

COST REPORT TRAINING 2022

October 20, 2022

TODAY'S AGENDA

- **ARPA Funding**
- **Filing The Annual Report**
- **Required Documentation**
- **Amended Pages**
- **Preparing The Annual Report**
- **Annual Report Changes**
- **Desk Review Timeline**
- **Q&A**

ARPA FUNDING

<https://portal.ct.gov/DSS/Health-And-Home-Care/Long-Term-Care/Residential-Care-Homes-RCHAdministrative> – movable equipment not directly related to resident care

- Please see above URL to the RCH page of DSS's website for details regarding ARPA Funds and other general RCH information.

FILING THE ANNUAL REPORT



MYERS AND STAUFFER WEBSITE

<https://myersandstauffer.com/client-portal/connecticut/connecticut-cost-report/>

- Annual Report Template
- Deputy Commissioner's Letter
- Checklist (Does not need to be filed)
- Instructions
- Annual Report Portal Login Request Form
- Salary Limitation Schedules

ANNUAL REPORT PORTAL

<https://ctltcreports.mslc.com>

- Add and remove users in the annual report portal for your facility via Annual Report Portal Login Request Form
- Annual Report and required additional documentation must be uploaded by **February 15th**.
 - *Excel version is required. A PDF copy can be submitted in addition to Excel version.*
- Annual rate letters and calculation support files will be uploaded to the annual report portal beginning with Rate Year 2024.

REQUIRED ADDITIONAL DOCUMENTATION

- Working trial balance used to prepare the annual report
- Crosswalk used to prepare the annual report
- Cable television expense schedule

REQUIRED ADDITIONAL DOCUMENTATION (Property Review)

- Support for motor vehicle additions:
 - Invoices,
 - Lease agreements,
 - Payment support,
 - Most current registration and insurance card
- Televisions – Indicate location: resident rooms or common areas
- Invoice and payment support for all movable equipment and fixed additions

AMENDED PAGES

- Amended pages must be filed by **7/1** to be considered
- Amended pages must be marked “Amended” with changes highlighted
- Must include an amended Administrator/Owner Certification Page (Page 1 of the annual report)
- Detailed explanation of the reason for the amendment
- Amendment filed close to the deadline may result in a delayed 7/1 rate

PREPARING THE ANNUAL REPORT

PREPARING THE ANNUAL REPORT

- Annual report data will be entered on the following tabs of the template:
 - General Info
 - Expense & Revenue
 - Resident Stats
 - Owners-Contracts
 - Property
 - Balance Sheet
- Buttons on the above tabs link to the applicable detail schedule tabs

PREPARING THE ANNUAL REPORT

PAGE 1 CERTIFICATION

Must Include:

- Signed Administrator and Owner name
- Printed Administrator and Owner name
- Notarized

PAGE 4 RELATED PARTIES

- Include all related party transactions
- Separately identify all transactions by dollar amount and where reported

PAGE 6 LEASES

- Complete all fields
- Name of Lessor
 - Related Party?
 - Description of items
 - Date of lease
 - Term of lease
 - Annual Amount of Lease
 - Amount Claimed

PAGE 8 RESIDENT DAYS

- State days should be reported as State SSI for RCH and **NOT** Medicaid

PREPARING THE ANNUAL REPORT

PAGE 11/12 OWNERS/RELATED PARTIES/ASSISTANT ADMINISTRATORS/ ADMINISTRATORS

Complete all fields:

- Salary Paid
- Description of Services Rendered
- Total Hours Worked
- Line Where Claimed on Page 10

Other Employment

- Hours Worked
- Compensation Received

- Compensation will not be considered unless all information is provided
- Be sure to include all other employment worked during the cost year
- If more than one Administrator is reported include dates of employment

PREPARING THE ANNUAL REPORT

PAGE 9 BED CHANGES / THERAPY

- If any changes in licensed certified bed capacity occurred during the cost year, check the Yes box and enter the details of the change.

PAGE 10/13 SALARIES & WAGES / FEES

- Answer Yes/No for whether time records are maintained by all individuals receiving compensation
- Include hours

PAGE 14 FEE for SERVICE INFO

- Must be completed if professional services are reported on Page 13

PAGE 16 PURCHASED SERVICES

- Complete all fields for purchases over \$10,000:
- Name of Individual/Company
 - Related Party?
 - Full explanation of services provided
 - Page/Line reference of the associated expense
 - Allocation if multi-level

FIXED ASSET ADDITIONS

- RCH fixed asset additions under \$10,000 have a useful life of 5 years.
- American Hospital Association (AHA) Guidelines for Estimated Useful Lives of Depreciable Hospital Assets should be used to assign useful lives for additions over \$10,000

PAGE 28 and 29 – SELF-DISALLOWANCES

- When completing the detailed schedules of self-disallowances, ensure you are including the page and line references where the associated expense is reported.
- Self-disallowances are not necessary for PT or ST expenses as the rate computation report does this automatically

BALANCE SHEET

Ensure the detailed schedule is completed for the following:

- Prepaid Expenses
- Other Current Assets
- Other Assets
- Other Current Liabilities
- Other Long Term Liabilities

Avoid using the term “Other”.

Providing a complete detailed schedule will help avoid a desk review information request or follow up during a field examination.

COST LIMITATIONS

Cable Television

Cable Television (RCH) \$2,400/Year

Cell Phones

Cell Phones (RCH) \$1,500/Year

Leased Vehicles

Vehicle Lease \$560/month or \$6,720/year

Service Bus/Wheel Chair Van \$1,120/month or \$13,440/year

Purchased Vehicles

Vehicle \$28,000

Maintenance Vehicle \$40,000

Service Bus/Wheel Chair Van \$51,000

- Facilities are allowed one vehicle per every 100 beds.
 - Mileage logs must be maintained for the vehicle and associated expenses to be reimbursable.
 - Ensure you check the box on page 6 and/or 23 as to if mileage logs are maintained to avoid a desk review
- Request for Information

PREPARING THE ANNUAL REPORT

PAGE 37 CERTIFICATION

Must Include:

- Preparer's Signature
- Preparer's Information
- Contact Person Information

PRINT MANAGER TAB

- Print All Pages button can be used to easily print the entire annual report.
- Make sure to select your desired printer prior to clicking the Print All Pages button

ANNUAL REPORT CHANGES



MOVABLE EQUIPMENT

Movable equipment additions are now to be classified into one of three categories:

- Administrative – movable equipment not directly related to resident care
- Standard – movable equipment that is used to directly care for most of the population at the facility
- Specialized Resident – Bariatric or vent/respiratory equipment and other specialized equipment with prior authorization by the Department

MOVABLE EQUIPMENT

Administrative

Electronic Equipment	Heating and Cooling Equipment
Cleaning Equipment	Outdoor Maintenance Equipment
Dietary Equipment	Telephone Equipment
Laundry Equipment	Temperature Screening Equipment
Office Furniture	Time Clock

Standard Resident

Toilet Seat Risers, Shower Seats, Grab Bars	Dining Room Furniture
Beds	Hoyer Lift
Bed Monitor	Lounge Furniture
Bedding	Resident Room Furniture
Drapes	Shower Room Equipment

Specialized Resident

Bariatric Equipment	Vent/Respiratory Equipment
Other – as prior authorized by the Department	

TIMELINE

FEBRUARY

ANNUAL
REPORT
FILED

FEBRUARY - JUNE

DESK REVIEW
/PROPERTY
REVIEW

JULY

RATE ISSUED

Q&A



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