

The Medicare Cost Report
Form-CMS-2552-96
Worksheet D, E and L Series

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Worksheet D Series

- W/S D-1 (computation of inpatient operating costs)
- W/S D-2 (apportionment of cost of services rendered by interns & residents)
- W/S D-4 (inpatient ancillary cost apportionment)
- W/S D-6 (computation of organ acquisition costs and charges)
- W/S D-9 (apportionment of cost for services of teaching physicians/RCE computation)
- W/S D Parts I-VI (apportionment of outpatient ancillary services and vaccine costs)



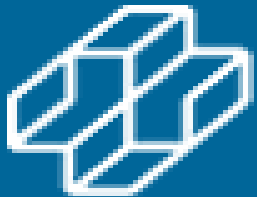
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Worksheet D-1

All hospitals, IPFs, IRFs, SNFs

- Calculation of inpatient routine operating costs
- Swing bed adjustment
- Program inpatient swing bed costs-hospitals
- Calculation of per diems
- Computation of observation bed costs



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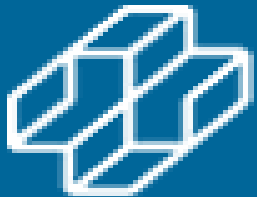
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Worksheet D-4

Inpatient ancillary service cost apportionment

- Column 1-c/c ratios from W/S C
- Column 2-inpatient Program charges-PS&R data
 - consistency net-gross method
 - consistency-revenue code mapping
 - 510 revenue code charges actual/allocation



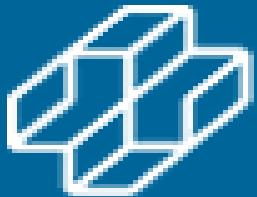
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Worksheet D Parts I-VI

- Part I-Apportionment of inpatient routine service capital costs
- Part II-Apportionment of inpatient ancillary service capital costs
- Part III-Apportionment of inpatient routine service other pass through costs
- Part IV-Apportionment of inpatient/outpatient ancillary service other pass through costs
- Part V-Apportionment of medical, other health services
- Part VI-Vaccine cost apportionment



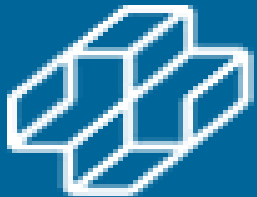
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Worksheet E Series

- W/S E-1 (analysis of payments to/from providers)
- W/S E-2 (swing bed settlement)
- W/S E-3 (inpatient CAH/sub-provider settlements)
- W/S E-3 Part IV- GME & ESRD
- W/S E part A (PPS inpatient hospital settlement)
- W/S E Part B (reimbursement settlement medical & other health services)



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Worksheet E-1

Analysis of payments to providers for services rendered by hospitals, inpatient rehabilitation facilities (IRFs), inpatient psychiatric facilities (IPFs), skilled nursing facilities (SNFs) and swing bed

- Part A inpatient/Part B payments
- Claim payments from the Provider Statistical and Reimbursement System (PS&R) summaries
- Payment ledger cards available from Medicare Audit Contractor (pass through, lump sum, tentative settlement payments)



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Worksheet E-2

Calculation of swing bed reimbursement settlement

- Deductibles
- Coinsurance
- Cost is lower of 80% of part B costs or part B costs minus coinsurance billed
- Reimbursable bad debts
- Interim payments
- Protested amounts



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W/S E Part A

Inpatient hospital services under PPS

- Other than outlier payments/outlier payments
- Indirect medical education adjustment
- Disproportionate share adjustment (DSH)
- Inpatient operating costs-SCHs and MDHs
- Payment for inpatient Program capital
- Direct graduate medical education payment
- Deductible and coinsurance billed amounts
- Reimbursable bad debts
- Interim payments
- Protested amounts



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Worksheet E Part B

- Medical and other health services
- PPS payments received including outliers
- Transitional corridor payments (TOPs-PPS Hospitals)
- Reasonable cost @ 101% (CAHs)
- Deductibles
- Coinsurance
- Reimbursable bad debts
- Interim payments
- Protested amounts



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Worksheet E-3

Calculation of reimbursement settlement

- Inpatient CAH settlement
- IRF PPS settlement
- IPF PPS settlement
- SNF PPS settlement



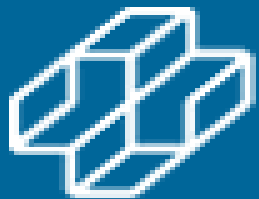
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W/S E-3 Part A Services Cost Reimbursement - CAHs

- Reasonable cost @ 101%
- Deductibles
- Coinsurance
- Reimbursable bad debts
- Interim payments
- Protested amount



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Worksheet E-3 IRF Settlement

- IRF PPS payments
- Low income patient (LIP) payments
- Deductibles
- Coinsurance
- Reimbursable bad debts
- Interim payments
- Protested amount



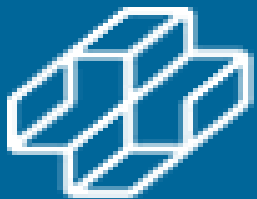
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Worksheet E-3 – IPF Settlement

- Net Federal IPF PPS payments
- Stop loss adjustment
- Deductibles
- Coinsurance
- Reimbursable bad debts
- Interim payments
- Protested amount



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Reimbursable Bad Debts

Bad debts attributable to unpaid Medicare deductible and coinsurance amounts are reimbursable under the Program

- 42 CFR 413.89
- PRM Part I Section 300 et. al.
- Form-CMS-339 Exhibit 5 (PRM, Part II Chapter 11)
- Bad debts referred to collection agencies
- Recoveries



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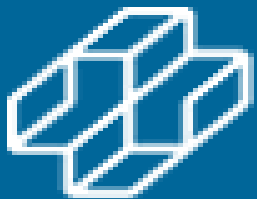
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Protested Amounts

Program reimbursement effect of “self-disallowed” items

- Protecting potential claims
- 42 CFR 405.1835 (c)(3)
- PRM, Part II Sec. 115
- Attach workpaper showing “reasonable methodology” used for computation



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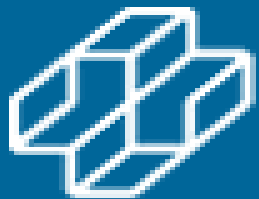
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Worksheet L

Calculation of Capital Payment –Part A PPS Hospitals

- Part I Fully Prospective Method
 - Indirect medical education adjustment
 - Disproportionate share adjustment



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Worksheet D, E and L Series

- Questions??
- Answers??
- Comments ??



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