Summary of Topics

- Medicaid Cost Report Authoritative Overview
- Medicaid Cost Report Data
- Medicaid Cost Report Schedules
- Medicaid Rate Calculation
Authoritative Overview

• Why do we have to file a Medicaid cost report?
  • Medicaid cost reports are mandated by state regulations to be filed annually with few exceptions.
  • Medicaid authority – Indiana Administrative Code – 405 IAC 1-4.2-3.1
  • Used for prospective rate setting

• Medicaid cost reports are due no later than 150 days after the agency’s fiscal year end.
• Extensions are an option only if the agency can substantiate a reason for an extension.
• The agency will have to request an extension prior to the cost report due date.
• Delinquent cost reports result in:
  • After 30 days past due payment on Indiana Medicaid claims withheld
  • After 60 days past due may result in termination from the program
  • Possible 10% penalty on repayment of withheld claims
Authoritative Overview

- Medicaid rates are updated on July 1st of every state fiscal year and are paid through June 30th of the following year.
- New Cost Report forms for home health agencies with fiscal years ended October 31, 2014 and after.

Cost Report Data

- Data requested for the cost reports:
  - Agency Information
  - Financial Statements on accrual basis
  - Detailed Trial Balance on accrual basis
    - Include expense in the fiscal year it was incurred not when paid
  - Total Visits Summary by Discipline
  - Medicaid Visits Summary by Discipline
  - Labor and Distribution Report (Payroll Report) including PTO breakout
  - Employee Contemporaneous Time Records / Time Studies
  - Contract Patient Care Labor Dollars, Hours, and Visits by Discipline
  - Private Pay Rates (Hourly & Per Visit)
Medicaid Cost Report Summary

• Cover Page – Agency Information
• Schedule 1 – Visits / Pay Rates
• Schedule 2 – Expenses
• Schedule 3 – Hours Paid
• Certification Page

Cover Page

• Agency Contact Information
  • Provider Numbers
  • Physical/ Mailing Addresses
  • Federal ID
• Agency Type
  • Freestanding
  • Hospital Based
• Type of Control
  • For Profit
  • Non-Profit
  • Government
Schedule 1 – Statistics

- Total visits by discipline
- Medicaid visits by discipline
- Private pay rate per hour by discipline
- Private pay rate per visit by discipline
**Schedule 1 – Statistics Form**

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Private Pay Hour Rates</th>
<th>Private Pay Visit Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In Home (1)</td>
<td>In Home (4)</td>
</tr>
<tr>
<td></td>
<td>Telehealth (2)**</td>
<td>Telehealth (5)**</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registered Nurse</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Medical Social Services</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>Home Health Aides</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>Personal Care Attendant</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>Homemaker</td>
<td>19</td>
<td></td>
</tr>
</tbody>
</table>

- Total visits should include all reimbursable visits including Medicaid.
- Only non-certified Personal Care Attendant and Homemaker visits should go on line 8 & 9.
- Certified home health aides who provide PCA or HM services should be reported on line 7.
- **Medicaid Rate Impact**: Total visits used to calculate overhead rate.

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**Schedule 1 – Statistics Form (con’t)**
Schedule 2 – Expenses

- Direct Care Salaries/Wages
- Non-Direct Care Salaries/Wages
- Semi-Variable Costs
- Employee Benefits
- Overhead Costs
- Non-allowable Expenses

Schedule 2 – Expenses Form

- Accrual basis
- Contemporaneous time records
- Column 7 should include all wages including vacation, holiday, sick, continuing education, staff training, etc.
- **Medicaid Rate Impact:** Total salaries/wages used to calculate staffing rates
Schedule 2 – Expenses Form (con’t)

- Should include management, clerical, maintenance, etc.
- **Medicaid Rate Impact:** Included in overhead rate calculation

<table>
<thead>
<tr>
<th>Non-Direct Care Salaries/Wages</th>
<th>Line Number</th>
<th>Total Salaries Paid</th>
<th>Total Contract Paid</th>
<th>Other Expenses</th>
<th>Agency Adjustments</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer’s Salaries</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clerical Salaries</td>
<td>9</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Direct Care Supervisor</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Non-Direct Care Wages</strong></td>
<td><strong>16</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
</tr>
</tbody>
</table>

---

Schedule 2 – Expenses Form (con’t)

- Contemporaneous time records for Supervisor if they perform billable direct care patient visits.
- Benefits should exclude all non-allowable employee benefits.
- **Medicaid Rate Impact:** Both semi-variable and employee benefits are allocated to staffing rates.
Schedule 2 – Expenses Form (con’t)

- **Medicaid Rate Impact:** Included in overhead rate calculation

- **Medicaid Rate Impact:** Excluded from all rates
**Schedule 3 – Hours**

- Direct Care Hours
  - Employee
  - Contract
- Non-Direct Care Hours
  - Employee
  - Contract
- Non-Allowable Hours
  - Employee
  - Contract

**Schedule 3 – Hours Form**

<table>
<thead>
<tr>
<th>Direct Care Hours</th>
<th>Line Number</th>
<th>Employee</th>
<th>Contract</th>
<th>Agency Adjustments</th>
<th>Less: PTO Hours***</th>
<th>Total</th>
<th>Telehealth Hours***</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Nurse</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Home Health Aides</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Care Supervisor</td>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Column 12 should include all hours including vacation, sick, holiday, and any other PTO hours.
- **Medicaid Rate Impact:** Hours used to calculate staffing rates
Review Calculations

• Do my average hourly rates appear reasonable?
  • RN rate lower than LPN?
• Do I show visits without dollars and hours?
• Do I show dollars and hours without visits?
• Do I show hours without dollars or dollars without hours?
• Do total expenses reconcile to my financial statements?
Certification Page

- Name and Signature of Authorized Person
- Agency Contact Information
- Name and Signature of Preparer
- Preparer Contact Information

Certification Page Form

**CERTIFICATION STATEMENT**

This is to certify that the information contained herein, including any exhibits, schedules, and explanations is true, accurate, complete, and related to patient care. Inferences not related to patient care have been appropriately identified or removed. I understand that this information is submitted for the purpose of developing state-wide disease trends. Agency preparers must submit the Indiana Medicaid Program, and further understand that any false claims, statements, or omissions of material fact may be prosecuted under applicable federal and state law. Omissions of the preparer based on all information which the preparer has knowledge. Preparer may (but is not required to) include a complete statement.

<table>
<thead>
<tr>
<th>Name of Author and Preparer</th>
<th>Title/Position</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street Address of Author and Preparer</th>
<th>City, State, Zip Code of Author and Preparer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of Author and Preparer</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Preparer</th>
<th>Title/Position</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street Address of Preparer</th>
<th>City, State, Zip Code of Preparer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of Preparer</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Submission Documentation and Audits

- Recommend sending a cover page
- Submit all supporting documentation
- Include original signatures
- Myers will review each cost report and request additional supporting documentation as necessary.
- Field audits will be conducted yearly on a select number of home health agencies.

Medicaid Rate Calculation

- Medicaid Reimbursement Methodology
- Rate computation (405 IAC 1-4.2-4):
  - Prospective payment system (retroactively adjusted)
  - HHA historical rates inflated from the midpoint of the cost report period to the midpoint of the projected rate period using the CMS HHA Market Basket index.
  - Inflated rates are placed in a statewide array
  - Median rates are then selected from the arrays
  - 95% of Statewide Overhead Median plus;
  - 95% of Statewide Direct Staffing Median
  - Mandatory 3% reduction in reimbursement imposed by OMPP through June 30, 2017
Overhead Cost Rate Methodology

- The overhead cost rate equals:
  - Total expenses (schedule 2) less;
    - Direct staffing (schedule 2)
    - Employee benefits allocation excluding non-direct benefits (schedule 2)
    - Semi-variable costs (schedule 2)
    - Total Non-allowable (schedule 2)
  - Equals total overhead cost
  - Divided by total allowable visits (schedule 1)
  - This is calculated for each HHA which is then multiplied by an inflation factor and placed in an array from highest to lowest. From this array the statewide median is determined.

Overhead Cost Rate Calculation Example

<table>
<thead>
<tr>
<th>Overhead Cost Rate Calculation:</th>
<th>Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Total Direct Care Wages</td>
<td>($500,000)</td>
</tr>
<tr>
<td>Semi Variable Costs</td>
<td>($70,000)</td>
</tr>
<tr>
<td>Total Employee Benefits</td>
<td>($200,000)</td>
</tr>
<tr>
<td>Total Non-Allowable Expense</td>
<td>($100,000)</td>
</tr>
<tr>
<td>Add Back: Non-Direct Care Benefits</td>
<td>$23,000</td>
</tr>
<tr>
<td>Total Overhead Costs</td>
<td>$153,000</td>
</tr>
<tr>
<td>Total Allowable Visits</td>
<td>5,000</td>
</tr>
<tr>
<td>Overhead cost per Visit</td>
<td>$30.60</td>
</tr>
<tr>
<td>Inflation Factor</td>
<td>1.053</td>
</tr>
<tr>
<td>Inflated Overhead Median Rate:</td>
<td>$32.22</td>
</tr>
<tr>
<td>The State will pay 55% of the Median</td>
<td>55%</td>
</tr>
<tr>
<td>Subtotal Overhead Cost Rate</td>
<td>$30.61</td>
</tr>
<tr>
<td>Mandatory 3% Reduction</td>
<td>($0.92)</td>
</tr>
<tr>
<td>Total Overhead Cost Rate</td>
<td>$29.69</td>
</tr>
</tbody>
</table>

Schedule 1

Schedule 2

Used in state array

Final Rate
Staffing Cost Rate Methodology

- The staffing cost rate by discipline equals:
  - Total patient-related direct staffing costs \((\text{schedule } 2)\) plus;
    - Employee benefits cost allocation \((\text{schedule } 2)\)
    - Semi-variable cost allocation \((\text{schedule } 2)\)
  - Equals total direct staffing costs
  - Divided by the total hours worked per discipline \((\text{schedule } 3)\)
  - This is calculated by discipline for each HHA which is then multiplied by an inflation factor and placed in an array from highest to lowest for each discipline. From this array the statewide median is determined for each discipline.

Staffing Cost Rate Calculation Example

<table>
<thead>
<tr>
<th>Discipline</th>
<th>Total Direct Care Wages</th>
<th>Employee Benefits Allocation</th>
<th>Semi-Variable Allocation</th>
<th>Total Staffing Cost</th>
<th>Hours</th>
<th>Staffing Rate per Hour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Nurse</td>
<td>100,000</td>
<td>35,400</td>
<td>12,308</td>
<td>147,708</td>
<td>3,520</td>
<td>41.96</td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>75,000</td>
<td>26,550</td>
<td>15,105</td>
<td>116,655</td>
<td>4,320</td>
<td>27.00</td>
</tr>
<tr>
<td>Home Health Aide</td>
<td>75,000</td>
<td>26,550</td>
<td>24,126</td>
<td>125,676</td>
<td>6,900</td>
<td>18.21</td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>175,000</td>
<td>61,950</td>
<td>12,937</td>
<td>249,887</td>
<td>3,700</td>
<td>67.54</td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>50,000</td>
<td>17,700</td>
<td>3,776</td>
<td>71,476</td>
<td>1,080</td>
<td>66.18</td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>25,000</td>
<td>8,850</td>
<td>1,748</td>
<td>35,598</td>
<td>500</td>
<td>71.20</td>
</tr>
<tr>
<td>Total Direct Care Wages</td>
<td>500,000</td>
<td>177,000</td>
<td>70,000</td>
<td>747,000</td>
<td>20,020</td>
<td>(\rightarrow)</td>
</tr>
</tbody>
</table>

\(\rightarrow\) Schedule 2

\(\rightarrow\) Schedule 3 by discipline
Staffing Cost Rate Calculation Example (con’t)

Staffing Cost Rate Calculation (con’t):

<table>
<thead>
<tr>
<th>Discipline</th>
<th>Rate per Hour</th>
<th>Inflation Factor</th>
<th>Inflated Rates</th>
<th>Median Reduction</th>
<th>Adjusted Staffing Rate per Hour</th>
<th>Adjusted Staffing Rate per Qtr Hr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Nurse</td>
<td>41.96</td>
<td>1.053</td>
<td>44.19</td>
<td>95%</td>
<td>$41.98</td>
<td></td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>27.00</td>
<td>1.053</td>
<td>28.43</td>
<td>95%</td>
<td>$27.01</td>
<td></td>
</tr>
<tr>
<td>Home Health Aide</td>
<td>18.21</td>
<td>1.053</td>
<td>19.18</td>
<td>95%</td>
<td>$18.22</td>
<td></td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>67.54</td>
<td>1.053</td>
<td>71.12</td>
<td>95%</td>
<td>$16.89</td>
<td></td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>66.18</td>
<td>1.053</td>
<td>69.69</td>
<td>95%</td>
<td>$16.55</td>
<td></td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>71.20</td>
<td>1.053</td>
<td>74.97</td>
<td>95%</td>
<td>$17.81</td>
<td></td>
</tr>
</tbody>
</table>

Final rates by discipline

Adjusted Staffing Rates:

- Registered Nurse: $41.98
- Licensed Practical Nurse: $27.01
- Home Health Aide: $18.22
- Physical Therapist: $16.89
- Occupational Therapist: $16.55
- Speech Pathologist: $17.81

Staffing Cost Rate Calculation Example (con’t):

Staffing Cost Rate Calculation (con’t):

<table>
<thead>
<tr>
<th>Discipline</th>
<th>Adjusted Staffing Rate per Hour</th>
<th>Adjusted Staffing Rate per Qtr Hr</th>
<th>Mandatory 3% Rate Reduction</th>
<th>Adjusted Staffing Rate per Hour</th>
<th>Staffing Cost Rate per Qtr Hr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Nurse</td>
<td>$41.98</td>
<td>$40.72</td>
<td>$0.26</td>
<td>$41.98</td>
<td>$40.72</td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>$27.01</td>
<td>$26.20</td>
<td>$0.81</td>
<td>$27.01</td>
<td>$26.20</td>
</tr>
<tr>
<td>Home Health Aide</td>
<td>$18.22</td>
<td>$17.67</td>
<td>$0.55</td>
<td>$18.22</td>
<td>$17.67</td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>$16.89</td>
<td>$16.38</td>
<td>$0.51</td>
<td>$16.89</td>
<td>$16.38</td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>$16.55</td>
<td>$16.05</td>
<td>$0.50</td>
<td>$16.55</td>
<td>$16.05</td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>$17.81</td>
<td>$17.27</td>
<td>$0.53</td>
<td>$17.81</td>
<td>$17.27</td>
</tr>
</tbody>
</table>

Final rates by discipline

Used in state array
# Actual SFY 2016 Medicaid Rates

Table 1 – Home health rates for SFY 2016

<table>
<thead>
<tr>
<th>Cost/procedure code</th>
<th>Billing unit</th>
<th>95% of median</th>
<th>Less 3%</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overhead</td>
<td>One unit per provider per receipt per day</td>
<td>$30.54</td>
<td>$(0.92)</td>
<td>$29.62</td>
</tr>
<tr>
<td>Registered Nurse (RN) – 99600 TD</td>
<td>Hourly</td>
<td>$43.34</td>
<td>$(1.30)</td>
<td>$42.04</td>
</tr>
<tr>
<td>Licensed Practical Nurse (LPN) – 99600 TE</td>
<td>Hourly</td>
<td>$27.92</td>
<td>$(0.83)</td>
<td>$26.99</td>
</tr>
<tr>
<td>Home Health Aide – 99600</td>
<td>Hourly</td>
<td>$18.88</td>
<td>$(0.57)</td>
<td>$18.31</td>
</tr>
<tr>
<td>Physical Therapist – G0151</td>
<td>15-minute increments</td>
<td>$17.45</td>
<td>$(0.52)</td>
<td>$16.93</td>
</tr>
<tr>
<td>Occupational Therapist – G0152</td>
<td>15-minute increments</td>
<td>$17.19</td>
<td>$(0.52)</td>
<td>$16.67</td>
</tr>
<tr>
<td>Speech Pathologist – G0153</td>
<td>15-minute increments</td>
<td>$18.48</td>
<td>$(0.55)</td>
<td>$17.93</td>
</tr>
</tbody>
</table>

# Medicaid Rate Comparison

<table>
<thead>
<tr>
<th>Billing Unit</th>
<th>SFY 2015 Rates:</th>
<th>SFY 2016 Rates:</th>
<th>Variance</th>
<th>% Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overhead</td>
<td>$32.15</td>
<td>$29.62</td>
<td>$(2.53)</td>
<td>-7.87%</td>
</tr>
<tr>
<td>Registered Nurse</td>
<td>$41.93</td>
<td>$42.04</td>
<td>$0.11</td>
<td>0.26%</td>
</tr>
<tr>
<td>Licensed Practical Nurse</td>
<td>$27.76</td>
<td>$26.99</td>
<td>$(0.77)</td>
<td>-2.77%</td>
</tr>
<tr>
<td>Home Health Aide</td>
<td>$19.10</td>
<td>$18.31</td>
<td>$(0.79)</td>
<td>-4.14%</td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>$18.21</td>
<td>$16.93</td>
<td>$(1.28)</td>
<td>-7.03%</td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>$16.78</td>
<td>$16.67</td>
<td>$(0.11)</td>
<td>-0.66%</td>
</tr>
<tr>
<td>Speech Pathologist</td>
<td>$16.97</td>
<td>$17.93</td>
<td>$0.96</td>
<td>5.66%</td>
</tr>
</tbody>
</table>
SFY 2016 Inflated Rate Array Range

**Registered Nurse**
- Three highest rates:
  - $648.39
  - $135.72
  - $122.78
- Median rate:
  - $45.62
- Three lowest rates
  - $25.37
  - $24.30
  - $17.74

**Licensed Practical Nurse**
- Three highest rates:
  - $102.61
  - $78.08
  - $64.22
- Median rate:
  - $29.28
- Three lowest rates
  - $8.89
  - $8.00
  - $3.32

**Home Health Aide**
- Three highest rates:
  - $108.99
  - $78.27
  - $54.74
- Median rate:
  - $19.87
- Three lowest rates
  - $11.48
  - $10.88
  - $7.96

**Physical Therapist**
- Three highest rates:
  - $197.52
  - $161.11
  - $160.84
- Median rate:
  - $73.46
- Three lowest rates
  - $24.05
  - $23.13
  - $11.01
SFY 2016 Inflated Rate Array Range

**Occupational Therapist**
- Three highest rates:
  - $371.97
  - $219.04
  - $210.46
- Median rate:
  - $72.38
- Three lowest rates
  - $33.12
  - $20.60
  - $15.62

**Speech Therapist**
- Three highest rates:
  - $285.62
  - $176.51
  - $164.95
- Median rate:
  - $77.79
- Three lowest rates
  - $45.94
  - $44.67
  - $41.70

**Overhead**
- Three highest rates:
  - $184.32
  - $172.34
  - $154.76
- Median rate:
  - $32.15
- Three lowest rates
  - $2.61
  - $2.26
  - $1.80
Take Aways

• Better understanding of the following:
  • Need accurate data to complete reports
    • Expenses on an accrual basis
    • Contemporaneous time records
  • The new cost report forms
  • Medicaid rate calculation
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Blue Healthcare Services

We organize our core areas of expertise into Healthcare Practice Areas of Service/Teams. Within each of these areas, we serve our clients in numerous ways. We have listed our summarized main services below.

Audit Team
- Financial Audits
- Pension Services
- Internal Control
- Bond Issue Analysis
- Feasibility / Debt Capacity
- Tax 990

Revenue Cycle Team
- Patient Account Management - AR
- Business Office Review
- Certification & License

Reimbursement Team
- Cost Report
- Medicare & Medicaid Review
- Medicaid DM/HCAP
- Medicaid Hlth Clin
- Medicare & Medicaid Appeals
- Self Pay Analysis
- Medicare Wage Index Review

Coding Team
- ChargeMaster Review
- Revenue Enhance Change Capture
- Charge Bundling
- Internal Cardiology & Radiology Education
- Physician Coding & Billing
- ICD-10

Physician Team
- Business Valuations
- Physician Services
- Fair Market Comparison
- Physician Practice Management

Other
- HIPAA
- Managed Care Contract
- Cost Segregation
- Eligibility A/R
- Third Party Payments
- Price Setting
- Strategic Planning
- Hospital Management
- Group Purchasing Organization