

Dave Macke

SHAREHOLDER, MBA, CHFP, FHFMA

Years at VonLehman 32

Years Reimbursement Experience 43

Dave joined VonLehman & Company Inc. in 1991. Dave has worked in the healthcare finance field since 1980. He directs the firm's Healthcare Reimbursement Consulting Group which serves home health agencies, hospice, hospitals, skilled nursing facilities, home offices and various other provider types. Dave is a member of the National Association of HomeCare and Hospice (NAHC), HomeCare and Hospice Financial Managers Association (HHFMA) and serves as Ex-Officio Member of the Advisory Board. He is certified as a healthcare financial professional in the Healthcare Financial Management Association (HFMA) and has attained the level of Fellow (FHFMA). Prior to joining the firm, he worked with one of the Medicare Fiscal Intermediaries for over eight years. Dave specializes in Medicare and Medicaid cost reporting and reimbursement consulting services, and he is a frequent speaker on cost reporting and reimbursement related topics.

#### AREAS OF EXPERTISE

Specializes in Medicare and Medicaid cost reporting reimbursement issues for home health agencies, hospices, hospitals, federally qualified health clinics, rural health clinics, skilled nursing facilities, home offices and other providers.

Works extensively in preparing, reviewing, and analyzing various Medicare / Medicaid cost reports and audit adjustments.

Works with healthcare providers in developing financial and reimbursement strategies. Also has worked with providers in resolving audit adjustment disputes with the Medicare Administrative Contractors (MAC's) resulting in significant positive increases in reimbursement.

Perform due diligence for mergers and acquisitions of home health agencies and hospices.

Assists home health agencies in analyzing the impact of and develop strategies for the Prospective Payment System (PPS).

Works with Home Health Agencies on Accounts Receivable valuation and deferred revenue.

Assists with valuations for mergers and acquisitions.

Help providers with gathering data and reporting for HHS Provider Relief Funds.

Financial Statement preparation and analysis.