ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES
Home and Community Based Waiver and Personal Care Assistant Cost Report Training
TRAINING OVERVIEW

• Rate Setting documents and process
• Walk through of cost report worksheets with common errors
  • Certification Page
  • Expense Worksheet
    • Cost center breakdown
    • Reconciliation to Expense Worksheet
      • Allocation Basis Options
  • RevenueStats Worksheet
  • Related Party Worksheet
  • Buildings Worksheet
  • Home Office Worksheet
• Questions
HCBW AND PCA RATE SETTING AUTHORITY

• 7 AAC 145.531

• Target Provider list published each August 1
  • Uses claims information from the most recent state fiscal year (SFY) for which timely filing (1 year) has passed
    • August 1, 2018 lists uses claims information from SFY17 (July 1, 2016 to June 30, 2017) since timely filing is June 30, 2018 for this data set.
  • Identifies providers who need to report during the next reporting cycle

• Due 8 months after FYE

• Submission options
  • Electronically to: ORRCostReport@alaska.gov
  • Mail or in person to:
    Office of Rate Review
    3601 C Street, Suite 978
    Anchorage, Alaska 99503
### HCBW AND PCA ANNUAL REPORT

<table>
<thead>
<tr>
<th>Item</th>
<th>Full Report</th>
<th>Reduced Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audited Financial Statement (AFS)</td>
<td>Yes</td>
<td>Yes*</td>
</tr>
<tr>
<td>Post Audit Working Trial Balance (PAWTB)</td>
<td>Yes</td>
<td>Yes*</td>
</tr>
<tr>
<td>Cost Report</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certification worksheet</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Expense worksheet</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Revenue and Statistics worksheet</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Related Party worksheet</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Building worksheet</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Home Office worksheet</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Reconciliation of the Expense worksheet to the post audit working trial balance</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

*For providers with less than $750,000 in Medicaid HCBW and PCA revenue during the applicable reporting year, a reviewed financial statement and reviewed working trial balance may be submitted.*
PURPOSE

AFS and PAWTB

- Provides the Centers for Medicare and Medicaid Services (CMS) and the Alaska Department of Health and Social Services assurances that expenses listed on the cost report have been incurred.
- Provides the Alaska Department of Health and Social Services information as to the health of the industry

Cost Report

- Allows the Office of Rate Review to calculate proposed reimbursement rates using provider costs
August 1, 2018
Target List Published

Target Providers submit their annual reports 8 months after their FYE

A review of each annual report is performed and adjustments are made in accordance with state and federal regulations and the information for all reporting providers is aggregated

New regulations are put out for public comment with a newly proposed fee schedule utilizing the cost information from the providers

If the regulations are adopted, the new fee schedule will take effect
HCBW AND PCA RATE SETTING WEBSITE

• [http://dhss.alaska.gov/dsds/Pages/info/costsurvey.aspx](http://dhss.alaska.gov/dsds/Pages/info/costsurvey.aspx)

NOTE: This is a snapshot of the website as of Sept. 2018
• Provider Business Name and Provider Name may be the same
• Administrative Information helps identify the provider as well as communicate with the provider to discuss cost reporting issue
• Report Period End
  • 6/30/18
  • 8/31/18
  • 9/30/18
  • 12/31/18

Alaska Department of Health and Social Services
Cost Survey Form Date: February 8, 2017

CERTIFICATION

Provider Business Name: Your Agency’s Name
Provider Name: Your Name

Administrative Information:
- Address: Your Agency’s Address
- City, State, Zip: Your Agency’s City, State, Zip Code
- Phone: Your Agency’s Phone #
- Email: Your Agency’s Email Address
- Website: Your Agency’s Website
- Tax ID (EIN): Your Agency’s Taxpayer EIN
- Provider ID: Your Agency’s Medicaid Provider ID(s)

Report Period Ending: (month, day, year)
COMMON ERRORS RELATED TO CERTIFICATION PAGE

• Certification page not signed
EXPENSES WORKSHEET

- General Service Costs (CR Lines 1-10)
- Non-covered (CR Lines 11-20)
- Waiver Services Direct Care Costs (CR Lines 21-88)
- Personal Care Assistant Direct Care Costs (CR Line 89-92)
- Care Coordination Direct Care Costs (CR Lines 93-96)
- Residential Supported Living Direct Care Costs (CR Lines 97-108)
- Other
  - Other- Healthcare (Behavioral health, etc) (CR Lines 109-112)
  - Other- Non Healthcare (gift shop, etc) (CR Lines 113-116)
EXPENSES WORKSHEET

• General Service Costs (CR Lines 1-10)
  • Costs that benefit the organization as a whole
  • Allocated to all cost centers
    • Non-covered
    • Waiver Direct
    • Other
  • Allocated based of % of costs minus building/maintenance costs

• Advertising
  • Allowable = visiting hour information, recruiting, telephone directory, etc.
EXPENSES WORKSHEET

- Building and Maintenance
  - Single Report Option (CR Lines 8-10)
  - Separately report by cost center
    - A&G building (CR Lines 5-7)
    - For each cost center, use the applicable “building/maintenance” CR Line
EXPENSES WORKSHEET

• Non-covered (CR Lines 11-20)
  • Not related to patient care
  • CMS Publication 15-1
  • Donations/Contributions
    • Gifts and in-kind services/items
  • Grant Costs
    • Reported here in unallowable since grant expenses, units of service, and revenue are not utilized in calculating proposed rates
  • Marketing/Advertising
    • Fundraising, issuance of provider’s own stock, seeking to increase patient utilization of provider’s facilities
  • Legal Fees
    • Related to alleged civil fraud or indictment for a criminal act by the provider or its owners, employees, directors, etc.
EXPENSES WORKSHEET

• Breakdown of expenses within Direct Service
  • Wages
  • Fringe Benefits
    • Including but not limited to: Social Security, Medicare withholdings, unemployment insurance, worker’s compensation, life insurance, pensions, vacation, holidays, sick leave, health insurance, living space provided as part of the compensation package
  • Program Support
    • Definition: Expenses that are neither direct care nor administrative. They activities are essential to the direct service occurring and are program specific.
    • Examples: Salary and benefits for non-direct care supervisors, training for direct care workers, vehicle costs, background checks, program supplies, furnishings for non-residential program space
  • Building/Maintenance
    • Examples: rent, mortgage interest, property insurance, depreciation, utilities, and repairs

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>0.00</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>0.00</td>
</tr>
<tr>
<td>Program Support</td>
<td>0.00</td>
</tr>
<tr>
<td>Building/Maintenance</td>
<td>0.00</td>
</tr>
</tbody>
</table>
EXPENSES WORKSHEET – DIRECT CARE

• Waiver Direct Care Cost Centers
  • Adult Day Care
  • Chore
  • Day Habilitation
  • Family Home Habilitation – Adult
  • Family Home Habilitation – Child
  • Group Home Habilitation
  • In-home Habilitation
  • Intensive Active Treatment
  • Meals - Congregate
  • Meals – Home Delivered
  • Nurse Care/Case Management
  • Nurse Case/Case Management > 200 miles
  • Pre-Employment
  • Respite
  • Supported Employment
  • Supported Living Habilitation
  • Transportation

• Personal Care Assistant
EXPENSES WORKSHEET - OTHER

• Cost Centers not used in HCBW/PCA target methodology rate setting
  • Care Coordination
  • Residential Supported Living
  • Other – Healthcare
  • Other – Non-Healthcare
COMMON ERRORS RELATED TO EXPENSES

• Total expenses on the Expense worksheet do not tie to the Audited Financial Statements

• Total expenses on the Audited Financial Statements do not tie to the post-audit working trial balance

• As identified by the Audited Financial Statements, providers do not report all grant expenses on the applicable grant costs line.

• Providers asking if they should report only expenses for Medicaid recipients on the cost report (no) instead of expenses for all recipients regardless of payer (yes)
COMMON ERRORS RELATED TO EXPENSES (CONTINUED)

• Expenses are reported on the expense worksheet for a service (i.e. chore services), but no revenue or units of service are reported for that same service on the RevenueStats tab.
COMMON ERRORS RELATED TO EXPENSES

- Providers choose two options of reporting buildings and maintenance cost instead of selecting one (single report or direct assignment)
- Single Report option
  - Allocated to all cost centers
    - Non-covered
    - Waiver Direct
    - Other
  - Allocated based of % of costs minus building/maintenance costs

### Table: General Service Costs

<table>
<thead>
<tr>
<th>Line</th>
<th>General Service Costs</th>
<th>Expense Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Personnel costs - salary/wages</td>
<td>0.00</td>
</tr>
<tr>
<td>2</td>
<td>Personnel costs - Fringe benefits</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Advertising (Allowable only)</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>All Other</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Building and Maintenance - Salary/wages</td>
<td>34,000.00</td>
</tr>
<tr>
<td>6</td>
<td>Building and Maintenance - Fringe benefits</td>
<td>16,000.00</td>
</tr>
<tr>
<td>7</td>
<td>Building and Maintenance - All Other</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

### Table: Building and Maintenance (single report option)

<table>
<thead>
<tr>
<th>Line</th>
<th>Building and Maintenance</th>
<th>Expense Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Staff - Salary/wages</td>
<td>20,000.00</td>
</tr>
<tr>
<td>9</td>
<td>Staff - Fringe benefits</td>
<td>9,000.00</td>
</tr>
<tr>
<td>10</td>
<td>All Other</td>
<td>1,230.00</td>
</tr>
</tbody>
</table>

### Table: Non-covered

<table>
<thead>
<tr>
<th>Line</th>
<th>Non-covered</th>
<th>Expense Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Bad Debtes/penalties</td>
<td>0.00</td>
</tr>
<tr>
<td>12</td>
<td>Lobbying</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>Fund raising</td>
<td>0.00</td>
</tr>
<tr>
<td>14</td>
<td>Donations or contributions</td>
<td>0.00</td>
</tr>
<tr>
<td>15</td>
<td>Entertainment</td>
<td>0.00</td>
</tr>
<tr>
<td>16</td>
<td>Contingency funds</td>
<td>0.00</td>
</tr>
<tr>
<td>17</td>
<td>Grant Costs - all</td>
<td>0.00</td>
</tr>
<tr>
<td>18</td>
<td>Marketing/ public relations/advertising - non-allowable</td>
<td>0.00</td>
</tr>
<tr>
<td>19</td>
<td>Legal fees/costs - non allowable</td>
<td>0.00</td>
</tr>
<tr>
<td>20</td>
<td>All Other</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Table: Waiver Service Direct Care Costs

<table>
<thead>
<tr>
<th>Line</th>
<th>Waiver Service Direct Care Costs</th>
<th>Expense Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Wages</td>
<td>54,600.00</td>
</tr>
<tr>
<td>22</td>
<td>Fringe Benefits</td>
<td>22,500.00</td>
</tr>
<tr>
<td>23</td>
<td>Program Support</td>
<td>570.00</td>
</tr>
<tr>
<td>24</td>
<td>Building/Maintenance</td>
<td>40,300.00</td>
</tr>
</tbody>
</table>
COMMON ERRORS RELATED TO EXPENSES

• Providers report non-salary expenses for a service (i.e: group home services), but do not report salary expenses

<table>
<thead>
<tr>
<th>Waiver Service Direct Care Costs</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult Day Care (S5100, S5101)</td>
<td></td>
</tr>
<tr>
<td>21 Wages</td>
<td>0.00</td>
</tr>
<tr>
<td>22 Fringe Benefits</td>
<td>0.00</td>
</tr>
<tr>
<td>23 Program Support</td>
<td>0.00</td>
</tr>
<tr>
<td>24 Building/Maintenance</td>
<td>40,300.00</td>
</tr>
</tbody>
</table>
COMMON ERRORS RELATED TO EXPENSES

• On the reconciliation of the PAWTB to the Expense Worksheet, providers do not describe and show documentation for how they allocated a single expense account into more than one service line.
  • The reconciliation is a new requirement in the current submission
EXAMPLES OF INCOMPLETE RECONCILIATIONS

• Using a single wage account as an example

• WTB Account #4303: Wages $1,200,000 – Cost Report Lines 1, 21, 37, 45
  • Issue: Doesn’t say how much expense was allocated to each cost report line

• WTB Account #4303: Wages $1,200,000
  • CR Line 1 (admin) = $400,000
  • CR Line 21 (adult day care) = $300,000
  • CR Line 29 (day hab) = $350,000
  • CR Line 45 (in home hab) = $150,000
  • Issue: Doesn’t say how cost report preparer determined how much to allocate to each cost report line
EXAMPLES OF COMPLETE RECONCILIATIONS

• WTB Account #4303: Wages $1,200,000
  • Allocation Basis: # of Employees
  • Total Number of Employees = 300

<table>
<thead>
<tr>
<th># of Employees</th>
<th>% of Employees</th>
<th>Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>33.3%</td>
<td>$400,000</td>
</tr>
<tr>
<td>75</td>
<td>25.0%</td>
<td>$300,000</td>
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<tr>
<td>80</td>
<td>26.7%</td>
<td>$320,000</td>
</tr>
<tr>
<td>45</td>
<td>15%</td>
<td>$180,000</td>
</tr>
<tr>
<td>300</td>
<td>100%</td>
<td>$1,200,000</td>
</tr>
</tbody>
</table>
ALLOCATION BASIS OPTIONS

There can be more allocation basis than just these options.

- **Wages**
  - # of Employees
  - Direct Assignment
  - Hours Worked

- **Fringe Benefits**
  - # of Employees
  - Hours Worked
  - Gross Salaries

- **Building / Maintenance**
  - Square Footage
  - # of Buildings

- **Food**
  - # of Meals

- **Vehicle / Travel Costs**
  - Mileage
  - # of Trips
  - # of Vehicles

- **Equipment**
  - Services that utilize the equipment
  - # of machines

# of Employees

Hours Worked

Gross Salaries

Square Footage

# of Buildings

# of Meals

Mileage

# of Trips

# of Vehicles

# of Employees
ALLOCATION BASIS TRADE OFFS

- Using employee wages as an example

**Direct assignment**
- Pro: Accurately captures cost
- Con: Can be time consumptive to collect wage information for each person and assign them to a cost center if your accounting system doesn’t populate automatically

**Number of employees**
- Pro: Easier to calculate
- Con: Assumes all employees receive the same pay and work equivalent hours

**Hours worked**
- Pro: Easier to calculate
- Con: Assumes all employees receive the same hourly pay
### Direct Assignment

<table>
<thead>
<tr>
<th>Name</th>
<th>Position Title</th>
<th>FTE</th>
<th>Hours Worked</th>
<th>Hourly Salary</th>
<th>Annual Salary</th>
<th>Salary Per Cost Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angelo Juan</td>
<td>Administrator</td>
<td>1</td>
<td>2,080</td>
<td>$ 30.41</td>
<td>$ 63,250.00</td>
<td>$ 63,250.00</td>
</tr>
<tr>
<td>Emily Smith</td>
<td>Day Hab Worker</td>
<td>0.6</td>
<td>1,248</td>
<td>$ 14.50</td>
<td>$ 18,096.00</td>
<td>$ 18,096.00</td>
</tr>
<tr>
<td>Liam Johnston</td>
<td>Group Home Worker</td>
<td>1</td>
<td>2,080</td>
<td>$ 16.00</td>
<td>$ 33,280.00</td>
<td>$ 58,656.00</td>
</tr>
<tr>
<td>Kendra Tatum</td>
<td>Group Home Worker</td>
<td>0.8</td>
<td>1,664</td>
<td>$ 15.25</td>
<td>$ 25,376.00</td>
<td></td>
</tr>
<tr>
<td>Omar Leo</td>
<td>PCA Worker</td>
<td>0.6</td>
<td>1,248</td>
<td>$ 13.25</td>
<td>$ 16,536.00</td>
<td>$ 45,136.00</td>
</tr>
<tr>
<td>Victoria Murphy</td>
<td>PCA Worker</td>
<td>1</td>
<td>2,080</td>
<td>$ 13.75</td>
<td>$ 28,600.00</td>
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</tr>
<tr>
<td><strong>Total Salaries</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$ 185,138.00</strong></td>
<td></td>
</tr>
</tbody>
</table>
### Allocation Basis Issues Example

**Other Options**

#### Number of Employees

<table>
<thead>
<tr>
<th>Cost Center</th>
<th># of Employees</th>
<th>% of Employees</th>
<th>Salaries Allocated</th>
<th>Variance from Direct Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>1</td>
<td>16.7%</td>
<td>$30,918.05</td>
<td>$(32,331.95)</td>
</tr>
<tr>
<td>Day Hab</td>
<td>1</td>
<td>16.7%</td>
<td>$30,918.05</td>
<td>$12,822.05</td>
</tr>
<tr>
<td>Group Home</td>
<td>2</td>
<td>33.3%</td>
<td>$61,650.95</td>
<td>$2,994.95</td>
</tr>
<tr>
<td>PCA</td>
<td>2</td>
<td>33.3%</td>
<td>$61,650.95</td>
<td>$15,614.95</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>6</strong></td>
<td><strong>100%</strong></td>
<td><strong>$185,138.00</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Number of Hours

<table>
<thead>
<tr>
<th>Cost Center</th>
<th># of Hours Worked</th>
<th>% of Hours</th>
<th>Salaries Allocated</th>
<th>Variance from Direct Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>2,080</td>
<td>20.0%</td>
<td>$37,027.60</td>
<td>$(26,222.40)</td>
</tr>
<tr>
<td>Day Hab</td>
<td>1,248</td>
<td>12.0%</td>
<td>$22,216.56</td>
<td>$4,120.56</td>
</tr>
<tr>
<td>Group Home</td>
<td>3,744</td>
<td>36.0%</td>
<td>$66,499.68</td>
<td>$7,993.68</td>
</tr>
<tr>
<td>PCA</td>
<td>3,328</td>
<td>32.0%</td>
<td>$59,244.16</td>
<td>$14,108.16</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>10,400</strong></td>
<td><strong>100.0%</strong></td>
<td><strong>$185,138.00</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Weight based on # of Employees and Average Wage

<table>
<thead>
<tr>
<th>Cost Center</th>
<th># of Employees</th>
<th>Average Wage</th>
<th>Weight (Employee * Wage)</th>
<th>% of Weight</th>
<th>Salaries Allocated</th>
<th>Variance from Direct Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>1</td>
<td>$30.5</td>
<td>30.41</td>
<td>29.4%</td>
<td>$54,430.57</td>
<td>$(8,819.43)</td>
</tr>
<tr>
<td>Day Hab</td>
<td>1</td>
<td>$14.5</td>
<td>14.5</td>
<td>14.0%</td>
<td>$25,919.32</td>
<td>$7,823.32</td>
</tr>
<tr>
<td>Group Home</td>
<td>2</td>
<td>$15.75</td>
<td>31.5</td>
<td>30.5%</td>
<td>$56,467.09</td>
<td>$(2,188.91)</td>
</tr>
<tr>
<td>PCA</td>
<td>2</td>
<td>$13.5</td>
<td>27</td>
<td>26.1%</td>
<td>$48,321.02</td>
<td>$3,185.02</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>n/a</td>
<td>n/a</td>
<td>103.41</td>
<td>100.0%</td>
<td>$185,138.00</td>
<td></td>
</tr>
</tbody>
</table>
RECONCILIATION STEPS

• Identify all services your organization offers (chore, respite, etc)
• Identify any WTB account that is strictly admin or non-covered or accounts for which no allocation basis can be created and assign the account to one of the admin cost centers
• Of remaining accounts, identify any WTB account that bellows to a single service line (chore, etc) and identify which of the 4 categories that WTB bellows to (wages, FB, program support, building/maintenance) and assign that account
• Of the remaining accounts (WTB accounts that belong to more than one service), identify which services are represented for each account
• Identity the best allocation basis for each of these WTB accounts
• Gather information to determine which % to allocate to which account using the allocation basis calculate
• Calculate the amount of expense allocated to each cost center and category for these and assign it to a cost center line
EXAMPLES OF RECONCILIATION

- View Sept 2018 Training Reconciliation Example.xlsx
COMMON ERRORS RELATED TO REVENUE AND UNITS OF SERVICE

- Total revenue on the RevenueStats worksheet do not tie to the Audited Financial Statements.
- Total revenue on the Audited Financial Statements do not tie to the post-audit working trial balance.
- Revenue is reported on the RevenueStats worksheet for a service (i.e.: chore services), but no expenses are reported for that same service on the Expense tab.
- Revenue is reported on the RevenueStats worksheet but not units of service or vice versa.

### Table: Revenue and Units of Service

<table>
<thead>
<tr>
<th>PART I</th>
<th>REVENUE</th>
<th>UNITS OF SERVICE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Waiver Medicaid</td>
<td>All other Revenue</td>
</tr>
<tr>
<td></td>
<td>Paid By HCBS Procedure Code Listed</td>
<td>Service similar to Procedure Code listed, Non Waiver Medicaid, Private/Self Pay, General Relief, VA, or Other</td>
</tr>
</tbody>
</table>

**Home and Community Based Waiver Services**

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Waiver Medicaid</th>
<th>All Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult Day Care (15 minute - 35100)</td>
<td>50,000.00</td>
<td>-</td>
<td>50,000.00</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
COMMON ERRORS RELATED TO REVENUE AND UNITS OF SERVICE

• Providers include grant units of service and grant revenue in the home and community based waiver services areas (Grant revenue is reported on a separate line).

<table>
<thead>
<tr>
<th>Other Revenue</th>
<th>Rental - all other</th>
<th>Grant revenue</th>
<th>All Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental - all other</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Grant revenue</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>All Other</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>TOTAL ( Tie to AFS and WTB)</strong></td>
<td>50,000</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

• Providers only report Medicaid waiver revenue and/or units of service, but the provider provides services to non grant, non-Medicaid clients.

• Providers report similar to Medicaid waiver services (taxi v. waiver transportation) on the waiver Medicaid column instead of waiver transportation on the Waiver Medicaid column and taxi on the All other Revenue Column.

• Providers report incorrect units (the procedure code pays on a 15 minute unit but the provider reports hours)
  • A double check is to divide Medicaid revenue by Medicaid units of service to see if the resulting revenue/unit is close to what your facility gets paid for by Medicaid.
COMMON ERRORS RELATED TO REVENUE AND UNITS OF SERVICE

• Providers not reporting average number of individuals in a group
  • Helps inform special calculations

![Part II Table]

• Providers not reporting on Part III for wages and hours worked for staff, or not reporting all salary expenses in this section listed on the WTB

![Part III Table]
COMMON ERRORS RELATED TO RELATED PARTY WORKSHEET

• Reporting one lump sum of expenses with 2+ associated expense report lines numbers without determining how much expense is reported in each cost report line.
COMMON ERRORS RELATED TO BUILDINGS WORKSHEET

• Not completing the worksheet
• Not reporting applicable Medicaid Provider Number for a physical address
• Not reporting number of certified beds (group home)
HOME OFFICE WORKSHEET

• First year this worksheet is required
• An organization may submit their own home office worksheet, but it must be approved by the Department first
QUESTIONS

• Office of Rate Review can provide technical assistance specific to an organization
  • Make sure to submit questions well in advance of the due date (1+ month)
• Contact
  • Katherine.McDonald@alaska.gov
  • (907) 334-2644