



# Health Homes

## Cost Report Training

# Important Reminders

- This cost report information will be utilized to determine accuracy of per member per month payments.
- A separate cost report must be completed for each individual Health Home .
- Costs reported should only include the cost of the Home Health Core Services and NOT costs associated with regular appointments or illnesses.

# Core Services

1. Comprehensive Care Management
  - The Development of an individualized care plan developed by the designated provider with active participation from the member and all health care team members.
2. Care Coordination
  - The implementation of an individualized care plan through appropriate linkages, referrals, coordination and follow-up to needed services and supports.

# Core Services (cont.)

## 3. Health Promotion

- Provide health promotion activities to encourage and support healthy ideas and concepts to motivate members to adopt healthy behaviors and enable members to self manage their health.

## 4. Comprehensive Transitional Care (including appropriate follow up from inpatient to other settings)

- Connecting the designated provider team and the patient to needed services available in the community

# Core Services (cont.)

## 5. Individual and Family Support

- Reducing barriers to members' care coordination, increasing skills and engagement and improving health outcomes by engaging and educating the individual/family about implementing the care plan using methods that are educationally and culturally appropriate.

## 6. Referrals to Community and Social Support Services

- Providing members with referrals to a wide array of support services that help members overcome access or service barriers, increase self-management skills and improve overall health.

# Cost Report Instruction Highlights

- Expense Tab
  - Provider Information - individual facility

Provider Information	
Health Home Name	
Clinic Number	
Provider Number	

# Cost Report Instruction Highlights (Cont.)

- Census Data – List only the number of clients who have received at least one core service.

Census Data	Oct - Dec	Jan - Mar	Apr - June	Total
Tier 1 Recipients Served				-
Tier 2 Recipients Served				-
Tier 3 Recipients Served				-
Tier 4 Recipients Served				-
<b>Total Served</b>	-	-	-	-

- Use the Core Services Report to complete this section.

PROVIDER NUMBER	RECIPIENT ID	RECIPIENT NAME	SERVICE START DATE	SERVICE STOP DATE	PAID-AMT	MONTHS OF ELIGIBILITY	PAID BY PROGRAM	CORE SERVICE PROVIDED - Yes or No	RETURNED AMOUNT
5601544			01/01/2014	03/31/2014	21.21	3	\$ 63.63	Yes	\$ -
5612853			01/01/2014	03/31/2014	39.85	3	\$ 119.55	Yes	\$ -
5601544			02/01/2014	03/31/2014	21.21	2	\$ 42.42	No	\$ 42.42
6006142			01/01/2014	03/31/2014	39.85	3	\$ 119.55	Yes	\$ -
6007712			02/01/2014	03/31/2014	304.27	2	\$ 608.54	Yes	\$ -

This recipient would not be included in the census

# Cost Report Instruction Highlights (Cont.)

- Total Cost Column – Total costs associated with the Health Home program only.
- Non-allowable Costs Column – Costs non-allowable for reimbursement. Adjust the amount associated with the Health Home. See list of non-allowable items in the instructions.
- Total Adjusted Health Home Program Costs Column – The amount in this column should then be allocated to the four tiers utilizing one of the allocation methods listed.

Account Number & Title	Total Costs	Non Allowable Costs	Total Adjusted Health Home Program Costs		Tier 4 Health Home Program Cost	Tier 3 Health Home Program Cost	Tier 2 Health Home Program Cost	Tier 1 Health Home Program Cost
2100 PERSONNEL SALARIES:								
2110 Mental Health Professional			\$ -					
2120 Physician			\$ -					

- Tier Program Cost Columns – enter allocated amount from Total Adjusted Health Home Program Costs Column here.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **2100 PERSONNEL SALARIES**
  - **\*Note: Allowable Cost Allocation Methods for Salaries would include Time Studies, Analysis of medical and or billing records.**
  - The 2100 series of accounts is for recording all salaries and wages earned by a Health Home's regular employees (full or part time) and any temporary employees who may be under contract with the Health Home. Report benefits and taxes associated with salaries and wages in section 2200 & 2300.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **2200 & 2300 PERSONNEL BENEFITS AND TAXES**
  - **\*Note: Allowable Cost Allocation Methods for Personnel Benefits and Taxes would include Time Studies, Analysis of medical and or billing records.**
  - The 2200 & 2300 series of accounts is for the accumulation of paid and accrued benefits and taxes by a Health Home under its own or other employee health and retirement benefits plans. This does not include employee contributions or payments.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **2500 PROFESSIONAL FEES AND CONTRACT SERVICES**
  - **\*Note: Allowable Cost Allocation Methods for Professional Fees and Contract Services would include Time Studies, Medical and or Billing Records, Accumulated Costs, Analysis of Expenditures and Contracts.**
  - This account includes the accumulation of fees and expenses of professional practitioners and consultants who are not employees of the Health Home and are engaged as independent contractors for specified services on a fee or other individual contract basis.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **2600 SUPPLIES**

- **\*Note: Allowable Cost Allocation Methods for Supplies would include any directly identified costs for the program. Any other costs not directly identified can be allocated based on the % of people in the Health Home program compared to total clients served for the period.**
- This account reports the costs of supplies.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **3100 OCCUPANCY (BUILDINGS)**
  - **\*Note: Allowable Cost Allocation Methods for occupancy expense (Building) would include Actual Square Footage, Analysis of Expenditures and Contracts. Allowable Cost Allocation Methods for Depreciation of Fixed Assets would include Actual Square Footage, Analysis of expenditures and Contracts.**
  - The 3100 series of accounts should be allocated by a space utilization formula if the provider is a multiple program agency. Square footage by program should be developed so a fair distribution of all occupancy expense can be distributed.

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **3200 OTHER EXPENSES**
  - **\*Note: Allowable Cost Allocation Methods for Other Expenses would include any directly identified costs for the program. Any other costs not directly identified can be allocated based on the % of people in the Health Home program compared to total clients served**

# Cost Report Instruction Highlights (Cont.)

## Accounts

- **4400 DEPRECIATION OF FIXED ASSETS**
  - **\*Note: Allowable Cost Allocation Methods for Depreciation of Fixed Assets can be allocated based on the % of people in the Health Home program compared to total clients served.**
  - The acceptable method of recording depreciation is the use of the straight-line method following the American Hospitalization Association (AHA) guidelines. This account may be utilized to write-off fixed assets over respective useful lives. The amount entered for depreciation on equipment and furniture must be identifiable in the accounting records of the facility and acceptable for certification.

# Cost Report Instruction Highlights (Cont.)

- STAFF FTE TAB
  - The Staff FTE tab is used to report the number of Full Time Equivalent (FTE) staff members the Health Home has in each position.
  - Report FTE time as allotted to the Health Home program.

Health Home Staffing FTE		
One FTE equals 2080 hours of work per year		
Position		Number of FTE
2110 Physician		
2120 PA/NP		
2130 Pharmacist		
2140 Chiropractor		
2150 RN		
2160 Dietician		
2170 Health Coach/Care Coordinator		
2180 Support Staff		
2190 Other Staff		

# Cost Report Due Date

The cost reports will be due August 31, 2014.

Please submit the cost report to Kathy Riedy or Greg Evans at

[605-773-3643](tel:605-773-3643)

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