

WIMCR/CCS/CRS Cost Report

WHFSMA 2021

August 25th, 2021

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What is WIMCR?

Wisconsin Medicaid Cost Reporting (WIMCR) Overview

- WIMCR is an annual cost report completed by providers in order to draw additional federal funds through cost-based reimbursement
- Through the annual cost report, we drill down to actual cost-based rates for each provider
 - Payments through the cost settlement process are based on cost-based rate and units of service provided

Cost-based
reimbursement
methodology determines
the actual cost of
delivering medical
services



WIMCR Programs

- Adult Mental Health Day Treatment (Medical Day Treatment services) (AMHDT)
- Child Adolescent Day Treatment (CADT)
- Community Support Program (CSP)
- Crisis Intervention (CI)
- Crisis Intervention (Stabilization) per diem (CI-SPD)
- Home Health (HH)
- Personal Care (PC)
- Outpatient Mental Health and Substance Abuse services (OPMHSA)
- Outpatient Mental Health and Substance Abuse in the Home and Community for Adults (OPMHSA-HC)
- Prenatal Care Coordination (PNCC)
- Substance Abuse Day Treatment (SADT)
- Targeted Case Management (TCM)



Comprehensive Community Services (CCS) Background



Mental health and substance abuse programs



Provides programming to people of all ages – youth to elderly – living with a mental illness and/or substance use disorder



CCS is for individuals who need ongoing services beyond occasional outpatient care, but less than the intensive care provided in hospital setting



Crisis Intervention exists as a service within the CCS program and as a separate WIMCR program. Please contact PCG with questions about how to report Crisis Intervention

Services

- Community Living Functional Restoration
- Crisis Intervention
- Diagnostic Evaluations
- Medication Management
- Peer Support
- Physical Health Monitoring
- Psychotherapy
- Recovery Management
- Screening and Assessment
- Service Facilitation
- Service Planning
- Substance Abuse Counseling



Community Recovery Services (CRS) Background

CRS is a Behavioral Health Care program that helps individuals living with a mental illness reach their full potential through an outcomes-based planning and support process focused on the individual's unique recovery needs.

Three Services provided under CRS:

1. Community Living Supportive Services (CLSS) (H0043-U8)
2. Peer Support Services (H0038)
3. Supported Employment Services (H2023)



Summary and Certification Screen

Overview

Validate / Summary and Certification

This section aggregates all information reported on the cost report page and provides high level summary across the various applicable programs

Demo County Department of Health, 2020 WIMCR Certification Summary												
Direct Service/Support Summary												
	TCM	CSP	CI	HH	OPMNSA	PC	PNCC	CI-SPD	CCS	Other Non-WIMCR	WIMCR Total	Total
Less than Bachelor's Degree Level	\$3,200.00	\$5,000.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00	\$16,000.00	\$24,400.00	\$40,400.00
Registered Nurse/Licensed Practical Nurse	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00
Bachelors Degree Level	\$9,393.94	\$9,393.94	\$2,727.27	\$0.00	\$11,515.15	\$0.00	\$4,090.91	\$0.00	\$29,757.58	\$32,545.45	\$66,878.79	\$99,424.24
WIMCR Direct Support	\$2,856.86	\$0.00	\$2,856.86	\$0.00	\$20,000.57	\$0.00	\$16,666.67	\$0.00	\$23,509.09	\$34,285.71	\$65,890.04	\$100,175.76
Direct Service Non Personnel	\$413.79	\$362.07	\$103.45	\$517.24	\$413.79	\$1,137.93	\$155.17	\$0.00	\$2,913.79	\$3,982.77	\$6,017.23	\$10,000.00
Total	\$15,864.59	\$14,756.01	\$5,687.58	\$18,717.24	\$31,929.51	\$66,137.93	\$20,912.75	\$35,000.00	\$69,180.46	\$86,813.94	\$278,186.06	\$365,000.00
OverHead Summary												
	TCM	CSP	CI	HH	OPMNSA	PC	PNCC	CI-SPD	CCS	Other Non-WIMCR	WIMCR Total	Total
Personnel- Program Director	\$15.68	\$14.58	\$5.62	\$18.50	\$31.55	\$0.00	\$20.66	\$0.00	\$68.36	\$179,825.05	\$174.95	\$180,000.00
Personnel- Accounting	\$7,839.98	\$7,292.14	\$2,810.69	\$9,249.70	\$15,778.96	\$0.00	\$10,334.68	\$0.00	\$34,187.66	\$89,932,506.19	\$87,493.81	\$90,020,000.00
NonPersonnel- IT Materials	\$6.97	\$6.48	\$2.50	\$8.22	\$14.02	\$0.00	\$9.18	\$0.00	\$30.38	\$79,922.25	\$77.75	\$80,000.00
NonPersonnel- Interdepartmental Charges	\$69.67	\$64.80	\$24.98	\$82.20	\$140.23	\$0.00	\$91.84	\$0.00	\$303.82	\$799,222.45	\$777.55	\$800,000.00
Total Overhead	\$7,932.29	\$7,378.00	\$2,843.79	\$9,358.62	\$15,964.76	\$0.00	\$10,456.37	\$0.00	\$34,590.23	\$90,991,475.93	\$88,524.07	\$91,080,000.00
Direct Cost & Overhead Total												
	TCM	CSP	CI	HH	OPMNSA	PC	PNCC	CI-SPD	CCS	Other Non-WIMCR	WIMCR Total	Total
Total (Direct Cost + Overhead)	\$23,796.88	\$22,134.01	\$8,531.37	\$28,075.86	\$47,894.27	\$66,137.93	\$31,369.12	\$35,000.00	\$103,770.68	\$91,078,289.87	\$366,710.13	\$91,445,000.00



Program Specific Screen

- Providers can get granular detail of the cost breakdown per program by clicking on the hyperlink on each program will redirect provider to the program summary

Direct Service/Support Summary

	TCM	CSP	CI	HH	OPMHTSA	PC	PNCC	CI-SPD	
Less than Bachelor's Degree	\$3,200.00	\$5,000.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13

TCM Summary Print

Service: TCM
 Medicaid Provider Number:
 Agency Name: Demo County Department of Health
 County: Demo

Cost Category	Total Cost
WIMCR Direct Support and Direct Service Non Personnel	\$3,270.65
TCM Overhead	\$7,932.29
Total Non-Direct and Direct Service Non Personnel Cost	\$11,202.94

Federal Funds	
WIMCR TCM Federal Funds	\$0.00

TCM Provider Type	Direct Service Hours	Unit	Total Units	Units Based on Paid Claims	Total Direct Cost	Total Direct Costs Per Unit	Direct Support and Non Personnel Cost Per Unit	Total Overhead Costs Per Unit	Total Federal Funds Reduction Per Unit	Average cost per Unit
Bachelors Degree Level	300.00	15 Minute	1200.00	0	\$9,393.94	\$7.83	\$2.04	\$4.96	\$0.00	\$14.83
Less than Bachelor's Degree Level	100.00	15 Minute	400.00	0	\$3,200.00	\$8.00	\$2.04	\$4.96	\$0.00	\$15.00
Direct Staff Totals	400.00	15 Minute	1600.00	0	\$12,593.94	\$7.87	\$2.04	\$4.96	\$0.00	\$14.87



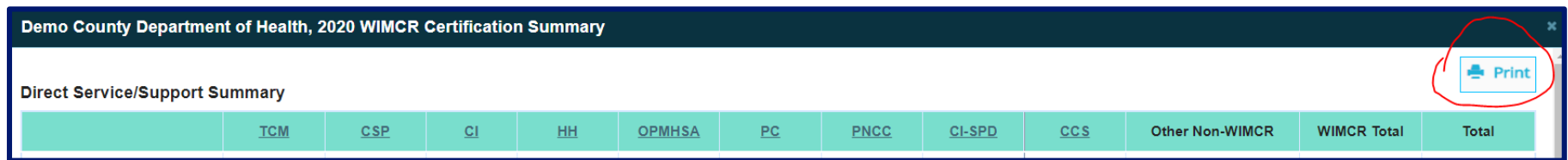
Print Functionality

- Counties can use the “Print” button functionality in both the Overall Summary and Certification Screen and in the Program Specific Screen to output a copy of the screen for their records.
- The printed versions are not labeled by Calendar Year so the county agency must track this

Demo County Department of Health, 2020 WIMCR Certification Summary

Direct Service/Support Summary

	TCM	CSP	CI	HH	OPMHA	PC	PNCC	CI-SPD	CCS	Other Non-WIMCR	WIMCR Total	Total
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CSP Summary

Service: CSP

Medicaid Provider Number:

Agency Name: Demo County Department of Health

County: Demo



Desk Review Edits

Desk Review Edits

- Providers address desk review edits during the cost report completion process and after cost reports have been certified during the desk review period
 - Helps address potential audit risks
- Desk reviews edits addressed by providers during cost reporting process are reviewed during the desk review period
- Main points PCG addresses during desk review period:
 - Large year to year variances between cost reports (Direct Service, Overhead, and Direct Support and Direct Service Non-Personnel costs)
 - Providers report at least the equivalent number of units they received payments for
 - Comparison of the direct service vs. direct support costs
 - General Ledger documentation review
- Providers can conduct their own comparisons of their yearly reports in order to address any anticipated desk review edits regarding yearly variances.
- We do not anticipate COVID-19 to impact CY20 Desk Reviews but will work with providers if there are any changes



Common Errors and Improvement Areas

- Underreporting direct service hours compared to paid claims data
- Insufficient explanations for desk reviews during cost reporting process
 - Any unanswered/insufficient explanations are readdressed during desk review period by a PCG user



Direct Support

General Questions

Q: Is there an overall target % for direct support to direct service ratio?

A: No, what you report should be reflective of your time tracking records. However, a desk review edit will be triggered if reported direct support time exceeds 50% of the direct service time.

Q: Do direct support to direct service ratios vary by program?

A: We do see some overall trends that certain programs typically have higher direct support to direct service ratios than others like OPMHSA. But results can vary by county/year and are dependent on the counties time tracking information.



Direct Medical Services Equipment

General Questions

Q: Can you provide examples of what these materials and supplies would fall under this category?

A: The instruction manual lists this as expenses reported under the Direct Medical Service Materials category are those expenses that are incurred by the county agency for the purchase of materials and supplies that are used to facilitate the provision of a direct WIMCR service.

If you have questions about if a material is allowable please reach out to a PCG representative.



Flat Fee Contractor Templates

Flat Fee Contractor Templates

Q: Counties continue to get push back from providers on completing these forms. How should counties handle:

- **Providers who do not return forms**
 - Build in completion of these forms as a component of your contract.
- **Accuracy of the data being returned – inaccurate direct support hours and pay or benefit information**
 - Touch base with PCG if you determine data returned is inaccurate.
- **How should counties proceed with WIMCR reporting when the information is knowingly not correct?**
 - Touch base with PCG if you determine data returned is inaccurate.
- **Providers often complain that they don't understand why counties need this information. It is not needed for Family Care. Counties have also heard responses of "I don't know why you need this because no other county asks for this data". Is there another way of reporting this data other than the flat rate template?**
 - In the WIMCR cost report, clinician costs must be reported at the individual level. Contractors can either institute 100% time tracking and provide you with a detailed spreadsheet with costs/hours broken out by clinician or utilize the Flat Fee Contractor template.



Cost Settlement Process

Cost Settlement Process



- For the Cost Settlement process the following are utilized in the cost settlement process:
 - County Cost (average cost per unit)
 - Allowed units (paid claim units)
 - Allowed amount (amount providers received)
 - BAF %
 - FFP %
- Cost Settlement process varies across programs (WIMCR, CCS and CRS)

Cost Settlement Process - WIMCR

Steps used to calculate WIMCR Cost Settlement:

1. County cost and Allowed units are used to calculate Total Cost
2. Total Allowed amount is imputed against the BAF%
3. Difference between Total Cost and Imputed Total Allowed generates the Total Deficit

(A)	(B)	(C)	(D=C/BAF%)	(E=A*B)	(F=E-D)
County Cost	Total Quantity Allowed	Total Allowed	Imp Total Allowed	Total Cost	Total Deficit

For WIMCR programs the cost settlement amount is the Maintenance of Effort (MOE), which is 82.93% of the Fed Share of the Total Deficit



Cost Settlement Process - CCS

Steps used to calculate CCS Cost Settlement:

1. County cost and Allowed units are used to calculate Total Cost
2. Difference between Total Cost and Amount Allowed generates the Total Deficit

(A) County Cost	(B) Quantity Allowed	(C) Amount Allowed	(D) Imputed Allowed	(E=A*B) Total Cost	(F=E-D) Total Deficit
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For the CCS program the cost settlement amount is the Total Deficit. If a provider has a negative cost settlement, they will be recouped for that amount.



Cost Settlement Process – CRS

Steps used to calculate CRS Cost Settlement:

1. County cost and Allowed units are used to calculate Total Cost
2. State Admin % (95%) is applied against the Amount Allowed
3. State Imputed amount is imputed against the BAF%
4. Difference between Total Cost and Imputed Total Allowed generates the Total Deficit

(A) County Cost	(B) Quantity Allowed	(C) Amount Allowed	(D=C/State Admin%) State Admin Imp. Total Allowed	(E=D/BAF%) Imp Total Allowed	(F=A*B) Total Cost	(G=F-E) Total Deficit	(I=G*FFP) Federal Share of Deficit
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For the CRS program the cost settlement amount is the Impact to County, which is 95% of the Fed Share of the Deficit.



Cost Settlement Process

Q: Often financial staff are asked by the director or boards – “How much will our county be receiving for the annual WIMCR cost reconciliation?”. Is there any way that counties can estimate this amount?

A: There are many inputs that impact the cost settlement results such as:

- The number of allowable units paid
- Billed rate
- Average cost per unit by professional level
- BAF/FFP % during CY

Counties could generate high-level estimates if they had ballpark figures for these data points but it is hard to ascertain firm numbers because of how all the report data interacts in the cost settlement calculation.



Cost Settlement Process

Q: How are the Medicaid Reimbursable expense arrived at that are included on the CPE form? The direct cost & overhead total for the WIMCR programs submitted in the WIMCR tool can total \$7 million and the Medicaid Reimbursable expense on the CPE form total \$5 million.

A: Medicaid Allowable cost is drilled down from the total cost reported for a WIMCR program. The Medicaid Reimbursable cost is calculated by multiplying the average cost per unit calculated by the tool by the corresponding number of paid claims in our extract. It will always be a subset of the total WIMCR cost reported in the tool.



Credentials for Contracted Providers

Credentials for Outside Providers

- Similar to County agency clinicians, contracted clinicians should be reported at the professional level at which they are credentialed to bill at per Medicaid guidelines
- Agency staff should verify with contracted providers that they have an internal credentialing system for their clinicians and that they could produce credential materials if asked
 - Credential supporting documentation could include copies of degrees or licenses
- It is on program staff to negotiate the rates at which they pay outside providers at different professional levels. What is not negotiable is that contractors/county agency program staff should only bill Medicaid at the professional level there are credentialed at and that is the level they should be reported at in the WIMCR cost report.



Questions?

Contact Info

Contact us

WIMCR Support

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Additional Resources

WIMCR Reporting Site: www.wimcr.com





Solutions that Matter