

OSHPD Office of Statewide Health Planning and Development**Accounting and Reporting Systems Section**

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July 2016

To: Long-term Care Facility Financial Personnel
and Other Interested Parties

Re: Long-term Care Facility Tips and Reporting Reminders No. 2

This is the 2nd in a series of Long-term Care Facility Tips and Reporting Reminders developed by the Office of Statewide Health Planning and Development (OSHPD or Office) regarding our uniform accounting and reporting system requirements for California long-term care facilities as well as our System for Electronic Reporting and Auditing (SIERA). The purpose of these letters is to provide timely information to assist you in meeting the requirements set forth in the Accounting and Reporting Manual for California Long-term Care Facilities.

System for Integrated Electronic Reporting and Auditing (SIERA) - Users are able to add users, associate other users with facilities they are associated with and request extensions.

ADDING A NEW USER:

SIERA allows health facility employees and consultants to add new users without assistance from OSHPD. (Note that only OSHPD can add, disassociate or remove a primary contact from SIERA).

To add a new SIERA user, the health facility employee or consultant should logon to SIERA, go to the Add a User tab, and enter the new user's email address, name, and type of user. Each of these entries (except the middle initial) is required to add a user. This email address will be used by OSHPD to communicate with that user.

ASSOCIATING A USER:

SIERA allows users to connect, or associate, other users to a hospital or LTC facility so that the other user will be able to view report information and perform report functions for that facility. There is only one requirement: in order to associate another user with a facility, you must already be associated to that facility. To associate a user, simply logon to SIERA, go to the Associate a User tab, Search for the user you want to associate, then choose the facility to which the user will be associated.

REQUESTING AN EXTENSION:

Users that need to postpone a report due date may request an extension on the Request Extension page.

To request a single extension, the user will open the Request Extension page by clicking on the Request Extension tab. Choose the appropriate report type tab (Hospital Annual Reports, Hospital Quarterly Reports or LTC Annual Reports), click the checkbox to the left of the facility that needs an extension, select the reason for your request, then click on the blue Submit button on the top right. The extension request will be immediately granted and an extension confirmation email will be sent to the user. Note that if the facility does not have any extension days remaining, SIERA will not allow you to select the facility.

If the user is requesting the first extension for an annual financial report, the system will grant a 60-day extension. If the user is requesting a second extension for an annual financial report, the system will grant the remaining 30-day extension. Annual financial report extensions are limited to a total of 90 days.

All of the information stated above is also available on the SIERA Help page located at: <https://siera.oshpd.ca.gov/Help.aspx>.

If you are not already a user in our system, you may ask someone who is already a user to add you via the “Add a User” page in SIERA, or contact the SIERA Help Desk at (916) 326-3899 or siera@oshpd.ca.gov for assistance.

IV THERAPY

Recently, we have seen many facilities misreporting IV Therapy (solutions, additives, etc.). The following table represents the appropriate reporting:

	IV Solutions/Oxygen	IV Additives
Revenue Account	4100	4300
Expense Account	8100	8300
Where to report revenue	Page 4.2, Line 105	Page 4.2, Line 135
Where to report expense	Page 10.1, Line 75	Page 10.1, Line 85

MANAGED CARE

The Managed Care payer category includes those patients whose primary payer is a Health Maintenance Organization (HMO), Preferred Provider Organization (PPO) or other managed care plan (capitation contract or per diem). Managed Care also includes patients enrolled in managed care programs funded by Medicare, Medi-Cal or other government programs.

RELATED PARTY TRANSACTIONS

If you are reporting any costs or revenue due to transactions between the facility and any related parties, you are required to disclose this information on the Integrated Disclosure & Medi-Cal Cost Report on Pages 3.1, 5.1, 5.2, 8 and 10.1 (where applicable). Related parties are those organizations that are related by common ownership or control.

For any costs or revenues resulting from these transactions, you must complete Page 3.1, Item A1 (Columns 1-4, Lines 10-14) with the Account Title, Related Party, Service or Supply, and Transaction Amount. This transaction amount must be less than or equal to the corresponding amount (service or supply) on the Income Statement (Page 8, Line 210) or Expense Trial Balance (Page 10.1, Column 3).

For any assets or liabilities resulting from these transactions, you must complete Page 3.1, Item B1 (Columns 1-3, Lines 40-44) with the Account Title, Related Party and Transaction Amount (Debit or <Credit>). This transaction amount must be less than or equal to the corresponding Receivable/Payable from/to Related Parties amount (Page 5.1, Lines 50, 165 or Page 5.2, Lines 50, 160, respectively) on the Balance Sheet.

Do not combine/net amounts from Page 3.1 on Page 5.1, Lines 50, 165 or Page 5.2, Lines 50, 160. These amounts must be broken out and separately reported for transparency.

ANNUAL FINANCIAL DISCLOSURE REPORTING in 2015-16

The reporting requirements for the 39th year Long-term Care Annual Disclosure and Medi-Cal Cost Report (ADR) cycle, which includes reporting periods ended December 31, 2015 through December 30, 2016, are the same as the previous year. These reports are due 4 (four) months after the end of the health facility's fiscal year.

Long-term Care Facility Reporting Tips and Reminders
July 2016

All vendors listed below have been approved to distribute ADR reporting software (Version 39A):

Health Financial Systems

Becky Dolin
(888) 216-6041
becky.dolan@hfssoft.com

CDL Data Solutions, Inc.

Lanny Hawkinson
(714) 525-1907
lanny.hawkinson@sbcglobal.net

KPMG

Joseph Quinn
(800) 243-7507-ex2
jwquinn@kpmg.com

ADR Extension Policy: Long-term Care Facilities may request up to 90 days of extension. A SIERA user may complete the extension request via the “Request Extension” tab in SIERA. If you are not a user and need an extension, please contact the SIERA Help Desk at (916) 326-3899 or siera@oshpd.ca.gov for assistance.

If you have any accounting or reporting questions, please contact me at (916) 326-3833 or lexie.bloyd@oshpd.ca.gov. For questions regarding extensions or SIERA user accounts, please contact Tina Tran at tina.tran@oshpd.ca.gov.

Sincerely,



Alexandra (Lexie) Bloyd
Long-term Care Unit Supervisor