care	7.50
b. Care Related	0.00
c. Administrative and Operating	0.00
Total Full Time Equivalent *(a. + b. + c.)*	7.50

4. Fringe Benefits Provided
   - a. [ ] Life Insurance
   - b. [ ] Health Insurance
   - c. [ ] Retirement Plan
   - d. [x] Uniforms
   - e. [x] Meals
   - f. [x] Other (Describe) Long-Term Disability
   - g. [ ] Other (Describe)
   - h. [ ] Other (Describe)
   - i. [ ] None

Only use none if no employee benefits are reported on Sch H.

er of vehicles owned or leased by facility: 1

6. Number of mortgages on fixed assets: 1

	Original Date	Amount	Interest Rate	Amortization Period
a. First Mortgage	04/01/2005	12,000	6.00%	5
b. Second Mortgage				
c. Third Mortgage				

7. Other rates received
   - a. Private client rate: 200.00
   - b. Other state or federal rates: 0.00
   - c. Other *(specify)*: 0.00
   - d. None [ ]

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE E - STAFFING PATTERN

Note: List each position separately.

Avg hours per week must relate to actual salary in next column

Employee's salary exceeds DHH salary limit. Prov should make adjustment

Option 1

Reflects Part-time status

Position Title	Avg Hours Per Week	Actual Salary for Cost Report Period	Line Item Number (Sched. H, Part & Line)
Nurse RN	10.00	12,500	A-1
Social Worker	10.00	45,000	A-4
Direct Care Aide	40.00	16,000	A-7
Direct Care Aide	35.00	15,000	A-7
Direct Care Aide	42.00	18,800	A-7
Direct Care Aide	40.00	16,000	A-7
Direct Care Aide	30.00	12,000	A-7
Direct Care Aide	20.00	10,000	A-7
Direct Care Aide	20.00	9,000	A-7
Direct Care Aide	35.00	15,000	A-7
Direct Care Aide	35.00	15,000	A-7
Direct Care Aide	35.00	15,000	A-7

Option 2

Position Title	Avg Hours Per Week	Actual Salary for Cost Report Period	Line Item Number (Sched. H, Part & Line)
Nurse RN	10.00	12,500	A-1
Social Worker	10.00	45,000	A-4
Direct Care aides (10 aides)	332.00	141,800	A-7

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE E - STAFFING PATTERN

Note: List each position separately.

Home Office example

Position Title	Avg Hours Per Week	Actual Salary for Cost Report Period	Line Item Number (Sched. H, Part & Line)
CEO	40.00	120,000	C-1
CFO	40.00	110,000	C-2
VP - Human Resources	40.00	90,000	C-2
IT Director	40.00	90,000	C-5
Reimbursement manager	40.00	80,000	C-5
Administrative assistants (4)	160.00	80,000	C-4
	TOTAL	**$ 968,600**	

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE F - BALANCE SHEET

ASSETS

ACCOUNTS	PER BOOKS
Current Assets:	
1. Cash on Hand and in Banks	20,000
2. Accounts Receivable	45,000
3. Notes Receivable	
4. Other Receivables	
5. Less: Allowance for uncollectible Accounts Receivable & Notes Receivable	
6. Inventory	
7. Prepaid Expenses	2,000
8. Investment	
9. Other *(specify)* :	
10. Total Current Assets	$ 67,000
Fixed Assets:	
11. Land	5,000
12. Buildings	
13. Less: Accumulated Depreciation	
14. Leasehold Improvements	20,000
15. Less: Accumulated Depreciation	-2,000
16. Fixed Equipment	6,000
17. Less: Accumulated Depreciation	-500
18. Major Movable Equipment	4,000
19. Less: Accumulated Depreciation	-3,500
20. Motor Vehicles	40,000
21. Less: Accumulated Depreciation	-12,000
22. Minor Equipment (non-depreciable)	
23. Total Fixed Assets	$ 57,000
Other Assets:	
24. Investments	
25. Deposits on Leases or Utilities	250
26. Due from Owners/Officers	
27. Dues to Funds	
28. Other *(specify)* :	
29. Total Other Assets	$ 250
30. TOTAL ASSETS *(sum of lines 10, 23 & 29)*	$ 124,250

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE F - BALANCE SHEET

LIABILITIES AND CAPITAL

ACCOUNTS		PER BOOKS
Current Liabilities		
31. Accounts Payable		35,000
32. Notes Payable		
33. Current Portion of Long-term Debt		
34. Salaries-Fees Payable		3,200
35. Payroll Taxes Payable		300
36. Deferred Income		
37. Other *(specify)* :	Accrued Bonuses	2,000
38. Total Current Liabilities		$ 40,500
Long-Term Liabilities		
39. Mortgages Payable		
40. Notes Payable		7,000
41. Unsecured Loans		
42. Loans from Owners		
43. Total Long-Term Liabilities		$ 7,000
44. TOTAL LIABILITIES *(sum of lines 38 and 43)*		$ 47,500
45. Capital		
(a) Retained Earnings		76,750
(b) Capital Stock		
(c) Other *(specify)*		
(d) Other *(specify)*		
(e) Other *(specify)*		
(f) Other *(specify)*		
(g) Other *(specify)*		
46. Total Capital		$ 76,750
47. TOTAL LIABILITIES AND CAPITAL *(sum of lines 44 and 46)*		$ 124,250

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE G - INCOME STATEMENT

		(a) Income per Books	(b) Provider Adjustments (from Schedule I)	(c) Adjusted Balance
			Adjustments in this column should have corresponding adjustment on Sch H	
Routine Service Income:				
1 Medicare - Routine				$ -
2 SSI/SSA - Routine			-	$ -
3a Medicaid - State - Routine			-	$ -
3b Medicaid - Client Portion - Routine		400,000	-	$ 400,000
4 Other State Revenue - Routine			-	$ -
5 Private - Routine		30,000	-	$ 30,000
6a Grants - Federal*			-	$ -
6b Grants - State*	Food	12,000	(12,000)	$ -
7 Other *(specify)*			-	$ -
8 Total Routine Service Income		442,000	(12,000)	$ 430,000
Other Income:				
9 Special expense reimbursement (state clients)			-	$ -
10a Donations - Restricted			-	$ -
10b Donations - Unrestricted			-	$ -
11 Sale of Drugs			-	$ -
12 Therapy			-	$ -
13 Sale of Supplies			-	$ -
14 Employee and Guest Meals			-	$ -
15 Interest		75	(75)	$ -
16 Rentals			-	$ -
17 Beauty and Barber Shop			-	$ -
18 Vending Machine			-	$ -
19a Miscellaneous *(specify)*	Workers' comp refunds	400	(400)	$ -
19b Miscellaneous *(specify)*	Copies of medical files	20	(20)	$ -

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE G - INCOME STATEMENT

			(a) Income per Books	(b) Provider Adjustments (from Schedule I)	(c) Adjusted Balance
19c	Miscellaneous *(specify)*			-	$ -
19d	Miscellaneous *(specify)*			-	$ -
19e	Miscellaneous *(specify)*			-	$ -
20	Total Other Income		495	(495)	$ -
21	Total Income *(line 8 and 20)*		442,495	(12,495)	$ 430,000
	Less Refunds and Allowances**				
22	Medicare - Refunds an Allowances			-	$ -
23	SSI/SSA - Refunds and Allowances			-	$ -
24	Medicaid - Refunds and Allowances			-	$ -
25	Other State Revenue - Refunds and Allowances			-	$ -
26	Private - Refunds and Allowances			-	$ -
27	Other *(specify)*			-	$ -
28	Total Refunds and Allowances		-	-	$ -
29	Net Income *(line 21 minus 28)*		442,495	(12,495)	$ 430,000

*State type grant, period covered; if more than one, provide separate listing.
If grant is continuous or declining, state percentages or amounts.

**Indicate amount reimbursed or credited to DHH (if any), and amount credited to personal accounts of clients, etc.

Column A should agree to the grouping schedule attached to the cost report

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification		(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
A. Direct Care Costs				
1 Salaries - Medical (Physicians & Nurses)		12,500	-	$ 12,500
2 Salaries - Medical (Aides & Orderlies)			-	$ -
3 Salaries - Psychologists			-	$ -
4 Salaries - Social Services		45,000	(21,621)	$ 23,379
5 Salaries - QMRP			-	$ -
6 Salaries - Therapists			-	$ -
7 Salaries - Houseparents & Aides		141,800	-	$ 141,800
8 Salaries - Recreational - Other Employees			-	$ -
9 Payroll Taxes		18,500	(1,988)	$ 16,512
10 Employee Benefits		6,000	(596)	$ 5,404
11 Worker's Compensation		2,500	(400)	$ 2,100
12 Medical Services - Routine		600	-	$ 600
13 Medical Services - Extraordinary			-	$ -
14 Medical Supplies - i.e. Non-Legend Drugs	*OTC drugs, gloves, bandages*	1,200	-	$ 1,200
15 a. Other Medical and Nursing			-	$ -
b. Other Medical and Nursing			-	$ -
16 Therapeutic and Training Supplies		1,000	-	$ 1,000
17 a. Shared Costs (Allocated)* (specify source)			-	$ -
17 b. Shared Costs (Allocated)* (specify source)			-	$ -
17 c. Shared Costs (Allocated)* (specify source)			-	$ -
18 Habilitation (Day Program)				
a. Allocated (Related Party)			52,037	$ 52,037
b. Contracted (Unrelated)		25,000	-	$ 25,000

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Should not include routine medical care or salaried personnel

Must keep separate records for PP and Med Supply Add-on costs

Expense Classification		(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
19 a. Other - Therapeutic and Training			-	$ -
b. Other - Therapeutic and Training			-	$ -
20 Recreational Supplies		250	-	$ 250
21 a. Miscellaneous - Recreational	*Outings to movies, bowling*	1,250	-	$ 1,250
b. Miscellaneous - Recreational	*Games*	100	-	$ 100
22 Contract - Registered Nurse			-	$ -
23 Contract - Social Worker (MSW)			-	$ -
24 Contract - QMRP		1,200	-	$ 1,200
25 Contract - Pharmacist			-	$ -
26 Contract - Psychiatrist		3,200	-	$ 3,200
27 Contract - Psychologist		1,000	-	$ 1,000
28 Contract - Physician			-	$ -
29 Contract - Physical Therapist			-	$ -
30 Contract - Speech Therapist			-	$ -
31 Contract - Audiologist		500	-	$ 500
32 Contract - Recreational			-	$ -
33 Contract - Records Librarian			-	$ -
34 Contract - Other	*Dentist*	500	-	$ 500
Pervasive Plus Expenses				
35 PERVASIVE PLUS - Medical Staff (RNs and LPNs) Salaries			-	$ -
36 PERVASIVE PLUS - Medical Staff Payroll Tax			-	$ -
37 PERVASIVE PLUS - Medical Staff Employee Benefits			-	$ -
38 PERVASIVE PLUS - Medical Staff Workmen's Comp			-	$ -
39 PERVASIVE PLUS - Direct Care Worker Salaries			-	$ -
40 PERVASIVE PLUS - Direct Care Worker Payroll Tax			-	$ -
41 PERVASIVE PLUS - Direct Care Worker Employee Benefits			-	$ -
42 PERVASIVE PLUS - Direct Care Worker Workman's Comp			-	$ -
43 PERVASIVE PLUS - Medical Services			-	$ -
44 PERVASIVE PLUS - Medical Supplies			-	$ -
45 PERVASIVE PLUS - Habilitation (Day Program)			-	$ -
Medical Supply Add-On Expenses				
46 Medical Supply Add-On - Medical Supplies			-	$ -
Total Direct Care Costs		**262,100**	**27,432**	**$ 289,532**

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification	(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses *(carry to Schedule J, Column (a), Line (A))*

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification		(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
B. Care Related Costs				
1 Salaries - Food Service Supervisor			-	$ -
2 Salaries - Cooks (Chief/Asst.)			-	$ -
3 Salaries - Kitchen Helpers			-	$ -
4 Salaries - Activity Director			-	$ -
5 Payroll Taxes			-	$ -
6 Employee Benefits			-	$ -
7 Worker's Compensation			-	$ -
8 Food (Raw Food Only)		10,000	(12,000)	$ (2,000)
9 Supplies (Dishes, Flatware, Napkins, Utensils, etc.)		1,000	-	$ 1,000
10 Contract For Outside Services - Dietician/Nutritionist		600	-	$ 600
11 Contract For Outside Services - Other Dietary			-	$ -
12 a. Miscellaneous - Dietary			-	$ -
b. Miscellaneous - Dietary			-	$ -
13 Educational Expense			-	$ -
14 Personal Client Needs - Clothing		1,200	-	$ 1,200
15 a. Personal Client Needs - Other	*Haircuts*	500	-	$ 500
b. Personal Client Needs - Other	*Hygiene supplies*	1,100	-	$ 1,100
16 a. Shared Costs (Allocated)* (specify source)			-	$ -
16 b. Shared Costs (Allocated)* (specify source)			-	$ -
16 c. Shared Costs (Allocated)* (specify source)			-	$ -
Total Care Related Costs		**14,400**	**(12,000)**	**$ 2,400**

(carry to Schedule J, Column (a), Line (B))

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification		(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
C. Administrative and Operating Costs				
1 Salaries and Wages - Administrator			-	$ -
2 Salaries and Wages - Asst Administrator			-	$ -
3 Salaries and Wages - Owner - If not Administrator		100,000	(100,000)	$ -
4 Salaries and Wages - Clerical			-	$ -
5 Salaries and Wages - Other			-	$ -
6 Salaries and Wages - Plant Operation and Maintenance			-	$ -
7 Salaries and Wages - Laundry and Linen			-	$ -
8 Salaries and Wages - Housekeeping			-	$ -
9 Payroll Taxes			-	$ -
10 Employee Benefits (Health Insurance etc.)			-	$ -
11 Advertising and Promotion		1,500	(1,000)	$ 500
12 Bad Debts			-	$ -
13 Data Processing	*Payroll processing*	500	-	$ 500
14 Dues (Only 1 Organization Allowed)			-	$ -
15 Insurance - Officer's Life (Provide copy of Policy)			-	$ -
16 Insurance - Worker's Compensation			-	$ -
17 Insurance - Liability		1,400	-	$ 1,400
18 Insurance - Malpractice		800	-	$ 800
19 Other Insurance			-	$ -
20 Interest (Other Than Capital Assets)			-	$ -
21 Licenses		600	-	$ 600
22 Office Supplies		900	-	$ 900
23 Printing		250	-	$ 250
24 Motor Vehicles - Gas, Oil, Repair		4,500	-	$ 4,500
25 Taxes - Non-Property			-	$ -
26 Provider Fees (Bed Tax)		30,745	-	$ 30,745
27 Postage			-	$ -
28 Professional Services				
a. Accounting		1,500	(1,000)	$ 500
b. Legal		300	(300)	$ -
c. Other			-	$ -
29 Subscriptions		400	-	$ 400
30 Telephone and Telegraph		2,200	-	$ 2,200

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification		(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
31 Training, In-Service (Supplies and Expense)		750	-	$ 750
32 Travel and Seminar Expenses		800	-	$ 800
33 a. Shared Costs (Allocated)* (specify source)	*Central Office*		24,657	$ 24,657
33 b. Shared Costs (Allocated)* (specify source)	*Regional Office*		15,376	$ 15,376
33 c. Shared Costs (Allocated)* (specify source)			-	$ -
34 Miscellaneous - Director's Fees			-	$ -
35 Miscellaneous - Management Fees			-	$ -
36 a. Miscellaneous - Other Administrative	*Background checks*	450	(20)	$ 430
b. Miscellaneous - Other Administrative			-	$ -
c. Miscellaneous - Other Administrative			-	$ -
d. Miscellaneous - Other Administrative			-	$ -
37 Contracts For Outside Services - Plant Operation and Maintenance			-	$ -
38 Maintenance - Building & Grounds		3,000	-	$ 3,000
39 Repairs - Building & Grounds		1,450	-	$ 1,450
40 Repairs & Maintenance - Furniture & Equipment			-	$ -
41 Supplies - Plant Operation & Maintenance			-	$ -
42 Utilities (Fuel, Gas, Water, Electricity)		8,600	-	$ 8,600
43 a. Miscellaneous - Plant Operation & Maint.			-	$ -
b. Miscellaneous - Plant Operation & Maint.			-	$ -
44 Supplies - Laundry & Linen		700	-	$ 700
45 Linen & Bedding		200	-	$ 200
46 Contracts For Outside Services - Laundry & Linen			-	$ -
47 a. Miscellaneous - Laundry			-	$ -
b. Miscellaneous - Laundry			-	$ -
48 Supplies - Housekeeping		1,700	-	$ 1,700
49 Contracts For Outside Services - Housekeeping			-	$ -
50 a. Miscellaneous - Housekeeping			-	$ -
b. Miscellaneous - Housekeeping			-	$ -
Total Administrative and Operating Costs		**163,245**	**(62,287)**	**$ 100,958**

(carry to Schedule J, Column (a), Line (C))

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE H - EXPENSES

Expense Classification	(a) Expenses per Books	(b) Provider Adjustments (from Schedule I)	(c) Allowable Expenses
D. Capital Asset Costs			
1 Depreciation *(Provide Detailed Schedules)*			
a. Buildings	0	4,000	$ 4,000
b. Furniture & Equipment	500	-	$ 500
c. Motor Vehicles	5,000	-	$ 5,000
d. Leasehold Improvements	500	-	$ 500
2 Interest - Mortgage on Building or Equipment		2,925	$ 2,925
3 Leases *(Provide Copy)*			
a. Lease - Administrative Building		-	$ -
b. Lease - Other Building	12,000	(12,000)	$ -
c. Lease - Furniture & Equipment		-	$ -
d. Lease - Motor Vehicles		-	$ -
4 Property Taxes		400	$ 400
5 Insurance - Property		1,500	$ 1,500
6 Insurance - Motor Vehicles	2,100	-	$ 2,100
7 a. Other - Capital Assets		-	$ -
b. Other - Capital Assets		-	$ -
8 a. Shared Costs (Allocated)* (specify source) *Central Office*		2,716	$ 2,716
8 b. Shared Costs (Allocated)* (specify source) *Regional Office*		2,654	$ 2,654
8 c. Shared Costs (Allocated)* (specify source)		-	$ -
Total Capital Assets Costs	**20,100**	**2,195**	**$ 22,295**
Sum of Sections A, B, C and D	**459,845**	**(44,660)**	**$ 415,185**

(carry to Schedule J, Column (a), Line (D))

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE I - EXPLANATION FOR ADJUSTMENTS

Adj.	Schedule	Part	Line	Column	Explanation for Adjustment	Provider Adjustment
1	G - Income Stmt		6b Grants - State*	Total	To offset food grant income	-12,000
1	H - Expenses	B	8 Food (Raw Food Only)	Total	To offset food grant income	-12,000
2	G - Income Stmt		15 Interest	Total	To offset interest income	-75
2	H - Expenses	D	2 Interest - Mortgage on Building or Equipment	Total	To offset interest income	-75
3	G - Income Stmt		19a Miscellaneous (specify)	Total	To offset workers' comp refunds	-400
3	H - Expenses	A	11 Worker's Compensation	Total	To offset workers' comp refunds	-400
4	G - Income Stmt		19b Miscellaneous (specify)	Total	To offset copy revenue	-20
4	H - Expenses	C	36a Miscellaneous - Other Administrative	Total	To offset copy revenue	-20
5	H - Expenses	A	4 Salaries - Social Services	Total	To adjust the social worker salary to the DHH limit	-21,621
5	H - Expenses	A	9 Payroll Taxes	Total	To adjust payroll taxes related to salaries in excess of DHH limit	-1,988
5	H - Expenses	A	10 Employee Benefits	Total	To adjust employee benefits related to salaries in excess of DHH limit	-596
6	H - Expenses	C	3 Salaries and Wages - Owner - If not Administrator	Total	To remove compensation not related to client care	-100,000
7	H - Expenses	C	28b Legal	Total	To remove legal fees related to dispute over control of facility	-300
8	H - Expenses	C	28a Accounting	Total	To remove accounting fees related to personal tax return of administrator	-1,000
9	H - Expenses	C	11 Advertising and Promotion	Total	To remove yellow page ads	-1,000
10	H - Expenses	D	3b Lease - Other Building	Total	To remove related party rent	-12,000
10	H - Expenses	D	1a Buildings	Total	To add actual building expense incurred by related party	4,000
10	H - Expenses	D	2 Interest - Mortgage on Building or Equipment	Total	To add actual building expense incurred by related party	3,000

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE I - EXPLANATION FOR ADJUSTMENTS

Adj.	Schedule	Part	Line	Column	Explanation for Adjustment	Provider Adjustment
10	H - Expenses	D	5 Insurance - Property	Total	To add actual building expense incurred by related party	1,500
10	H - Expenses	D	4 Property Taxes	Total	To add actual building expense incurred by related party	400
11	H - Expenses	C	33a Shared Costs (Allocated)*	Total	To report central office allocation	24,657
11	H - Expenses	D	8a Shared Costs (Allocated)*	Total	To report central office allocation	2,716
11	H - Expenses	C	33b Shared Costs (Allocated)*	Total	To report regional office allocation	15,376
11	H - Expenses	D	8b Shared Costs (Allocated)*	Total	To report regional office allocation	2,654
11	H - Expenses	A	18a Allocated (Related Party)	Total	To report habilitation allocation	52,037

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE I - EXPLANATION FOR ADJUSTMENTS

Adj.	Schedule	Part	Line	Column	Explanation for Adjustment	Provider Adjustment

INCOME TOTALS	**$ (12,495)**
EXPENSE TOTALS	**$ (44,660)**

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE J - CALCULATION OF COSTS PER DAY BY CATEGORY

Expense Classification	Allowable Expenses (a)	Divided by Total Client Days (b)	Allowable Cost per Day (c)
A. Direct Care Costs	289,532	2,150	$ 134.67
	(from Schedule H, Part A, Total)	(from Sched. B, #5 Total)	(Column a Divided by b)
B. Care Related Costs	2,400	2,150	$ 1.12
	(from Schedule H, Part B, Total)	(from Sched. B, #5 Total)	(Column a Divided by b)
C. Administrative and Operating Costs	100,958	2,150	$ 46.96
	(from Schedule H, Part C, Total)	(from Sched. B, #5 Total)	(Column a Divided by b)
D. Capital Assets Costs	22,295	2,150	$ 10.37
	(from Schedule H, Part C, Total)	(from Sched. B, #5 Total)	(Column a Divided by b)
Total Allowable Costs	$ 415,185		
Total Allowable Costs per Day			$ 193.12

Cost should be actual cost per general ledger before any cost report adjustments and excluding related party allocations

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

NOTE: For Central Offices: Complete all columns. Include all facilities/programs managed by the central office.
NOTE: For ICF and Habilitation Facilities: Attach a copy of the Central Office Schedule G.

SCHEDULE K - CENTRAL OFFICE ALLOCATION METHOD

Vendor Number (a)	Facility/Program Name (b)	Allocation Basis (cost or days) (c)	Allocation % (d)	Direct Care Allocation Amount (e)	Care Related Allocation Amount (f)	Admin & Operating Allocation Amount (g)	Capital Assets Allocation Amount (h)
77777	ABC Community Home	459,845	12.345300%	$ -	$ -	$ 24,567	$ 2,716
71111	DEF Community Home	512,000	13.745500%	$ -	$ -	$ 27,354	$ 3,024
72222	123 Community Home	487,000	13.074400%	$ -	$ -	$ 26,018	$ 2,876
73333	456 Community Home	601,000	16.134900%	$ -	$ -	$ 32,108	$ 3,550
	Waiver Program 1	1,250,000	33.558400%	$ -	$ -	$ 66,781	$ 7,383
	Waiver Program 2	65,000	1.745000%	$ -	$ -	$ 3,473	$ 384
	Habilitation Program	350,000	9.396400%	$ -	$ -	$ 18,699	$ 2,067
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
			0.000000%	$ -	$ -	$ -	$ -
	TOTALS	3,724,845	99.999900%	$ -	$ -	$ 199,000	$ 22,000

Must include all programs that received services from the central office

Source: Schedule J of Central Office cost report

Source: Habilitation attendance records

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

NOTE: For Habilitation (Day Program) Facilities: Complete all columns. Include all clients that attend the habilitation program by facility.

NOTE: For ICF Facilities: Attach a copy of the Habilitation Facility Schedule.

SCHEDULE L - HABILITATION PROGRAM ALLOCATION METHOD

Vendor Number (a)	Facility/Program Name (b)	Attendance Days (c)	Allocation % (d)	Allocation Amount (e)
77777	ABC Community Home	1,490	17.345800%	$ 52,037
71111	DEF Community Home	1,650	19.208400%	$ 57,625
72222	123 Community Home	800	9.313200%	$ 27,940
73333	456 Community Home	1,450	16.880100%	$ 50,640
	Waiver Program 1	3,200	37.252600%	$ 111,758
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
			0.000000%	$ -
	TOTALS	8,590	100.000100%	300,000

Must include all entities that send clients to habilitation program even if unrelated to the group

Total days should agree to total days reported on Schedule B of the habilitation cost report

Source: Schedule J of Habilitation cost report

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE N - Medicaid Direct Care Revenue Calculation

As Submitted by Provider

1	Did the facility receive any Pervasive Plus payments in this cost report period?	No
2	Did the facility receive any Medical Supply Add-On payments in this cost report period?	No
3	Did the facility receive any Class B survey findings in this cost report period?	No

If the answer to Questions 1, 2, or 3 is yes, the facility must complete this schedule.

Part A 1-8 Beds

Census	Intermittent	Limited	Extensive	Pervasive	Total
1. Pervasive Plus Days by Level					-
2. Total Medicaid Days by Level					-
3. Direct care rate component	$96.75	$105.83	$121.25	$137.58	
4. Total Direct Care revenue	$ -	$ -	$ -	$ -	$ -
5. Pervasive Plus / Medical Supply Add-On Revenue					
6. Total Medicaid Direct Care Revenue					$ -

Part B 9-15 Beds

Census	Intermittent	Limited	Extensive	Pervasive	Total
1. Pervasive Plus Days by Level					-
2. Total Medicaid Days by Level					-
3. Direct care rate component	$91.63	$100.25	$114.90	$130.42	
4. Total Direct Care revenue	$ -	$ -	$ -	$ -	$ -
5. Pervasive Plus / Medical Supply Add-On Revenue					
6. Total Medicaid Direct Care Revenue					$ -

Part C 16-32 Beds

Census	Intermittent	Limited	Extensive	Pervasive	Total
1. Pervasive Plus Days by Level					
2. Total Medicaid Days by Level					
3. Direct care rate component	$81.09	$89.29	$103.21	$117.95	
4. Total Direct Care revenue	$ -	$ -	$ -	$ -	$ -
5. Pervasive Plus / Medical Supply Add-On Revenue					
6. Total Medicaid Direct Care Revenue					$ -

Part D 33+ Beds

Census	Intermittent	Limited	Extensive	Pervasive	Total
1. Pervasive Plus Days by Level					
2. Total Medicaid Days by Level					
3. Direct care rate component	$69.99	$76.92	$88.74	$101.26	
4. Total Direct Care revenue	$ -	$ -	$ -	$ -	$ -
5. Pervasive Plus / Medical Supply Add-On Revenue					
6. Total Medicaid Direct Care Revenue					$ -

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE O - Direct Care Floor Limitation Calculation

A	DIRECT CARE REVENUE	
1	Medicaid Direct Care Revenue *(Schedule N)*	$ -
2	Less: Pervasive Plus / Medical Supply Add-On Revenue *(Schedule N)*	-
3	Non-Pervasive Plus / Medical Supply Add-On Revenue *(line A1 less line A2)*	$ -
4	Floor	94%
5	94% of Non-Pervasive Plus / Medical Supply Add-On Medicaid Direct Care Revenue *(line A3 times line A4)*	$ -
6	Add: Pervasive Plus / Medical Supply Add-On Revenue *(Schedule N)*	$ -
7	Direct Care Floor *(line A5 plus line A6)*	$ -

B	DIRECT CARE COST	
1	Medicaid Days *(Schedule B, line 5a)*	-
2	Direct Care Cost per Day *(Schedule J, line A, column c)*	$ -
3	Total Medicaid Direct Care Cost *(line B1 times B2)*	$ -
C	Medicaid Direct Costs below the Direct Care Floor (line A7 less line B3, if less than $0, enter $0)	$ -

If Line C is greater than $0, Complete D and E below

D	LIMITATION		
1	Total Medicaid revenue *(Schedule G, Income Statement, lines 3a & 3b less line 24)*		$ -
2	a	Medicaid Days *(Schedule B, Line 5a)*	-
	b	Total Cost Per Day *(Schedule J)*	$ -
	c	Total Medicaid Cost *(line D2a times D2b)*	$ -
3	Factor		104%
4	104% of total Medicaid costs		$ -
5	Excess of total Medicaid revenues over 104% of Medicaid costs *(line D1 less line D4, if less than $0, enter $0)*		$ -

E	AMOUNT DUE TO STATE, if floor is applicable *(lower of line C or line D5)*	$ -

NOTE: If calculation shows money due the Department of Health and Hospitals, do not remit payment with the cost report. Provider will be notified of amount due after desk review/audit.

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

SCHEDULE P - Certification Statement by Preparer and Owner, Officer, or Administrator of Facility

I, John Smith (Name), President (Administrative Title)

of ABC Community Home (Name of Facility)

Baton Rouge (City), LA (State) do certify that I have examined the

attached report for the cost report period beginning 07/01/2011 and ending 06/30/2012 and to the best of my

knowledge and belief, it is a true and correct statement of the information required.

Signature of Authorized Representative of Facility

Date

Title

Total Provider Fee Bed Days:		2,160	Total Medicaid Direct Care Revenue:	$	-
Total Allowable Expenses:	$	415,185	Amount Due To State (if floor is applicable)	$	-

Comments:

Signature of Preparer

Date

Name of Preparer

VENDOR NUMBER: 77777
FACILITY NAME: ABC Community Home
COST REPORT PERIOD: 07/01/2011 TO 06/30/2012

Validation Edits

Comparison #1		Comparison #2		Difference
Total Assets *(Sched. F - Balance Sheet, Line 30)*	$ 124,250	Total Liabilities & Capital *(Sched. F - Balance Sheet, Line 47)*	$ 124,250	**$ -**
Clients in Facility (EOP) *(Sched. B - Stats, Line 11)*	N/A	Licensed Capacity (EOP) *(Sched. B - Stats, Line 2)*	N/A	
Medicaid Days by Level *(Sched. N - DC Revenue, Line 2 sum)*	N/A	Medicaid Client Days *(Sched. B - Stats, Line 5a)*	N/A	
Educational Expenses Amount Inputed *(Sched. H - Expenses, Pt. B, Line 13, Column a)*	$ -	Educational Expenses Adjustment Amount *(Sched. H - Expenses, Pt. B, Line 13, Columns b & c)*	$ -	**$ -**
Bad Debts Amount Inputed *(Sched. H - Expenses, Pt. C, Line 12, Column a)*	$ -	Bad Debts Adjustment Amount *(Sched. H - Expenses, Pt. C, Line 12, Columns b & c)*	$ -	**$ -**
Director's Fees Amount Inputed *(Sched. H - Expenses, Pt. C, Line 34, Column a)*	$ -	Director's Fees Adjustment Amount *(Sched. H - Expenses, Pt. C, Line 34, Columns b & c)*	$ -	**$ -**
Total Client Adjustments Posted	$ (57,155)	Total Client Adjustments Entered	$ (57,155)	**$ -**
Total DHH Adjustments Posted	$ -	Total DHH Adjustments Entered	$ -	**$ -**

Questions on Schedules N	
Schedule N Properly Completed (Days / Revenue Reported When Questions are Answered Yes)	
Schedule A Completed	
Schedule B Completed	**ERROR - Blank Lines**
Schedule C Completed	
Schedule D Completed	

**Amounts in Difference column should be zero or blank.

State of Louisiana
Department of Health and Hospitals
ICF-Private Cost Report

INSTRUCTIONS FOR FILING:

I **Within 90 days of cost report period end,** e-mail the following documentation to Myers and Stauffer.

Required Items (Must be submitted with your filing)

Note: Use numbering below to number your attachment files as indicated (e.g., the Central Office working trial balance would be numbered "8")

ICF-Private Documentation

1. Signed and dated Certification Page of the Louisiana Medicaid ICF-Private Cost Report
2. Electronic copy of completed Louisiana Medicaid ICF-Private cost report in Excel.
3. Grouping Schedule/Crosswalk that agrees to Schedules F, G and H by cost report line item (must include general ledger accounts by account number and subtotals for each cost report line)
4. Detailed asset listing including full depreciation schedule as of the cost report period end.
5. Copy of all lease and loan agreements and any amortization schedules (*f applicable*)

Central Office Documentation

6. Signed and dated Certification Page of the Louisiana Medicaid ICF-Private Central Office Cost Report.
7. Electronic copy of completed Louisiana Medicaid ICF-Private cost report in Excel.
8. Working trial balance used to prepare the cost report.
9. Detailed asset listing including full depreciation schedule as of the cost report period end.
10. Copy of all lease and loan agreements and any amortization schedules (*f applicable*)

II Electronic Files Should be Named in the following example formats (all files should be in .pdf except for the cost report which must be an Excel file):

Medicaid Cost Report File (provider # + Central Office Name + Facility Name + Year End in "yyyymmdd" format + "Cost Report"):
99999 CO group name - Facility name - 20090630 Cost Report.xls

If You Have One Attachment File(provider # + Central Office Name + Facility Name + Year End in "yyyymmdd" format + "CR Attachments"):
99999 CO group name - Facility name - 20090630 CR Attachments.pdf

If You Have Multiple Attachment Files(provider # + Central Office Name + Facility Name + Year End in "yyyymmdd" format + Description + Number Sequence from above list):
99999 CO group name - Facility name - 20090630 Depr Sched - 4.pdf
99999 CO group name - Facility name - 20090630 WTB - 3.pdf
etc…

All electronic documentation should be e-mailed to Myers and Stauffer at:

LAICF@mslc.com

All paper documentation can be mailed (using certified or other traceable delivery) or faxed to:

Myers and Stauffer
ATTN: Louisiana ICF-Private
11440 Tomahawk Creek Parkway
Leawood, Kansas 66211
Fax: (913) 234-1104
Phone: (800) 374-6858

III Make a back-up copy of your electronic cost report and retain for future reference.

Please Call Myers and Stauffer at 1-800-374-6858 if you have any questions on using the template or filing the cost report.

Louisiana ICF-Private Cost Report Template Instructions

ICF-Private Version 2.6 07/30/2012

For Versions of Excel prior to 2007, there is a toolbar that includes buttons for Auditor, Add Row, Delete Extra Rows, Print, and Instructions that should show above, if the macros have been properly enabled.

For Office 2007 (new version), Auditor, Add Row, Delete Extra Rows, Print, and Instructions toolbar buttons will show under the "Add-Ins" menu if the macros have been properly enabled.

Macro Security Change Instructions (needed to run template with macros enabled)

For Microsoft Excel 2007:

You can change macro security settings in the Trust Center, unless a system administrator in your organization has changed the default settings to prevent you from changing the settings.

On the **Developer** tab, in the **Code** group, click **Macro Security**.

Tip If the **Developer** tab is not displayed, click the **Microsoft Office Button** (upper left hand corner of the screen), click **Excel Options,** and then in the **Popular category,** under **Top options** for working with Excel, click **Show Developer tab in the Ribbon.**

In the **Macro Settings** category, under **Macro Settings**, click the option that enables all macros (low security) or the option that allows you to disable macros with notification (if the notification option is chosen, you will see a "SECURITY WARNING" message above the formula bar - you must click the Options… button to enable the macros after you open the file).

For Older Versions of Microsoft Excel:

Click **"Tools"** on the Menu and then click **"Macro" – "Security"**. Select **"Low" or "Medium"** security. Then reopen the cost report template file.

General

Custom Toolbar Buttons:

- Auditor Toolbar Button - for use by P&N only.
- Add and Delete Extra Rows - used on adjustment report schedule, related parties, central allocation, habilitation, and staffing schedules.
- Print - used to print package.
- Instructions - used to access this page.

All lines and schedules should be completed by the provider. If the appropriate answer is zero or not applicable, the provider must report "0" or "NA". No lines should be left blank.

All dollar amounts should be rounded to the nearest dollar. Only per diem amounts reported on Schedules J, N and O should include cents. All per diems should be rounded to the nearest penny.

All costs reported on the cost report should be in accordance with the Louisiana ICF Standards for Payment and the Federal entries. Provider Reimbursement Manual (HIM-15). The accrual basis of accounting is required. Amount per books should be adjusted to the accrual basis prior to completion of the cost report. The cost report should reflect all year-end closing entries.

To access the Provider Reimbursement Manual (HIM-15) go to the following web-site:

http://www.cms.hhs.gov/Manuals/PBM/itemdetail.asp?filterType=none&filterByDID=-99&sortByDID=1&sortOrder=ascending&itemID=CMS021929&intNumPerPage=10

Use the TAB key to move throughout the forms to ensure no fields are skipped. Use drop-down arrows to scroll and select items in fields that contain lists.

Schedule A

Identifying Information

Report in the spaces provided the corporate and facility name, street address, mailing address if different from street address, Title XIX vendor number and cost report period. The name, telephone number and email address of a contact person should be specified.

Type of Control

Check one appropriate block. Specify Other – Nonprofit or Other – Governmental, if selected.

Schedule B

Statistical Information

The provider must maintain daily affirmative census records by payor type. The census should have totals by resident for each month and monthly totals. The sum of the totals for each month should agree to the days reported on the cost report. For habilitation facilities, the attendance days should be maintained by facility and by payor and should reconcile to the total reported on the cost report.

Statistical and Other Data

1 Enter total licensed capacity at beginning of the period Enter total licensed capacity at beginning of the period.

2 Enter total licensed capacity at end of the period.

3 Enter effective date of change in licensed capacity, if applicable.

4 Enter client days available (licensed capacity times days the facility was open for the period).

5 Enter the client days in the appropriate category. Enter total as sum of a, b, and c.

6 Enter total provider fee days (sum of a, b, c and d).

7 Enter percent of occupancy (line 5 divided by line 4)

8 Enter number of clients in facility at the beginning of the period.

9 Enter number of admissions during the period.

10 Enter number of total discharges and deaths during the period.

11 Enter number of clients in facility at the end of the period (sum of line 8, 9, 10).

Schedule C

Ownership and Related Organization

1 List all owners with 5% interest or more (even if they receive no compensation) and relatives of owners employed by the facility. If nonprofit, list all members of the Board of Directors and relatives of members of the Board of Directors employed by the provider.

2 If changes in ownership, licensure, or certification occurred during the report period, enter the changed information (from -- to) and date of each change.

3 If facility or any equipment is leased, give name of owner of each leased asset, relationship to the facility, and terms of the lease. A copy of lease agreements in effect during the report period must be attached to the cost report.

4 If the facility has related party transactions as defined in the Provider Reimbursement Manual (HIM-15), complete sections a. and b. Home office and habilitation allocations should be included as related party transactions for facilities.

Schedule D

Staff and Other Information

1 Indicate total number of employees for the last payroll in the period.

2 Indicate number of minimum wage employees.

3 For each category, indicate the number of full time equivalent (total hours for the year divided by 2080). Indicate total full time equivalent as the sum of lines a, b and c.

4 Benefits provided employees -- check each type of benefit provided for one or more employees. Describe any other benefits provided. If no benefits are provided, check None.

5 Number of vehicles owned or leased by facility - Enter the number of cars, trucks, vans, and station wagons owned or leased by the facility. Do not include boats, airplanes, etc.

6 Number of mortgages on fixed assets - enter number. Indicate original date, amount, interest rate and term of each mortgage.

7 Indicate other non-Medicaid rates received during the cost report period.

Schedule E

Staffing Pattern

Complete staffing pattern for each position and indicate the cost report line item number. Average hours per week should be calculated as total annual hours divided by 52 weeks. Actual salary for the cost report period should agree to salaries reported on Schedule H, column (a).

Schedule F

Balance Sheet-Assets Enter appropriate balance sheet asset accounts per books as of the end of the cost report period.

Balance Sheet-Liabilities Enter appropriate balance sheet liability and equity accounts per books as of the end of the cost report period.

Schedule G

Income Statement

Enter appropriate income account balances per books as of the end of the period in the first column. Enter any income offset adjustments in second column using Schedule I. The adjusted balance is calculated in the last column. Any grants reported on Line 6 and any miscellaneous income reported on Line 19 should be specified.

Schedule H

Direct Care Costs – Part A

Column (a) - Enter expenses for the cost report period from the General Ledger. Amounts entered in this column must agree with the expenses in the General Ledger.

Column (b) - Enter adjustments to expenses per books for the cost report period using Schedule I.

Column (c) - Enter net allowable expenses for the cost report period: Column (a) plus or minus adjustments in Column (b). Carry total of Column (c) to Schedule J, Line A, column (a).

Care Related Costs – Part B

Column (a) - Enter expenses for the cost report period from the General Ledger. Amounts entered in this column must agree with the expenses in the General Ledger.

Column (b) - Enter adjustments to expenses per books for the cost report period using Schedule I.

Column (c) - Enter net allowable expenses for the cost report period: Column (a) plus or minus adjustments in Column (b). Carry total of Column (c) to Schedule J, Line B, column (a).

Administrative and Operating Costs – Part C

Column (a) - Enter expenses for the cost report period from the General Ledger. Amounts entered in this column must agree with the expenses in the General Ledger.

Column (b) - Enter adjustments to expenses per books for the cost report period using Schedule I.

Column (c) - Enter net allowable expenses for the cost report period: Column (a) plus or minus adjustments in Column (b). Carry total of Column (c) to Schedule J, Line C, column (a).

Property and Equipment – Part D

Column (a) - Enter expenses for the cost report period from the General Ledger. Amounts entered in this column must agree with the expenses in the General Ledger.

Column (b) - Enter adjustments to expenses per books for the cost report period using Schedule I.

Column (c) - Enter net allowable expenses for the cost report period: Column (a) plus or minus adjustments in Column (b). Carry total of Column (c) to Schedule J, Line D, column (a).

A copy of the depreciation schedule must be attached which agrees to reported depreciation expense.

Schedule I

Schedule of Adjustments

Enter the information for each cost report adjustment. Explanations should be specific as to the nature of the adjustment. Types of adjustments include offsets of other income, removal of non-allowable expenses, and related party transaction adjustments to actual cost.

The following items are specifically non-allowable expenses.

If you enter amounts in one of these fields, **you must adjust the row to a zero balance**.

Schedule H, Part B, Line 12 - Educational Expense

Schedule H, Part C, Line 12 - Bad Debts Expense

Schedule H, Part C, Line 34 - Miscellaneous - Director's Fees

Schedule J

Calculation of Costs Per Day by Category

Divide Column (a) (Allowable Expenses) by Column (b) (Total client days reported on Schedule B.) to calculate Column (c) Allowable Cost Per Day for each category. Enter the sum of Lines A, B, C, and D in column (c) for Total Allowable Cost per Day.

Schedule K

Central Office Allocation Method

All programs (Medicaid or non-Medicaid) managed/owned by the central office should be included in the allocation schedule. Days or costs may be used as the allocation basis if all programs are ICF programs. If other programs are included (such as a habilitation program, waiver program, etc), then costs should be used. Costs used for allocation purposes should be direct costs.
Direct costs are defined as per book costs (Schedule H, column a) less any home office allocation or related party management fees included in column a.

In preparing schedule K, enter the first three columns in each necessary facility row.

Then, enter the four amounts at the bottom of the page (direct, care, admin, and capital).

Schedule L

Habilitation Allocation Method

All clients (Medicaid or non-Medicaid) participating in the habilitation program should be included in the allocation schedule. Attendance days should be used as the allocation basis. Client attendance days should be grouped by facility to compute the allocation amount for each facility. Enter amounts in columns (a) – (c) and the total in column (e).

Schedule M

Not used for years ending on/after 6/30/09.

Schedule N

Medicaid Direct Care Revenue Calculation

1 Enter Pervasive Plus days during the period by level (Source: Provider's records)

2 Enter Total Medicaid Days by level including pervasive plus days (Source: Provider's records)

3 Enter the Direct Care Rate Component on line 3

4 Multiply line 2 times line 3

5 Input total Pervasive Plus / Medical Supply Add-On Revenue on Line 5 (Source: Provider's records)

6 Add lines 4 and 5 to compute Total Medicaid Direct Care Revenue (line 6). This revenue should be carried to Schedule O for the direct care floor calculation.

Schedule O

A facility wide direct care floor may be enforced upon deficiencies related to direct care staffing requirements noted during the HSS annual review or during a complaint investigation in accordance with LAC 50:I.5501 et seq. or if the provider received pervasive plus payments during the cost report period.

Direct Care Revenue – Part A

1 Enter Medicaid Direct Care Revenue calculated on Schedule N, Line 6

2 Enter Pervasive Plus / Medical Supply Add-On Revenue from Schedule N, Line 5

3 Subtract Line A2 from Line A1

4 Multiply Line A3 times A4

5 Enter Pervasive Plus / Medical Supply Add-On Revenue from Schedule N, Line 5

6 Add Line A5 and Line A6 to compute the total Medicaid Direct Care Floor

Direct Care Costs – Part B

1 Input Medicaid days from Schedule B, line 5a on Line B1

2 Input Direct Care Cost per day from Line A on Schedule J, Column C

3 Calculate Total Direct Care Cost by multiplying Line B1 times B2

Part C - Calculate the Medicaid Direct Care Costs below the Direct Care Floor by subtracting Line B3 from Line A7. If less than zero, enter zero.

Part D - Limitation on Direct Care Floor Amount Due

1 Input net Medicaid income from Income Statement, Schedule G (lines 3a & 3b less line 24)

2a Input Medicaid days from Schedule B, line 5a

2b Input Total Cost per day from Schedule F on Line D2b

2c Calculate Total Medicaid Cost by multiplying Line D2a times D2b

4 Multiply Line D2c times Line D3

5 Subtract Line D4 from Line D1. If less than zero, enter zero.

Part E

Calculate the amount due to DHH, if the floor is applicable, as the lesser of Line C or Line D5.

IF CALCULATION SHOWS MONEY DUE THE DEPARTMENT OF HEALTH AND HOSPITALS DO NOT REMIT PAYMENT WITH THE COST REPORT. PROVIDER WILL BE NOTIFIED OF AMOUNT DUE AFTER DESK REVIEW/AUDIT.

Schedule P

Certification Statement

This page must be completed, signed (original signature – no stamps) and dated by the authorized representative of the facility and the person preparing the cost report.

Validation Edits (or checks) are used to check the accuracy of the cost report.

Please note that having no exceptions when running the "edits" does not guarantee that the cost report is correct.
On the other hand, having an exception does not always mean that you have an error.

Follow the filing instructions on the cover page of the cost report.

To receive official reimbursement notices and software releases, please email LAICF@mslc.com
and include the name of the template and your name.

folding-walker that has all of the following characteristics:

a. capable of supporting individuals who weigh more than 350 pounds; and

b. has hand operated brakes that:

i. cause the wheels to lock when the hand levers are released;

ii. can be set so that either one or both can lock the wheels; and

iii. are adjustable so that the individual can control the pressure of each hand brake;

c. there is an additional braking mechanism on the front crossbar; and

d. at least two wheels have brakes that can be independently set through tension adjustability to give varying resistance.

2. A heavy duty, multiple braking system, variable wheel resistance walker is considered medically necessary for individuals whose weight is greater than 350 pounds, and who meet coverage criteria for a standard walker, and who are unable to use a standard walker due to a severe neurological disorder or other condition causing the restricted use of one hand. Obesity, by itself, is not considered a medically necessary indication for this walker.

E. Leg Extensions. Leg extensions are considered medically necessary for individuals 6 feet tall or more.

F. Armrests. Armrest attachments are considered medically necessary when the individual's ability to grip is impaired.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 31:2220 (September 2005).

§13305. Non-Covered Items

A. The following items shall not be covered by Medicaid:

1. Walker with Enclosed Frame. A walker with enclosed frame is a folding wheeled walker that has a frame that completely surrounds the patient and an attached seat in the back.

2. Enhancement Accessories. An enhancement accessory is one that does not contribute significantly to the therapeutic function of the walker, cane or crutch. It may include, but is not limited to:

a. style;

b. color;

c. hand operated brakes (other than those described for a heavy duty, multiple braking system, variable wheel resistance walker);

d. seat attachments; and

e. tray attachments or baskets (or equivalent).

3. Walking Belts. Walking belts is a belt used to support and guide the individual in walking.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 31:2221 (September 2005).

Frederick P. Cerise, M.D., M.P.H.
Secretary

0509#064

RULE

Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing

Intermediate Care Facilities for the Mentally Retarded
(LAC 50:VII.Chapters 301-331)

Editor's Note: The following Chapters have been re-codified and are being repromulgated to show current placement.

Title 50
PUBLIC HEALTH—MEDICAL ASSISTANCE
Part VII. Long Term Care
Subpart 3. Intermediate Care Facilities for the Mentally Retarded

Chapter 301. General Provisions

§30101. Foreword

A. The ICF/MR standards for payment specify the requirements of federal and state law and regulations governing services provided by intermediate care facilities for the mentally retarded and persons with other developmental disabilities (ICF/MR).

B. The Medicaid Program is administered by the Louisiana Department of Health and Hospitals (DHH) in cooperation with other federal and state agencies.

C. Standards are established to ensure minimum compliance under the law, equity among those served, provision of authorized services, and proper disbursement. If there is a conflict between material in these standards and the federal and state laws or policies governing the program, the state laws or policies governing the program have precedence. These standards provide the ICF/MR with information necessary to fulfill the provider enrollment contract with the agency. It is the ICF/MR facility's responsibility to keep these standards current. The standards are the basis for surveys by federal and state agencies, are part of the enrollment contract, and are necessary for the ICF/MR to remain in compliance with federal and state laws.

D. Monitoring of an ICF/MR's compliance with state and federal regulations is the responsibility of DHH's Bureau of Health Services Financing (BHFS).

E. The Bureau of Health Services Financing (BHSF) Health Standards Section (HSS) is responsible for determining an ICF/MR's compliance with state licensing requirements and compliance with specific Title XIX certification requirements which include physical plant, staffing, dietary, pharmaceuticals, active treatment, and other standards. Minimum licensure requirements for ICF/MRs are covered in the booklet entitled *Licensing Requirements for Residential Care Providers* and Subpart I of the *Code of Federal Regulations*, Chapter 42:483.400-483.480.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Office of Family Security, LR 13:578 (October 1987), amended by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 25:676 (April 1999), repromulgated LR 31:2221 (September 2005).

INTERMEDIATE CARE FACILITIES FOR INDIVIDUALS WITH DEVELOPMENTAL DISABILITES (ICF/DD) PROVIDER MANUAL

Chapter Twenty-Six of the Medicaid Services Manual

Issued October 1, 2010

State of Louisiana
Bureau of Health Services Financing

ICF/DD SERVICES

TABLE OF CONTENTS

Bobby Jindal
GOVERNOR

Alan Levine
SECRETARY

State of Louisiana

Department of Health and Hospitals
Bureau of Health Services Financing

August 6, 2009

To: ICF/DD Administrators:

From: Mary Norris

Re: Civil Service Salary Lmits

Effective 7/2/07, the Civil Service limits were increased as follows:

MR/DD Regional Administrator 1 (1-100 beds)	$93,517
MR/DD Regional Administrator 2 (101-200 beds)	$100,069
MR/DD Regional Administrator 3 (201-300 beds)	$107,078
MR/DD Regional Administrator 4 (over 300 beds)	$122,595
MR/DD Regional Assoc. Administrator 1 (1-100 beds)	$76,336
MR/DD Regional Assoc. Administrator 2 (101-200 beds)	$87,402
MR/DD Regional Assoc. Administrator 3 (201-300 beds)	$93,517
MR/DD Regional Assoc. Administrator 4 (over 300 beds)	$100,069

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STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS

LOUISIANA
Department of HEALTH and HOSPITALS

Kathleen Babineaux Blanco
GOVERNOR

Frederick P. Cerise, M.D., M.P.H.
SECRETARY

MEMORANDUM

TO: All Nursing Facility and ICF-MR Providers

FROM: Jerry Phillips
Medicaid Director

SUBJECT: New Procedures for Optional State Supplement Checks

DATE: August 6, 2007

Effective September 1, 2007, the Department of Health and Hospitals (DHH) will assume the responsibility of issuing Optional State Supplement (OSS) checks to eligible residents of nursing facilities and intermediate care facilities. The monthly OSS checks are issued to residents who receive SSI benefits and who meet the criteria for supplemental payments.

The Department of Social Services previously handled these supplemental payments by sending paper checks to the facility or the resident's responsible representative. DHH will now issue payments to the facilities via electronic funds transfer (EFT). The funds will be transferred the first full work week of each month. **This transaction will occur prior to the monthly Long Term Care check-write.** Attached is the OSS schedule for the year. Since this entire process will be done electronically, please verify that your EFT information as correct. If you have any questions regarding EFT, please contact Provider Enrollment at 225-216-6370.

Since these funds are designated for the personal care needs of the resident, you must transfer the funds to the resident's personal funds account **within three business days of receipt** of the EFT. There will be a monthly remittance advice statement available on www.lamedicaid.com for the facility to download. Once you log into the secure provider area on the Provider Applications page, click the link called OSS Checks and click on Remittance Advice Statements. All return payments will be handled electronically through the OSS Checks link. A user manual for the OSS process will be available on this same link. If you need assistance with the secure provider area, contact the Technical Support Help Desk at 1-877-598-8753.

If you have any questions or need additional information regarding these new procedures, please contact Laurie Tichenor at 225-342-9076.

JP/SV/khb

Attachment

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Bobby Jindal
GOVERNOR

Anthony Keck
SECRETARY

State of Louisiana

Department of Health and Hospitals

Bureau of Health Services Financing

August 18, 2010

To: Private ICF/DD Facilities
From: Randy Davidson RD

Re: Clients' Funds Account Concern

Postlethwaite & Netterville recently brought to our attention a developing trend among ICF/DD facilities to eliminate the clients' petty cash fund. Rather than maintain a petty cash fund for minor client purchases, providers are writing clients' funds checks out to the clients. Some of these check amounts are quite substantial.

Providers should bear in mind that writing checks out to the clients with <u>no documentation as to how the money was spent</u> is considered a substantial finding in an audit. Providers who cannot account for clients' funds disbursements will be expected to refund such amounts to the client.

Our interpretation of the Standards for Payment regarding clients' funds disbursements is as follows:

- Providers are required to maintain a petty cash fund. The petty cash fund should be used for minor purchases and small amounts of spending money (i.e. less than $50 per client). Vouchers signed by the client or two witnesses should be maintained for all petty cash disbursements.
- The clients' funds checking (or savings) account(s) should be used for more significant purchases / disbursements. A cancelled check and receipt / invoice should support all check transactions. Savings account withdrawals should be supported by a withdrawal slip and a receipt / invoice.
- Canceled checks written to family members or responsible parties are sufficient receipts for disbursements <u>if coupled with information regarding the purpose of the expenditure</u>.

It is the policy of the Department of Health and Hospitals that the disbursement of clients' funds be supported by appropriate documentation.

If you have questions, please call Mary Norris at 225-342-2768, Cheryl Washington at 225-342-6222 or Enrika Buggage at 225-342-1999.

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