

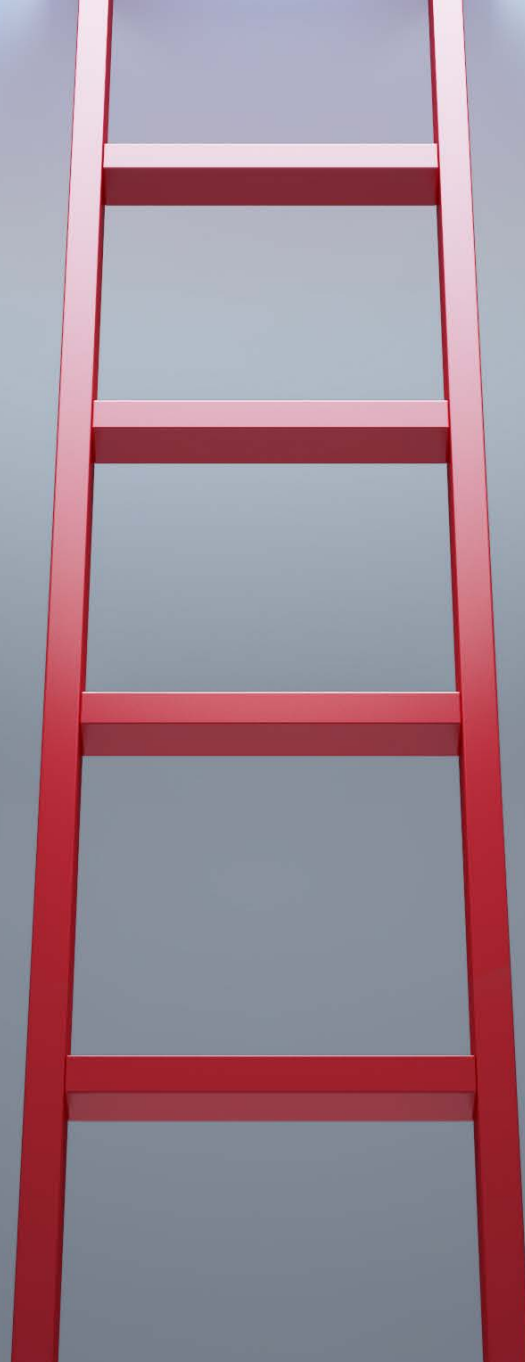
2016 Annual Nursing and Residential Care Update



TODAY'S AGENDA AND OBJECTIVES

- ACA Update: 50 is the New 30
Bill Enck and Roger Prince
- IT Security and Risk: Are You at Risk?
Dan Vogt
- Accounting and Financial Update: Job Security!
Kevin Ware
- Regulatory and Legislative Update: The Good, The Bad and the Not Sure
Tammy Brunetti
- Tax Update: Are You Ready for 2016?
Jason Favreau and Joe Byrne
- BerryDunn's Databases – Insight Into Operational Opportunities
Tammy Brunetti, Lisa Trundy-Whitten and Kevin Ware

**ACA UPDATE:
50 IS THE NEW 30**



ACA REPORTING RELIEF: NOTICE 2016-3

New reporting deadlines for Forms 1095-B and 1095-C and the companion Forms 1094.

	Old Date	New Date
Furnish to individuals	2/01/16	3/31/16
File with IRS – paper	2/29/16	5/31/16
File with IRS – electronic	3/31/16	6/30/16

No further extensions may be applied for.

EMPLOYER MANDATE: WHO SHOULD WORRY?

Size Matters. For 2016:

Small Employer 49 OR LESS FT & FTE employees

Applicable Larger Employer (ALE)

~~MID-SIZE 50-99 FT & FTE employees~~

LARGE 50 OR MORE FT & FTE employees

**Controlled Group and Affiliated Service Group Member
Employers are Aggregated!**

EMPLOYER MANDATE: 2016 RULES

Employer “Play or Pay” rules become effective

“a” PENALTY

- FT employees only
- 95%
- Ignore minimum value & affordability
- Penalty of \$2,160/year/FT employee – less deductible [If even one FT employee receives a subsidy]
- **AVOID AT ALL COSTS (UNLESS INTENTIONAL FAILURE)**

“b” PENALTY

- FT employees only
- Does coverage provide minimum value?
- Is coverage affordable?
- Penalty of \$3,240/year/FT employee who receives a subsidy
- **Much more room for design ideas than with “a” penalty**



AFFORDABILITY 2016

Employee share < 9.66% of employee household income

Cost of lowest priced single coverage

Three Safe Harbors available (9.66%):

- W-2
[reduced income issue]
- Rate of Pay
[reduced hours issue]
- Poverty line
[low annual rate issue]

EMPLOYER MANDATE: NOTICE 2015-87

Issued in
December 2015

Deals with HRAs,
Cafeteria Plans, Opt-out
payments and other
arrangements

Clarifies various
Employer Pay or Play
questions

Provides clarification
for penalty relief with
respect to employer
reporting requirements

HRA (EMPLOYER PAYMENT PLAN) TREATMENT



A 3D graphic consisting of the word "YES" in bright green, blocky letters stacked on top of the word "NO" in bright red, blocky letters. The letters have a slight shadow and depth, giving them a three-dimensional appearance.

Do the rules generally disallowing the use of an HRA to purchase individual premiums apply to retiree-only HRA plans? **NO**

Note: Does not apply even if \$ contributed while active EE. Will affect premium subsidy eligibility.

HRA (EMPLOYER PAYMENT PLAN) TREATMENT

YES
NO

May a current-employee HRA integrated with a group health plan be used to purchase individual coverage after the EE ceases to be covered by the group coverage? **NO**

HRA (EMPLOYER PAYMENT PLAN) TREATMENT



A 3D graphic consisting of the word "YES" in bright green, blocky letters stacked on top of the word "NO" in bright red, blocky letters. The letters have a slight shadow and depth, giving them a three-dimensional appearance.

May an HRA available to reimburse medical expenses of EE's spouse and/or dependents be integrated with self-only coverage under the ER's group health plan? **NO**

Note: IRS will not enforce this for plan years prior to 1/1/2016 and for plans in existence on 12/16/2015 until 1/1/2017.

This may also generate an IRS reporting requirement.

HRA (EMPLOYER PAYMENT PLAN) TREATMENT



A 3D graphic consisting of the word "YES" in bright green, blocky letters stacked on top of the word "NO" in bright red, blocky letters. The letters have a slight shadow and depth, giving them a three-dimensional appearance.

May an HRA be used solely for reimbursement of individual coverage for excepted benefits (e.g., dental or vision)? **YES**

CAFETERIA PLAN (EMPLOYER PAYMENT PLAN) TREATMENT



A 3D graphic consisting of the word "YES" in bright green, blocky letters stacked on top of the word "NO" in bright red, blocky letters. The letters have a slight shadow and depth, giving them a three-dimensional appearance.

May an employer arrangement reimburse the cost of individual market coverage offered under a Cafeteria Plan? **NO**

HRA (EMPLOYER PAYMENT PLAN): AFFORDABILITY

How do ER contributions to an HRA affect Affordability?

- Newly available ER contribution amounts available for use for premiums or for cost-sharing are counted towards affordability.
- ER amounts must be required and/or determinable under arrangement.

CAFETERIA PLAN FLEX CONTRIBUTION TREATMENT: AFFORDABILITY

How do ER flex contributions affect affordability?

- If the EE may not elect to receive the flex contribution as cash and the EE may use the amount to exclusively pay for medical care, then-
- ER flex amount counts towards affordability.
- Called a “Health Flex Contribution” – *these amounts may not be used for non-healthcare benefits.*

CAFETERIA PLAN FLEX CONTRIBUTION TREATMENT: AFFORDABILITY

What about ER Non-Health Flex contributions?

Solely for ER “b” penalty and 1095-C reporting purposes:

Will still be treated as positively impacting affordability for arrangements in place on or before 12/16/2015 until 1/1/2017.

Note: EE may claim that affordability is not impacted and potentially get a subsidy!

CAFETERIA PLAN FLEX CONTRIBUTION TREATMENT: AFFORDABILITY

Thus, IRS provides one affordability treatment for non-compliant ER arrangements regarding Employer “b” penalty and 1095-C reporting, and another affordability treatment for EEs.

Note: IRS encourages ERs making flex contributions to not alter affordability but to, instead, leave as is and use language of Notice to defend any future penalty adjustment.

What should an Employer do?

OPT-OUT PAYMENTS: AFFORDABILITY

Unconditional opt-out payments will negatively affect affordability for purposes of “b” penalty and Form 1095-C reporting. Proposed regulations coming.

For now – new arrangements adopted after 12/16/2015 must comply now.

Existing arrangements adopted on or before 12/16/2015 will not affect affordability until final regulations.

Note: EE may claim that affordability is impacted and potentially get a subsidy!

OTHER ITEMS OF INTEREST IN NOTICE: HOURS OF SERVICE

Disability – not counted as hours of service if EE paid for entire coverage with after-tax dollars.

Workers Compensation absence – do not count as hours of service.

Note: If EE is out and hours would otherwise count as hours of service, there is no 501 limit of the crediting of such hours.

OTHER ITEMS OF INTEREST IN NOTICE: EDUCATIONAL ORGANIZATIONS

Staffing agency EEs primarily performing services for education organizations – 13 versus 26 week break in service rule:

- Abuse is occurring
- IRS intends to issue amended regulations

OTHER ITEMS OF INTEREST IN NOTICE: GOVERNMENTAL ENTITIES

ALE status - Governmental entities are advised to use a good-faith interpretation of the entity aggregation rules of IRC Section 414.





REPORTING PENALTY RELIEF IN NOTICE

IRS reiterates that good-faith-effort relief applies only to incorrect or incomplete Forms 1094 and 1095.

Relief is not provided for late or non-filed reports! Unless reasonable cause exists.

COBRA CONTINUATION COVERAGE RULES AND FSA CARRYOVERS

Clarification of rules first announced in 2013:

- \$500 FSA carryover can impact COBRA requirement.
- A number of examples are provided.

REQUIRED REPORTING: FORM 1095 SERIES

Form 1095

-A	Marketplace Statement	(issued in January for 2014)
-B	Minimum Essential Coverage (MEC) Reporting	2014 Optional 2015 Required
-C	Applicable Large Employer (ALE) Reporting	2014 Optional 2015 Required

Timing: Same as Form W-2

- Provide to individuals by 1/31
- Provide to IRS by 2/28 (paper) or 3/31 (electronic)

GOOD FAITH STANDARD FOR 2015 PENALTY RELIEF

FORM 1094-C REPORTING

18 Total number of Forms 1095-C submitted with this transmittal

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions

Part II ALE Member Information

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member

21 Is ALE Member a member of an Aggregated ALE Group? Yes No

If "No," do not complete Part IV.

22 Certifications of Eligibility (select all that apply):

- A. Qualifying Offer Method B. Qualifying Offer Method Transition Relief C. Section 4980H Transition Relief D. 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61571A

Form 1094-C (2015)

FORM 1094-C REPORTING

120216

Page 2

Form 1094-C (2015)

Part III ALE Member Information – Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24	Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25	Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

120315

Page 3

Form 1094-C (2015)

Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

	Name	EIN		Name	EIN
36			51		
37			52		
38			53		

FORM 1095-C REPORTING

Part II Employee Offer and Coverage							Plan Start Month (Enter 2-digit number):						
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	
14 Offer of Coverage (enter required code)											

Part II, Line 14: Codes

1A Qualifying offer

1B MEC providing minimum value offered to employee only

1C MEC providing minimum value offered to employee, and at least MEC offered to dependent children (NOT to spouse)

1D MEC providing minimum value offered to employee, and at least MEC offered to spouse (NOT to dependent children)

1E MEC providing minimum value offered to full-time employee; employee and spouse; or employee, spouse AND dependent children

1F MEC not providing minimum value offered to employee; employee and spouse; or employee, spouse and dependent children

1G Offer of coverage to employee who was not a full-time employee during calendar year and who enrolled in self-funded coverage for one or more month of calendar year

1H No offer of coverage

1I Qualified Offer Transition Relief 2015

16 Applicable Section 4980H Safe Harbor (enter code, if applicable)												

Part II, Line 16: Codes

- 2A Employee is not employed during the month

- 2B Employee is not a full-time employee

- 2C Employee enrolled in coverage offered. Use 2C regardless of whether any other Series Code 2 may apply if the employee is enrolled in health coverage

- 2D Employee is in a Section 4980H (b) limited non-assessment period. Do NOT use 2B for a variable hour employee in an initial measurement period

- 2E Multiemployer interim rule relief. Employers should use this code when coverage is offered through a third party

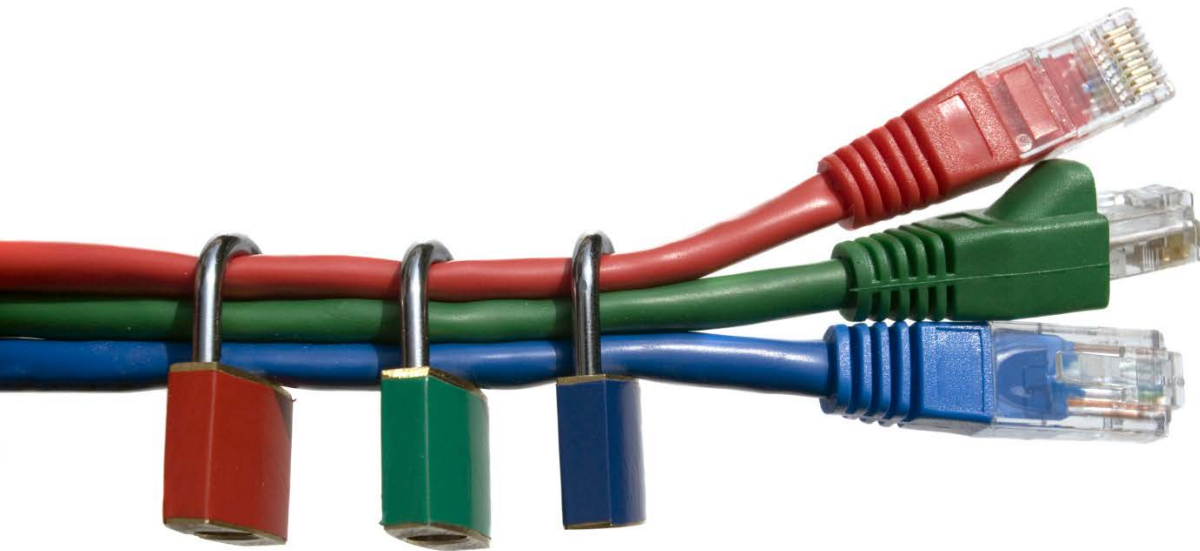
- 2F The employer used the Form W-2 safe harbor to determine affordability

- 2G The employer used the FPL safe harbor to determine affordability for this specific employee for any month of the calendar year

- 2H The employer used the rate of pay safe harbor to determine affordability for any month of the calendar year

- 2I Non-calendar year Transition relief applies to this employee for the specific month

IT Security and Risk: Are You at Risk?



OBJECTIVES

 Introductions

 IT Security Risks – 2016 Edition

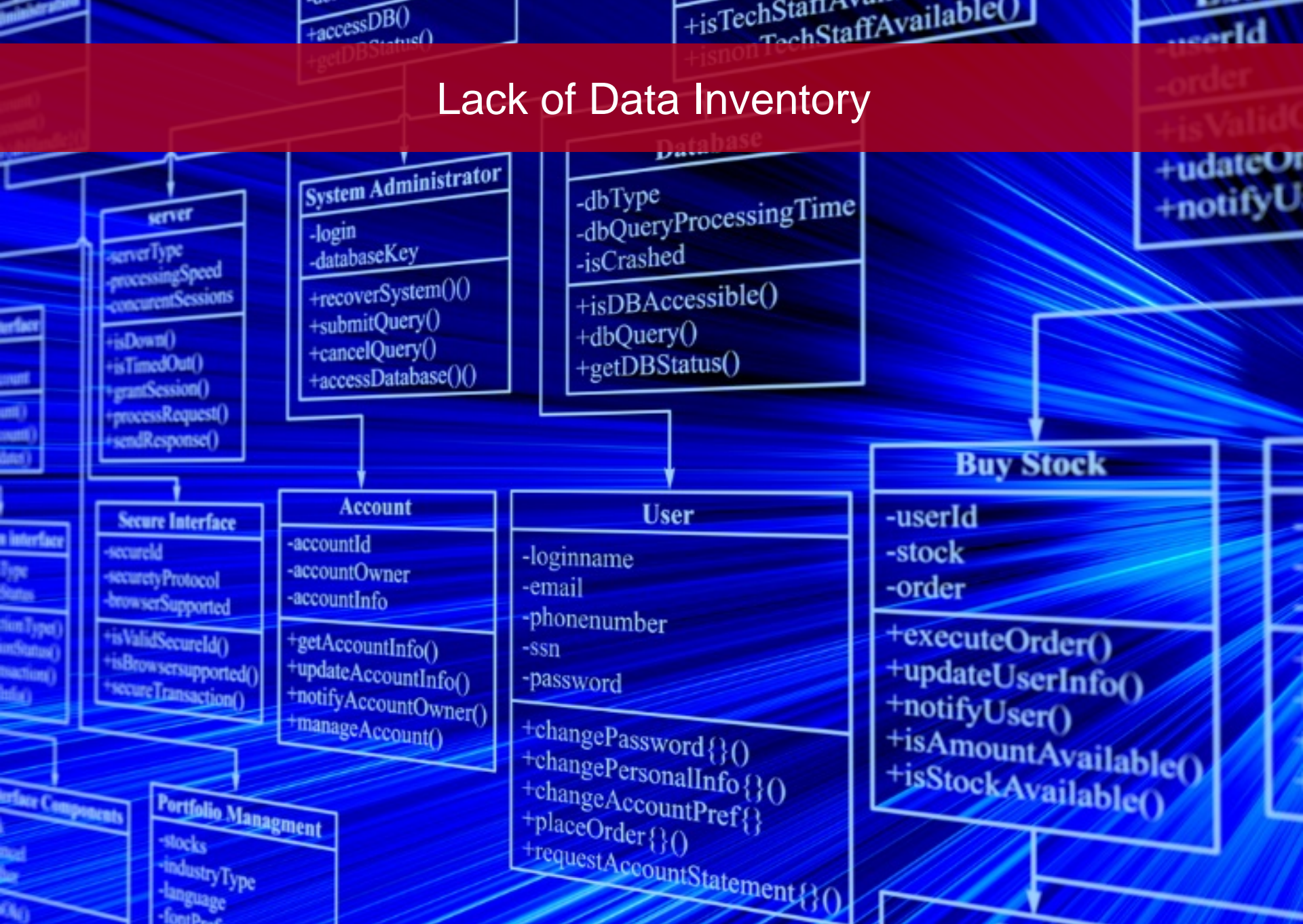
 Wrap Up



Assessing IT Risk



Lack of Data Inventory



Legacy Systems



Medical Device Hacking



Need for Dedicated IT Security Focus





Mobile Device Security

Spear Phishing



Limited Security and Awareness Training



Unmanaged Outsourcing



Incorrectly Configured Virtualization



Ransomware



ACCOUNTING AND FINANCIAL UPDATE: JOB SECURITY!



ASU 2013-06 – NOT-FOR-PROFIT ENTITIES - SERVICES RECEIVED FROM PERSONNEL OF AN AFFILIATE

- Applies to NFPs only.
- Requires all services received from personnel of an affiliate for which the affiliate does not charge to be recognized at the approximate cost recognized by the affiliate for the personnel providing the service or the approximate fair value of the service.
- Effective prospectively for fiscal years beginning after June 15, 2014. A modified retrospective approach is permissible for all periods presented.

ASU 2014-15 – DISCLOSURE OF UNCERTAINTIES ABOUT AN ENTITY'S ABILITY TO CONTINUE AS A GOING CONCERN

- Applies to all entities.
- Provides guidance regarding what disclosures are required when uncertainty exists about an entity's ability to continue as a going concern.
- Management is required to determine, for each reporting period, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date that the financial statements are available to be issued (nonpublic entities) or within one year after the financial statements are issued (public entities).
- Effective for fiscal years ending after December 15, 2016. Early application is permitted.

ASU 2015-02 – AMENDMENTS TO CONSOLIDATION ANALYSIS

- Applies to all entities.
- Changes the analysis to be performed in determining whether certain types of legal entities should be consolidated, specifically:
 - Modifies the evaluations of whether limited partnerships and similar legal entities are VIEs or voting interest entities.
 - Eliminates the presumption that a general partner should consolidate a limited partnership.
 - Alters the consolidation analysis of reporting entities that are involved with VIEs, particularly those that have fee arrangements and related party relationships.
- Effective for fiscal years beginning after December 15, 2015 (public entities) and fiscal years beginning after December 15, 2016 (nonpublic entities).

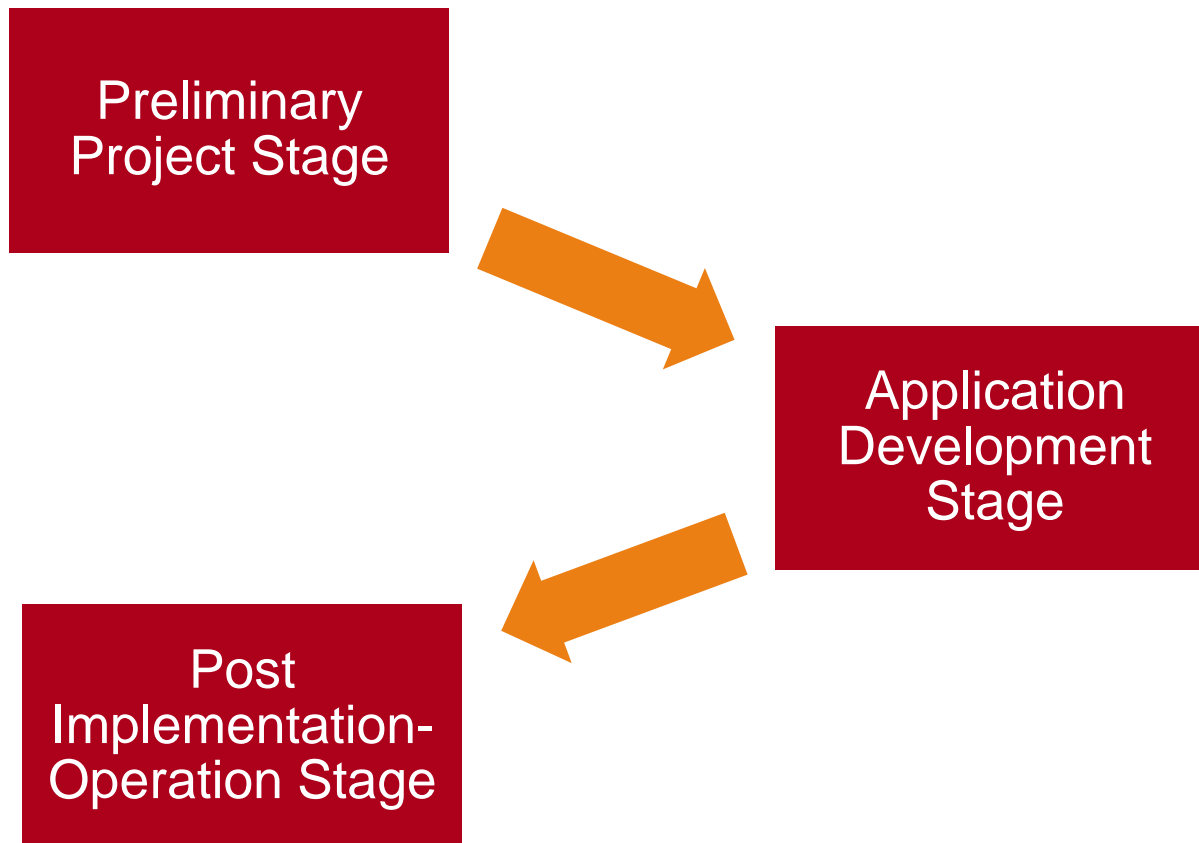
ASU 2015-03 – IMPUTATION OF INTEREST, SIMPLIFYING THE PRESENTATION OF DEBT ISSUANCE COSTS

- Applies to all entities.
- Debt issuance costs related to a note shall be reported as a direct deduction from the face amount of the debt liability.
- The discount, premium or debt issuance costs shall no longer be classified as a deferred charge or deferred credit.
- Amortization of debt issuance costs shall be reported as interest expense.
- Effective for fiscal years beginning after December 15, 2015. Application is to be applied retrospectively for all periods presented and early adoption is permitted.

ASU 2015-05 – CUSTOMER’S ACCOUNTING FOR FEES PAID IN A CLOUD COMPUTING ARRANGEMENT

- Applies to all entities.
- If arrangement includes a software license - capitalize the license and amortize.
- If arrangement does not include a software license – recognize as services are provided.
- Effective for fiscal years beginning after December 15, 2015. Early adoption is permitted.

EXPENSE OR CAPITALIZE SOFTWARE TRANSITION COSTS



FASB NOT-FOR-PROFIT FINANCIAL REPORTING PROJECT

- Applies to NFPs only.
- Improve financial reporting:
 - Include a statement of functional expenses.
 - Addition of an operating measure and disclosure of the definition of the same.
 - Reduction in the number of net asset classifications from three to two.
 - Requirement to utilize a direct cash flow statement (rather than the current indirect method).
 - Disclosing information about liquidity.
- No effective date.

FASB PROPOSAL – LEASES

- Apply to all entities.
- Require lessees to record assets and liabilities for all leases with terms exceeding 12 months, including renewal periods (similar to current capital lease rules).
- Applies to existing leases as well as new leases entered into after the rules become effective.
- A final rule is expected in early 2016 and will be effective for fiscal years beginning after December 31, 2018 (public entities) and fiscal years beginning after December 15, 2019 (nonpublic entities).

REGULATORY AND LEGISLATIVE UPDATE: THE GOOD, THE BAD AND THE NOT SURE



THE YEAR IN REVIEW – NATIONAL PERSPECTIVE

- “Doc Fix” ~ Permanent fix!
- Observation stays
- Medicare turned 50 ~ mid life crisis?
- Changes to Five Star System
- Payment rates
- OIG reports

WHAT'S COMING – NATIONAL PERSPECTIVE

- Payment reform movement
- Focused surveys
- Requirements of participation
- Discharge planning
- Payroll based journal
- Payment rates
- Referral patterns
- OIG reports



THE YEAR IN REVIEW (2015) – STATE PERSPECTIVE

- Rate changes
- Depreciation recapture
- Payment for ventilator services
- Service provider tax
- Continued impacts of rebasing

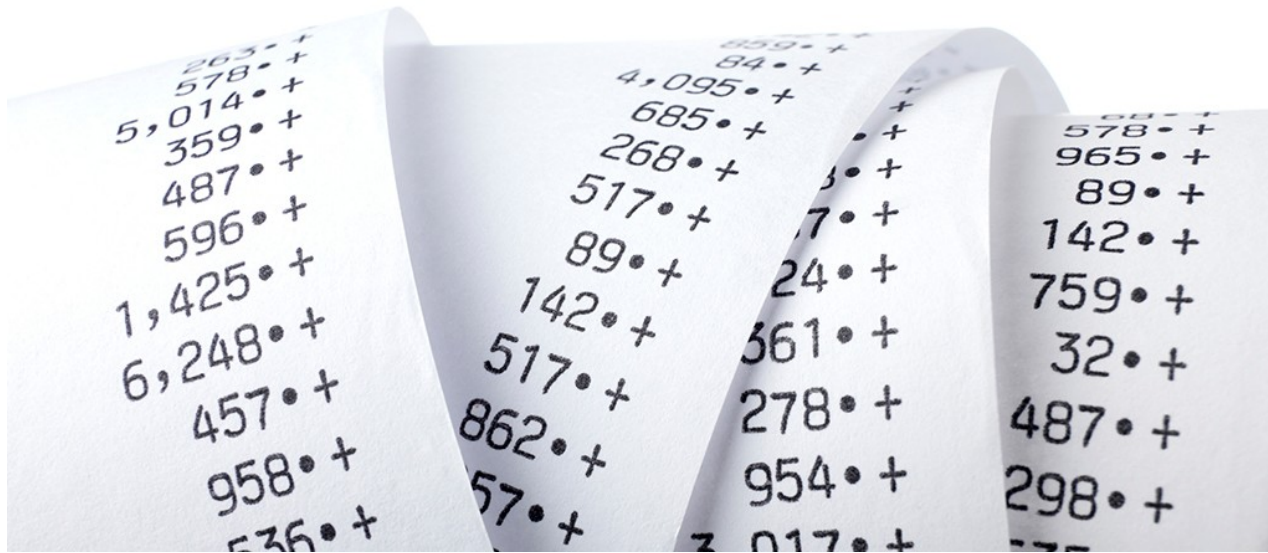


WHAT'S COMING – STATE PERSPECTIVE


- Rebasing! Again!
- Upper payment limit considerations
- Legislation in play
- Residential care payment reform



TAX UPDATE: ARE YOU READY FOR 2016?



OBJECTIVES

- 
- PATH Act & Other Updates
 - Tax Extenders - Permanent & Temporary
 - §179 Expensing vs. Bonus Depreciation
 - Maine Tax Updates



PROTECTING AMERICANS FROM TAX HIKES (PATH) ACT OF 2015

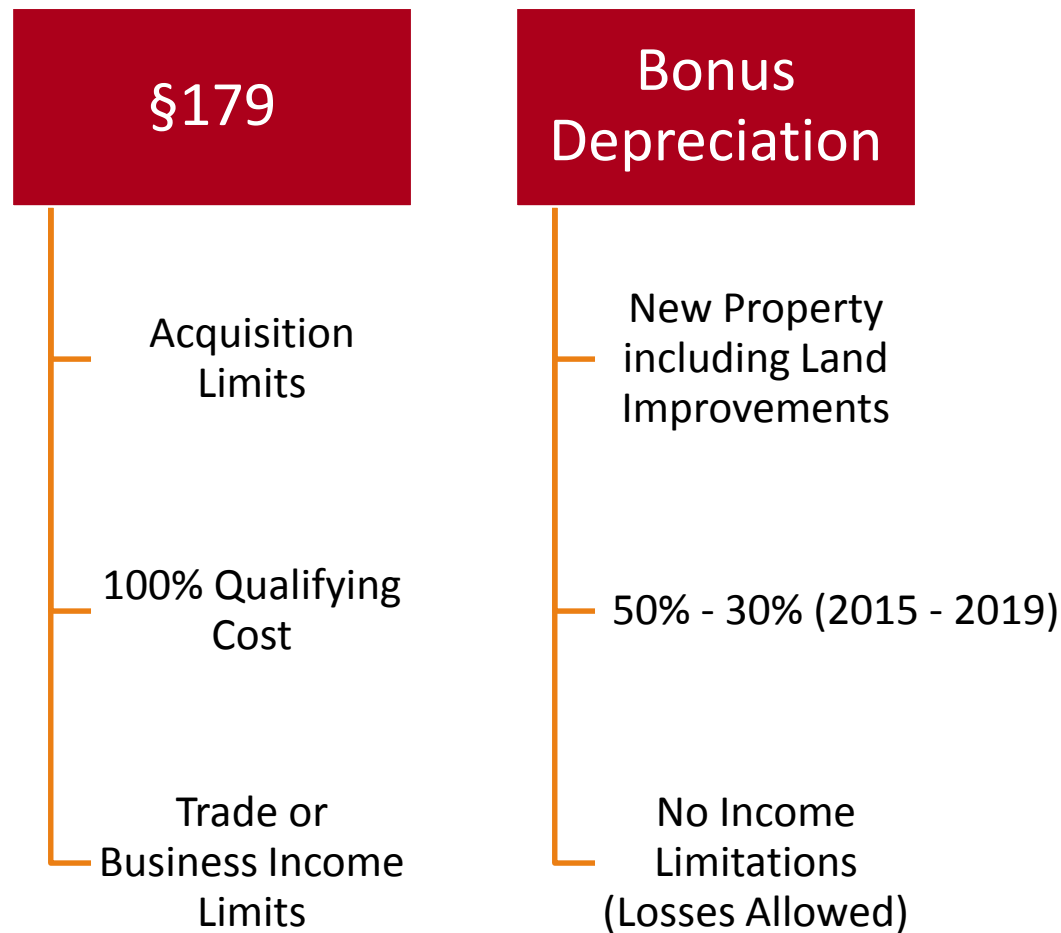
Bonus Depreciation – 5 yrs

§179D & EZ Benefits – 2 yrs

Enhanced §179 Expense

IRA Charitable Distribution

§179 DEDUCTION VS. BONUS DEPRECIATION



MAINE TAX UPDATES

- New Tax Brackets for 2016
5.8%, 6.75%, & 7.15%
- Service Provider Tax Increase
- Standard vs. Itemized
Deductions
- Charitable Contributions?
- Elimination of Certain
Deductions & Credits
- Maine Estate Tax Changes



MAINE'S NEW ESTATE TAX RATES

8%

< Exemption plus
\$3MM

10%

Exemption +
\$3MM to \$6MM

12%

Exemption + \$6MM

Maine and Federal Estate Exemption -- \$5.45MM for 2016

CHANGES TO THE 2015 FORM 990

No significant changes!!

IRS WORK PLAN

Per IRS EO FY 16 Work Plan Briefing, there are 5 strategic areas of focus:

1. **Exemption**: Issues include non-exempt purpose activity and private inurement.
2. **Protection of Assets**: Issues include excess benefit transactions and loans to disqualified persons.
3. **Tax Gap**: Issues include employment tax and Unrelated Business Income Tax liability.
4. **International**: Issues include oversight on funds spent outside the U.S., including funds spent on potential terrorist activities, exempt organizations operating as foreign conduits, and Report of Foreign Bank and Financial Accounts (FBAR) requirements (Do you have alternative investments?).
5. **Emerging Issues**: Issues include non-exempt charitable trusts and IRC 501(r) (applies to Hospitals only).

TAX GAP – UBI ISSUES

UBI

- Gross UBI but no tax.
- UBI activities with NOL's – NOL's can & will be disallowed if the IRS determines no for-profit motive.
- Improper Expense Allocation.
- Underreporting of UBI.
- Commonly missed UBI: Fitness centers, advertising, facility rentals.

UNRELATED BUSINESS INCOME

An organization may be subject to tax if it is carrying on an activity that is:

- Trade or business (Implicitly implies a for-profit motive. Profitability is not a prerequisite.)
- Regularly carried on (frequent & continuous – facts and circumstances driven).
- Not substantially related to exempt purpose (facts & circumstances driven).

All 3 must be met before the activity is subject to tax.

COMPENSATION

Common 990 Reporting Errors

- Must be reported on a calendar year-end basis. For fiscal year filers, you should be using the calendar year that falls within your fiscal year. (Ex: A FYE 9/30/15 filer would report 2014 calendar year-end compensation, since 12/31/14 falls within the fiscal year 10/1/13-9/30/15.)

All items of compensation must be included. Items such as:

- Deferred Compensation – Employer match portion needs to be reported.
- Non-taxable Benefits – Employer paid benefits as well as EE paid pre-tax benefits need to be included (these are not included in the EE's Form W-2 for the year).
- Certain W-2 items may require additional disclosure (auto allowance, housing allowance, etc.).

COMPENSATION (CONTINUED)

Rebuttable Presumption

Reasonableness of compensation established by organization:

- Independent governing body (conflict policies)
- Decisions in advance
- Based on comparable data (minimum of 3 comps)
 - IRS may take issue with comparability data. Make sure you check comparable organizations, similar demographics, size, etc.

Decision-making process must be contemporaneously documented (written).

If established, burden of proof shifted to IRS.

BOARD GOVERNANCE – 990, PAGE 6

Below items are considered “best practices” by the IRS:

- Written Conflict of Interest Policy (Board conflicts should be reviewed at least annually, or more often as needed).
- Written Whistleblower Policy.
- Compensation Setting Procedures in Place (Rebuttable Presumption).
- Receipt of the 990 by the Board (Not the same as Review or Approval).



**BERRYDUNN'S DATABASES –
INSIGHT INTO OPERATIONAL
OPPORTUNITIES**

KEY FINANCIAL RATIOS

Ratio	2012	2013	2014
Current Ratio	1.65	1.58	1.32
Days in Accounts Receivable	41	44	35
Days Cash on Hand, Non-Restricted Sources	32	38	36
Debt to Equity	79%	97%	74%
Debt Service Coverage	4.19	3.45	1.84
Total Margin	3.04%	(.97)%	1.70%

INDUSTRY COST DATA

NF Census and Occupancy Percentages						
	2012		2013		2014	
	Days	%	Days	%	Days	%
Census						
Medicare	322,369	14%	322,972	14%	305,051	14%
MaineCare	1,547,928	68%	1,524,102	68%	1,517,175	68%
Self Pay	397,428	18%	395,730	18%	405,351	18%
Occupancy		92%		91%		91%
RCF Census and Occupancy Percentages						
	2012		2013		2014	
	Days	%	Days	%	Days	%
Census						
MaineCare	485,171	82%	477,698	82%	460,853	80%
Self Pay	109,413	18%	108,216	18%	119,217	20%
Occupancy		84%		84%		87%

INDUSTRY COST DATA

Hours Per Patient Day (HPPD)			
	2012	2013	2014
RN	.77	.79	.77
LPN	.36	.34	.34
CNA	2.85	2.79	2.75
CMT	.08	.10	.09
Ward Clerk	.05	.05	.06
Contract	<u>-</u>	<u>-</u>	<u>.06</u>
	<u>4.11</u>	<u>4.07</u>	<u>4.07</u>

Note – Minimum staffing is 2.9 (based on current shift staffing methodology).

INDUSTRY COST DATA

MaineCare NF Average Allowable Cost vs. Paid Per Day			
	Direct	Routine	Total
2014			
Paid	\$ 97.26	\$ 60.82	\$ 158.08
Allowable cost	<u>110.89</u>	<u>70.59</u>	<u>181.48</u>
Over (under) funding	\$ <u>(13.63)</u>	\$ <u>(9.77)</u>	\$ <u>(23.40)</u>
2013			
Paid	\$ 93.16	\$ 58.37	\$ 151.53
Allowable cost	<u>107.17</u>	<u>66.96</u>	<u>174.13</u>
Over (under) funding	\$ <u>(14.01)</u>	\$ <u>(8.59)</u>	\$ <u>(22.60)</u>
2012			
Paid	\$ 93.53	\$ 58.13	\$ 151.66
Allowable cost	<u>105.09</u>	<u>63.81</u>	<u>168.90</u>
Over (under) funding	\$ <u>(11.56)</u>	\$ <u>(5.68)</u>	\$ <u>(17.24)</u>

INDUSTRY COST DATA

MaineCare RCF Average PNMI Direct Allowable Cost vs. Paid Per Day

	NF Based		
	2012	2013	2014
Paid	\$ 71.05	\$ 70.12	\$ 70.69
Allowable cost	<u>66.59</u>	<u>65.66</u>	<u>66.38</u>
Over (under) funding	\$ <u>4.46</u>	\$ <u>4.46</u>	\$ <u>4.31</u>
	Freestanding		
	2012	2013	2014
Paid	\$ 76.56	\$ 76.53	\$ 77.44
Allowable cost	<u>63.00</u>	<u>64.07</u>	<u>65.10</u>
Over (under) funding	\$ <u>13.56</u>	\$ <u>12.46</u>	\$ <u>12.34</u>

INDUSTRY COST DATA

MaineCare RCF Shortfall			
	2012	2013	2014
NF Based	\$ (4,928,678)	\$ (5,239,036)	\$ (5,111,272)
Freestanding	<u>411,705</u>	<u>808,819</u>	<u>783,720</u>
Total over (under) paid	\$ <u>(4,516,973)</u>	\$ <u>(4,430,217)</u>	\$ <u>(4,327,552)</u>

Note – Based on 2012, 2013 and 2014 cost data. Shortfall represents difference between allowable costs per day and reimbursement per day.

QUESTIONS?

Call BerryDunn 207.775.2387 or visit www.berrydunn.com

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