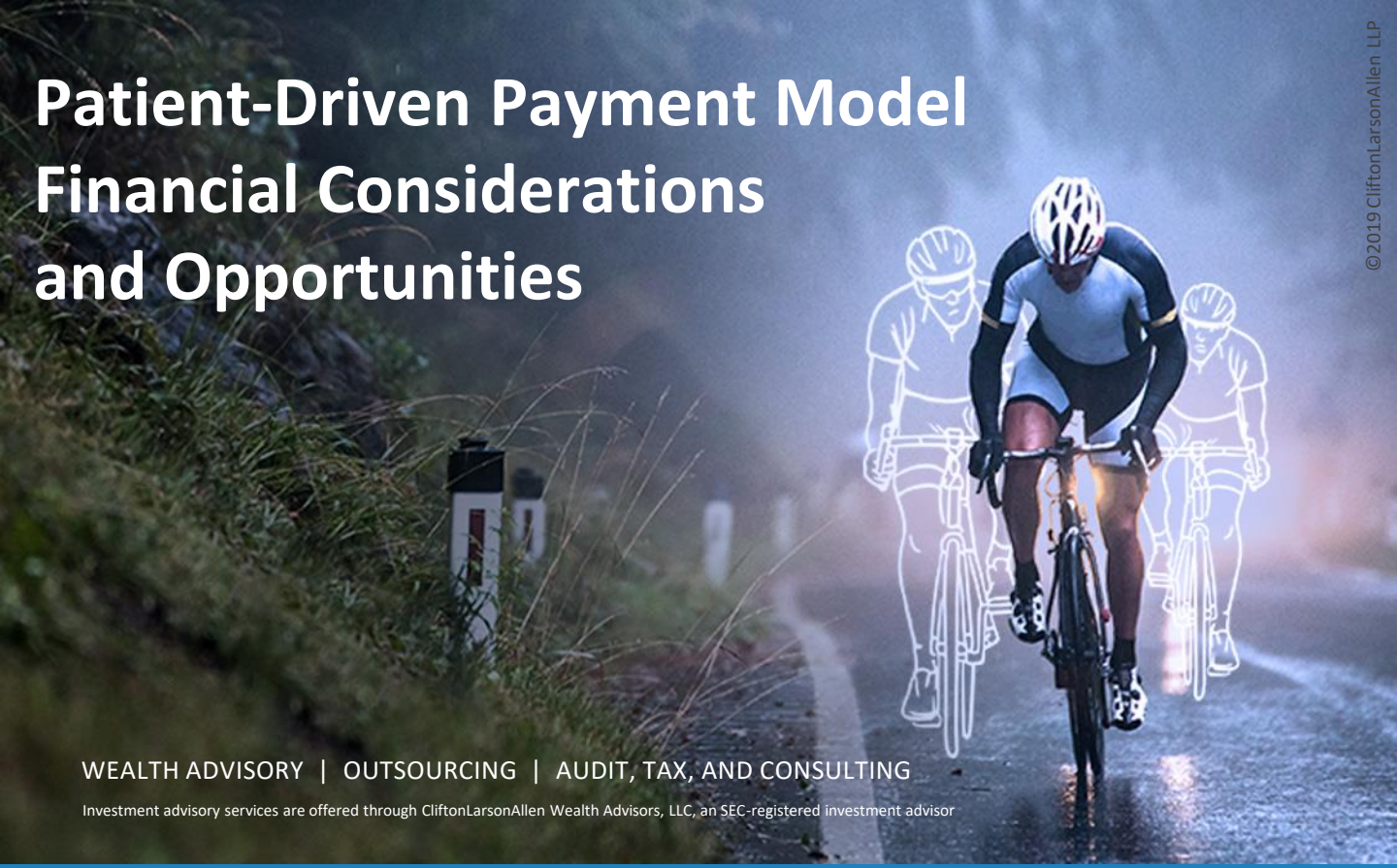
Patient-Driven Payment Model Financial Considerations and Opportunities



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HEALTHPRO HERITAGE

Create Opportunities

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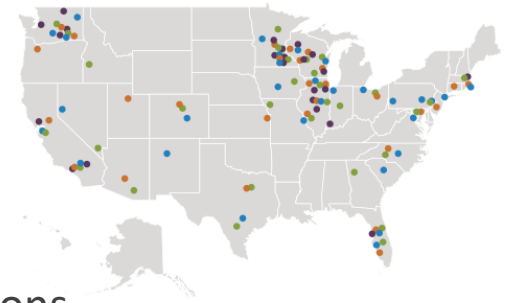
About CLA

- A professional services firm with three distinct business lines
  - Wealth Advisory
  - Outsourcing
  - Audit, Tax, and Consulting
- More than 6,100 employees
- Offices coast to coast
- Serving 8,700+ health care organizations



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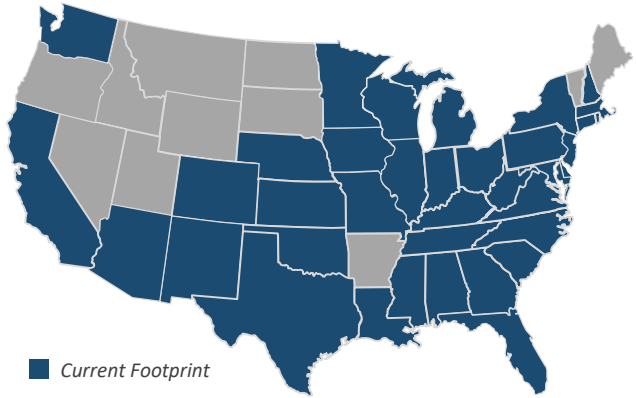
HealthPRO® Heritage: Who We Are

Prepare. Execute. Succeed.

Demonstrated HealthCare Reform	Clinical Innovation	Experience with Care Continuum	Operational Excellence	Proven Leadership Team	Strategically Positioned for PDPM
Savvy Approach Drives Customer Relationships with ACOs and Conveners, Supports BPCI	Track Record of Being First to Market with New Practices and Initiatives	Diversification Across Geography, Care Settings and Payors	Strong Field and Corporate Functions and Real-Time Analytics Drive Customer Success	Significant Experience Managing Through Industry Change; Strong Local Leaders and Knowledge	Sophisticated Modeling and Customer Preparedness Resources; Compliant RUGs Distribution

National Presence Across 38 States



Depth of Experience for 20+ Years

- Full Service Therapy Clients
- In-House Therapy Clients
- Staffing Clients
- Consulting
- SNFs
- CCRCs
- ALs/ILs
- Home Health
- Hospitals

Speaker Introductions

- Deb Freeland is a principal in CLA's health care practice specializing in reimbursement services for senior living facilities and hospitals. She has extensive experience handling the distinctive issues facing health care organizations in today's challenging environment.
- Hilary Forman, the chief clinical strategies officer for HealthPRO® Heritage, has several years of experience successfully navigating challenges posed by regulatory mandates, managed care initiatives, and narrowing competitive networks. She educates providers and collaborates with conveners/referral sources to assure efficient care delivery, leverage quality outcomes, prepare for major reimbursement changes (PDPM and PDGM), and ultimately drive market share growth and fiscal sustainability.

Learning Objectives

At the end of this session, you will be able to:

- Understand how PDPM links payment to residents' conditions and care needs, rather than volume of services provided and the financial implications of those changes
- Identify potential therapy contract changes necessary under PDPM
- Explore potential organization changes that may impact the expense side of the organization

HEALTHPRO HERITAGE

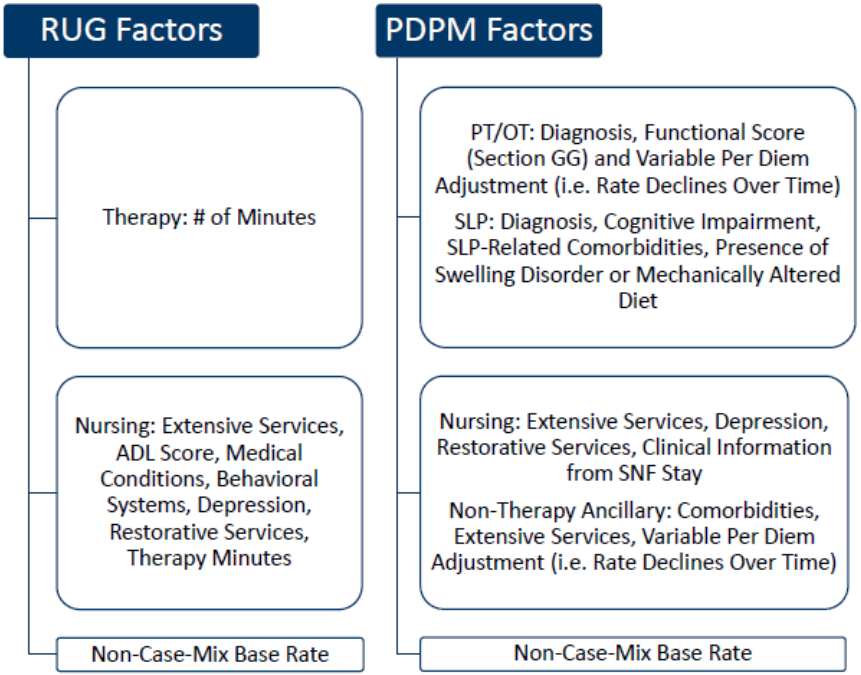
PDPM Prospective Payment System

Why PDPM?

"The PDPM would be a significant shift in how SNFs are paid and, we believe, a very positive one. It reflects our belief that we should not be paying providers in ways that drive overuse of services. Instead, we should pay providers based on the patients they treat, while assessing quality fairly."

Secretary Alex M. Azar, Secretary of Health and Human Services, AHCA/NCAL Congressional Briefing. June 4, 2018.

PDPM Replaces RUG-IV SNF Payment Model on October 1, 2019



Macro Financial Considerations

Budget neutral

- Behavior changes

More winners than losers

- 8,101 of 13,769 providers analyzed by CMS are expected to gain

Therapy cost and utilization

- Varying provider perspectives

PDPM Base Rates vs RUGs Base Rates

PDPM

TABLE 12: FY 2019 PDPM Unadjusted Federal Rate Per Diem--Urban[3]

Rate Component	Nursing	NTA	PT	OT	SLP	Non-Case-Mix
Per Diem Amount	$103.46	$78.05	$59.33	$55.23	$22.15	$92.63

TABLE 13: FY 2019 PDPM Unadjusted Federal Rate Per Diem--Rural

Rate Component	Nursing	NTA	PT	OT	SLP	Non-Case-Mix
Per Diem Amount	$98.83	$74.56	$67.63	$62.11	$27.90	$94.34

RUG-IV

TABLE 4: FY 2019 Unadjusted Federal Rate Per Diem--URBAN

Rate Component	Nursing - Case-Mix	Therapy - Case-Mix	Therapy - Non-Case-mix	Non-Case-Mix
Per Diem Amount	$181.50	$136.71	$18.01	$92.63

TABLE 5: FY 2019 Unadjusted Federal Rate Per Diem--RURAL

Rate Component	Nursing - Case-Mix	Therapy - Case-Mix	Therapy - Non-Case-mix	Non-Case-Mix
Per Diem Amount	$173.39	$157.65	$19.23	$94.34

Source: https://https://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/SNFPPS/Spotlight.html

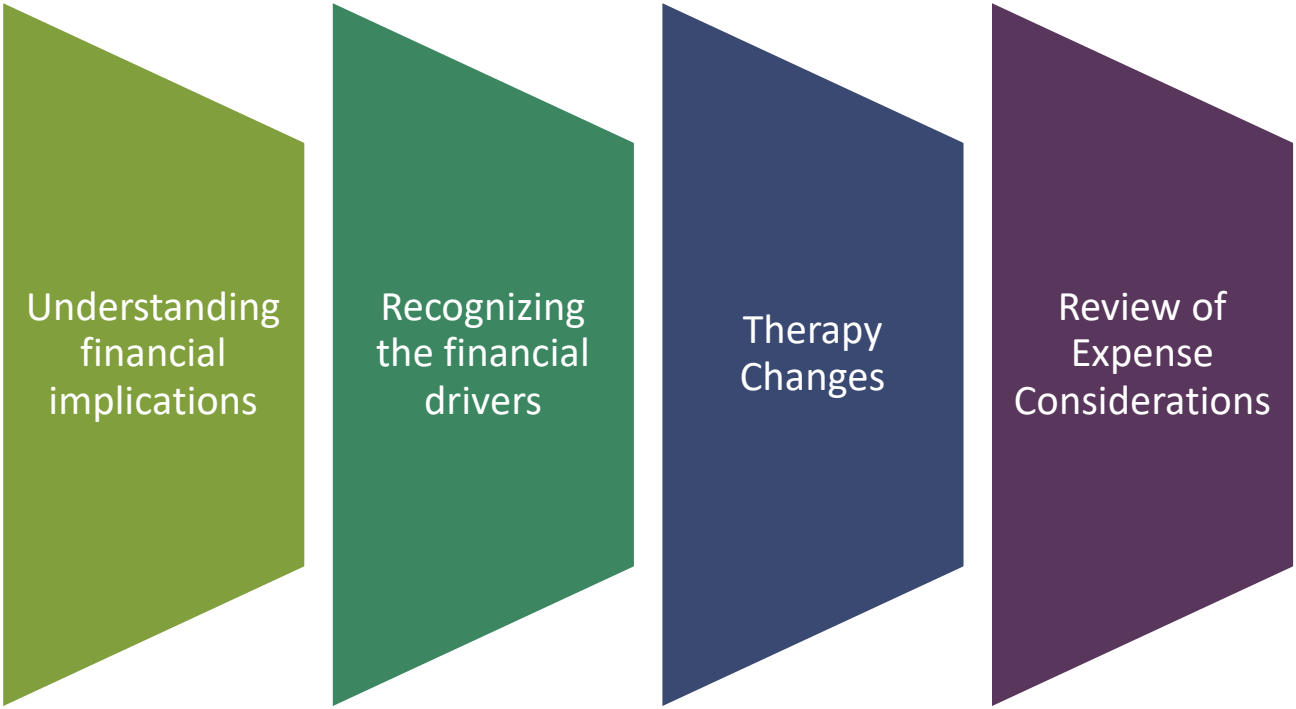
Big Change – Variable Payments

Constant payments do not accurately reflect medical needs and resources used.

Two aspects of variable payment:

- PT/OT rate
  - After 20 days, PT/OT portion of rate declines by 2 percent every 7 days
- Non-Therapy Ancillary (NTA) rate
  - After 3 days, NTA portion of rate declines by 67 percent until discharge

Leading Practices in Preparing for PDPM



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Understanding Financial Implications and Recognizing the Financial Drivers

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Financial Impact for Facility

- Characteristics of population will determine winners and losers
  - Rehab resident vs resident with co-morbidities
- Acumen/CMS provided an analysis of individual facility impact for 2017 MDS data
- Model review to look at current census data and financial impact

Financial Modeling

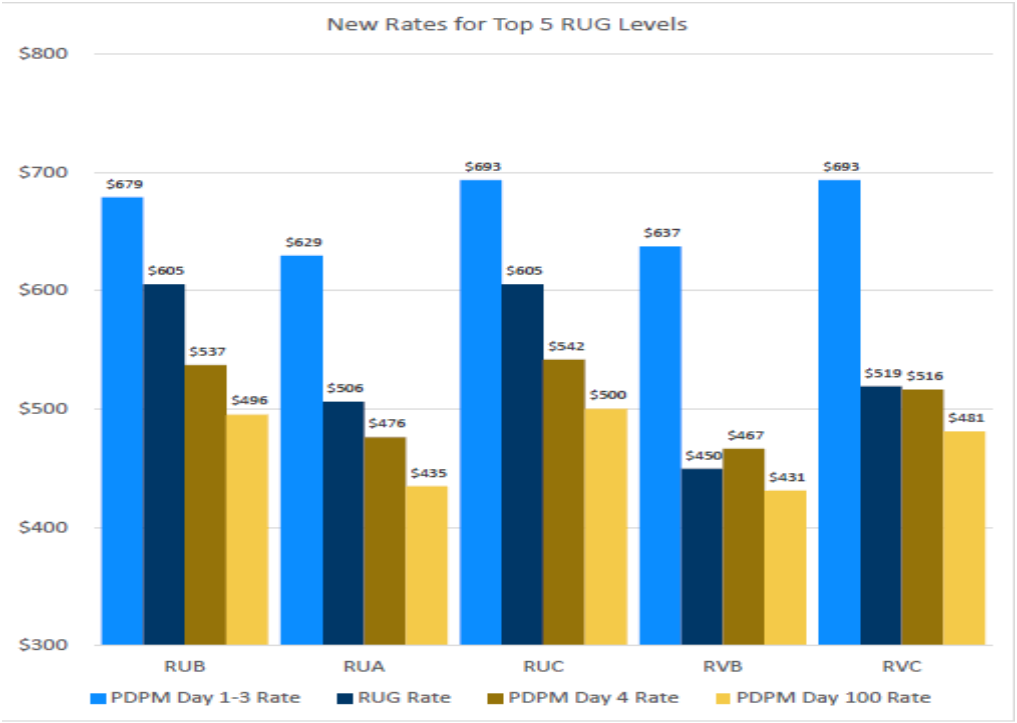
Exploration of top five RUG levels

Revenue modeling-provider example

Sensitivity Analysis

- Therapy CMI
- Comorbidity
- Length of Stay

Exploration of Top Five RUG levels



PDPM vs RUG Rate – Very High

PLEASE SELECT VALUES FOR ALL CELLS SHADED BLUE

Clear All (except county) | View Results

INPUTS

County, State	Marion County, IN
Urban or Rural?	Urban
Length of Stay	20
RUG	RVB
Function Score - Nursing and Therapy (PT & OT)	
Self-Care: Eating	05 (Score = 4)
Self-Care: Toileting Hygiene	05 (Score = 4)
Mobility: Sit to Lying	03 (Score = 2)
Mobility: Lying to Sitting on side of bed	03 (Score = 2)
Average	
Mobility: Sit to Stand	03 (Score = 2)
Mobility: Chair/bed-to-chair transfer	03 (Score = 2)
Mobility: Toilet Transfer	03 (Score = 2)
Average	
Nursing Function Score	12
Nursing Function Score Level	BC
Function Score - Therapy (PT & OT)	
Self-Care: Oral Hygiene	04 (Score = 3)
Mobility: Walk 50 feet with 2 turns	04 (Score = 3)
Mobility: Walk 150 feet	03 (Score = 2)
Average	
Therapy Function Score	18
Therapy Function Score Level	C, G, K, or O

PT & OT	
PT & OT Clinical Category	Other Orthopedic
SLP	
Presence of Acute Neurologic Condition, SLP-Related Comorbidity, or Cognitive Impairm	None
Mechanically Altered Diet or Swallowing Disorde	Neither
Nursing	
Conditions/Services by Category:	
Extensive	
Special Care	I2100 Septicemia
Special Care Qualifier (if applicable)	
Clinically Complex	
Evaluated for Depression *(Special Care and Clinically Complex)*	
D0300 or D0600 Total Severity Score	Total Severity Score < 10 or is 99
Behavioral Cognitive Symptoms *(only if Extensive, Special Care, and Clinically Complex are N/A AND nursing function score greater than 10)*	
BIMS (Item C0500) or Staff Assessment	
Restorative Nursing Count *(number of services provided for 15 or more minutes a day for 6 or more of the last 7 days)*	
Restorative Service 1	
Restorative Service 2	
NTA Comorbidity Score	
Conditions/Extensive Service 1	I8000 - Morbid Obesity (1 points)
Conditions/Extensive Service 2	
Conditions/Extensive Service 3	
Conditions/Extensive Service 4	
Conditions/Extensive Service 5	
Total Points	1

Input Validation: *No issues identified*

PDPM vs RUG Rate – Very High

Estimated PDPM vs. RUG

	Rate	ALOS	Days x Rate
PDPM Rate	$ 603.91	20	$ 12,078
RUG Rate	$ 478.69		$ 9,574
PDPM vs. RUG	$ 125.22		$ 2,504

RUG-IV Detail

Therapy Min.	500-719
ADLs	6-10

PDPM vs RUG Rate – Ultra High

PLEASE SELECT VALUES FOR ALL CELLS SHADED BLUE | Clear All (except county) | View Results

INPUTS

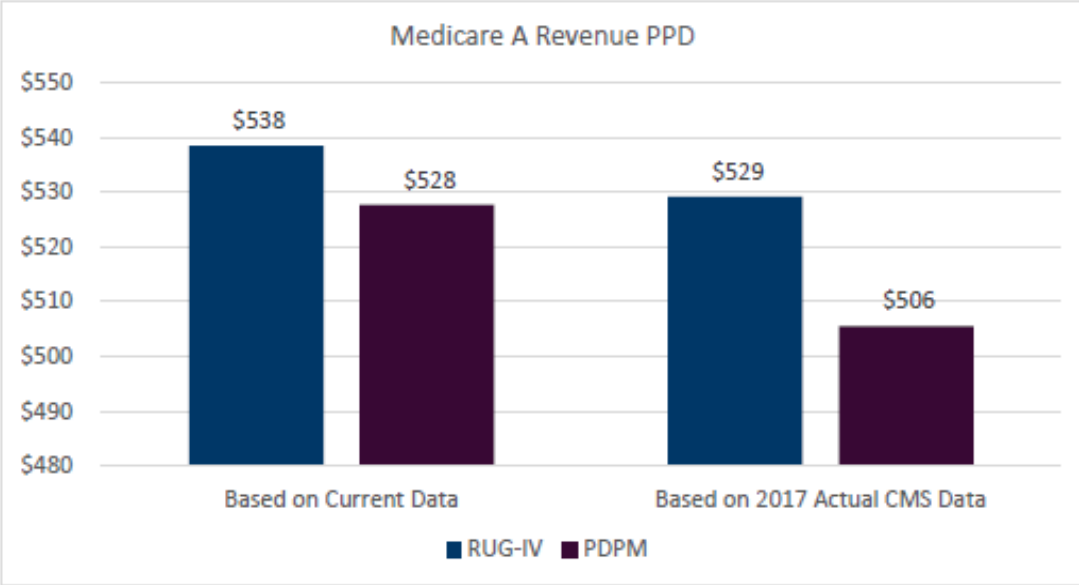
County, State	Marion County, IN	*PT & OT*	
Urban or Rural?	Urban	PT & OT Clinical Category	Other Orthopedic
Length of Stay	20		
RUG	RUB	*SLP*	
		Presence of Acute Neurologic Condition,	
Function Score - Nursing and Therapy (PT & OT)		SLP-Related Comorbidity, or Cognitive Impairm	None
Self-Care: Eating	05 (Score = 4)	Mechanically Altered Diet or Swallowing Disorde	Neither
Self-Care: Toileting Hygiene	05 (Score = 4)	*Nursing*	
		Conditions/Services by Category:	
Mobility: Sit to Lying	03 (Score = 2)	Extensive	
Mobility: Lying to Sitting on side of bed	03 (Score = 2)	Special Care	I2100 Septicemia
Average		Special Care Qualifier (if applicable)	
		Clinically Complex	
Mobility: Sit to Stand	03 (Score = 2)	Evaluated for Depression *(Special Care and Clinically Complex)*	
Mobility: Chair/bed-to-chair transfer	03 (Score = 2)	D0300 or D0600 Total Severity Score	Total Severity Score < 10 or is 99
Mobility: Toilet Transfer	03 (Score = 2)	Behavioral Cognitive Symptoms *(only if Extensive, Special Care, and Clinically Complex are N/A AND nursing function score greater than 10)*	
Average		BIMS (Item C0500) or Staff Assessment	
		Restorative Nursing Count *(number of services provided for 15 or more minutes a day for 6 or more of the last 7 days)*	
Nursing Function Score	12	Restorative Service 1	
Nursing Function Score Level	BC	Restorative Service 2	
Function Score - Therapy (PT & OT)		*NTA Comorbidity Score*	
Self-Care: Oral Hygiene	04 (Score = 3)	Conditions/Extensive Service 1	I8000 - Morbid Obesity (1 points)
		Conditions/Extensive Service 2	
Mobility: Walk 50 feet with 2 turns	04 (Score = 3)	Conditions/Extensive Service 3	
Mobility: Walk 150 feet	03 (Score = 2)	Conditions/Extensive Service 4	
Average		Conditions/Extensive Service 5	
		Total Points	1
Therapy Function Score	18		
Therapy Function Score Level	C, G, K, or O	*Input Validation:*	*No issues identified*

PDPM vs RUG Rate – Ultra High

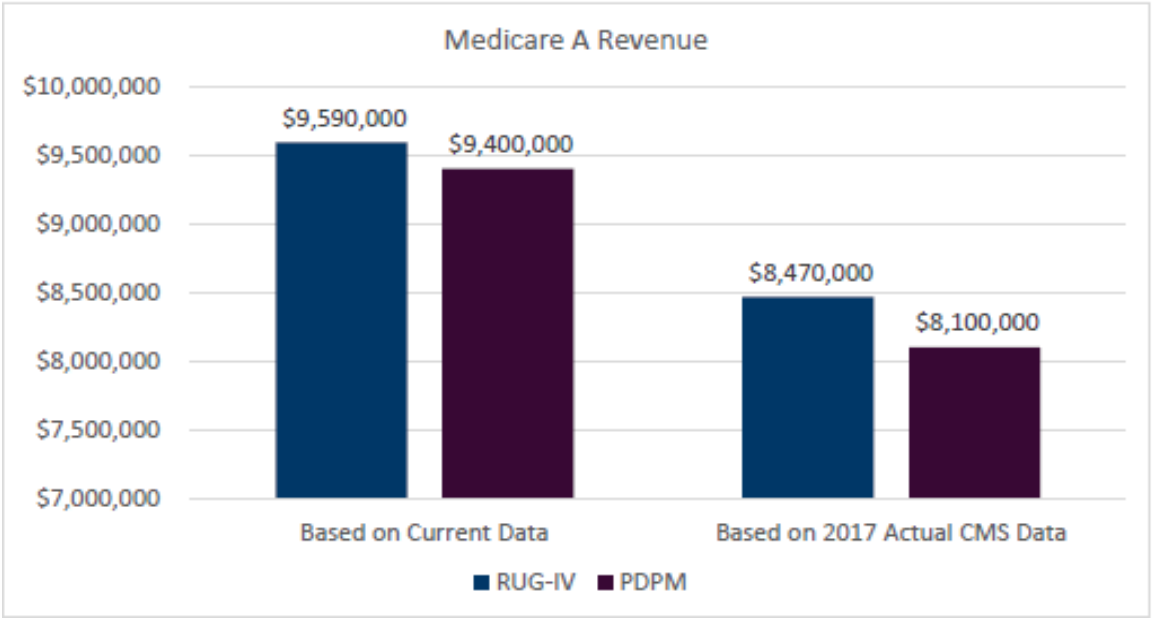
Estimated PDPM vs. RUG

	Rate	ALOS	Days x Rate	RUG-IV Detail	
PDPM Rate	$ 603.91	20	$ 12,078	Therapy Min.	720+
RUG Rate	$ 644.35		$ 12,887	ADLs	6-10
PDPM vs. RUG	$ (40.44)		$ (809)		

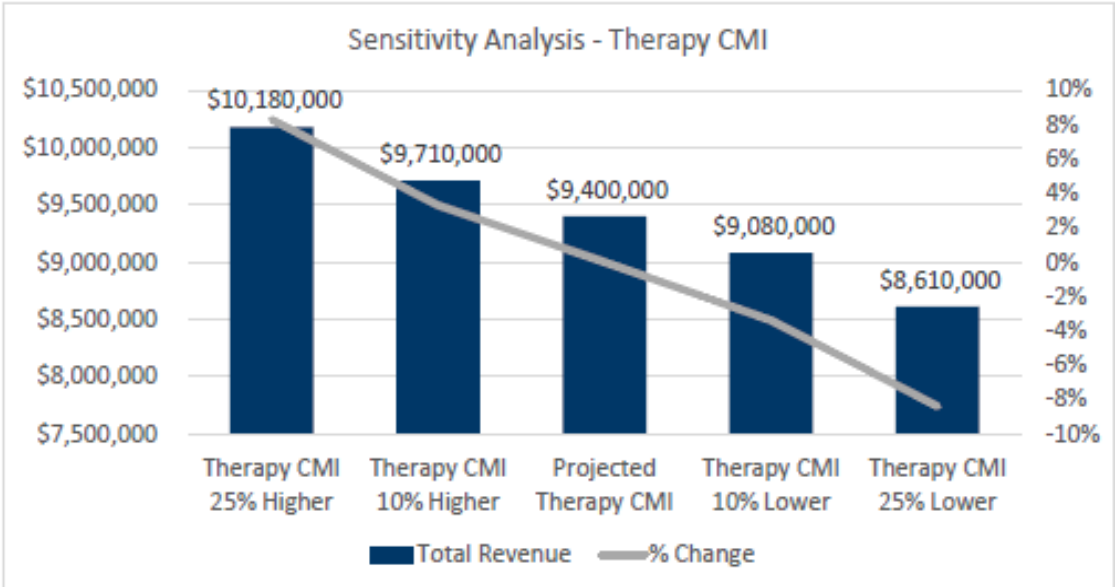
Revenue Modeling – Provider Example



Revenue Modeling – Provider Example



Sensitivity Analysis



Therapy CMI Impact

Clinical Category	Function Score	PT Case Mix Group	CMI
Major Joint Replacement or Spinal Surgery	0 to 5	TA	1.53
Major Joint Replacement or Spinal Surgery	6 to 9	TB	1.69
Major Joint Replacement or Spinal Surgery	10 to 23	TC	1.88
Major Joint Replacement or Spinal Surgery	24	TD	1.92
Other Orthopedic	0 to 5	TE	1.42
Other Orthopedic	6 to 9	TF	1.61
Other Orthopedic	10 to 23	TG	1.67
Other Orthopedic	24	TH	1.16
Medical Management	0 to 5	TI	1.13
Medical Management	6 to 9	TJ	1.42
Medical Management	10 to 23	TK	1.52
Medical Management	24	TL	1.09
Non-Orthopedic Surgery and Acute Neurologic	0 to 5	TM	1.27
Non-Orthopedic Surgery and Acute Neurologic	6 to 9	TN	1.48
Non-Orthopedic Surgery and Acute Neurologic	10 to 23	TO	1.55
Non-Orthopedic Surgery and Acute Neurologic	24	TP	1.08

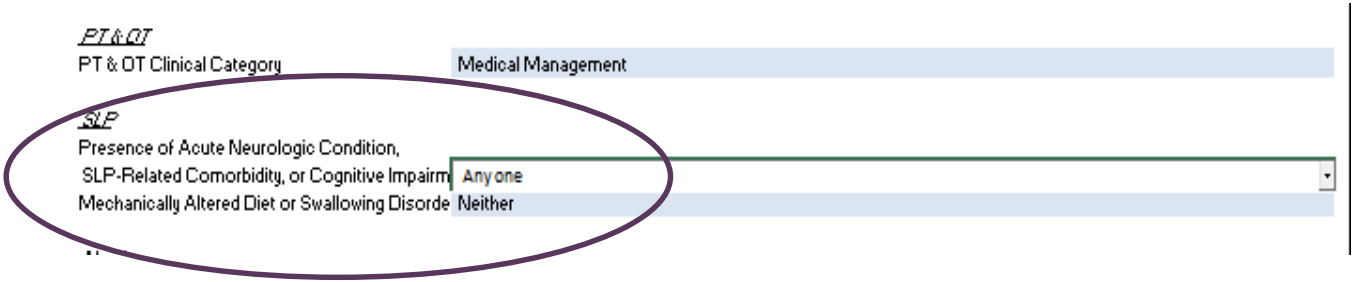
SLP Therapy CMI Impact

PT & OT	
PT & OT Clinical Category	Medical Management
SLP	
Presence of Acute Neurologic Condition,	
SLP-Related Comorbidity, or Cognitive Impairm	None
Mechanically Altered Diet or Swallowing Disorde	Neither

PDPM Estimated Per Diem Calculation

	PT	OT	SLP	Nursing	NTA	Non-Case-Mix	Rate	Days x Rate
Case-Mix Group	TK		SA	HBC1	NE			
Function Score Level	C, G, K, or O			BC				
Case-Mix	1.52	1.54	0.68	1.85	0.96			
Base Rate	$ 59.33	$ 55.23	$ 22.15	$ 103.46	$ 78.05	$ 92.63	$ 410.86	
Variable Per Diem Adjustment	100.00%	100.00%	N/A	N/A	130.00%	N/A		
Case-Mix Adjusted Per Diem Payment	$ 90.31	$ 84.89	$ 15.04	$ 191.74	$ 97.90	$ 92.63	$ 572.52	
PDPM Rate (after wage index: 1.0295)	**$ 92.97**	**$ 87.40**	**$ 15.48**	**$ 197.40**	**$ 100.79**	**$ 95.36**	**$ 589.41**	**$ 11,788**

SLP Therapy CMI Impact

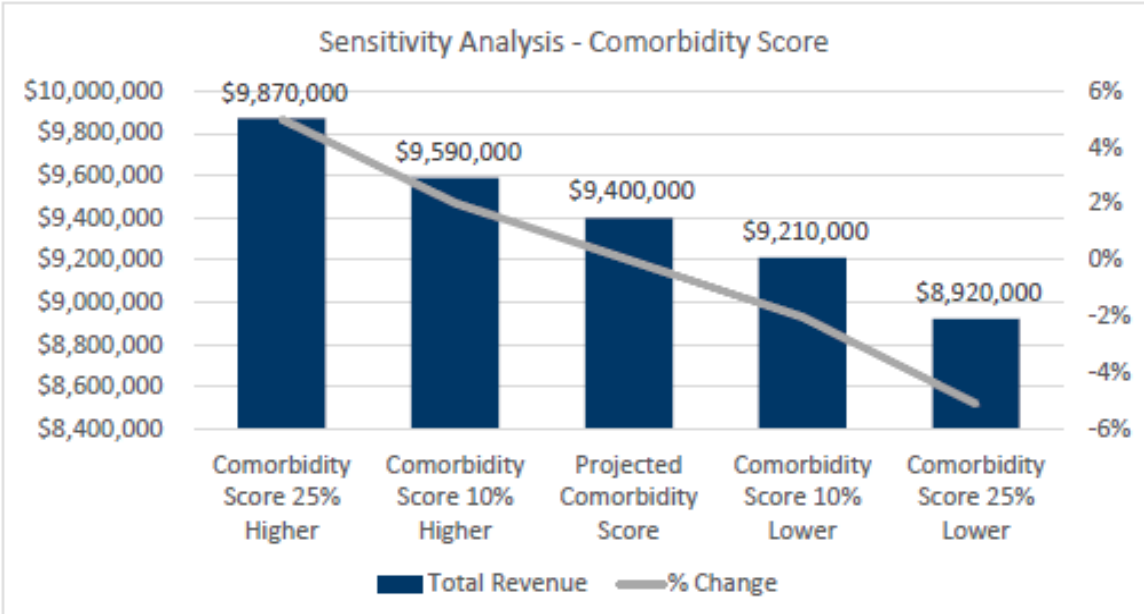


PDPM Estimated Per Diem Calculation

	PT	OT	SLP	Nursing	NTA	Non-Case-Mix	Rate	Days x Rate
Case-Mix Group	TK		SD	HBC1	NE			
Function Score Level	C, G, K, or O			BC				
Case-Mix	1.52	1.54	1.46	1.85	0.96			
Base Rate	$ 59.33	$ 55.23	$ 22.15	$ 103.46	$ 78.05	$ 92.63	$ 410.86	
Variable Per Diem Adjustment	100.00%	100.00%	N/A	N/A	130.00%	N/A		
Case-Mix Adjusted Per Diem Payment	$ 90.31	$ 84.89	$ 32.30	$ 191.74	$ 97.90	$ 92.63	$ 589.78	
PDPM Rate (after wage index: 1.0295)	**$ 92.97**	**$ 87.40**	**$ 33.25**	**$ 197.40**	**$ 100.79**	**$ 95.36**	**$ 607.18**	**$ 12,144**

$17.97/day increase

Sensitivity Analysis



Impact of Co-Morbidity Selection

NTA Comorbidity Score

Conditions/Extensive Service 1	I2900 - Active Diagnoses: Diabetes Mellitus (DM) Code (2 points)
Conditions/Extensive Service 2	

	PT	OT	SLP	Nursing	NTA
Case-Mix Group	TB		SB	HBC2	NE
Function Score Level	B, F, J, or N			BC	
Case-Mix	1.69	1.63	1.82	2.23	0.96
Base Rate	$ 59.33	$ 55.23	$ 22.15	$ 103.46	$ 78.05
Variable Per Diem Adjustment	100.00%	100.00%	N/A	N/A	130.00%
Case-Mix Adjusted Per Diem Payment	$ 100.51	$ 89.90	$ 40.25	$ 230.83	$ 97.90

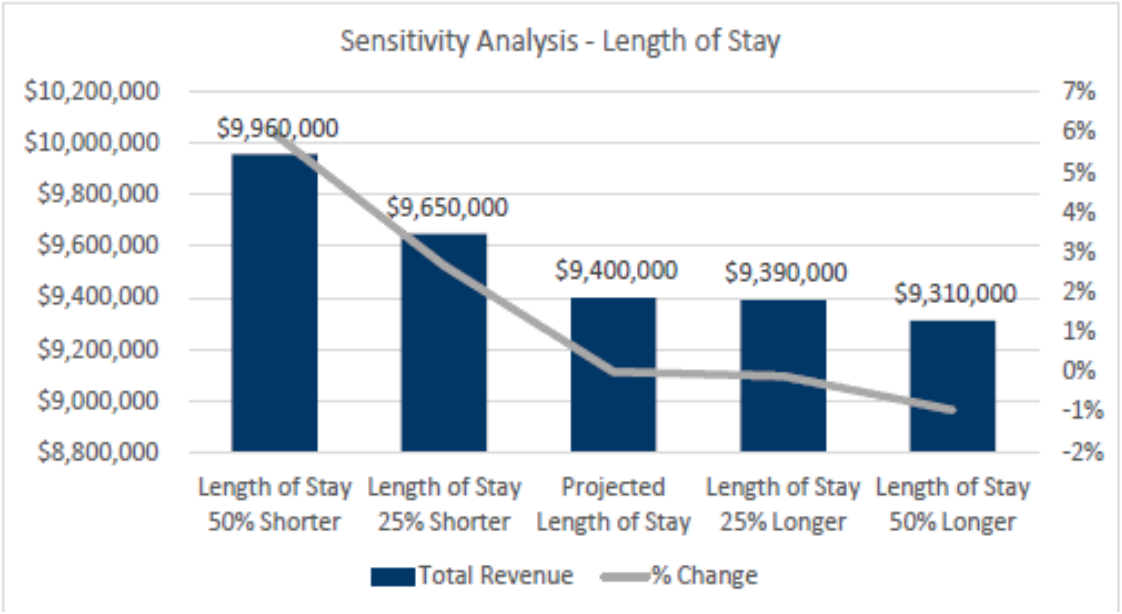
Impact of Co-Morbidity Selection

NTA Comorbidity Score	
Conditions/Extensive Service 1	I2900 - Active Diagnoses: Diabetes Mellitus (DM) Code (2 points)
Conditions/Extensive Service 2	I6200 - Active Diagnoses: Asthma COPD Chronic Lung Disease Code (2 points)
Conditions/Extensive Service 3	I8000 - Morbid Obesity (1 points)
Conditions/Extensive Service 4	

	PT	OT	SLP	Nursing	NTA	Non-Case-Mix	Rate
Case-Mix Group	TB		SB	HBC2	ND		
Function Score Level	B, F, J, or N			BC			
Case-Mix	1.69	1.63	1.82	2.23	1.34		
Base Rate	$ 59.33	$ 55.23	$ 22.15	$ 103.46	$ 78.05	$ 92.63	$ 410.86
Variable Per Diem Adjustment	100.00%	100.00%	N/A	N/A	130.00%	N/A	
Case-Mix Adjusted Per Diem Payment	$ 100.51	$ 89.90	$ 40.25	$ 230.83	$ 135.91	$ 92.63	$ 690.02

Potential Increase of $38.01 in NTA component

Sensitivity Analysis



Interim Payment Assessment

- New MDS assessment effective 10/1/19
- It's own Section GG MDS Assessment item set
- Optional* except 10/1/19 everyone on Medicare will need one
- Resets rate but not variable component

HEALTHPRO HERITAGE

Therapy Considerations

HEALTHPRO HERITAGE

PREPARE. EXECUTE. SUCCEED.

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PDPM is Transformational

Opportunity to Consider New Business Models and Re-Evaluate Therapy Providers

Post-Acute Marketplace Strategy and Required Providers Support

- Understand Impact, Opportunity for Upside and Risks
- Drive Care Management Process Change
- Assess Clinical Readiness and Acuity Index

In-House vs. Contract and Provider Selection Impact on Speed to Execution

- Contract Providers' Readiness, Strength
- Consistency of Clinical and Compliance Approach; Outcomes
- Optimizing Revenue, Performance Minimizing Risk

PDPM: Macro Industry Impacts

Disruptive Force to SNF and Therapy Providers

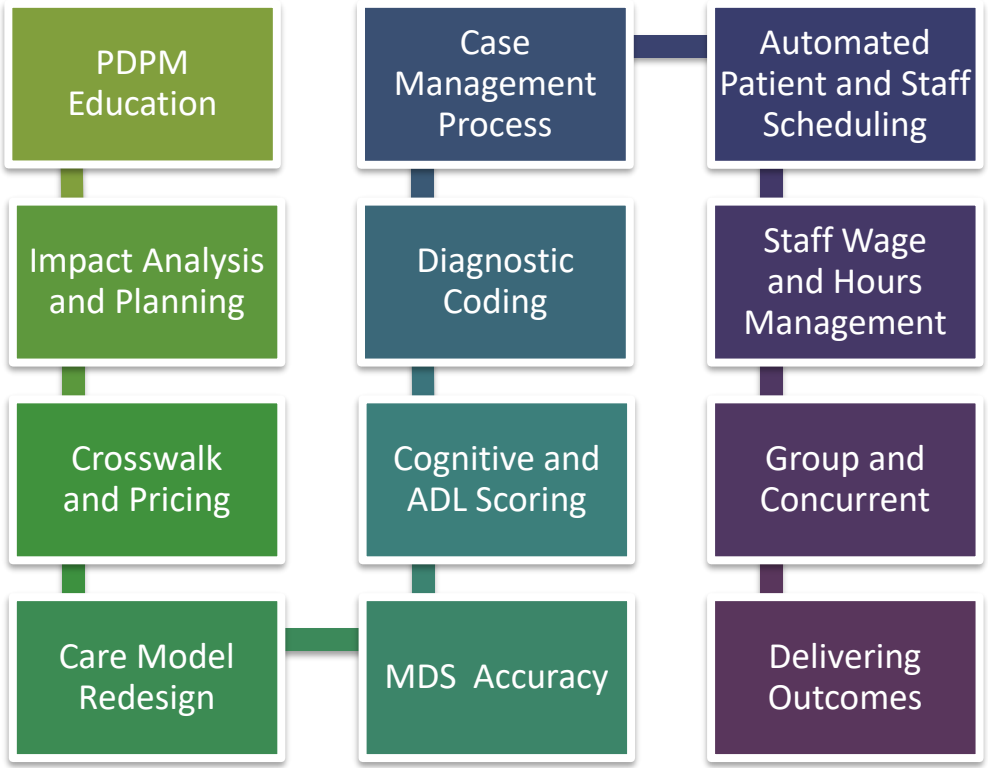
Market Shifts Anticipated

- Winners and losers execution (SNF and Therapy Co.)
- Could accelerate SNF and rehab company consolidation
- Increased pressure on nursing staff competencies
- Decreased therapy treatment utilization
- Decreased therapist supply/upward wage pressure
- Potential SNF census instability
- Heightened competition for patient mix
- Likely financial disruption for ill-prepared providers, but upside opportunity exists for savvy operators

SNF Care Redesign Necessary

- Reimbursement weighted to medically complex patients
- Rate-setting data required earlier
- Requires intensive patient-level case management
- Creates new required competencies (e.g., Diagnostic coding)
- Heightened audit environment remains; triggers and risk areas change
- Providers simply cutting without clinical foundation assume compliance risk

Roadmap to Success

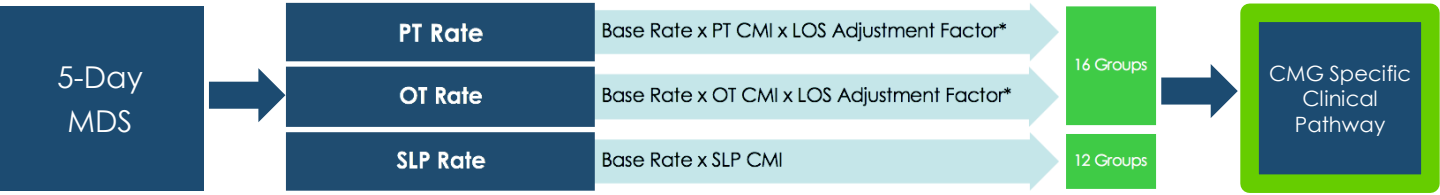


Clinical Model/Therapy Provider Strength

PDPM Eliminates Minute Requirements; Providers Determine Optimal Levels

Therapy providers skilled in managed care, clinical pathway development, and MDS offer high value.

- Importance of alignment to PDPM CMG
- Detailed, tested pathways (not just minute allocation/day) support efficacy of care and optimal cost vs. revenue attainment
- Aligned documentation assures compliance



Under PDPM: Considerations to Therapy Provision

	THERAPY PROVISION APPROACH		
	Contracted Yes = Y	In-House No = N	Management Maybe = M
FINANCIAL			
Ability to Shift Financial Risk to Rehab Provider During and After PDPM Transition	Y	N	N
Working Capital Float (Immediate Payroll Payment vs Delayed Invoice Payment)	Y	N	N
Fixed vs Variable Staff Cost Difference and Ability to Adjust Staff Real-time	Y	M	M
Therapy Staff Buyout Costs From Current Vendor	N/A	M	M
ADR and Denials Support; Contract Indemnification Protection	Y	N	M
Guaranteed and Predictable Profitability on Rehab	Y	N	M
CLINICAL			
Clinical Programming Development Capability (Network Participation, Marketing, Caseload, Outcomes)	Y	M	M
Clinical Pathway Development Capability (Outcomes, Compliance, Staffing Requirements, Costs)	Y	M	M
Knowledge and Experience Implementing and Optimizing Group and Concurrent Treatment	Y	M	M
Focus on Long-term Residents' Part B Programming	Y	M	M
Ability to Bring Market Intel and Best Practices to Bear	Y	M	M
Rehab Specific EMR and Analytics	Y	M	M
Ability to Address VBP, Network Inclusion, Managed Care Plan Variation, Conveners, Quality Reporting	M	M	M
STAFFING			
Projecting Staff Level Requirements and Costing in Ambiguous Minute World	N/A	M	M
Allows for More Time and Focus on Nursing and NTA PDPM Competencies	Y	N	M
Therapy Specific PDPM Readiness Training	Y	M	M
Ability to Attract and Retain PDPM Trained Therapists	Y	M	M

Under PDPM: Pricing Methods

Understanding Incentive Alignment and Risk/Reward Dynamics: Key to Pricing Method Choice

	PRICING METHODS				
	Risk Share Per Diem per PDPM Group	Fixed Per Diem per PDPM Tier	One Flat Capitated Per Diem Rate	Time in Facility	Part A Cost per Minute
Aligns Provider Incentives (Behavioral)	✓✓	✓	X	X	X
Customer Guaranteed Profit Margin by PDPM Therapy Group	✓✓	✓	✓	X	X
Rehab Provider Assumes Majority of Financial Risk	✓✓	✓	✓	X	X
Rehab Provider Assumes Variable Per Diem Adjustment (Reduction)	✓✓	✓	X	X	X
Creates Financial Risk for Either Party if Mix Changes or Set Incorrectly	X	✓	✓	X	✓
Ideally Aligns Incentives on Case and Therapy Minute Management	✓✓	✓✓	✓	X	X
Rehab Provider Incentivized to Code and Score Accurately	✓✓	X	X	X	X
Requires Rehab Provider to Have Clinical Pathways	✓✓	✓✓	✓	X	X
Simple Method	✓	✓	✓✓	✓✓	✓✓

Therapy Group Per Diem Method

- Similar to the predominant RUGS Per Diem Method *(historically constructed on price per minute)*
- SNF guaranteed profit/each PDPM rehab group *(Only 16 PT/OT and 12 SLP PDPM therapy groups)*
- Therapy provider paid a capitated per diem rate per PDPM therapy group
- Rate easily constructed as percent of rehab portion of the PDPM rate by PDPM therapy group
- Parties share in upside/downside risks of category alignment, diagnosis coding, MDS Section GG coding (ADL), cognitive scoring and identifying patient changes in condition
- Aligns incentives to balance outcomes, utilization, costs, compliance and revenue capture
- Therapy provider absorbs share of PT/OT variable per diem adjustment
- Therapy provider absorbs share of sequestration
- Therapy provider must deliver adequate volume of minutes (PDPM clinical pathways) to deliver outcomes, to ensure compliance under a “managed care like” rate capitation approach
- SNF insulated from risks associated with referral/patient mix and crosswalk changes

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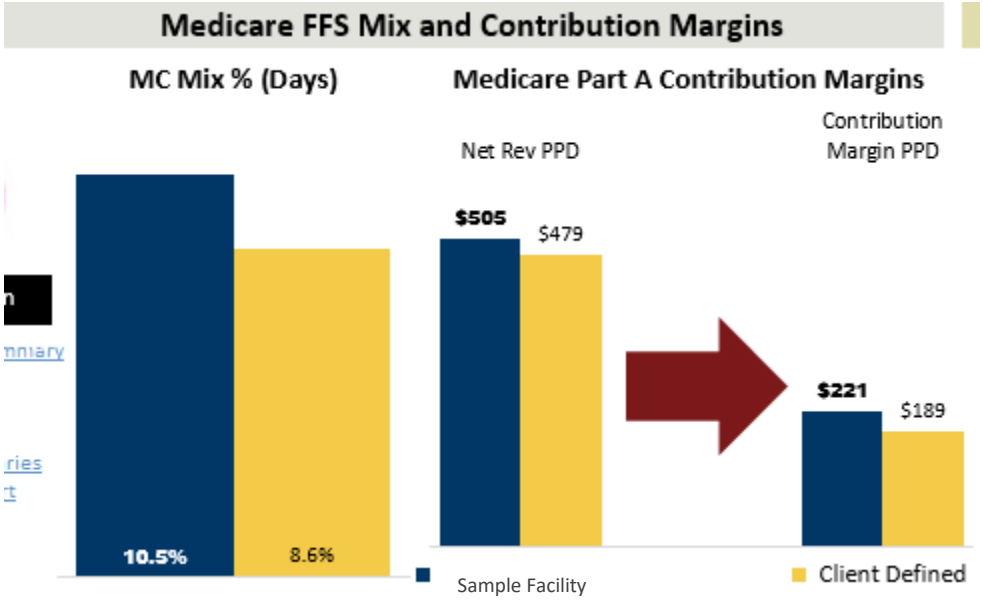
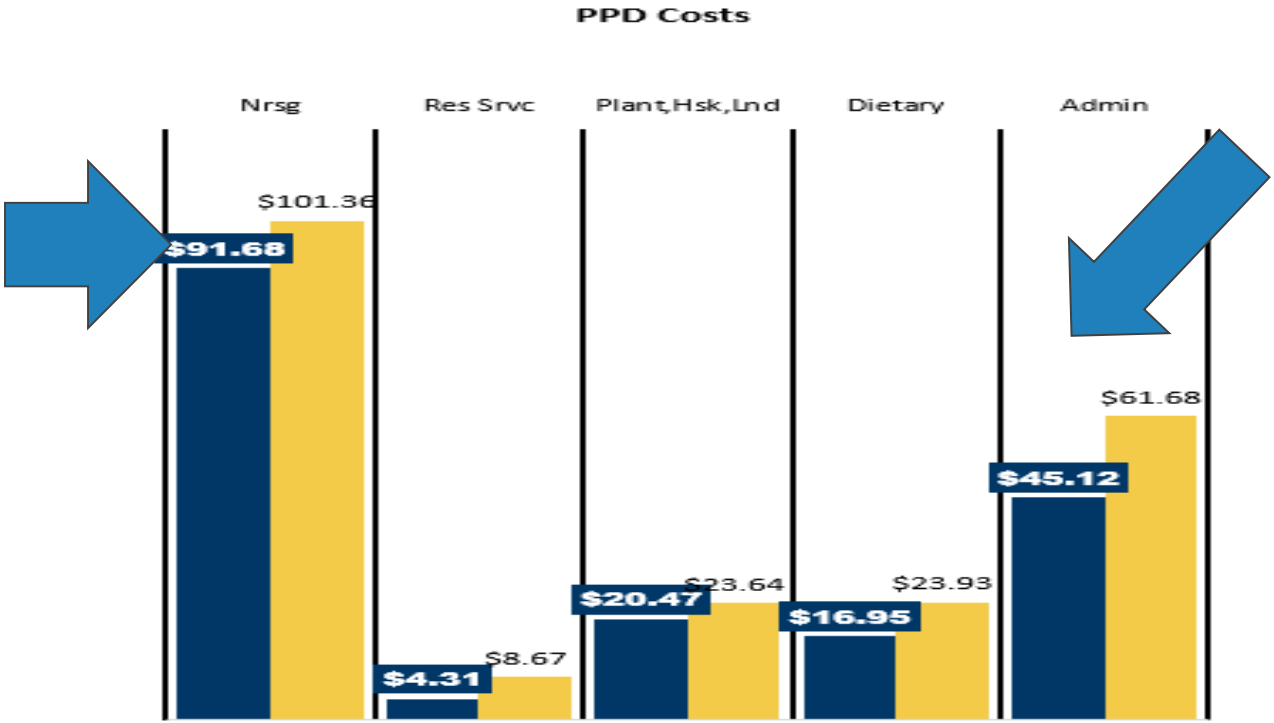
Expense and Other Implications

Financial Considerations



Financial Considerations



Review of Expenses

BENCHMARK COMPARISON %tile

Median Performance

SLICER SETUP

All data based on full year reports with years ended between 7/1/2017 and 6/30/2018

	YOU	Benchmark Comparisons		
	CLA CLIENT	Client Defined	CBSA	Top Perform
		04 Facilities		
Direct Ancillaries Expenses PPD				
Therapies	$87.13	$100.57	$99.46	$96.23
Drugs	$84.90	$31.69	$46.61	$30.14
Other Ancillaries	$8.52	$11.42	$5.97	$4.18

Staffing Changes and Training

- MDS Staffing changes?
  - More or less? What's the right answer?
- More MDS/Medicare compliance audits for first year
- Hire ICD-10 coder? Increased training for current team.

Impact Beyond 10/1/19

- LOS adjustment will reward shorter stays for therapy patients
  - Opportunity to serve more clinically complex patients
  - Opportunity to participate in bundles or ACOs with lower LOS
- Medicare Advantage plans may adopt new system
- Medicaid programs that rely on RUGs will need to adapt

Conclusion

- Great opportunity to re-evaluate existing processes and procedures
- Be open to increased collaboration between therapy providers and the SNF
- Focus now on training and improvements

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Questions?

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Thank you!

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