



STATE OF LOUISIANA HOME AND COMMUNITY BASED SERVICES COST REPORTS

DEDICATED TO GOVERNMENT HEALTH PROGRAMS



■ HCBS COST REPORT TRAINING

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DEDICATED TO GOVERNMENT HEALTH PROGRAMS

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■ EXECUTIVE SUMMARY

- 5 W's of Cost Reporting
 - Why, Who, What, When, and Where
- Cost Reporting Basics
- HCBS Provider Cost Report
- HCBS Central Office Cost Statement
- Appendix A (Sample HCBS Provider Cost Report)



■ EXECUTIVE SUMMARY

- Appendix B (Sample HCBS Central Office Cost Statement)
- Appendix C (Sample Provider Documentation)
- Appendix D (Macro Instructions)

■ 5 W'S OF COST REPORTING

- **WHY** should you file:
 - The Louisiana Administrative Code requires HCBS providers to file a cost report
 - Cost reports will be utilized to assess current reimbursement rates
 - Cost reports allow the State to have more accurate information relating to the fiscal health of HCBS providers

■ 5 W'S OF COST REPORTING

- **WHO** should file:
 - Each unique Federal Tax ID Number (FEIN) for providers engaged in the following HCBS programs and waivers:
 - LT – PCS
 - EPSDT – PCS
 - Community Choice Waiver
 - Children's Choice Waiver
 - Supports Waiver
 - New Opportunities Waiver
 - Residential Options Waiver



■ 5 W'S OF COST REPORTING

- **WHAT to file:**
 - LA HCBS Provider Cost Report
 - LA HCBS Central Office Cost Statement or Equivalent (if applicable)
 - Specified documentation contained on the “Cover” tab of each cost report
 - Example cost reports can be viewed in Appendix A and Appendix B



■ 5 W'S OF COST REPORTING

- **WHEN to file:**
 - Providers should maintain a fiscal year that most closely relates to their standard business operations
 - Providers must submit a cost report within 5 months of the end of their reporting period
 - Providers who go through a change of ownership (CHOW) or terminate from the Medicaid program must file a short year/terminating cost report from the beginning date of their cost reporting year to the date of the qualifying event



■ 5 W'S OF COST REPORTING

- WHERE to file:
 - Providers are required to submit electronic copies of their cost reports and all required supporting documentation to the following email address:
 - LAHCBS@mslc.com
 - Provider filing questions may be directed to (800) 374-6858 or submitted to the above email address



■ COST REPORTING BASICS

- Cost Reporting Basics
 - Cost Report Design
 - Allowable Cost
 - Non-Allowable Cost
 - Related Parties
 - Source Documentation

■ COST REPORTING BASICS

- Cost Report Design
 - Excel Macros should be enabled to allow full functionality of the cost reporting template
 - The cost report is designed to capture the allowable direct and indirect expense of providing HCBS services
 - Direct Expense – expense associated with physically providing a service (wages, supplies, etc.)
 - Indirect Expense – overhead expense incurred to provide a service (capital, administrative, etc.)

■ COST REPORTING BASICS

- Cost Report Design
 - Direct expense cost centers have been established for related billing codes by waiver
 - Allowable indirect expense is allocated to the direct expense cost centers by using a series of allocation statistics contained in the cost report to produce a “fully loaded” cost
 - “Fully loaded” cost is then paired with revenue/paid units data to established a cost per unit for each cost center

■ COST REPORTING BASICS

- Allowable Cost
 - General principle: Costs are to be reasonable and related to patient care
 - Costs should not exceed what a prudent and cost conscious buyer would pay
 - Costs are necessary and proper in the operation of HCBS services
 - Costs are common or accepted in HCBS industry

■ COST REPORTING BASICS

- Examples of Allowable Cost
 - Wages, contract labor, supplies, etc.
 - Rent paid to unrelated parties
 - Unrelated management company fees to the extent they are necessary and proper
 - Straight-line method of depreciation (only allowable method)
 - Advertisement expense for help-wanted ads for personnel.

■ COST REPORTING BASICS

- Non-Allowable Cost
 - Costs not related to recipient care
 - Cost of Gifts or Donations
 - Cost of Lobbying
 - Cost of Fines or Penalties
 - Cost of Entertainment
 - Cost of Personal Use of Motor Vehicles

■ COST REPORTING BASICS

- Non-Allowable Cost
 - Bad Debts
 - Other HCBS Non-Allowable Services – cost of services provided to HCBS recipients, but which are not permitted under the scope of waiver services
 - Expense Recoveries and Rebates – non-patient care related revenue or rebates on expenses received by the provider should be used to offset the associated expense

■ COST REPORTING BASICS

- Related Parties
 - Should one of the following be true the vendor is considered related to the provider for purposes of the Medicaid program:
 - Common Ownership
 - Common Control
 - Immediate Family Relationship

■ COST REPORTING BASICS

- Related Parties
 - Should one of the following be true the vendor is considered related to the provider for purposes of the Medicaid program:
 - Common Ownership – an individual(s) possesses significant ownership or equity in the provider and the institution or organization serving the provider
 - Common Control – individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution

■ COST REPORTING BASICS

- Related Parties

- An immediate family relationship will create an irrebuttable presumption of relatedness through control or attribution of ownership or equity interests. The following constitute immediate family:
 - Husband and wife
 - Natural parent, child and sibling
 - Adopted child and adoptive parent
 - Step parent, step child, step-sister, step-brother
 - Father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law
 - Grandparent and grandchild

■ COST REPORTING BASICS

- Related Parties

- Costs applicable to services, facilities, and supplies furnished by related parties to the provider are includable in the allowable costs of the provider at the cost to the related organization
 - Avoids payment of a profit factor
 - Avoids payment of artificially inflated costs
- Related parties **MUST** be disclosed on schedule B of both cost reports

■ COST REPORTING BASICS

- Source Documentation
 - Working Trial Balance (WTB)
 - Grouping Schedule / Crosswalk - see Appendix C for example
 - Financial Statements
 - General Ledger
 - Detailed Assets Listing and Amortization Schedules

■ COST REPORTING BASICS

Questions



■ HCBS PROVIDER COST REPORT

- HCBS Provider Cost Report Template
 - Sample in Appendix A
 - Available on the Myers and Stauffer web-site
 - Excel Marcos should be enabled to utilize the full functionality of the template
 - See Appendix D for instructions on how to enable Macros

■ HCBS PROVIDER COST REPORT

- Instructions tab
 - Organized by Schedule
 - Contains detailed descriptions of each cost report schedule and other important information for cost report preparation
 - Active hyperlinks in each section header will direct you to the applicable schedule

■ HCBS PROVIDER COST REPORT

- Cover Sheet
 - Contains detailed checklist of required documentation for cost report submission
 - Defines a naming convention that must be followed for all attachments.
 - Provides contact information for questions and cost report submission

■ HCBS PROVIDER COST REPORT

- Cover Sheet
 - All applicable supporting documentation must be submitted before the cost report is considered complete
 - Delinquent cost reports may be subject to late filing penalties
 - Scanned or copied attachments must be legible to be counted as a completed submission

■ HCBS PROVIDER COST REPORT

- Schedule A – Provider Information Section
 - Requires the provider to enter the following information:
 - Beginning and ending date of cost reporting period
 - Cost report preparation date
 - Corporate Office Name
 - Provider Name
 - Federal Tax ID Number (FEIN)
 - Mailing and Physical Address
 - Contact Information

■ HCBS PROVIDER COST REPORT

- Schedule A – Lines 19.00 to 19.24
 - HCBS Program Included in Cost Report
 - Column (a or d) – Provider Type
 - Column (b or e) – Provider Medicaid Number
 - Column (c or f) – Provider Parish

HCBS PROGRAMS INCLUDED IN COST REPORT:

(a)	(b)	(c)
Provider Type	Provider Medicaid Number	Provider Parish
19.00 LT-PCS	1111111	WEST BATON ROUGE

(d)	(e)	(f)
Provider Type	Provider Medicaid Number	Provider Parish
Community Choice Waiver	1111111	WEST BATON ROUGE

■ HCBS PROVIDER COST REPORT

- Schedule A - Lines 20 to 20.25
 - Other Medicaid or Medicare programs with shared or allocated expenses included in cost report:
 - Column (a) – Indicate the applicable Medicaid and Medicare provider type for all programs
 - Column (b) – Enter a description (only applicable when “Other” is selected in column (a))
 - Column (c) – Enter the program Medicaid Number
 - Column (d) – Enter the program Medicare Number

■ HCBS PROVIDER COST REPORT

- Schedule A – Lines 20 to 20.25
 - Column (e) – Indicate “Yes” or “No”, if any expense from this program is included on Schedule C of this cost report
 - Column (f) – Indicate the Parish associated with this program

OTHER MEDICAID OR MEDICARE PROGRAMS WITH SHARED OR ALLOCATED EXPENSES INCLUDED IN COST REPORT:

(a)	(b)	(c)	(d)	(e)	(f)
Provider Type	Medicaid Number	Medicare Number	Expense Included on Schedule C (Yes/No)	Provider Parish	
Hospital	1111111	1111111	Yes	WEST BATON ROUGE	

■ HCBS PROVIDER COST REPORT

- Schedule A
 - Please note that copies of all cost reports for providers listed in this section **MUST** be submitted with the cost report filing
 - Line 21.00 “Type of Control”, select the applicable control type from the drop-down menu
 - If “Other” is selected as the type of control an additional box will appear and a description must be entered

■ HCBS PROVIDER COST REPORT

Questions



■ HCBS PROVIDER COST REPORT

- Schedule B – Section 1.00
 - This Section should 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

■ HCBS PROVIDER COST REPORT

- Schedule B – Section 1.00
 - Column (a) – List the name of the related party
 - Column (b) – Enter the party's primary function with the provider
 - Column (c) – Enter the percentage of the related party's week that is related to provider business
 - Column (d) – Enter the party's percentage of provider ownership
 - Column (e) – Indicate the amount of compensation included in allowable cost for the current cost report period

■ HCBS PROVIDER COST REPORT

(COST REPORT IS NOT COMPLETE WITHOUT THIS INFORMATION)

1.00 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.

(a)	(b)	(c)	(d)	(e)
Name	Function	% of Work Week Devoted to Business	% of Ownership	Compensation Included in Allowable Cost for This Period
1.01 Drew Brees	Owner	0.00%	49.00%	0
1.02 Les Miles	Owner	0.00%	51.00%	0
1.03				
1.04				
1.05				
1.06				
1.07				
1.08				

■ HCBS PROVIDER COST REPORT

- Schedule B – Section 2.00

- Section should list all changes in Ownership, Licensure, or Certification during the cost report period
 - Column (a) – Select the type of change from drop-down menu
 - Column (b) – Enter the applicable condition, pre-change
 - Column (c) – Enter the applicable condition, post change
 - Column (d) – Indicate the date of change

■ HCBS PROVIDER COST REPORT

2.00 Changes in Ownership, Licensure, or Certification During Cost Report Period

	(a) Type of Change	(b) From	(c) To	(d) Date of Change
2.01				
2.02				
2.03				

■ HCBS PROVIDER COST REPORT

- Schedule B – Section 3.00
 - For any leased equipment or leased assets, please attach a copy of the fully executed lease agreement and complete the following areas:
 - Column (a) – Indicate the owner of the leased asset
 - Column (b) - Indicate the relationship of the lessor to the provider
 - Column (c) – Enter the applicable payments or term of the lease

■ HCBS PROVIDER COST REPORT

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

	(a) Owner of Leased Assets	(b) Relationship to Provider	(c) Payments / Term
3.01			
3.02			
3.03			
3.04			
3.05			
3.06			
3.07			

■ HCBS PROVIDER COST REPORT

- Schedule B – Section 4.00
 - Should any costs reported on Schedule C be the result of related party transactions, select “Yes” from the drop-down menu
 - The definition of a related party is contained in the Instructions to this schedule
 - Section 4.01 MUST be completed if “Yes” is selected in Section 4.00

■ HCBS PROVIDER COST REPORT

- Schedule B – Section 4.01
 - List the name(s) of related parties or organizations and list their relationship to the provider
 - Column (a) – List name of related party or organization
 - Column (b) – Detail the relationship of related party to the provider (common ownership, common control, etc.)

■ HCBS PROVIDER COST REPORT

4.00 In the amount of cost reported on Schedule "C - Expenses", are any costs included which are a result of transactions with related parties or organizations. (Please see the instructions for the definition of a related party/organization)

YES If "YES", please complete the section below.

4.01 List name(s) of related parties or organizations and relationship to provider.

(a)	(b)
Name of Related Party / Organization	Relationship
4.02 CO Test Group	Home Office
4.03	
4.04	
4.05	

■ HCBS PROVIDER COST REPORT

- Schedule B – Macro Information
 - Note: If a provider needs additional lines for any section contained in this schedule, follow these steps:
 - Select an input cell in the section in which you want to add a line
 - Press the “Add Row” button under the Excel Add-Ins ribbon



■ HCBS PROVIDER COST REPORT

Questions



■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - This Schedule is intended to capture all direct and indirect expense associated with provider HCBS services
 - Indirect expenses will be allocated to the direct expense and non-reimbursable cost centers through allocation statistics located in schedule D

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Expenses Categories:
 - Indirect / Overhead Expense
 - Employee Benefits
 - Transportation
 - Property and Equipment
 - Administrative & Operating

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Expenses Categories:
 - Direct Expense
 - Cost centers that are comprised of related Medicaid program/waiver service billing codes
 - Non-Allowable Expense
 - Non-allowable costs as defined in the cost report instructions
 - Non-Reimbursable Services
 - Cost of HCBS services that are beyond the scope of the program/waiver

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Providers are required to submit a grouping schedule/crosswalk that reconciles WTB accounts to their location on Schedule C
 - An example WTB and grouping schedule can be viewed in Appendix C
 - If a WTB account is allocated to multiple cost centers, the provider must submit support for determining the allocation
 - The sum of column (c) and (d) of this schedule must reconcile to the provider's total WTB and grouping schedule expense

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (a) – Indicates the cost center name for indirect, direct, and non-reimbursable areas
 - For Lines 58.00 – 99.00 the HCBS service billing code associated with the cost center can be viewed by selecting the “+” sign to the left of the cost center
 - Column (b) – A description must be entered in this column only if expense is entered in a cost center labeled as “Other (specify)”

■ HCBS PROVIDER COST REPORT

88	Personal Care Services		
90	58.00 Long Term Personal Care Services	350,000	50,000
91	PCS T1019 EP EPSDT Personal Care Services		
92	59.00 EPSDT Personal Care Services	200,000	40,000
93	60.00 Other Personal Care Services <i>(applicable to more than one expense classification)</i>		50,000
95			
96	Attendant Care Services		
99	61.00 Community Choice - Attendant Care Morning / Evening Services ONLY		
103	62.00 Community Choice - Attendant Care Other		
104	Children's Choice S5125 Family Support		
105	Children's Choice S5125 UN Family Support - 2 Children		
106	63.00 Children's Choice - Attendant Care Family Support	250,000	75,000
108	64.00 Supports - In-Home Respite Attendant Care		
112	65.00 New Opportunities - Individual & Family Support Attendant Care Laytime		
116	66.00 New Opportunities - Individual & Family Support Attendant Care Nighttime		
120	67.00 Residential Options - Community Living Supports Attendant Care		
121	68.00 Other Attendant Care Services <i>(applicable to more than one expense classification)</i>		
123			

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (c) “Salary” – In this column, enter the total amount of salary expense related to each applicable cost center
 - Salary expense recorded in each cost center must reconcile to the submitted grouping schedule

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (d) “Other” – In this column, enter the total amount of non-salary expense related to each applicable cost center
 - Other expense recorded in each cost center must reconcile to the submitted grouping schedule

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (e) “Adjustments” – expense adjustments entered into schedule E of the cost report are totaled and entered into each applicable cost center
 - The adjustments are automatically calculated from schedule E by the template and do not require additional provider input

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (f) “Subtotal” – summation of columns (c), (d), (e), and the cost center’s applicable share of employee benefits
 - Employee benefits are allocated using the statistics entered in column (c) of schedule D
 - Goal is to rationally allocate indirect expense to the revenue producing and non-reimbursable cost centers that incurred the expense

■ HCBS PROVIDER COST REPORT

- Schedule C – Expense Allocation Example
 - Example Expense Allocation
 - Cost Center: Employee Benefits
 - Allocation Basis (from sch. D): Salaries
 - Total Cost to Be Allocated: \$340,366
 - Total “Salaries” Statistics (all cost centers): \$1,354,584
 - Allocation Ratio: 0.25127 ($\$340,366 / \$1,354,584$)
 - Allocation Formula: Allocation Ratio * Applicable Cost Center Statistic

■ HCBS PROVIDER COST REPORT

- Schedule C – Expense Allocation Example
 - Employee benefit expense to be allocated to LT-PCS:
 - $\$350,000 * 0.25127 = \$87,944$
 - LT-PCS Salary Expense (col. c): \$350,000
 - LT-PCS Other Expenses (col. d): \$50,000
 - LT-PCS Expense Adjustments (col. e): \$0
 - Employee Benefits Allocation: \$87,944
 - Subtotal LT-PCS Expense, (col. f): \$487,944

HCBS PROVIDER COST REPORT

7	(a)	(b)	(c)	(d)	(e)
8					
9	Expense Classification		Salary	Other	Adjustments (From Schedule E)
10	1.00 TOTAL EXPENSES (Sum of Sections A, B, C, D, E, and F)		\$ 1,150,000	\$ 1,185,500	\$ (35,683)
11			Agree to VTB/ GL	Agree to VTB/ GL	
12	A. Employee Benefits				
13	2.00	Employee Benefits		145,000	26,433
14	3.00	Payroll Taxes		85,000	15,860
15	4.00	Workers' Compensation		57,500	10,573
16	5.00	Other (specify)			0
17					
18					
19	6.00	Total Employee Benefits	\$ -	\$ 287,500	\$ 52,866

Total Employee Benefits

HCBS PROVIDER COST REPORT

(a)	(b)	(c)
1.00	Line Number of Expenses to be Allocated from Schedule C	6.00
2.00	Description of Expenses to be Allocated from Schedule C	Employee Benefits Allocation
3.00	Select Cost Allocation Basis for Each Applicable Expense Column	Salaries
Cost Center Line on Schedule C	Cost Center Description	Report Formulas
70.00	105.00 Non-Billable Personal Care / Attendant Hours (time spent on non-allowable services)	-
71.00	105.00 Non-Allowable Room and Board / Housing	-
72.00	107.00 Non-Allowable Dietary / Food / Housekeeping / Laundry	-
73.00	108.00 Other Non-Billable Services (other services related to non-allowable services)	-
74.00	109.00 Non-Allowable Environmental Modifications	-
75.00	110.00 Non-Allowable Medical Supplies / Equipment	-
76.00	111.00 Non-Allowable Pharmacy	-
77.00	112.00 Fees / Penalties	-
78.00	113.00 Bad Debt	-
79.00	114.00 Fundraising / Foundation Expenses	-
80.00	115.00 Donation Expenses	-
81.00	116.00 Lobbying Expenses	-
82.00	117.00 Other Advertising / Promotional Expenses	-
83.00	118.00 Nursing Home	-
84.00	119.00 Adult Day Health Care (ADHC)	-
85.00	120.00 Hospital	-
86.00	121.00 Home Health Agency	-
87.00	122.00 Intermediate Care Facility (ICF)	-
88.00	123.00 Other Non-Reimbursable	-
89.00	124.00 Other Non-Reimbursable	-
90.00	125.00 Other Non-Reimbursable	-
91.00	STATISTIC TOTALS	1,354,564
92.00	COST TO BE ALLOCATED	340,386
93.00	ALLOCATION RATIO	0.251270

Allocation Ratio

■ HCBS PROVIDER COST REPORT

	(a)	(b)	(c)	(d)	(e)	(f)
			Salary	Other	Adjustments (From Schedule E)	Sub-Total (Includes Employee Benefit Allocation)
9	Expense Classification					
10	1.00 TOTAL EXPENSES (Sum of Sections A, B, C, D, E, and F)		\$ 1,150,000	\$ 1,185,500	\$ (35,683)	\$ 2,299,817
			<i>Agree to VTB/GAL</i>	<i>Agree to VTB/GAL</i>		
80	E. Direct Care Services (Multiple Medicaid/Waiver Programs)					
86	Personal Care Services					
88	PCS	T1019 UB Long Term Personal Care Services				
89	58.00	Long Term Personal Care Services	350,000	50,000	0	487,944
90	PCS	T1019 EP EPSDT Personal Care Services				
91	59.00	EPSDT Personal Care Services	200,000	40,000	0	290,254
92	60.00	Other Personal Care Services <i>(applicable to more than one expense classification)</i>		50,000	0	50,000
93						
94						

Total expense with employee benefit addition

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (g) “Transportation Allocations” – total transportation section expense located in column (f) will be allocated to the applicable cost centers
 - Transportation costs are allocated using the statistics entered in column (d) of schedule D
 - No additional schedule C provider input is necessary to facilitate the allocation

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (h) “Capital Allocations” – total property and equipment section expense located in column (f) will be allocated to all applicable cost centers
 - Capital costs are allocated using the statistics entered in column (e) of schedule D
 - No additional schedule C provider input is necessary to facilitate the allocation

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Column (i) “Admin & Operating Allocations” – summation of expense located in columns (f), (g), and (h) will be allocated to all applicable direct cost centers
 - Admin and Operating expenses are allocated using the statistics entered in column (f) of schedule D
 - No additional schedule C provider input is necessary to facilitate the allocation
 - After the Admin & Operating allocation all indirect cost report expense has been allocated to direct and non-reimbursable cost centers

■ HCBS PROVIDER COST REPORT

- Schedule C – Other Expense Items
 - Shared Care Services
 - For expenses or WTB accounts that relate to multiple cost centers, use the designated shared care service cost center line in each of the program groupings
 - Shared service cost centers are available on lines 60.00, 68.00, 78.00, and 99.00
 - If a shared care service line is not available in the applicable program grouping, please use lines 100.00 and 101.00

■ HCBS PROVIDER COST REPORT

- Schedule C – Other Expense Items
 - Shared Care Services
 - The shared care services will then be allocated using the applicable shared care statistics column from schedule D
 - Line 60.00 would use column (g), Line 68.00 would use column (h), etc
 - This allocation method allows the provider to allocate joint expenses through the cost report using a rational allocation method

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Non-Default Services Cost Centers
 - If the provider has expenses or billing codes that are not available within the current program groupings please utilize the applicable "Other (specify)" line designation
 - Provider must specify the cost center name or billing code and description in column (b)

■ HCBS PROVIDER COST REPORT

- Schedule C – Expenses
 - Billable Transportation
 - Expense related to lines 82.00-85.00 is not directly entered. Billable transportation expense will be allocated from lines 7.00-14.00 based on statistical allocations from Schedule D.

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Designed to capture both the provider selected allocation basis and calculated or manually entered statistics
 - Provides flexibility depending on the provider's accounting system sophistication
 - Schedule works in conjunction with schedule C to allocate indirect (overhead) expenses and shared cost to the direct and non-reimbursable cost centers
 - Indirect expenses are typically difficult to directly assign to specific revenue producing areas of operation

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - All indirect expense categories are represented by the corresponding columns (c) – (f) . For each expense category the provider will select an available allocation basis.
 - If the selected allocation basis is "green", the statistic is a calculated field
 - If the selected allocation basis is "yellow", the statistic must be manually entered



■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - All shared care service cost centers are represented by columns (g) – (l). For each expense category the provider will select an available allocation basis.
 - Expense must be present on schedule C for the shared care service cost center before input cells will be available on schedule D
 - All shared care service allocation statistics must be manually entered



■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - A “green” or calculated statistical basis has the ability to be manually overwritten by provider
 - Provider may overwrite a statistic in a select cost center for a variety of reasons
 - Ex: Allocation doesn’t apply, Allocation should apply, etc.
 - Overwritten cell will appear “red” in color

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Should the provider overwrite a calculated cell (cell will appear red in color) and wish to return to the original value, the provider may press the "Reset Formulas" button that is located in the allocation statistics header row

■ HCBS PROVIDER COST REPORT

	(a)	(b)	(c)
9			
10			
11	1.00	Line Number of Expenses to be Allocated from Schedule C.....	6.00
12	2.00	Description of Expenses to be Allocated from Schedule C.....	Employee Benefits Allocation
13	3.00	Select Cost Allocation Basis for Each Applicable Expense Column.....	Salaries
14			
15			Reset Formulas
	Cost Center Line on Schedule C	Cost Center Description	
28	4.00	13.00 Vehicle Other Expenses (Drivers, Gas, Oil, Repairs, etc.)	-
29	5.00	14.00 Other (specify):	-
49	6.00	28.00 Program Administrator	45,000
50	7.00	28.00 Owner Operator	-
51	8.00	30.00 Accounting / Other Business Office / Clerical	140,096
52	9.00	31.00 Accounting fees	-
53	10.00	32.00 Human Resources / Help Wanted Ads / Recruitment	18,230
56	11.00	36.00 Housekeeping (related to provider offices only)	-
57	12.00	36.00 Building Repairs and Maintenance	27,000
58	13.00	37.00 Board of Directors' Fees	-
59	14.00	38.00 Employee / Owner Educational Seminars and Training	-
60	15.00	39.00 Entertainment Expense (unrelated to recipient care)	-
61	16.00	40.00 Non-billable Dietician/Nutritionist Supervision	-
62	17.00	41.00 Travel (Excludes Transportation in Section B, Above)	-
63	18.00	42.00 Legal Fees	-
64	19.00	43.00 Telephone & Communications	-
74	20.00	53.00 Other (specify):	-
75	21.00	54.00 Other (specify):	-

Indication of overwritten cells

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Providers must ensure that all manually entered statistics relate to each cost center's applicable Billing Code listing (which can be viewed by pressing the “+” to the left)
 - Provider must submit sufficient supporting documentation for all manually entered statistics

■ HCBS PROVIDER COST REPORT

	(a)	(b)	(c)
9			
10			
11	1.00	Line Number of Expenses to be Allocated from Schedule C	6.00
12	2.00	Description of Expenses to be Allocated from Schedule C	Employee Benefits Allocation
13	3.00	Select Cost Allocation Basis for Each Applicable Expense Column	Salaries
14			
15			Reset Formulas
	Cost Center Line on Schedule C	Cost Center Description	
77	23.00	56.00 Other (specify):	-
90	24.00	58.00 Long Term Personal Care Services	350,000
92	25.00	59.00 EPSDT Personal Care Services	200,000
93	26.00	60.00 Other Personal Care Services (applicable to more than one expense classification)	-
97		SS126 UF Comm. Choice Attendant Care Services, Provided in the Morning	
98		SS126 UH Comm. Choice Attendant Care Services, Provided in the Evening	
99	27.00	61.00 Community Choice - Attendant Care Morning / Evening Services ONLY	-
103	28.00	62.00 Community Choice - Attendant Care Other	-
106	29.00	63.00 Children's Choice - Attendant Care Family Support	250,000
107		SS125 Supports In-home Respite	
108	30.00	64.00 Supports - In-Home Respite Attendant Care	-
112	31.00	65.00 New Opportunities - Individual & Family Support Attendant Care Daytime	-
116	32.00	66.00 New Opportunities - Individual & Family Support Attendant Care Nighttime	-
120	33.00	67.00 Residential Options - Community Living Supports Attendant Care	-
121	34.00	68.00 Other Attendant Care Services (applicable to more than one expense classification)	-

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Line 3.00: For columns (c) - (l) select the appropriate allocation basis from the drop down menu.

(a)	(b)	(c)	(d)
1.00	Line Number of Expenses to be Allocated from Schedule C.....	6.00	15.00
2.00	Description of Expenses to be Allocated from Schedule C.....	Employee Benefits Allocation	Transportation Allocation
3.00	Select Cost Allocation Basis for Each Applicable Expense Column.....	Salaries	Vehicle Log Miles

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Column (c) - Employee Benefits:
 - **Salaries** (Default) [Calculated] – Formulated using the salary expense entered on Schedule C, and salary adjustments from Schedule E
 - **Actual Cost** [Manual] – The provider should use this statistic if they can directly assign employee benefit expense to all applicable cost centers

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Column (d) - Transportation Allocation:
 - **Vehicle Log Miles** (Default) [Manual] - Provider must enter vehicle log miles applicable to each cost center
 - **Actual Cost** [Manual]- Provider should use this statistic if they can directly assign transportation expenses to all applicable cost centers

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Column (e) - Capital Allocation:
 - **Accumulated Cost** (Default) [Calculated] - Formulated from the summation of Schedule C column (f) and column (g)
 - **Square Footage** [Manual] - Provider must enter the square footage that applies to each cost center

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Column (f) - Admin & General Allocation:
 - **Accumulated Cost** (Default) [Calculated] – The ONLY allocation basis available. Formulated from the summation of Schedule C column (f), column (g), and column (h).

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - Columns (g) - (l) Shared Care Services:
 - **Actual Cost** [Manual]- Provider should use this statistic if they can directly assign the shared care service expenses to all applicable cost centers

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - **Time Spent [Manual]**– Enter the applicable total units of time that apply to each cost center
 - To select this basis, all units of time must use a consistent basis (ex: 15 minute units)
 - If units of time vary (ex: 15 minute units and per day units), this basis cannot be selected as the allocation will be inappropriate

■ HCBS PROVIDER COST REPORT

- Schedule D – Statistical Allocations
 - **Units Billed [Manual]**– Enter the number of billed units that apply to each cost center
 - To select this basis, provider must use a consistent basis for their billed units (ex: per 15 minute billing units)
 - If units vary (ex: per day billing units and per 15 minute billing units), basis cannot be used as the allocation will be inappropriate

■ HCBS PROVIDER COST REPORT

- Schedule D – Macro Information
 - Macros must be enabled to allow the user select the “Reset Formulas” button in the header row of each calculated static column

	(a)	(b)	(c)
9			
10			
11	1.00	Line Number of Expenses to be Allocated from Schedule C.....	6.00
12	2.00	Description of Expenses to be Allocated from Schedule C.....	Employee Benefits Allocation
13			Salaries
14	3.00	Select Cost Allocation Basis for Each Applicable Expense Column.....	
15			Reset Formulas
	Cost Center Line on Schedule C	Cost Center Description	
77	23.00	56.00 Other (specify):	-
90	24.00	58.00 Long Term Personal Care Services	350,000

■ HCBS PROVIDER COST REPORT

Questions



■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Schedule allows provider to input mandatory expense adjustments
 - Expense adjustments are required to remove non-allowable expense
 - A listing of non-allowable expenses can be found in the cost report “Instructions” tab

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Types of Required Adjustments
 - Related Party Adjustments
 - Central Office Allocations of Expense
 - Medicaid required allowable cost adjustments.

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Related Party Adjustments
 - Costs applicable to services, facilities, and supplies furnished by related parties to the provider are includable in the allowable costs of the provider at the cost to the related organization

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Central Office Allocations of Expense
 - Expense allocated to a provider from Schedule F of their Central Office cost statement must be considered on the provider cost report
 - Central office expense can potentially increase or decrease Schedule C total expense

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Medicaid Required Allowable Cost Adjustments
 - A listing of these items can be found in the “Instructions” tab of the cost report

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Column (a): Indicates the cost report schedule to which the expense adjustment is applicable
 - Column (b): Enter the line number to which the expense adjustment is applicable
 - Column (c): Indicates if the expense adjustment relates to "Salary" or "Other" expense. Provider will select "Salary" or "Other" from the drop down menu.
 - Column (d): Provider will enter a description of the adjustment
 - Column (e): Provider must select the type of adjustment from the drop down menu

■ HCBS PROVIDER COST REPORT

• Schedule E – Expense Adjustments

- Column (f): If the type of adjustment selected in column (e) is "Related Party", provider must select the applicable related party from the drop down menu
- Column (g): Provider will enter the amount of expense currently included on Schedule C
- Column (h): Provider will enter the amount of allowable expense. Allowable expense should be filed in accordance with Medicaid definitions of allowable cost
- Column (i): This is a calculated field that determines the adjustment to be applied to Schedule C

■ HCBS PROVIDER COST REPORT

(b) Line	(c) Column	(d) Explanation for Adjustment	(e) Type of Adjustment	(f) Related Party Description	(g) Amount Included on Schedule C	(h) Amount Allowable	(i) Adjustment to Schedule C
EXPENSE TOTAL S					475,000	439,317	(35,683)
2.00	Other	Allocated Home Office Expense	Related Party	CO Test Group	0	26,433	26,433
3.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	15,860	15,860
4.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	10,573	10,573
17.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	92,510	92,510
18.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	17,182	17,182
21.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	6,609	6,609
22.00	Other	Allocated Home Office Expense	Related Party	Test Group	0	3,985	3,985
23.00	Other	To Offset Related Party Rent Payment	Related Party	CO Test Group	150,000	0	(150,000)

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Common Expense Adjustment Filing Issues
 - If costs relate to non-allowable cost centers in the non-reimbursable expense section (lines 105 -125), these costs should NOT be offset on Schedule E
 - Other non-allowable cost items should be offset from their respective cost centers through adjustments on Schedule E

■ HCBS PROVIDER COST REPORT

- Schedule E – Expense Adjustments
 - Common Expense Adjustment Filing Issues
 - The provider should ensure that column (h) is the amount that is allowable on the cost report, NOT the adjustment amount
 - Column (i) is the adjustment amount, and is an automatically calculated field

■ HCBS PROVIDER COST REPORT

Questions



■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Schedule is designed to capture the provider's paid units of service and associated revenues
 - Revenue data should reconcile to the provider's WTB and units should reconcile to provider's billing logs
 - Expenses on schedule C must be present for the applicable procedure code to be available on schedule F

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Section A - Provider Specific Revenue Information
 - Column (a) - Provider must indicate “Yes” or “No” from the drop down box if they can segregate all non-Louisiana Medicaid (Other) payer type revenues at the Procedure Code level.
 - If the provider cannot segregate these revenues they must enter the total other payer type revenue in Section B, Line 1.00, Column (n)

■ HCBS PROVIDER COST REPORT

A. Provider Specific Revenue Information

1.00 Can Non-Louisiana Medicaid (Other) payer type revenue be segregated at the billing code level? NO Please Enter Total Other Payer Type Revenue

B. Revenue Reconciliation

(a) Program	(b) Procedure Code Description	(c) Proc. Code	(d) Mod. 1	(e) Mod. 2	(f) LA Medicaid Unit of Service	(m) Other Payer Equivalent Units	(n) Total Other Payer Revenue	
1.00 TOTALS							20	\$ -

Non-segregated Other Payor Revenues

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Section B - Revenue Reconciliation
 - Columns (a) to (e) – Provide all aspects to indentify a single procedure code
 - Column (f) – Louisiana Medicaid unit of service
 - Column (g) - Total Clients: Enter total number of clients served during the cost reporting period

■ HCBS PROVIDER COST REPORT

(a)	(b)	(c)	(d)	(e)	(f)
Program	Procedure Code Description	Proc. Code	Mod. 1	Mod. 2	LA Medicaid Unit of Service

1.00 TOTALS

2.00 Personal Care Services	Long Term - Personal Care Services	T1019	UE	UE	15 min.
3.00 Personal Care Services	EP/SDT - Personal Care Services	T1019	EP	EP	15 min.
6.01 Children's Choice	Family Support	S6125			15 min.
6.02 Children's Choice	Family Support - 2 Children	S6125	UN		15 min.
12.01 Children's Choice	Crisis Support - Center Based	H2011	HQ		15 min.
12.02 Children's Choice	Crisis Support - 2 Children	H2011	UN		15 min.
12.03 Children's Choice	Crisis Support	H2011			15 min.
15.00 Children's Choice	Family Training (Home Care Training)	S5111			Per Service

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (h) – Enter total LA Medicaid paid units of service
 - Column (i) - Enter total revenue received from the Louisiana Medicaid program for each procedure code

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (j) - Other Payer Type Unit of Service:
For each procedure code listed the provider must report the applicable unit of service for non-Louisiana Medicaid payers
 - Unit of service is defaulted to the LA Medicaid unit of service for each procedure code
 - Provider may select an alternate unit of service from the drop down box

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Should the applicable unit of service not be identified in the drop down box, the provider should select the "other" option
 - Support must be provided for any non-default units of service
 - Should the unit of service differ from the Louisiana Medicaid unit of service, column (l) will need to be addressed

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (k) - Units of Service (Other Clients):
Enter the total number of paid units of service related to each procedure code for all non-Louisiana Medicaid clients

■ HCBS PROVIDER COST REPORT

(g)	(h)	(i)	(j)	(k)
Total Clients (All Payer Types)	LA Medicaid Paid Units of Service	Total LA Medicaid Revenue	Other Payer (Non-LA Medicaid) Units of Service (Default is Medicaid Units)	All Other Payers (Non-LA Medicaid) Paid Units of Service
630	631,500	\$ 2,107,930		20
110	305,000	\$ 771,650	15 Min.	20
75	140,000	\$ 404,600	Daily	
65			15 Min.	
25	75,000	\$ 188,250	15 Min.	
45	35,000	\$ 89,950	15 Min.	
35	20,000	\$ 45,400	Per Hour	
75	52,000	\$ 158,080	Daily	
200	4,500	\$ 450,000	Per Service	

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (l) - Service Unit Equivalency Factor: A service unit equivalency factor must be calculated for procedure code when the service units in column (f) and column (j) are different
 - A default equivalency factor will be calculated by the template
 - Providers may change the calculated equivalency factor to more closely reflect their business operations

■ HCBS PROVIDER COST REPORT

(b) Procedure Code Description	(c) Proc. Code	(d) Mod. 1	(e) Mod. 2	(f) LA Medicaid Unit of Service	(g) Total LA Medicaid Revenue	(h) Other Payer (Non-LA Medicaid) Units of Service (Default is Medicaid Units)	(i) All Other Payers (Non-LA Medicaid) Paid Units of Service	(j) Service Unit Equivalency Factor For Other Services (Non-LA Medicaid)	(m) Other Payer Equivalent Units
					\$ 2,107,930		40		680
Long Term - Personal Care Services	T109	UB	UB	15 min.	\$ 771,650	15 Min.	20	1,000,000	20
EPSDT - Personal Care Services	T109	EP	EP	15 min.	\$ 494,600	Daily	20	32,000,000	640
Family Support	S5125			15 min.		15 Min.		1,000,000	-
Family Support - 2 Children	S5125	UN		15 min.	\$ 988,250	15 Min.		1,000,000	-
Crisis Support - Center Based	H2011	HQ		15 min.	\$ 89,950	15 Min.		1,000,000	-
Crisis Support - 2 Children	H2011	UN		15 min.	\$ 45,400	Per Hour		4,000,000	-
Crisis Support	H2011			15 min.	\$ 359,000	Daily		32,000,000	-
Family Training (Home Care Training)	S5111			Per Service	\$ 450,000	Per Service		1,000,000	-

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - For each service unit discrepancy the provider must do the following:
 - Ensure the units of service for the Other payer type in column (j) are appropriate
 - Provider must establish a reasonable service unit equivalency factor, or use the defaults provided by the schedule
 - A unit of time is most common basis, although other methods may be used

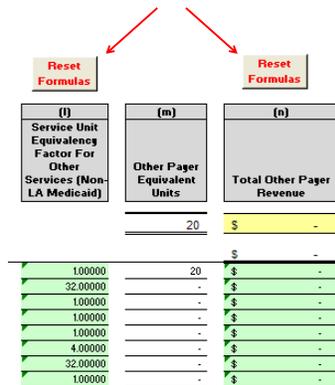
■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Example Scenario:
 - LA Medicaid Unit of Service: 15 min.
 - Other Payer Type Unit of Service: Daily
 - Default Equivalency Factor: 32 (based on 8 hrs)
 - Provider Operation Time for Daily Service: 6 hrs
 - Provider Specific Equivalency Factor: 24
 - (6hrs * 4[number of 15 min increments in an hour])

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Support must be provided for the change in default equivalency factor is changed
 - All changes in equivalency factors are subject to a review of reasonableness and supporting documentation
 - Note: Should the provider for any reason wish to restore the default revenue calculations in column (n) the provider may do so by pressing the "Reset Formulas" button that is located section B header row

■ HCBS PROVIDER COST REPORT



(l) Service Unit Equivalency Factor For Other Services (Non- LA Medicaid)	(m) Other Payer Equivalent Units	(n) Total Other Payer Revenue
	20	\$ -
100000	20	\$ -
32.00000	-	\$ -
100000	-	\$ -
100000	-	\$ -
100000	-	\$ -
4.00000	-	\$ -
32.00000	-	\$ -
100000	-	\$ -

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (m) – Other Payer Equivalent Units: A calculated field that is the product of column (k) * (l). No provider entry is required.
 - Column (n) - Total Other Payer Revenue: Provider will complete this differently depending on the answer to the question on Section A, Line 1.00. Methods to completing this column are as follows:

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (n) - Total Other Payer Revenue:
 - If "YES" is indicated in the drop down box on Section A, Line 1.00, then the provider must manually enter the other payer type revenue for all applicable procedure codes

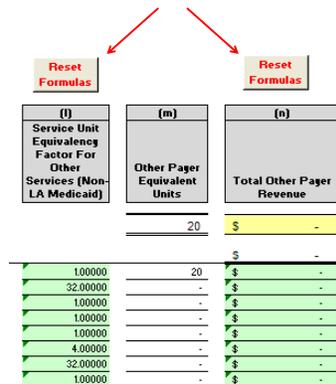
■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (n) Total Other Payer Revenue
 - If "NO" is indicated in the drop down box on Section A, Line 1.00, the provider must enter the total other payer type revenue in Section B, Line 1.00, Column (n)
 - The schedule will then programmatically spread the revenue between cost centers with values in column (k)

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Note: Should the provider for any reason wish to restore the default revenue calculations in columns (n) the provider may do so by pressing the "Reset Formulas" button that is located section B header row

■ HCBS PROVIDER COST REPORT



(l) Service Unit Equivalency Factor For Other Services (Non- LA Medicaid)	(m) Other Payer Equivalent Units	(n) Total Other Payer Revenue
	20	\$ -
		\$ -
100000	20	\$ -
32.00000	-	\$ -
100000	-	\$ -
100000	-	\$ -
100000	-	\$ -
4.00000	-	\$ -
32.00000	-	\$ -
100000	-	\$ -

■ HCBS PROVIDER COST REPORT

- Schedule F – Units & Revenue
 - Column (o) - Total Number of Equivalent Units of Service: This is a calculated field. No provider entry is required.
 - Column (p) - Total Provider Revenue (All Payer Types): This is a calculated field. No provider entry is required.

■ HCBS PROVIDER COST REPORT

(l) Service Unit Equivalency Factor For Other Services (Non- LA Medicaid)	(m) Other Payer Equivalent Units	(n) Total Other Payer Revenue	(o) Total Number of Equivalent Units of Service	(p) Total Revenue (All Payer Types) (Should Agree to Working Trial Balance)
	20	\$ -	631,520	2,107,930
		\$ -		
1.00000	20	\$ -	305,020	\$ 771,850
32.00000	-	\$ -	140,000	\$ 404,600
1.00000	-	\$ -	-	\$ -
1.00000	-	\$ -	75,000	\$ 188,250
1.00000	-	\$ -	35,000	\$ 89,950
4.00000	-	\$ -	20,000	\$ 45,400
32.00000	-	\$ -	52,000	\$ 158,080
1.00000	-	\$ -	4,500	\$ 450,000

■ HCBS PROVIDER COST REPORT

- Schedule F – Macro Information
 - Schedule utilizes a macro to filter information to display only billing codes that contain value on schedule C
 - Macros must be enabled to allow the user select the “Reset Formulas” buttons

(l)	(m)	(n)
Service Unit Equivalency Factor For Other Services (Non- LA Medicaid)	Other Payer Equivalent Units	Total Other Payer Revenue
	20	\$ -

■ HCBS PROVIDER COST REPORT

Questions



■ HCBS PROVIDER COST REPORT

- Schedule G – Summary
 - This schedule summarizes the following for each cost center and billing code:
 - Unit Type
 - Total Cost/Revenue
 - Total Cost/Revenue Per Unit
 - Billing Code listing can viewed by pressing the “+” sign next to the cost center

■ HCBS PROVIDER COST REPORT

					SCHEDULE G - SUMMARY				
					Unit Type	Total Units of Service	Overhead Cost	Overhead Cost Per Unit	
Personal Care Services									
90	1.00	Long Term Personal Care Services			15 min.	305,020	\$ 184,274	\$	0.60
92	1.01	EPSDT Personal Care Services			15 min.	140,000	\$ 109,796	\$	0.78
93	1.02	Totals				445,020	\$ 294,070	\$	0.66
Attendant Care Services									
99	2.00	Community Choice - Attendant Care Morning / Evening Services ONLY			Per Visit	-	\$ -	\$	-
100		S5125 Comm. Choice Attendant Care Services, per 15 minutes							
101		S5125 UN Comm. Choice Attendant Care Services, per 15 Minutes, 2 Participants Served							
102		S5125 UP Comm. Choice Attendant Care Services, per 15 Minutes, 3 Participants Served							
103	2.01	Community Choice - Attendant Care Other			15 min.	-	\$ -	\$	-
106	2.02	Children's Choice - Attendant Care Family Support			15 min.	75,000	\$ 159,787	\$	2.13
107		S5125 Supports In-home Respite							
108	2.03	Supports - In-Home Respite Attendant Care			15 min.	-	\$ -	\$	-
112	2.04	New Opportunities - Individual & Family Support Attendant Care Daytime			15 min.	-	\$ -	\$	-
116	2.05	New Opportunities - Individual & Family Support Attendant Care Nighttime			15 min.	-	\$ -	\$	-
120	2.06	Residential Options - Community Living Supports Attendant Care			15 min.	-	\$ -	\$	-
121	2.07	Totals				75,000	\$ 159,787	\$	2.13

■ HCBS PROVIDER COST REPORT

- Schedule H – Certification
 - A signed and dated copy of this schedule must be included in the cost report submission package
- Schedule I – Edits
 - Provider should review this schedule to ensure that all validation edits displayed are appropriate and not in need of correction

■ HCBS PROVIDER COST REPORT

Questions





■ HCBS CENTRAL OFFICE COST STATEMENT

- HCBS Central Office Cost Statement Template
 - Sample in Appendix B
 - Available on the Myers and Stauffer web-site
 - Excel Macros should be enabled to utilize the full functionality of the template
 - See Appendix D for instructions on how to enable Macros



■ HCBS CENTRAL OFFICE COST STATEMENT

- Filing Options
 - There are three options for filing Central Office cost
 - HCBS Central Office cost statement
 - Medicare Home Office cost statement
 - Provider separately created Central Office allocation spreadsheet



■ HCBS CENTRAL OFFICE COST STATEMENT

- Filing Options
 - If the Medicare Home Office cost statement or provider created allocation spreadsheet are selected the facility still must do the following:
 - Submit a completed checklist from the HCBS Central Office cost statement “Cover” tab and all associated documentation
 - Submit a completed certification statement from Schedule G of the HCBS Central Office cost statement (provider allocation option only)



■ HCBS CENTRAL OFFICE COST STATEMENT

- Instructions & Cover Sheet
 - Provides important filing and contact information
 - Contains a checklist of required documentation submissions
 - Contains required naming conventions for submission attachments
 - Delinquent or non-filers may be subject to penalties



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule A – Central Office Info
 - Requires the provider to enter the following information:
 - Beginning and ending date of cost reporting period
 - Cost report preparation date
 - Corporate Office Name
 - Mailing and Physical Address
 - Contact Information
 - Type of Control



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule B – Owner/Related Organizations
 - Schedule is identical to HCBS Provider Cost Report

■ HCBS CENTRAL OFFICE COST STATEMENT

Questions



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - This Schedule is intended to capture all direct and indirect expense associated with the Central Office HCBS services
 - These expenses will be allocated to individual HCBS providers (or FEIN numbers) through statistics entered in Schedule E

■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - The Central Office is required to submit a grouping schedule/crosswalk that reconciles WTB accounts to their location on Schedule C
 - An example Central Office WTB and grouping schedule can be viewed in Appendix C
 - If a WTB account is allocated to multiple cost centers, the provider must submit support for determining the allocation
 - The sum of column (c) and (d) of this schedule must reconcile to the provider’s total WTB and grouping schedule expense

■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Column (a) – Indicates the cost center name for indirect, direct, and non-reimbursable areas
 - For Lines 58.00–99.00 the HCBS service billing code associated with the cost center can be viewed by selecting the “+” sign to the left of the cost center
 - Column (b) – A description must be entered in this column only if expense is entered in a cost center labeled as “Other (specify)”



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Column (c) “Salary” – In this column, enter the total amount of salary expense related to each applicable cost center
 - Salary expense recorded in each cost center must reconcile to the submitted grouping schedule



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Column (d) “Other” – In this column, enter the total amount of non-salary expense related to each applicable cost center
 - Other expense recorded in each cost center must reconcile to the submitted grouping schedule



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Column (e) “Adjustments” – expense adjustments entered into Schedule D of the cost report are totaled and entered into each applicable cost center
 - The adjustments are automatically calculated from Schedule D by the template and do not require additional provider input on this schedule



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Column (f) is the total of columns (c)–(e)
 - Column (g) allows the provider to select an allocation basis
 - The listing of allocation bases are established on Schedule E
 - The selected allocation basis will determine how which statistics are used in allocation as well as which related providers are included

■ HCBS CENTRAL OFFICE COST STATEMENT

SCHEDULE C - EXPENSES		(c)	(d)	(e)	(f)	(g)
(a)	(b)	Salary	Other	Adjustments (From Schedule D)	Total	Basis for Allocation to All Providers (From Schedule E)
1.00 TOTAL EXPENSES (Sum of Sections A, B, C, D, E, and F)		\$ 785,000	\$ 807,000	\$ (30,000)	\$ 1,662,000	
		Agree to VTBI GL	Agree to VTBI GL			
A. Employee Benefits						
2.00 Employee Benefits			100,000	0	100,000	
3.00 Payroll Taxes			60,000	0	60,000	
4.00 Workers' Compensation			40,000	0	40,000	
5.00 Other (specify)				0	0	
6.00 Total Employee Benefits		\$ -	\$ 200,000	\$ -	\$ 200,000	Provider Cost

Basis Selection Cell

■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Example Expense Allocation:
 - Cost Category: Employee Benefits
 - Costs to Allocate (after adjustment): \$200,000
 - Statistic: Provider Cost
 - Test Facility Provider Cost: \$2,335,500
 - Total Provider Costs, all Facilities: \$8,835,500
 - Test Facility Statistic Percentage: 26.433%

■ HCBS CENTRAL OFFICE COST STATEMENT

SCHEDULE E - CENTRAL OFFICE						
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		TOTALS:	100%	\$ 8,835,500	0%	\$ -
2 Enter Allocation Basis to be used.....			Allocation Basis #1 Provider Cost		Allocation Basis #2 Direct Cost	
Medicaid / Vendor Number	Medicare Number	Facility/Program Name	%	Allocation Statistics	%	Allocation Statistics
3 123456789		Test Facility	26.43%	2,335,500	0.00%	
4 999999999		HCBS Provider 2	16.98%	1,500,000	0.00%	
5 999999998		HCBS Provider 3	33.95%	3,000,000	0.00%	
6 999999997		HCBS Provider 4	22.64%	2,000,000	0.00%	
7			0.00%		0.00%	

■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule C – Expenses
 - Example Expense Allocation
 - Employee Benefits to be allocated to Test Facility:
 - $(2,335,500/8,835,500) * 200,000 = \$52,866$
 - The allocation amounts will appear on Schedule F

■ HCBS CENTRAL OFFICE COST STATEMENT

COST REPORT PERIOD: //1/2012 10 8/30/2013		SCHEDULE F - CENTRAL OFFICE ALLOCATIONS					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	TOTALS	Provider 1	Provider 2	Provider 3	Provider 4	Provider 5	
Medicaid/Vendor Number.....	123456789	999999999	999999998	999999997	0	0	
Medicare Number (if applicable).....	0	0	0	0	0	0	
Provider Name/Program/Description.....		Test Facility	HCBS Provider 2	HCBS Provider 3	HCBS Provider 4	0	
1.00 TOTALS	\$ 1,662,000	\$ 439,319	\$ 282,157	\$ 564,314	\$ 376,210	\$ -	
A. Employee Benefits							
2.00 Employee Benefits	\$ 100,000	\$ 26,433	\$ 16,977	\$ 33,954	\$ 22,636	\$ -	
3.00 Payroll Taxes	\$ 60,000	\$ 15,860	\$ 10,186	\$ 20,372	\$ 13,582	\$ -	
4.00 Workers' Compensation	\$ 40,000	\$ 10,573	\$ 6,791	\$ 13,582	\$ 9,054	\$ -	
5.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6.00 Total Employee Benefits	\$ 200,000	\$ 52,866	\$ 33,954	\$ 67,908	\$ 45,272	\$ -	

■ HCBS CENTRAL OFFICE COST STATEMENT

Questions





■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule D – Expense Adjustments
 - Schedule allows provider to input mandatory expense adjustments. There are two categories to consider:
 - Related Party transactions
 - Medicaid required allowable cost adjustments. Sufficient supporting documentation for all adjustments must be submitted with the cost report



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule D – Expense Adjustments
 - The structure of this schedule is identical to Schedule E of the HCBS Provider cost report
 - A schedule of non-allowable cost can be viewed in the “Instructions” tab of this cost report



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule D – Expense Adjustments
 - Common Expense Adjustment Filing Issues:
 - If costs relate to non-allowable cost centers in the non-reimbursable expense section (lines 105 -125), these costs should NOT be offset on Schedule D
 - Non-allowable cost items that are not applicable to non-allowable cost centers should be offset from their respective cost centers through adjustments on Schedule D



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule D – Expense Adjustments
 - Common Expense Adjustment Filing Issues
 - The provider should ensure that column (h) is the amount that is allowable on the cost report, NOT the adjustment amount
 - Column (i) is the adjustment amount, and is an automatically calculated field

■ HCBS CENTRAL OFFICE COST STATEMENT

Questions



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule E – Central Office Allocation Basis
 - This schedule will allow providers to allocate central office expense to the facilities and programs for which the central office has provided services or incurred expense
 - The results of the allocation will appear on Schedule F

■ HCBS CENTRAL OFFICE COST STATEMENT

- **Schedule E – Central Office Allocation**
 - Line 2.00 Allocation Basis: In the following columns the central office may manually enter any allocation basis they wish to use
 - Columns (h) – (i)
 - Columns (j) – (k)
 - Columns (l) – (m)
 - Columns (n) – (o)

■ HCBS CENTRAL OFFICE COST STATEMENT

- **Schedule E – Central Office Allocation**
 - Column (a): Enter the Medicaid/Vendor number associated with each facility/program for which the central office provides services or incurs expense
 - Column (b): Enter the Medicare number associated with each facility/program for which the central office provides services or incurs expense
 - Column (c): Enter the name associated with each facility/program for which the central office provides services or incurs expense



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule E – Central Office Allocation
 - Columns (e), (g), (i), (k), (m), (o): Provider must enter the applicable allocation statistics for each facility/program associated with the central office
 - The provider must also submit sufficient supporting documentation for all statistics entered on this schedule



■ HCBS CENTRAL OFFICE COST STATEMENT

SCHEDULE E - CENTRAL OFFICE ALLOCATION METHOD														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
TOTALS:			100%	\$ 8,635,500	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
2 Enter Allocation Basis to be used:			Allocation Basis #1		Allocation Basis #2		Allocation Basis #3		Allocation Basis #4		Allocation Basis #5		Allocation Basis #6	
			Provider Cost			Direct Cost								
Medicaid Vendor Number	Medicare Number	Facility/Program Name	%	Allocation Statistics										
3122436789		Test Facility	26.43%	2,235,500	0.00%		0.00%		0.00%		0.00%		0.00%	
4 99999999		HCBS Provider 2	18.98%	1,600,000	0.00%		0.00%		0.00%		0.00%		0.00%	
5 99999999		HCBS Provider 3	33.96%	3,000,000	0.00%		0.00%		0.00%		0.00%		0.00%	
6 99999999		HCBS Provider 4	22.64%	2,000,000	0.00%		0.00%		0.00%		0.00%		0.00%	

■ HCBS CENTRAL OFFICE COST STATEMENT

Questions



■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule F – Central Office Allocation
 - This schedule summarizes the central office allocation of expense to each applicable facility or program
 - The allocated expenses **MUST** be incorporated in Schedule E of each applicable Louisiana HCBS provider Medicaid cost report

■ HCBS CENTRAL OFFICE COST STATEMENT

SCHEDULE F - CENTRAL OFFICE ALLOCATIONS						
(a)	(b)	(c)	(d)	(e)	(f)	(g)
TOTALS	Provider 1	Provider 2	Provider 3	Provider 4	Provider 5	
Medicaid/Vendor Number.....	123456789	999999999	999999998	999999997	0	
Medicare Number (if applicable).....	0	0	0	0	0	
Provider Name/Program/Description.....	Test Facility	HCBS Provider 2	HCBS Provider 3	HCBS Provider 4	0	
1.00 TOTALS	\$ 1,662,000	\$ 439,319	\$ 282,157	\$ 564,314	\$ 376,210	\$ -
A. Employee Benefits						
2.00 Employee Benefits	\$ 100,000	\$ 26,433	\$ 16,977	\$ 33,954	\$ 22,636	\$ -
3.00 Payroll Taxes	\$ 60,000	\$ 15,860	\$ 10,186	\$ 20,372	\$ 13,582	\$ -
4.00 Workers' Compensation	\$ 40,000	\$ 10,573	\$ 6,791	\$ 13,582	\$ 9,054	\$ -
5.00 Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.00 Total Employee Benefits	\$ 200,000	\$ 52,866	\$ 33,954	\$ 67,908	\$ 45,272	\$ -

■ HCBS CENTRAL OFFICE COST STATEMENT

- Schedule G – Certification
 - A signed and dated copy of this schedule must be included in the cost report submission package
- Schedule H – Edits
 - Provider should review this schedule to ensure that all validation edits displayed are appropriate and not in need of correction

■ HCBS CENTRAL OFFICE COST STATEMENT

Questions



END