

To: All RTC, Group Homes and BOCES providers doing business with the Wyoming Departments of Family Services, Health (Medicaid) and Education

Date: September 3, 2008

Re: Wyoming RTC, Group Home and BOCES Annual Cost Study

The Wyoming Departments of Family Services, Health (Medicaid) and Education (“the Departments”) thank those providers who participated in the cost report collection and analysis effort. The Departments will conduct annual cost studies, and the next data collection period is scheduled to begin in October 2008. The Departments have again engaged Navigant Consulting, Inc. to collect cost data. This memorandum provides more information regarding this next data collection period, and also briefly describes new developments in the cost reporting process.

Standardized Submission Deadline

RTC, group home and BOCES providers are required to participate in the cost study and complete the cost report according to the guidelines set forth by each Department in Attachment A. Over the past three years of collecting cost reports, the Departments have varied the time of year when cost reports were to be submitted to Navigant Consulting, Inc. **For future cost reporting periods, the Departments will release the cost reports in October and cost reports will be due to Navigant Consulting on the second Friday in January of each year.** Providers must submit their cost reports to Navigant Consulting by this date.

Providers should submit cost reports using their most recent financial audit. For the January 2009 deadline, for example, providers on a state fiscal year financial calendar should submit a cost report for State Fiscal Year 2008, whereas providers on a calendar fiscal year should submit a cost report for either 2007 or 2008 (depending on the availability of a completed financial audit). Providers that report on a fiscal calendar year other than the State Fiscal Year (i.e., calendar year or other) do not need to convert any audits to a State Fiscal Year basis. As the Departments transition to this standardized timeline, it is possible that some providers will not have new financial audits beyond what was already submitted in April 2008; in these cases, providers should complete the cost report that the Departments will release in October 2008 with the same year’s data, because the cost report has been revised.

Effective with the January 2009 cost report, the Departments will grant no extensions for late or incomplete cost reports, except when the provider’s operations are adversely affected by an extraordinary circumstance (such as a flood or a fire) over which the provider has no control. Late or incomplete cost reports create project delays and threaten the Department’s ability to conduct cost analyses necessary to meet the budget deadlines that are mandated by the Wyoming Legislature.

To: All Wyoming RTC, Group Home and BOCES Providers
Re: Wyoming RTC, Group Home and BOCES Annual Cost Study

Updated Provider Contact Information

In 2008, the Departments observed that many providers experienced significant turnover in Accounting and Business Office staff. Given this issue, the Departments are now requiring all providers to submit contact information to Navigant Consulting in August and January of every year, effective August 2008. In addition, effective immediately, the Departments will issue updates and communications regarding the annual cost study only via e-mail or on the project website. Providers should anticipate that new materials will be posted to the project website in October of every year, and should check the project website frequently for updates.

Starting September 5, please visit the home page of the project website (<http://costreport.wyoming.gov>) to update contact information for your facility. Depending on the type of facility, providers will be asked to submit contact information for the Chief Executive Officer, Chief Financial Officer (or equivalent), as well as a third contact of the provider's choosing (i.e., staff person responsible for assisting the CFO with cost report completion). Providers that are owned by a subsidiary or larger corporation will also be required to designate two corporate contacts. For every contact, providers must submit an e-mail address and phone number.

Please be aware of the following important dates for 2008 and 2009:

- September, 2008: Providers will submit updated contact information to the Departments
- Early October 2008: Updated cost report and supporting materials are posted to the Departments' project website at <http://costreport.wyoming.gov>
- January 9, 2009: Completed cost reports are due to Navigant Consulting
- January 9 to January 23, 2009: Navigant Consulting will review cost reports and contact providers with any questions or revision requests. Providers will have one week from the date of contact to submit a revised cost report, if applicable
- By January 30, 2009: (If applicable) Revised cost reports are due to Navigant Consulting

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Information Session

To answer any questions that you might have regarding these new requirements, the Departments will hold an information session by telephone on Thursday, September 25 at 3 p.m.

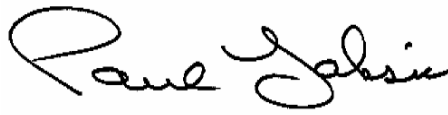
After September 5th, providers who are interested in attending the information session should visit the homepage of the project website (<http://www.costreport.wy.gov/>) and click on the "Register Here" link to register for the session.

Once again, thank you again for your continued participation with this important project. We look forward to continuing our work with you.

Sincerely,



Lisa Brockman
Department of Health



Paul Yaksic
Department of Family Services



Dianne Bailey
Department of Education

**Re: Wyoming RTC, Group Home and BOCES Annual Cost Study
August 29, 2008
Attachment A: Cost Reporting Requirements**

DFS Provider Requirements

The Wyoming Department of Family Services (DFS) requires all Wyoming RTCs and group homes serving DFS consumers to complete a cost report.

WDE Provider Requirements

The Wyoming Department of Education (WDE) requires all Wyoming and out-of-state RTCs and group homes that serve WDE consumers to complete a cost report.

In addition, WDE requires all COPS providers to complete a COPS Annual Report. The COPS Annual Reports are now available for download from the Wyoming Department of Education website.

The COPS Out-of-State Provider Report is the WDE-450. The COPS In-State Provider report is the WDE-451. The forms have been updated to include assurances for all current Wyoming Statutes and Rules and Regulations.

Please send the signed original reports to: Wyoming Department of Education, attn: Jo Ann Numoto; 2300 Capitol Avenue, 2nd Floor; Cheyenne, WY 82002. The due date for the reports is April 15, 2008.

To access the forms:

1. Go to the WDE website www.k12.wy.us
2. Click the "Forms Inventory" link located under "Popular Items"
3. Scroll down to either the 450 or 451
4. Save the file to your computer
5. Complete the document
6. Make sure the form has been signed by the appropriate authority
7. Mail the completed form and all required attachments to the address above

If you have any questions regarding the form, you may call Jo Ann Numoto for assistance at 307-777-7222.

**Re: Wyoming RTC, Group Home and BOCES Annual Cost Study
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Wyoming Medicaid (Equalitycare) Provider Requirements

Wyoming Medicaid requires all Wyoming and out-of-state RTCs enrolled with the Medicaid program to complete a cost report if:

1. The number of unduplicated clients served in the previous State Fiscal Year (i.e., July 1 to June 30) by the provider was at least five (5) Wyoming Medicaid clients.

– OR –

2. The total Wyoming Medicaid payments to the provider in the previous State Fiscal Year (i.e., July 1 to June 30) were at least \$50,000.

This requirement is allowed for in Wyoming Medicaid Rules, Chapter 40 Section 14:

- (a) Time of submission. Each facility must submit a complete financial report in accordance with the instructions of the Department.*
- (b) Preparation of financial reports. Financial reports shall be in the form specified by the Department and shall be submitted in accordance with the instructions of the Department.*
- (c) Submission of additional information. The Department may request, in writing, that a facility submit information to supplement its financial report. The facility shall submit the requested information within thirty days after the date of the request.*