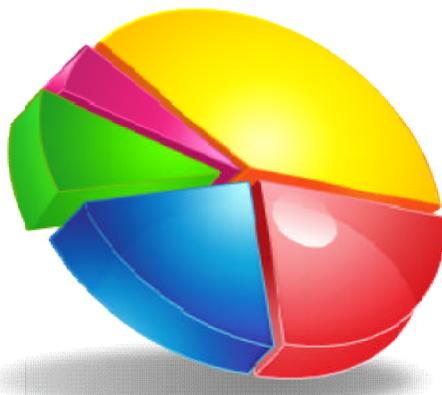


*Schoharie County
Department of Health*

*Certified Home
Health Agency*

*Final 2008
Report to Management*



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Providers of: Consulting, Auditing, and Accounting Services to NYS County Governments

**Schoharie County Department of Health
Year End Report
Table of Contents
2008**

<u>Contents:</u>	<u>Page</u>
1.) Financial Summary	1
2.) Statistical Summary	2
3.) Per Visit Summary	3
4.) Medicare PPS Summary	4

Additional Items:

The Agency has been provided with additional supporting exhibits and appendices related to the financial and statistical results from the fiscal year ended 12/31/08. Parties interested in viewing the supporting exhibits and appendices should contact Agency personnel to obtain these additional items.

The information found within this Report to Management is intended solely for the use of Agency management and County management and should not be used for any other purpose.

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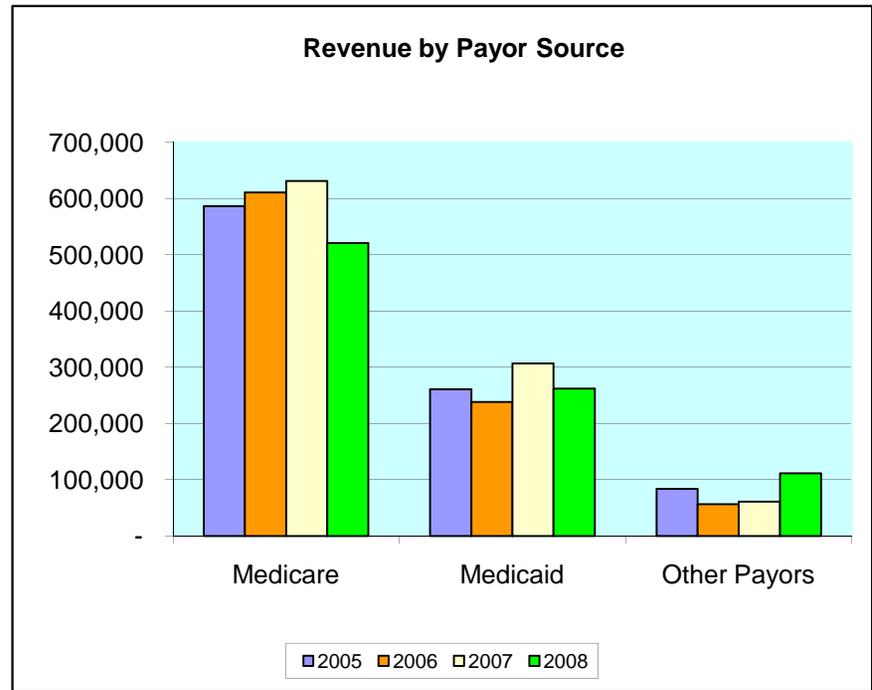
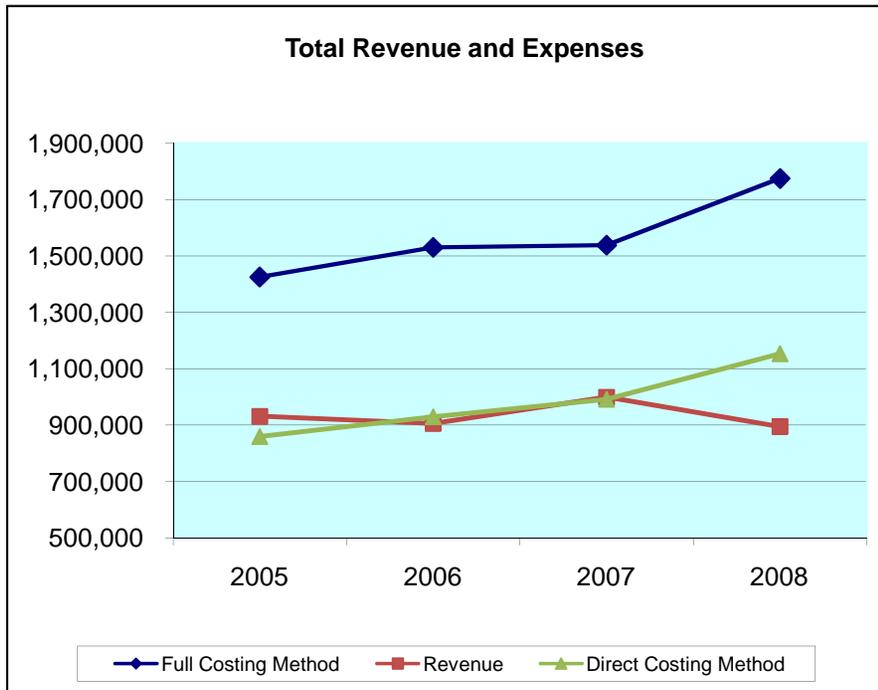
Specialties include:

Medicare & Medicaid Cost Reporting Services
SNAPCHHA-T™ Revenue & Expense Projector
Comparison Analysis Models (CAM)
EARCHHA-T™ Industry Updates
Billing Rate Reviews
Other Projects as Requested

Schoharie County Department of Health
Financial Summary
2008

<i>Full Costing Method:</i>	<u>2008</u>	<u>2007</u>	<i>Difference</i>
<i>Patient Revenue:</i>			
Medicare	\$ 521,000	631,000	\$ (110,000)
Medicaid	262,000	306,000	(44,000)
Other Payors	112,000	61,000	51,000
Total	<u>895,000</u>	<u>998,000</u>	<u>(103,000)</u>
<i>Patient Expense</i>	<u>1,775,000</u>	<u>1,538,000</u>	<u>237,000</u>
<i>Net Revenue over Expense</i>	<u>\$ (880,000)</u>	<u>(540,000)</u>	<u>\$ (340,000)</u>
<i>Employee Benefits %</i>	38.80%	38.63%	0.17%
<i>Patient Revenue Mix:</i>			
Medicare	58.22%	63.23%	-5.01%
Medicaid	29.27%	30.66%	-1.39%
Other Payors	12.51%	6.11%	6.40%

	<u>2008</u>	<u>2007</u>	<i>Difference</i>
<i>Direct Costing Method:</i>			
<i>Patient Revenue</i>	\$ 895,000	998,000	\$ (103,000)
<i>Patient Expense</i>	<u>1,153,000</u>	<u>991,000</u>	<u>162,000</u>
<i>Net Revenue over Expense</i>	<u>\$ (258,000)</u>	<u>7,000</u>	<u>\$ (265,000)</u>
<i>Special Analysis: Service Cost:</i>			
<i>Patient Revenue</i>	\$ 895,000	998,000	\$ (103,000)
<i>Patient Expense</i>	<u>966,000</u>	<u>961,000</u>	<u>5,000</u>
<i>Net Revenue over Expense</i>	<u>\$ (71,000)</u>	<u>37,000</u>	<u>\$ (108,000)</u>
<i>CHHA Article 6 State Aid:</i>	<u>\$ 210,000</u>	<u>142,000</u>	<u>\$ 68,000</u>
<i>(not included in patient revenue)</i>			



* Financials rounded to the nearest thousand

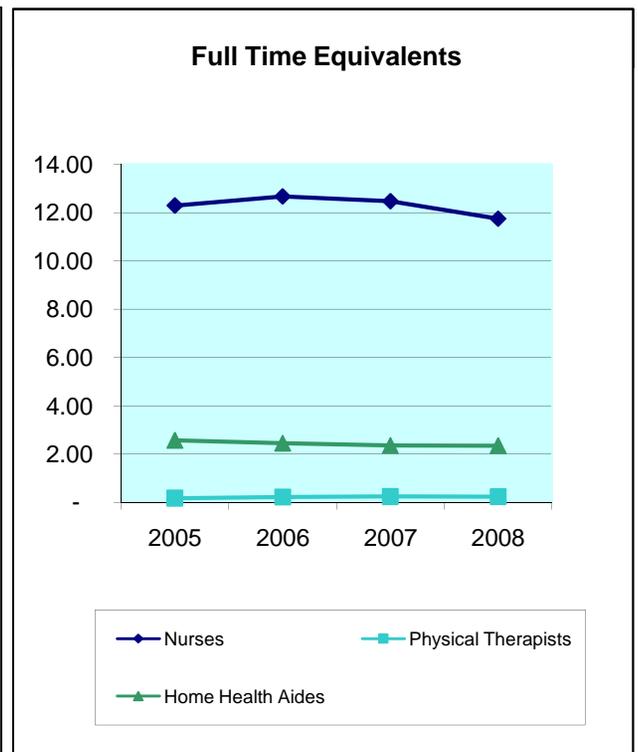
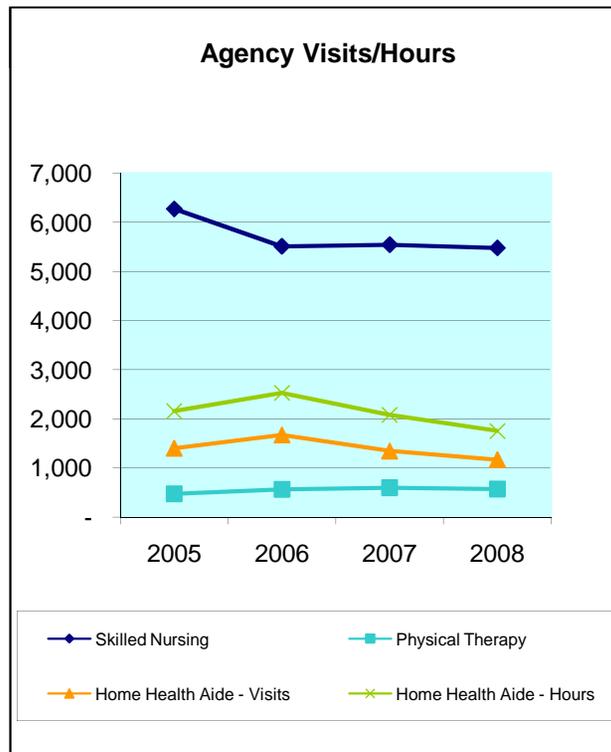
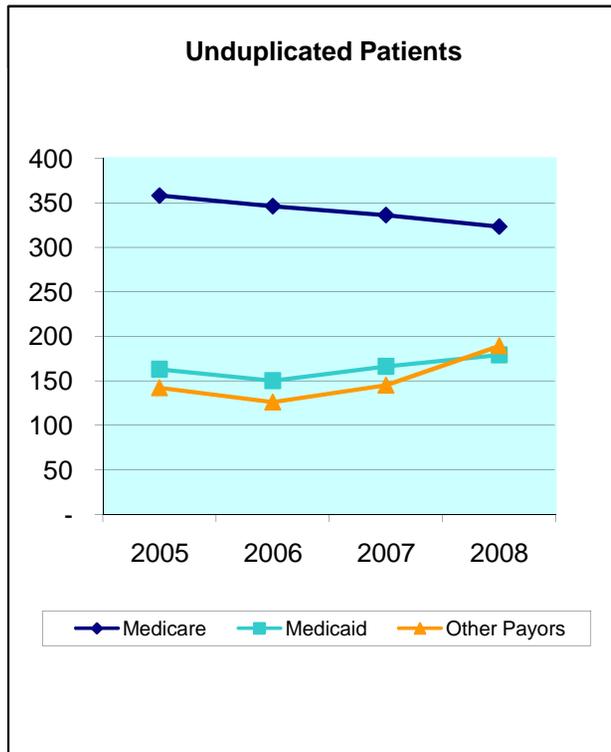
Schoharie County Department of Health
Statistical Summary
2008

	2008	2007	<i>Difference</i>
CHHA Unduplicated Patients:			
Medicare	323	336	(13)
Medicaid	179	166	13
Other Payors	189	145	44
Total	691	647	44

	2008	2007	<i>% Difference</i>
Visits by Pay Source:			
Medicare	4,143	4,578	(435)
Medicaid	1,747	2,150	(403)
Other Payors	1,327	759	568
Total	7,217	7,487	(270)

	2008	2007	<i>Difference</i>
Visits:			
Skilled Nursing Care	5,478	5,545	(67)
Physical Therapy	570	595	(25)
Occupational Therapy	-	-	-
Speech Therapy	-	-	-
Medical Social Services	-	-	-
Home Health Aide	1,169	1,347	(178)

	2008	2007	<i>% Difference</i>
FTEs:			
Nurses	11.74	12.47	(0.73)
Physical Therapists	0.23	0.24	(0.01)
Home Health Aides	2.34	2.35	(0.01)
All FTEs	28.03	26.77	1.26



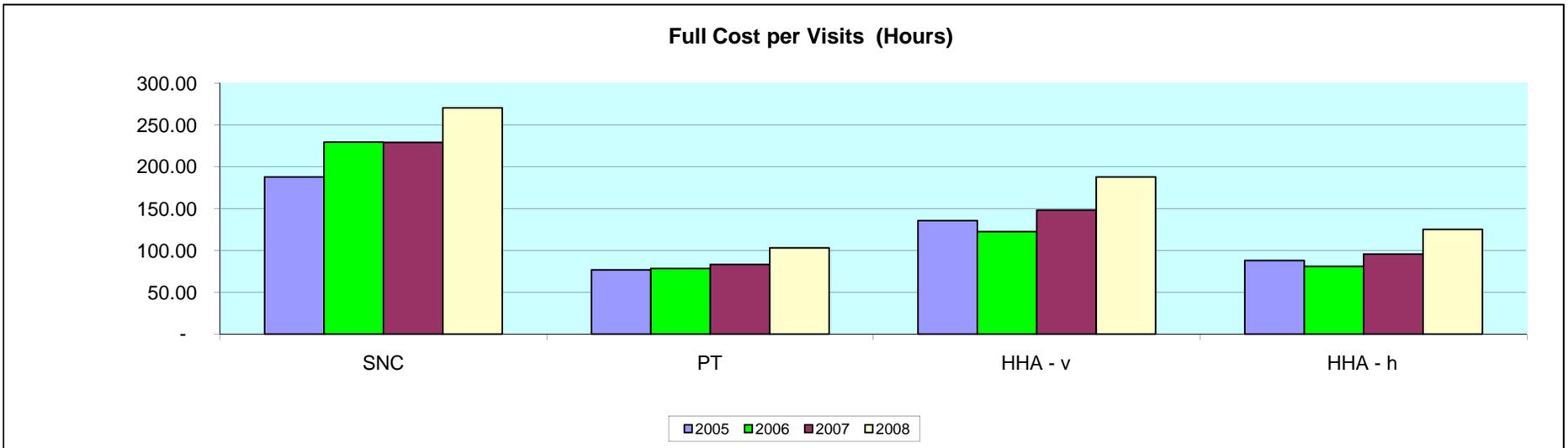
Schoharie County Department of Health
Per Visit Summary
2008

	2008	2007	Difference	%
Cost per Visit (Full Cost):				
Skilled Nursing Care	\$ 270.56	229.25	\$ 41.31	18%
Physical Therapy	103.20	83.25	19.95	24%
Occupational Therapy	-	-	-	0%
Speech Therapy	-	-	-	0%
Medical Social Services	-	-	-	0%
Home Health Aide	187.91	148.19	39.72	27%
Home Health Aide (hour)	\$ 125.24	95.88	\$ 29.36	31%

	2008	2007	Difference	%
Cost per Visit (Direct Cost):				
Skilled Nursing Care	\$ 176.65	148.09	\$ 28.56	19%
Physical Therapy	87.21	69.49	17.72	26%
Occupational Therapy	-	-	-	0%
Speech Therapy	-	-	-	0%
Medical Social Services	-	-	-	0%
Home Health Aide	105.62	84.60	21.02	25%
Home Health Aide (hour)	\$ 70.39	54.73	\$ 15.66	29%

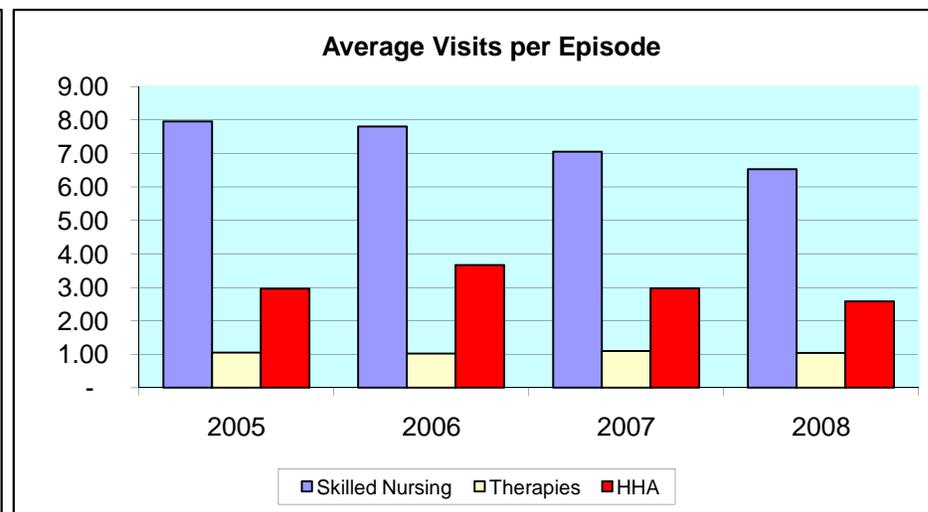
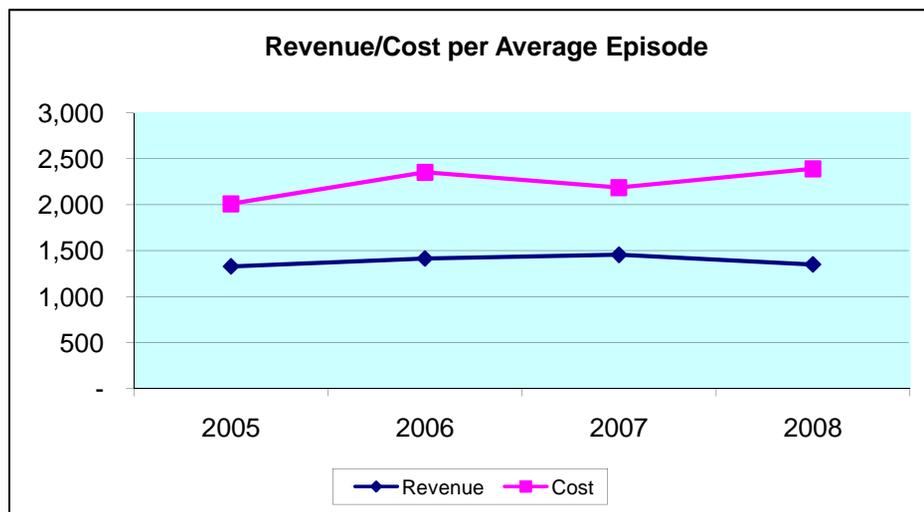
	2008	2007	Difference	%
Cost per Visit (Service Cost):				
Skilled Nursing Care	\$ 146.93	143.06	\$ 3.87	3%
Physical Therapy	56.20	52.00	4.20	8%
Occupational Therapy	-	-	-	0%
Speech Therapy	-	-	-	0%
Medical Social Services	-	-	-	0%
Home Health Aide	103.65	93.52	10.13	11%
Home Health Aide (hour)	\$ 69.08	60.51	\$ 8.57	14%

	Agency Charges	Est. Charges to Maximize 2010 Medicaid	Required Change
Skilled Nursing Care	\$ 175.00	175.00	\$ -
Physical Therapy	125.00	125.00	-
Occupational Therapy	125.00	125.00	-
Speech Therapy	125.00	125.00	-
Medical Social Services	93.00	-	-
Home Health Aide	100.00	-	-
Home Health Aide (hour)	\$ 65.00	65.00	\$ -



Schoharie County Department of Health
Medicare PPS Summary
2008

<u>Medicare Episodic Data:</u>	<u>Upstate Averages*</u>	<u>2008</u>	<u>2007</u>	<u>Difference</u>	<u>%</u>	<u>Top 5 HHRGx:</u>	<u>Episodes</u>	<u>Average Visits per Episode</u>
Average Medicare Case Mix Weight**	1.1018	0.8407	0.9240	(0.0833)	-9%	1) Early/Low C2F1S1	52	10
Average Payment per Standard Episode	2,088.97	\$ 1,745.50	1,791.91	\$ (46.41)	-3%	2) Early/Low C3F1S1	47	11
Average Cost per Standard Episode (Full)		2,949.61	2,592.39	357.22	14%	3) Early/Low C1F1S1	44	8
Net Revenue over Expense per Standard Episode (Full Costing Method)		<u>\$(1,204.11)</u>	<u>(800.48)</u>	<u>\$ (403.63)</u>	50%	4) Early/Low C2F2S1	33	9
Visits per Standard Episode:						5) Early/Low C1F2S1	25	15
Skilled Nursing Care	8.05	7.80	8.16	(0.36)	-4%			
Physical, Occupational & Speech Therapies	4.19	1.31	1.35	(0.04)	-3%			
Medical Social Services	0.09	-	-	-	0%			
Home Health Aide	5.18	3.52	3.78	(0.26)	-7%			
Total	<u>17.51</u>	<u>12.63</u>	<u>13.29</u>	<u>(0.66)</u>	-5%			
		<u>2008</u>	<u>Percentage</u>	<u>2007</u>	<u>Percentage</u>			
Total Number of Episodes		419		422				
LUPAs		116	27.68%	94	22.27%			
Outliers		1	0.24%	1	0.24%			



* Upstate averages consists of Jack Venesky, CPA & Associates clients, Year End 2007 data

** Calculated using weights as provided by the Agency. Excludes LUPAs

*** Early indicates 1st or 2nd episode; Late indicates 3rd or more episode; Low indicates less than 14 Therapy visits; High indicates 14 or more Therapy visits

**Schoharie County Department of Health
Year End Report
Table of Contents
2008**

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3.) Cost Per Visit (Hour)	C
4.) PPS Keys	D
5.) Full-Time Equivalentents (FTEs)	E to E-2
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**Schoharie County Department of Health
Year End Report
Home Care Operating Results
2008**

Full Costing Method

<u>2008</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Revenue over Expense</u>	<u>Exp as a % of Revenue</u>
Medicare	\$ 521,000	58.22 %	\$ 977,000	55.04 %	\$ (456,000)	187.52 %
Medicaid (including BDCC)	262,000	29.27	468,000	26.37	(206,000)	178.63
Other Payors	112,000	12.51	330,000	18.59	(218,000)	294.64
Total	<u>\$ 895,000</u>	<u>100.00 %</u>	<u>\$ 1,775,000</u>	<u>100.00 %</u>	<u>\$ (880,000)</u>	198.32 %

<u>2007</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Revenue over Expense</u>	<u>Exp as a % of Revenue</u>
Medicare	\$ 631,000	63.23 %	\$ 901,000	58.59 %	\$ (270,000)	142.79 %
Medicaid (including BDCC)	306,000	30.66	481,000	31.27	(175,000)	157.19
Other Payors	61,000	6.11	156,000	10.14	(95,000)	255.74
Total	<u>\$ 998,000</u>	<u>100.00 %</u>	<u>\$ 1,538,000</u>	<u>100.00 %</u>	<u>\$ (540,000)</u>	154.11 %

Direct Costing Method

<u>2008</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Revenue over Expense</u>	<u>Exp as a % of Revenue</u>
Medicare	\$ 521,000	58.22 %	\$ 629,000	54.55 %	\$ (108,000)	120.73 %
Medicaid (including BDCC)	262,000	29.27	306,000	26.54	(44,000)	116.79
Other Payors	112,000	12.51	218,000	18.91	(106,000)	194.64
Total	<u>\$ 895,000</u>	<u>100.00 %</u>	<u>\$ 1,153,000</u>	<u>100.00 %</u>	<u>\$ (258,000)</u>	128.83 %

<u>2007</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Expenses</u>	<u>% of Total</u>	<u>Revenue over Expense</u>	<u>Exp as a % of Revenue</u>
Medicare	\$ 631,000	63.23 %	\$ 579,000	58.43 %	\$ 52,000	91.76 %
Medicaid (including BDCC)	306,000	30.66	310,000	31.28	(4,000)	101.31
Other Payors	61,000	6.11	102,000	10.29	(41,000)	167.21
Total	<u>\$ 998,000</u>	<u>100.00 %</u>	<u>\$ 991,000</u>	<u>100.00 %</u>	<u>\$ 7,000</u>	99.30 %

Special Analysis: Service Cost

<u>2008</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Service Costs</u>	<u>% of Total</u>	<u>Contribution to Overhead</u>	<u>Gross Margin</u>
Medicare	\$ 521,000	58.22 %	\$ 533,000	55.18 %	\$ (12,000)	(2.30) %
Medicaid (including BDCC)	262,000	29.27	254,000	26.29	8,000	3.05
Other Payors	112,000	12.51	179,000	18.53	(67,000)	(59.82)
Total	<u>\$ 895,000</u>	<u>100.00 %</u>	<u>\$ 966,000</u>	<u>100.00 %</u>	<u>\$ (71,000)</u>	(7.93) %

<u>2007</u>	<u>Revenue</u>	<u>% of Total</u>	<u>Service Costs</u>	<u>% of Total</u>	<u>Contribution to Overhead</u>	<u>Gross Margin</u>
Medicare	\$ 631,000	63.23 %	\$ 564,000	58.69 %	\$ 67,000	10.62 %
Medicaid (including BDCC)	306,000	30.66	300,000	31.22	6,000	1.96
Other Payors	61,000	6.11	97,000	10.09	(36,000)	(59.02)
Total	<u>\$ 998,000</u>	<u>100.00 %</u>	<u>\$ 961,000</u>	<u>100.00 %</u>	<u>\$ 37,000</u>	3.71 %

* Financials rounded to the nearest thousand

**Schoharie County Department of Health
Year End Report
Net Patient Service Revenue Summary
2008**

<u>Net Patient Service Revenue</u>	<u>2008</u>	<u>2007</u>	<u>% Increase/ (Decrease)</u>
Medicare			
LUPA Revenue	\$ 36,356	27,535	
Standard 60 Day Episode Revenue	527,142	585,955	
Outlier Revenue	3,467	2,117	
Subtotal Medicare Revenue	\$ 566,965	615,607	
Net Episodic Revenue Accrual	(46,221)	15,315	
Net Medicare Patient Service Revenue	\$ 520,744	630,922	(17.46) %
Medicaid			
CHHA (includes BDCC)	262,055	306,595	(14.53) %
Other Payors			
CHHA			
Blue Cross	\$ 15,683	12,410	26.37 %
Private Insurance	72,089	38,230	88.57 %
Self Pay-Full	19,220	2,913	559.80 %
Self Pay-Partial	-	1,871	(100.00) %
Medicare Managed Care	4,558	568	702.46 %
Other Payors	-	4,960	(100.00) %
Net Other Payor Patient Service Revenue	\$ 111,550	60,952	83.01 %
Net Patient Service Revenue	\$ 894,349	998,469	(10.43) %

**Schoharie County Department of Health
Year End Report
Trial Balance - Full Costing Method
2008**

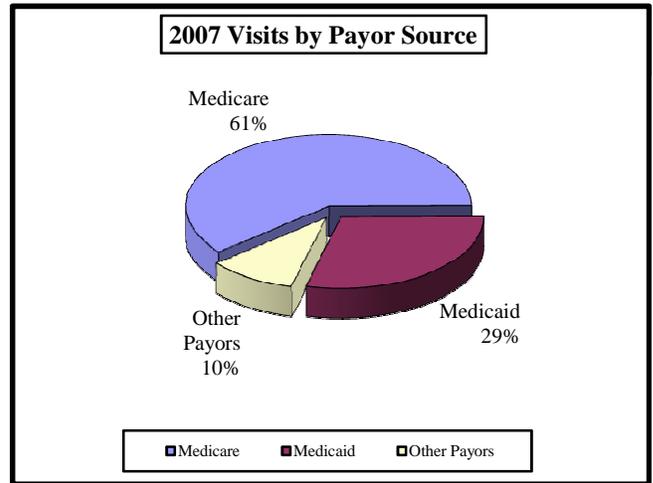
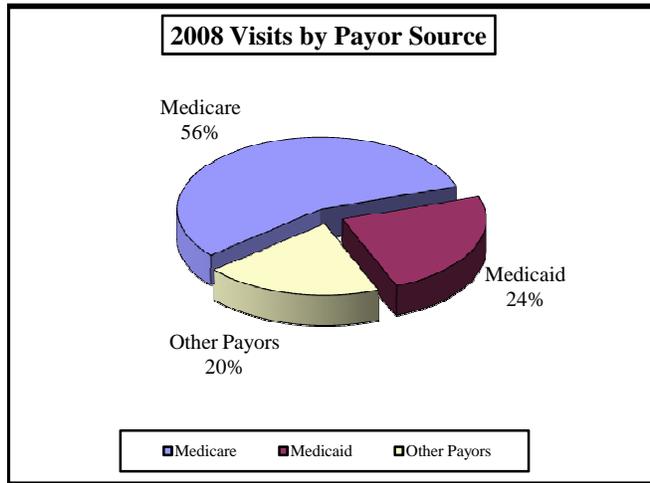
	<u>2008</u>		<u>2007</u>	<u>Percent Difference</u>
Personal Services:				
Administrators	\$ 120,088			
Directors	54,059			
Supervisors	60,031			
Nurses	517,379			
Aides	64,370			
All Other	<u>141,370</u>	957,297	857,289	11.67
Employee Benefits:				
Administrators	44,080			
Directors	19,755			
Supervisors	10,840			
Nurses	191,920			
Aides	38,096			
All Other	<u>64,682</u>	369,373	332,809	10.99
Transportation (mileage):				
Administrative and General	8,916			
Skilled Nursing Care	60,413			
Home Health Aide	<u>9,615</u>	78,944	74,679	5.71
Contracted Services:				
Administration and General	13,275			
Physical Therapy	<u>32,034</u>	45,309	40,147	12.86
Selling, General & Administrative Costs:				
Accounting and Auditing Expense	17,443			
Administrative Expenses	4,405			
Allocated Indirect Costs	75,210			
Building Depreciation	8,983			
Computer Supplies and Maintenance	13,185			
Copying, Printing, Microfilming	7,822			
EDP/Computer Expense	52,948			
Empl. Physical, Uniforms, & Immunizations	2,400			
Equipment Maintenance & Repair	316			
Expendable Equipment	43,152			
Insurance - Capital	2,473			
Insurance - Other	4,992			
Maintenance In Lieu of Rent	44,237			
Movable Equipment Depreciation	7,933			
Nursing Supplies - Billable	7,962			
Nursing Supplies - Consumable	6,721			
Office Supplies and Expenses	6,736			
Postage	2,521			
Telephone Expense	<u>14,549</u>	<u>323,988</u>	<u>232,694</u>	39.23
Total costs	\$ <u>1,774,911</u>		<u>1,537,618</u>	15.43

**Schoharie County Department of Health
Year End Report
Trial Balance - Direct Costing Method
2008**

	<u>2008</u>		<u>2007</u>	<u>Percent Difference</u>
Personal Services:				
Directors	\$ 53,223			
Supervisors	59,890			
Nurses	517,201			
Aides	64,370			
All Other	<u>139,183</u>	833,867	786,057	6.08
Employee Benefits:		-	-	-
Transportation (mileage):				
Administrative and General	3,978			
Skilled Nursing Care	64,773			
Home Health Aide	<u>9,672</u>	78,423	91,620	(14.40)
Contracted Services:				
Administration and General	13,070			
Physical Therapy	<u>32,034</u>	45,104	40,046	12.63
Selling, General & Administrative Costs:				
Accounting and Auditing Expense	17,173			
Administrative Expenses	2,265			
Computer Supplies and Maintenance	12,981			
Copying, Printing, Microfilming	6,042			
Empl. Physical, Uniforms, & Immunizations	2,197			
Equipment Capitalized	93,885			
Expendable Equipment	33,168			
Nursing Supplies - Billable	7,962			
Nursing Supplies - Consumable	6,617			
Office Supplies and Expenses	5,246			
Telephone Expense	<u>7,935</u>	195,471	<u>73,463</u>	166.08
 Total costs	 \$ <u><u>1,152,865</u></u>		 <u><u>991,186</u></u>	 16.31

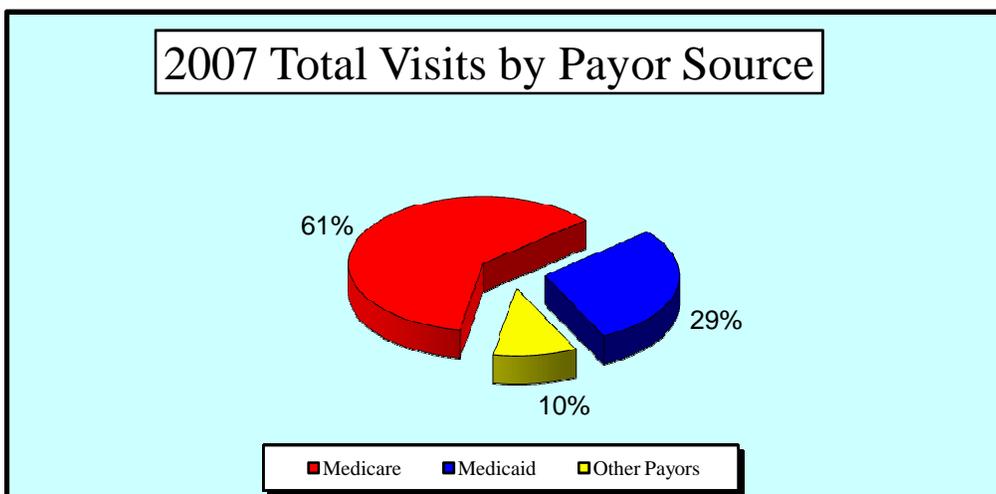
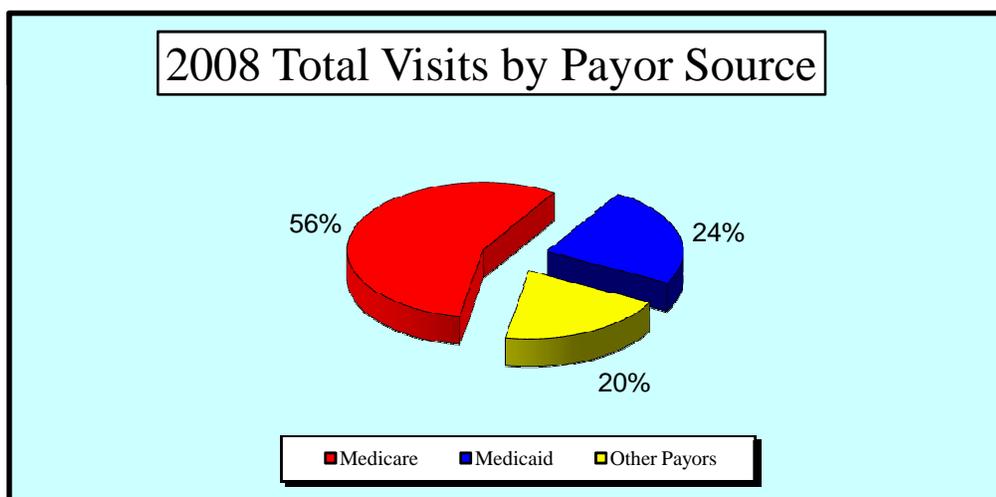
**Schoharie County Department of Health
Year End Report
Visits Comparison
2008**

<u>Overall Visits</u>	<u>2008</u>	<u>2007</u>	<u>Increase or Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
Medicare	4,143	4,578	(435)	(10) %
Medicaid	1,747	2,150	(403)	(19)
Other Payors	<u>1,327</u>	<u>759</u>	568	75
Total Visits	<u><u>7,217</u></u>	<u><u>7,487</u></u>	(270)	(4)



**Schoharie County Department of Health
Year End Report
Total Visits by Payor Source
2008**

<u>Total Visits by Payor Source</u>	<u>2008</u>		<u>2007</u>	
	<u>Number of Visits</u>	<u>Percentage</u>	<u>Number of Visits</u>	<u>Percentage</u>
Medicare	4,143	56 %	4,578	61 %
Medicaid	1,747	24	2,150	29
Other Payors:				
Blue Cross	113	2	154	2
Other Insurance	1,023	14	478	6
Self Pay - Full	47	1	27	-
Self Pay - Partial	51	1	39	1
Free - 100%	-	-	-	-
Medicare Managed Care	40	1	-	-
Other Payors	53	1	61	1
	<u>7,217</u>	<u>100 %</u>	<u>7,487</u>	<u>100 %</u>



**Schoharie County Department of Health
Year End Report
Cost Per Visit (Hour)
2008**

Average Cost Per Visit (Hour)	Full Costing		Direct Costing		Service Cost	
	Method	Method	Method	Method	Analysis	Analysis
	2008	2007	2008	2007	2008	2007
Skilled Nursing	\$ 270.56	229.25	176.65	148.09	146.93	143.06
Physical Therapy	103.20	83.25	87.21	69.49	56.20	52.00
Occupational Therapy	-	-	-	-	-	-
Speech Pathology	-	-	-	-	-	-
Medical Social Services	-	-	-	-	-	-
Home Health Aide	187.91	148.19	105.62	84.60	103.65	93.52
Home Health Aide (hour)	125.24	95.88	70.39	54.73	69.08	60.51

Cost - Charge Comparison	2008	2008	2008	Est. Charge to Maximize	Current
	Full Costing Method	Direct Costing Method	Service Cost	2010 Medicaid	Charge
Skilled Nursing	\$ 270.56	176.65	146.93	175.00	175.00
Physical Therapy	103.20	87.21	56.20	125.00	125.00
Occupational Therapy	-	-	-	125.00	125.00
Speech Pathology	-	-	-	125.00	125.00
Medical Social Services	-	-	-	-	93.00
Home Health Aide	187.91	105.62	103.65	-	100.00
Home Health Aide (hour)	125.24	70.39	69.08	65.00	65.00

**Schoharie County Department of Health
Year End Report
PPS Keys
2008**

	<u>Standard Episodes</u>	<u>LUPA's</u>	<u>Outliers</u>	<u>Overall Episodes</u>	<u>2007 Overall Episodes</u>
<u>Total Number of Patient Episodes</u> (Completed)	302	116	1	419	422
<u>Percentage of Episodes</u>	72.08	27.68	0.24	100.00	100.00
<u>Average Visits per Episode</u>					
Skilled Nursing Care	7.80	2.75	58.00	6.53	7.05
Physical Therapy	1.31	0.33	2.00	1.04	1.09
Occupational Therapy	-	-	-	-	-
Speech Pathology	-	-	-	-	-
Medical Social Services	-	-	-	-	-
Home Health Aide - Visits	<u>3.52</u>	<u>0.16</u>	<u>-</u>	<u>2.58</u>	<u>2.97</u>
Total	<u>12.63</u>	<u>3.24</u>	<u>60.00</u>	<u>10.15</u>	<u>11.11</u>
<u>Full Costing Method - Average Cost per Patient Episode</u>					
Average Cost per Episode (Excl. Supplies)	2,907.00	808.16	15,898.88	2,358.89	2,147.08
Average Supply Cost per Episode	<u>42.61</u>	<u>10.93</u>	<u>202.00</u>	<u>34.22</u>	<u>41.13</u>
Total Average Cost per Episode	\$ 2,949.61	819.09	16,100.88	\$ 2,393.11	\$ 2,188.21
Average Payment per Episode	<u>1,745.50</u>	<u>313.41</u>	<u>3,467.00</u>	<u>1,353.14</u>	<u>1,458.78</u>
Average Profit/(Loss) per Episode	<u>\$ (1,204.11)</u>	<u>(505.68)</u>	<u>(12,633.88)</u>	<u>\$ (1,039.97)</u>	<u>\$ (729.43)</u>
<u>Direct Costing Method - Average Cost per Patient Episode</u>					
Average Cost per Episode (Excl. Supplies)	1,863.90	531.47	10,420.12	1,516.72	1,371.04
Average Supply Cost per Episode	<u>35.67</u>	<u>9.15</u>	<u>169.00</u>	<u>28.64</u>	<u>34.88</u>
Total Average Cost per Episode	\$ 1,899.57	540.62	10,589.12	\$ 1,545.36	\$ 1,405.92
Average Payment per Episode	<u>1,745.50</u>	<u>313.41</u>	<u>3,467.00</u>	<u>1,353.14</u>	<u>1,458.78</u>
Average Profit/(Loss) per Episode	<u>\$ (154.07)</u>	<u>(227.21)</u>	<u>(7,122.12)</u>	<u>\$ (192.22)</u>	<u>\$ 52.86</u>
	<u>Payments</u>	<u>Total Payments</u>	<u>Percent of Payments</u>	<u>2007 Percent of Payments</u>	
Percent of LUPA Payments	\$ 36,356	566,965	<u>6.41</u>	<u>4.47</u>	
Percent of Outlier Payments	\$ 1,436	566,965	<u>0.25</u>	<u>0.04</u>	

**Schoharie County Department of Health
Year End Report
Full-Time Equivalents (FTEs)
2008**

<u>Classification:</u>	<u>Staff</u>	<u>Contract</u>	<u>Total</u>
Administration	3.43	0.06	3.49
Director	1.03	-	1.03
Supervising Public Health Nurse	1.00	-	1.00
Nursing (PHN/RN/LPN)	11.74	-	11.74
Aide Coordinator	-	-	-
Administrative Nurses	-	-	-
Physical Therapist	-	0.23	0.23
Occupational Therapist	-	-	-
Speech Pathologist	-	-	-
Medical Social Worker	-	-	-
Home Health Aide	2.34	-	2.34
Personal Care Aide	-	-	-
Homemaker	-	-	-
Housekeeper	-	-	-
Nutritionist	-	-	-
Respiratory Therapist	-	-	-
Audiologist	-	-	-
Clinic Related Personnel	-	-	-
Public Health Related Personnel	1.93	-	1.93
Accounting/Clerical Support	<u>6.27</u>	<u>-</u>	<u>6.27</u>
Total 2008 - Actual	27.74	0.29	28.03
Total 2007 - Actual	<u>26.45</u>	<u>0.32</u>	<u>26.77</u>
Difference	<u>1.29</u>	<u>(0.03)</u>	<u>1.26</u>

	<u>Billable Visits</u>		
	<u>Staff</u>	<u>Contract</u>	<u>Total</u>
2008 - Actual	6,647	570	7,217
2007 - Actual	<u>6,873</u>	<u>614</u>	<u>7,487</u>
Difference	<u>(226)</u>	<u>(44)</u>	<u>(270)</u>

**Schoharie County Department of Health
Year End Report
Full-Time Staff Equivalents/Comparisons
2008**

<u>Staff</u>	<u>2008 Hours</u>	<u>Standard Workweek</u>	<u>2008 FTEs</u>	<u>2007 FTEs</u>
Administration	6,687	37.5	3.43	1.86
Director	1,999	37.5	1.03	1.05
Supervising Public Health Nurse	1,950	37.5	1.00	1.95
Nursing (PHN/RN/LPN)	22,894	37.5	11.74	12.47
Aide Coordinator	-	-	-	-
Administrative Nurses	-	-	-	-
Physical Therapist	-	-	-	-
Occupational Therapist	-	-	-	-
Speech Pathologist	-	-	-	-
Medical Social Worker	-	-	-	-
Home Health Aide	4,557	37.5	2.34	2.33
Personal Care Aide	-	-	-	-
Homemaker	-	-	-	-
Housekeeper	-	-	-	-
Nutritionist	-	-	-	-
Respiratory Therapist	-	-	-	-
Audiologist	-	-	-	-
Clinic Related Personnel	-	-	-	-
Public Health Related Personnel	3,756	37.5	1.93	1.65
Accounting/Clerical Support	<u>12,222</u>	37.5	<u>6.27</u>	<u>5.14</u>
	<u>54,065</u>		<u>27.74</u>	<u>26.45</u>

**Schoharie County Department of Health
Year End Report
Full-Time Contract Equivalents/Comparisons
2008**

<u>Contract</u>	<u>2008 Hours</u>	<u>Standard Workweek</u>	<u>2008 FTEs</u>	<u>2007 FTEs</u>
Administration	114	37.5	0.06	0.06
Director	-	-	-	-
Supervising Public Health Nurse	-	-	-	-
Nursing (PHN/RN/LPN)	-	-	-	-
Aide Coordinator	-	-	-	-
Administrative Nurses	-	-	-	-
Physical Therapist	452	37.5	0.23	0.24
Occupational Therapist	-	-	-	-
Speech Pathologist	-	-	-	-
Medical Social Worker	-	-	-	-
Home Health Aide	-	-	-	0.02
Personal Care Aide	-	-	-	-
Homemaker	-	-	-	-
Housekeeper	-	-	-	-
Nutritionist	-	-	-	-
Respiratory Therapist	-	-	-	-
Audiologist	-	-	-	-
Clinic Related Personnel	-	-	-	-
Public Health Related Personnel	-	-	-	-
Accounting/Clerical Support	-	-	-	-
	566		0.29	0.32

**Schoharie County Department of Health
Year End Report
Billable Visits/Hours Comparison
2008**

<u>CHHA</u>	2008	2007	Increase or Decrease	
Billable Visits	<u>Total</u>	<u>Total</u>	<u>Amount</u>	<u>Percentage</u>
Skilled Nursing	5,478	5,545	(67)	(1.21) %
Physical Therapy	570	595	(25)	(4.20)
Occupational Therapy	-	-	-	-
Speech Pathology	-	-	-	-
Medical Social Services	-	-	-	-
Home Health Aide	<u>1,169</u>	<u>1,347</u>	<u>(178)</u>	(13.21)
Total	<u><u>7,217</u></u>	<u><u>7,487</u></u>	<u><u>(270)</u></u>	(3.61)
Billable Hours				
Home Health Aide	<u>1,754</u>	<u>2,082</u>	<u>(328)</u>	(15.75)

**Schoharie County Department of Health
Year End Report
CHHA Billable Visits/Hours by Payor Source
2008**

2008 Billable Visits	<u>Medicare</u>	<u>Medicaid</u>	<u>Other</u>	<u>Total</u>
Skilled Nursing	2,634	1,716	1,128	5,478
Physical Therapy	399	20	151	570
Occupational Therapy	-	-	-	-
Speech Pathology	-	-	-	-
Medical Social Services	-	-	-	-
Home Health Aide	<u>1,110</u>	<u>11</u>	<u>48</u>	<u>1,169</u>
Total	<u><u>4,143</u></u>	<u><u>1,747</u></u>	<u><u>1,327</u></u>	<u><u>7,217</u></u>
 2008 Billable Hours				
Home Health Aide	<u>1,666</u>	<u>13</u>	<u>75</u>	<u>1,754</u>

2007 Billable Visits	<u>Medicare</u>	<u>Medicaid</u>	<u>Other</u>	<u>Total</u>
Skilled Nursing	2,900	2,033	612	5,545
Physical Therapy	459	40	96	595
Occupational Therapy	-	-	-	-
Speech Pathology	-	-	-	-
Medical Social Services	-	-	-	-
Home Health Aide	<u>1,219</u>	<u>77</u>	<u>51</u>	<u>1,347</u>
Total	<u><u>4,578</u></u>	<u><u>2,150</u></u>	<u><u>759</u></u>	<u><u>7,487</u></u>
 2007 Billable Hours				
Home Health Aide	<u>1,875</u>	<u>131</u>	<u>76</u>	<u>2,082</u>

**Schoharie County Department of Health
Year End Report
Number of Visits per Unduplicated Patient - CHHA only
2008**

<u>Number of CHHA Medicare Visits per Unduplicated Patient Count</u>	<u>2008 Visits</u>	<u>Total Unduplicated Patients</u>	<u>2008 Visits per Patient</u>	<u>2007 Visits per Patient</u>
Skilled Nursing Care	2,634	323	8.15	8.63
Physical Therapy	399	323	1.24	1.37
Occupational Therapy	-	323	-	-
Speech Pathology	-	323	-	-
Medical Social Services	-	323	-	-
Home Health Aide	1,110	323	3.44	3.63
	<u>4,143</u>			
Average per patient			12.83	13.63

<u>Number of CHHA Medicaid Visits per Unduplicated Patient Count</u>	<u>2008 Visits</u>	<u>Total Unduplicated Patients</u>	<u>2008 Visits per Patient</u>	<u>2007 Visits per Patient</u>
Skilled Nursing Care	1,716	179	9.59	12.25
Physical Therapy	20	179	0.11	0.24
Occupational Therapy	-	179	-	-
Speech Pathology	-	179	-	-
Medical Social Services	-	179	-	-
Home Health Aide	11	179	0.06	0.46
	<u>1,747</u>			
Average per patient			9.76	12.95

<u>Number of CHHA Other Payor Source Visits per Unduplicated Patient Count</u>	<u>2008 Visits</u>	<u>Total Unduplicated Patients</u>	<u>2008 Visits per Patient</u>	<u>2007 Visits per Patient</u>
Skilled Nursing Care	1,128	189	5.97	4.22
Physical Therapy	151	189	0.80	0.66
Occupational Therapy	-	189	-	-
Speech Pathology	-	189	-	-
Medical Social Services	-	189	-	-
Home Health Aide	48	189	0.25	0.35
	<u>1,327</u>			
Average per patient			7.02	5.23

**Schoharie County Department of Health
Year End Report
Unduplicated Patients by Month
2008**

<u>Month</u>	<u>2008 CHHA Unduplicated Patients</u>			<u>Total</u>
	<u>Medicare</u>	<u>Medicaid</u>	<u>Other</u>	
January	61	61	29	151
February	34	33	16	83
March	28	16	22	66
April	37	12	17	66
May	15	11	10	36
June	27	8	20	55
July	34	10	10	54
August	19	8	14	41
September	24	7	7	38
October	11	6	10	27
November	15	3	22	40
December	18	4	12	34
Total	<u>323</u>	<u>179</u>	<u>189</u>	<u>691</u>

<u>Month</u>	<u>2007 CHHA Unduplicated Patients</u>			<u>Total</u>
	<u>Medicare</u>	<u>Medicaid</u>	<u>Other</u>	
January	66	61	18	145
February	32	32	8	72
March	29	10	12	51
April	26	15	17	58
May	30	4	14	48
June	25	11	16	52
July	23	5	9	37
August	20	4	10	34
September	20	9	14	43
October	25	6	10	41
November	21	5	6	32
December	19	4	11	34
Total	<u>336</u>	<u>166</u>	<u>145</u>	<u>647</u>

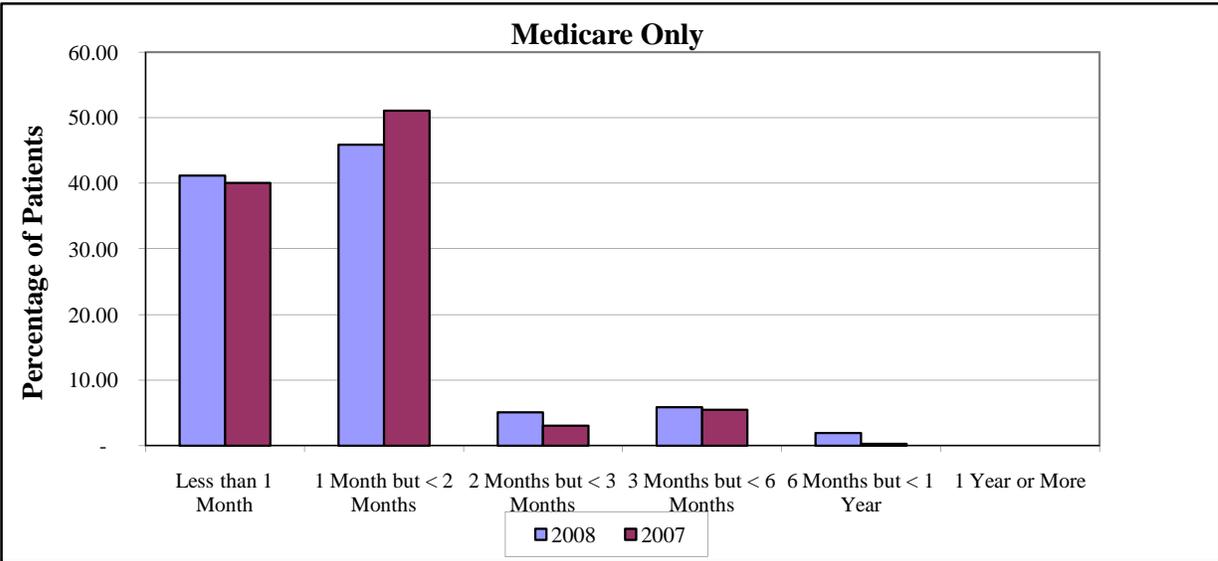
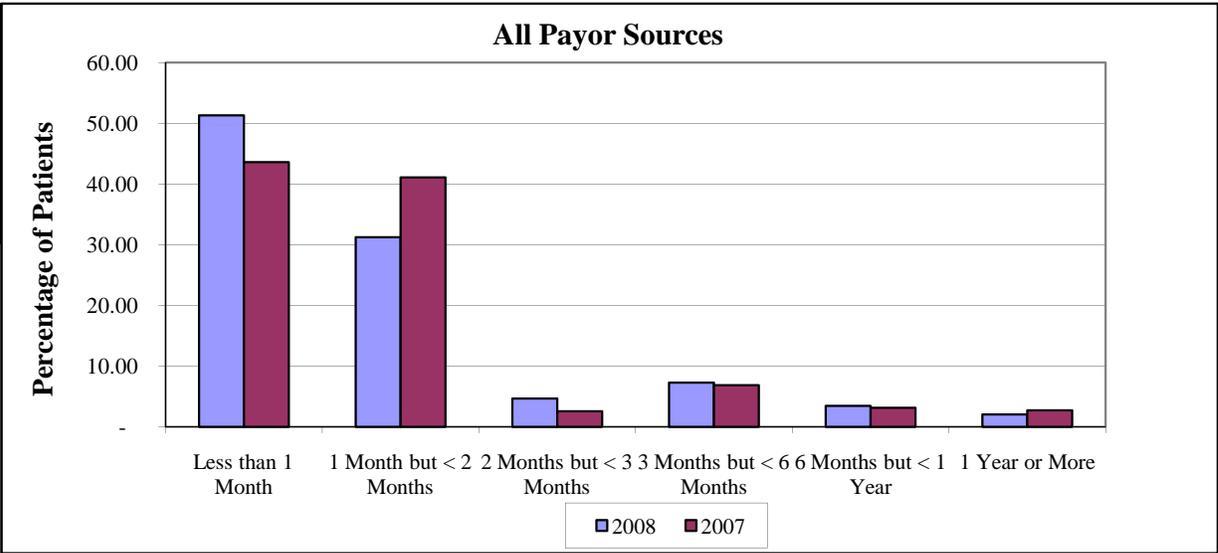
**Schoharie County Department of Health
Year End Report
CHHA Referrals by Month
2008**

<u>Overall Referrals</u>	<u>2008</u>	<u>2007</u>	<u>Increase or Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
January	62	65	(3)	(4.62) %
February	47	55	(8)	(14.55)
March	70	70	-	-
April	65	80	(15)	(18.75)
May	56	70	(14)	(20.00)
June	61	80	(19)	(23.75)
July	64	58	6	10.34
August	70	55	15	27.27
September	58	60	(2)	(3.33)
October	62	75	(13)	(17.33)
November	64	57	7	12.28
December	65	55	10	18.18
Total	<u>744</u>	<u>780</u>	<u>(36)</u>	(4.62) %

<u>Medicare Referrals</u>	<u>2008</u>	<u>2007</u>	<u>Increase or Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
January	33	32	1	3.13 %
February	23	25	(2)	(8.00)
March	32	42	(10)	(23.81)
April	37	33	4	12.12
May	15	31	(16)	(51.61)
June	29	31	(2)	(6.45)
July	38	31	7	22.58
August	27	33	(6)	(18.18)
September	30	27	3	11.11
October	18	36	(18)	(50.00)
November	21	24	(3)	(12.50)
December	26	27	(1)	(3.70)
Total	<u>329</u>	<u>372</u>	<u>(43)</u>	(11.56) %

**Schoharie County Department of Health
Year End Report
Lengths of Stay Comparisons
2008**

<u>CHHA Lengths of Stay</u>	<u>All Payor Sources</u>		<u>Medicare Only</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Less than 1 month	51.31 %	43.62 %	41.18 %	40.06 %
1 month but less than 2 months	31.24	41.06	45.88	51.07
2 months but less than 3 months	4.67	2.55	5.10	3.06
3 months but less than 6 months	7.30	6.88	5.88	5.50
6 months but less than 1 year	3.45	3.14	1.96	0.31
1 year or more	2.03	2.75	-	-
	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>



**Schoharie County Department of Health
Appendix
Disclaimer
2008**

Jack Venesky, CPA & Associates was not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying "Report to Management." Accordingly, we do not express an opinion on whether the underlying assumptions of the "Report to Management" provide a reasonable basis for the report. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Jack Venesky, CPA & Associates, will not be liable under any theory of liability, however arising, for any costs or for indirect, special, incidental, or consequential damages of any kind (including, but not limited to, any loss of use, interruption of business, and loss of profits or goodwill), whether in contract, in tort (including negligence), in warranty, or otherwise, even if Jack Venesky, CPA & Associates has been advised of the possibility of such damages. Without limiting in any way the general applicability of the foregoing, in no event shall the liability of Jack Venesky, CPA & Associates for claims arising out of this Agreement exceed, in the aggregate, the Consulting Fee under this Agreement.

"Year End Report to Management" is based upon information supplied by third parties, including, without limitation, the Agency. Jack Venesky, CPA & Associates shall not be liable for any adverse consequence to the Agency or any third party as a result of the falsity, inaccuracy, or timeliness of such information. Moreover, any negative financial occurrences are not the responsibility of Jack Venesky, CPA & Associates.

**Schoharie County Department of Health
Appendix
Source of Data
2008**

The data compiled and presented in the Year End Report to Management is supplied by the Agency and created by various third parties. Expense data utilized in the "Year End" process is derived from the County's Chief Financial Officer. The expense data is then modified in order to conform with current Medicare and Medicaid cost reporting regulations.

The majority of statistical information is obtained from the Agency's computer (clinical & billing) system. Common items that are obtained from the computer system include, but are not limited to: number of visits performed, employee time reports, number of episodes and Agency revenue.

This report also relies on parties outside of the County to provide reliable information. Two such entities include the New York State Department of Health and the Centers for Medicare and Medicaid Services. These Federal and New York State departments provide the Agency with applicable payment reimbursement rates, adjustments and methodologies in order to properly operate under the Medicare and Medicaid systems.

Schoharie County Department of Health
Appendix
Terms and Notes
2008

1.) Cost Per Visit:

The calculations to derive the Agency's cost per visit for all disciplines were developed in accordance with the Medicare Cost Reporting methodology. Costs per visit may significantly differ from those reported within the Medicaid Cost Reports, specifically for the LTHHCP services, as applicable, as the rules promulgated by the New York State Department of Health for cost finding are different from those of the Centers for Medicare and Medicaid Services (CMS).

2.) Direct Costing Method:

This methodology uses the actual costs of the reporting entity as included within the departmental financial statements prepared by the Chief Fiscal Officer of the County (Normally the Treasurer). Total costs may vary slightly from the Chief Fiscal Officer due to modifications made to align costs with reporting requirements.

3.) Full Costing Method:

This methodology includes all direct (charged by the Chief Fiscal Officer) and indirect type costs incurred to operate the Agency. Full Costing is used in the reporting of expenses on both the Medicare and Medicaid Cost Reports and includes modifications to meet cost reporting requirements.

4.) Service Cost:

This methodology includes all service costs (direct and indirect) incurred to operate the Agency. Service Costs include Personal Services, Employee Benefits, Transportation Costs and billable medical supplies incurred solely to provide service and do not include any Administrative and General costs (overhead).

5.) Indirect Type Costs:

Costs which are not directly charged to the reporting entity by the Chief Fiscal Officer of the County.

These costs may include items such as Overall Departmental Administration, Depreciation, Space Occupancy Costs, or Allocated Indirect Costs, as well as other expenses which are allowable for cost reporting that may not be directly charged to the Agency, such as some employee benefits and other operating expenses.

6.) Operating Costs - Patient Related:

Costs incurred by the reporting entity in providing services to home care patients.

These costs exclude direct public health and clinic costs as well as the general service costs stepped down to those cost centers in the cost reporting model.

7.) Full-Time Equivalents:

The Full-Time Equivalent (FTE) comparisons combine, in some cases, Agency personnel. The following is a general summarization of categorical FTE data:

Supervising Public Health Nurse includes all Long-Term Coordinators

Nursing includes Public Health Nurses, Registered Nurses, and Licensed Practical Nurses

Clinic Related Personnel include Clinicians and other clinic employees

Public Health Related Personnel may include Communicable Disease Investigator, Public Health Educator,

Medical Consultant, Health Services Coordinator, or Child Services Coordinator

8.) Reporting Entity:

As defined by the Agency and agreed to by the Centers for Medicare and Medicaid Services (CMS), the reporting entity consists of those programs identified as necessary to complete the cost report. For Agencies with distinct accounting records, statistical information, and where employees do not cross between programs, the reporting entity may consist of the Certified Home Health Agency and Long-Term Home Health Care Program (where appropriate), and include an allocation of Administration (where administration is a separate or identifiable department/function). For Agencies which do not have strict program separation, the reporting entity may also include public health, clinic, and other type costs.

**Schoharie County Department of Health
Appendix
Listing of Key Officials with Telephone Numbers
2008**

Contact for Medicare Cost Report

By USPS:

National Government Services, Inc.
Cost Report Processing Unit
P.O. Box 2952
Milwaukee, WI 53201-2952

By UPS/FedEx:

National Government Services, Inc.
Cost Report Processing Unit
6775 W. Washington Street
Milwaukee, WI 53214

Contact:

Beverly Rader Eggert
Provider Audit Administrator - Processing Unit
Star and Cost Report Processing Department
Phone #: (414) 459 - 6986

To request a copy of a Provider Medicare Cost Report send request to:

National Government Services
Freedom of Information
P.O. Box 50454
Indianapolis, Indiana 46250-0454

Medicare Audit Group:

Mr. Ed Sinay
National Government Services
400 South Salina Street
Syracuse, New York 13202

Phone #: (315) 442 - 4533

New York State Department of Health:

New York State Department of Health
Corning Tower
Empire State Plaza
Albany, New York 12237

Phone #: (518) 473 - 8910

Fax #: (518) 474 - 1056

CHHA: Mr. Ken Evans