MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA LIP, DSR, & DSH TRAINING

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

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OVERVIEW

- Web Portal
- LIP Overview
  - Cost Limit Form Sections
  - Patient Level Detail Requirements
- DSR Overview
- DSH – Florida Specific Items

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WEB PORTAL AND SUBMISSIONS

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Jeff Kinder

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WEB PORTAL

Website: https://dsh.mslc.com

- Contact FLLIP@mslc.com and/or FLDSH@mslc.com to request registration form or update contact information.
- Must provide valid IP address to be set up to send/receive data.

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WEB PORTAL – NEW USERS

- First Time Log-In
  - Click Forgot Password
  - Enter the email address and click Send Forgot Password Email.
  - Expect an email with a link to set the password.
  - Log-in to the website using email address and new password.
  - Review and confirm providers visible on your account.

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CHANGE PASSWORD LOG OUT

Select a Project

Project
FL 2018 DSH Examination
FL 2018 LIP DY12
FL 2019 DSH Examination
FL 2019 LIP DY13

Version: 2.0.0.4

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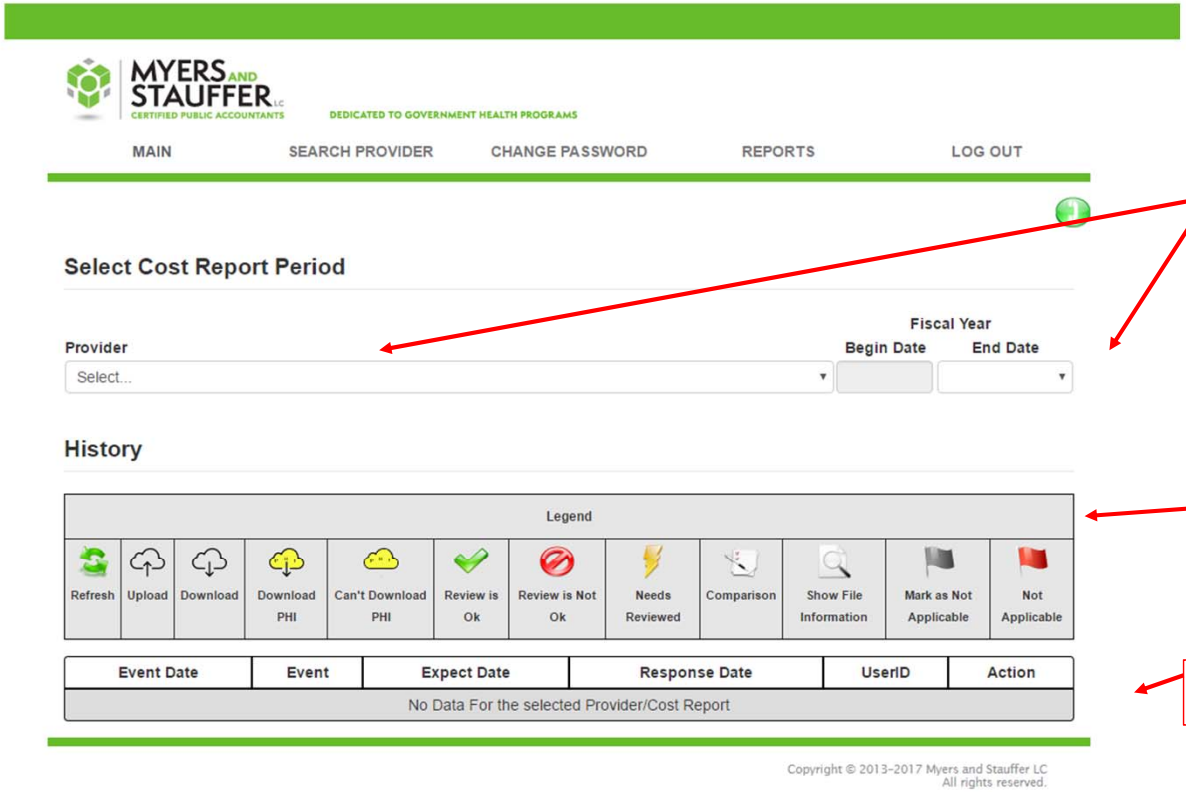

Verify correct provider and cost report period

Legend for available actions

List of available events will show here

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WEB PORTAL - COMBINED SUBMISSION

- Ability to upload DSH/ LIP submission items through web portal
  - Can upload as individual items or under one zipped file
  - If DSH & LIP provider – can submit under DSH and M&S will separate items – you do not need to submit items under both projects
  - MSLC will review each upload item and accept or reject
    - Once document is approved provider is no longer able to upload to that event.
      - Will need to notify MSLC of need to revise as-filed documents.
- Ability to include notes up to 1,000 characters to explain items or note why certain items do not pertain to your provider

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FLORIDA LOW INCOME POOL PAYMENT EXAMINATION DEMONSTRATION YEAR 13

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Kinsey Donovan

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LIP DY13 EXAMINATION TIMELINE

- Forms were made available via web portal **July 19**
- Forms are due to M&S **August 31**
  - Extensions can be granted up to **September 30**
- September through March – desk/ field reviews
- Draft report to the state by June 1, 2022
- Final report to CMS by June 30, 2022

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POLICY

- RFMD (Reimbursement and Funding Methodology)
  - Mutually agreed upon by Florida Agency of Healthcare Administration (AHCA) and Center for Medicare and Medicaid Services (CMS)
  - Available for download: https://ahca.myflorida.com/Medicaid/Finance/finance/LIP-DSH/LIP/pdfs/CMS_Approved_DY13_Reimbursement_and_Funding_Methodology.pdf
- Special Terms and Conditions (STCs)
  - LIP specific STCs can be found within the RFMD

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CHANGES FROM DY12 TO DY13

- Combined LIP/DSH/DSR Survey for ease of data pulls and avoid duplicate submission items
- Revised Exhibit A template to accommodate for those receiving both DSH and LIP due to overlap of Uninsured and Uninsured Charity Care populations
- Policy - Regional Perinatal Intensive Care Centers (RPICC) added as a hospital tier

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UNINSURED CHARITY CARE DEFINITION PER RFMD

- **Uninsured**: Persons with no source of third party coverage on the date of service captured within a defined cost reporting period. Persons enrolled in Medicaid will be considered uninsured if at the dates of service their Medicaid benefits are exhausted.
    - M&S Comment: The Medicaid/insured benefits must be fully exhausted at the beginning of their stay to be included. We will allow both Medicaid and other insurance covered which is fully exhausted at the beginning of the stay.
    - M&S Comment: Uninsured does not include those with insurance denials for non-covered, untimely filings, etc.
- **Uninsured Charity Care**: Healthcare services that have been or will be provided but are **never expected to be reimbursed** by the recipient of the services or third party payor, that were furnished through a charity care program operated by the provider and that adheres to the principles of the Healthcare Financial Management Association. The service is provided regardless of the recipient's ability to pay.

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UNINSURED CHARITY CARE – SLIDING SCALE

- If a provider has a charity care policy that allows for partial discounts or a sliding fee scale, the total charges qualifying for charity should only include those reflecting the charity care discount.
- The total charges for services provided reflected on Exhibit A should encompass total gross charges prior to any charity care discount. The portion of the charges qualifying for a charity care discount applicable to the services should be included in the total charges qualifying for uninsured charity care.
    - This should also be reflected in days qualifying for charity and patient payments

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UNINSURED CHARITY CARE

- Only inpatient and outpatient hospital services are included
- Below is a non-inclusive list of non-allowable costs:
  - Nursing Facility
  - Skilled Nursing Facility
  - Long-Term Care Services
  - Professional Services
  - Other Non-Hospital Services

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COUNTY INDIGENT PROGRAM

- Charges from a county indigent program are allowable if the following criteria are met:
  - The charges have not already been paid for with federal matching funds
  - The charges meet the health center's charity care policy criteria
  - The charges are for fully uninsured patients
  - The programs do not meet the definition of insurance

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UNCOMPENSATED CHARITY CARE

		Hospital Reporting Methodology		
Index	Potential Uninsured Patient Definition	LIP Uncompensated Charity Care	DSH Uninsured Payer Type	S-10 Column 1
A.	Charity care patients with no secondary payor (Adheres to HFMA Policy)	X	X	X
B.	Medicaid patients with exhausted benefits on date of admission and no third party coverage	X	X	-
C.	Insured patients with exhausted benefits	X	X	X
D.	Non-covered insured services which are Medicaid allowable	X	X	X
E.	Self-Pay patients not granted charity care status	-	X	-
F.	Other indigent (state-only) care programs	X*	X	-
G.	Medicaid non-covered services	-	-	X
H.	Patients that have insurance plans that do not have a contractual relationship with the hospital	-	-	X
I.	Non-hospital, non-professional (e.g. FQHC, RHC, Hospice, etc.) charity services	-	-	X
J.	Co-insurance and deductibles written off to charity care	-	-	-
K.	Non-Medicare bad debts (net of recovery)	-	-	-
L.	Medicare bad debts	-	-	-
M.	Medicaid or Children's Health shortfalls	-	-	-

*Note: "**X**" indicates that the patient definition is allowable for the respective reporting methodology.*

*** Other Indigent (state-only) care programs that are:**

1) The charges have not already been paid for with Federal matching funds

2) The charges meet the hospital's charity care policy

3) The charges are for fully uninsured patients

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LIP COST LIMIT FORM

Section D

- Hospital information including Provider Name, Medicaid ID, Medicare ID, and cost report year end
    - The cost report data is pulled based on the year ends reported
    - If the year end reported is incorrect, please inform Myers and Stauffer and we can run an updated survey with the correct cost report period
- If an amended cost report is submitted after your submission has been completed, please forward to Myers and Stauffer so we can update the survey

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D. General Cost Report Year Information 10/1/2018 - 9/30/2019

The following information is provided based on the information we received from the state. Please review this information for items 4 through 8 and select "Yes" or "No" to either agree or disagree with the accuracy of the information. If you disagree with one of these items, please provide the correct information along with supporting documentation when you submit your survey.

1. Select Your Facility from the Drop-Down Menu Provided:	ABC Hospital		
	10/1/2018 through 9/30/2019		
2. Select Cost Report Year Covered by this Survey (enter "X"):	X		
3. Status of Cost Report Used for this Survey (Should be audited if available):	1 - As Submitted		
3a. Date CMS processed the HCRIS file into the HCRIS database:	3/24/2020		

Verify hospital name

Cost report period(s) covering the state fiscal year will be visible here.

	Data	Correct?	If Incorrect, Proper Information
4. Hospital Name:	ABC Hospital		
5. Medicaid Provider Number:	111111		
6. Medicaid Subprovider Number 1 (Psychiatric or Rehab):	0		
7. Medicaid Subprovider Number 2 (Psychiatric or Rehab):	0		
8. Medicare Provider Number:	999999		

Out-of-State Medicaid Provider Number. List all states where you had a Medicaid provider agreement during the cost report year:

	State Name	Provider No.
9. State Name & Number		
10. State Name & Number		
11. State Name & Number		
12. State Name & Number		
13. State Name & Number		
14. State Name & Number		
15. State Name & Number		

(List additional states on a separate attachment)

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LIP COST LIMIT FORM, COST REPORT DATA

Section G

- Utilized to compute the per diems and cost-to-charge ratios used to calculate uncompensated care costs.
  - Pre-populated with hospital-specific HCRIS data
  - Hospital should verify the pre-populated HCRIS costs coming from B Part I to agree with the Medicare version of the cost report
  - All other pre-populated HCRIS data should be verified to the Medicare version of the cost report by the hospital. Changes should be made if HCRIS values don't agree to the Medicare cost report

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Routine Cost per Diems – calculated based on cost report data entered

NOTE: All data in this section must be verified by the hospital. If data is already present in this section, it was completed using CMS HCRIS cost report data. If the hospital has a more recent version of the cost report, the data should be updated to the hospital's version of the cost report. Formulas can be overwritten as needed with actual data.

Line #	Cost Center Description	Total Allowable Cost				Total Cost	I/P Days and I/P Ancillary Charges	I/P Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
		Cost Report Worksheet B, Part I, Col. 26	*Cost Report Worksheet B, Part I, Col. 25 (Intern & Resident Offset ONLY*	*Cost Report Worksheet C, Part I, Col.2 and Col. 4*	*Swing-Bed Carve Out - Cost Report Worksheet D-1, Part I, Line 26*	*Calculated*	*Days - Cost Report W/S D-1, Pt. I, Line 2 for Adults & Peds; W/S D-1, Pt. 2, Lines 42-47 for others*	*Inpatient Routine Charges - Cost Report Worksheet C, Pt. I, Col. 6 (Informational only unless used in Section L charges allocation)*		*Calculated Per Diem*
	Routine Cost Centers (list below):									
1	03000 ADULTS & PEDIATRICS	$ 54,122,200	$ 241,297	$ -	$0.00	$ 54,363,497	77,757	$186,202,355.00		$ 699.15
2	03100 INTENSIVE CARE UNIT	$ 12,037,593	$ -	$ -		$ 12,037,593	8,175	$43,706,876.00		$ 1,472.49
3	03200 CORONARY CARE UNIT	$ 11,185,606	$ -	$ -		$ 11,185,606	7,653	$35,725,657.00		$ 1,461.60
4	03300 BURN INTENSIVE CARE UNIT	$ -	$ -	$ -		$ -	-	$0.00		$ -
5	03400 SURGICAL INTENSIVE CARE UNIT	$ -	$ -	$ -		$ -	-	$0.00		$ -
6	03500 OTHER SPECIAL CARE UNIT	$ -	$ -	$ -		$ -	-	$0.00		$ -
7	04000 SUBPROVIDER I	$ -	$ -	$ -		$ -	-	$0.00		$ -
8	04100 SUBPROVIDER II	$ 8,430,134	$ -	$ -		$ 8,430,134	10,842	$22,128,522.00		$ 777.54
9	04200 OTHER SUBPROVIDER	$ -	$ -	$ -		$ -	-	$0.00		$ -
10	04300 NURSERY	$ 3,109,615	$ -	$ -		$ 3,109,615	5,605	$4,685,780.00		$ 554.79
11	3201 PEDIATRIC INTENSIVE CARE UNIT	$ 647,283	$ -	$ -		$ 647,283	261	$1,426,365.00		$ 2,480.01
12	3202 NEONATAL INTENSIVE CARE UNIT	$ 6,080,916	$ -	$ -		$ 6,080,916	5,997	$23,241,033.00		$ 1,013.99
13		$ -	$ -	$ -		$ -	-	$0.00		$ -
14		$ -	$ -	$ -		$ -	-	$0.00		$ -
15		$ -	$ -	$ -		$ -	-	$0.00		$ -
16		$ -	$ -	$ -		$ -	-	$0.00		$ -
17		$ -	$ -	$ -		$ -	-	$0.00		$ -
18	Total Routine	$ 95,613,347	$ 241,297	$ -	$ -	$ 95,854,644	116,290	$ 317,116,588		
19	Weighted Average									$ 824.27

Verify days/ cost/ charges

Line #	Observation Data (Non-Distinct)	*Hospital Observation Days - Cost Report W/S S-3, Pt. I, Line 28, Col. 8*	*Subprovider I Observation Days - Cost Report W/S S-3, Pt. I, Line 28.01, Col. 8*	*Subprovider II Observation Days - Cost Report W/S S-3, Pt. I, Line 28.02, Col. 8*	*Calculated (Per Diems Above Multiplied by Days)*	*Inpatient Charges - Cost Report Worksheet C, Pt. I, Col. 6*	*Outpatient Charges - Cost Report Worksheet C, Pt. I, Col. 7*	*Total Charges - Cost Report Worksheet C, Pt. I, Col. 8*	*Medicaid Calculated Cost-to-Charge Ratio*
20	09200 Observation (Non-Distinct)	12,329	-	-	$ 8,619,820	$181,116.00	$27,071,556.00	$ 27,252,672	0.316293

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Verify total allowable cost, inpatient charges, and outpatient charges.

Cost-to-Charge Ratios are calculated based on cost report data

		Cost Report Worksheet B, Part I, Col. 26	Cost Report Worksheet B, Part I, Col. 25 (Intern & Resident Offset ONLY	Cost Report Worksheet C, Part I, Col.2 and Col. 4		Calculated	Inpatient Charges - Cost Report Worksheet C, Pt. I, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. I, Col. 7	Total Charges - Cost Report Worksheet C, Pt. I, Col. 8	Medicaid Calculated Cost-to-Charge Ratio
Ancillary Cost Centers (from W/S C excluding Observation) (list below):										
5000	OPERATING ROOM	$25,477,263.00	$ 361,945	$ -		$ 25,839,208	$154,598,966.00	$122,960,197.00	$ 277,559,163	0.093094
5100	RECOVERY ROOM	$5,177,954.00	$ -	$ -		$ 5,177,954	$9,371,315.00	$11,702,612.00	$ 21,073,927	0.245704
5200	DELIVERY ROOM & LABOR ROOM	$4,777,022.00	$ -	$ -		$ 4,777,022	$17,178,228.00	$1,035,355.00	$ 18,213,583	0.262278
5300	ANESTHESIOLOGY	$754,405.00	$ -	$ -		$ 754,405	$26,721,378.00	$21,437,264.00	$ 48,158,642	0.015665
5400	RADIOLOGY-DIAGNOSTIC	$10,445,605.00	$ -	$ -		$ 10,445,605	$30,104,741.00	$39,216,804.00	$ 69,321,545	0.150683
5600	RADIOISOTOPE	$1,527,253.00	$ -	$ -		$ 1,527,253	$5,462,357.00	$5,175,808.00	$ 10,638,165	0.143564
5700	CT SCAN	$3,086,033.00	$ -	$ -		$ 3,086,033	$78,875,172.00	$129,220,244.00	$ 208,095,416	0.014830
5800	MRI	$1,715,914.00	$ -	$ -		$ 1,715,914	$14,639,351.00	$13,790,393.00	$ 28,429,744	0.060356
5900	CARDIAC CATHETERIZATION	$4,151,919.00	$ -	$ -		$ 4,151,919	$48,645,797.00	$35,913,005.00	$ 84,558,802	0.049101
6000	LABORATORY	$10,886,007.00	$ -	$ -		$ 10,886,007	$136,787,870.00	$89,022,082.00	$ 225,809,952	0.048209
6300	BLOOD STORING PROCESSING & TRANS.	$3,076,662.00	$ -	$ -		$ 3,076,662	$6,890,884.00	$2,779,807.00	$ 9,670,691	0.318143
6500	RESPIRATORY THERAPY	$5,966,676.00	$ -	$ -		$ 5,966,676	$32,575,758.00	$6,475,306.00	$ 39,051,064	0.152792
6600	PHYSICAL THERAPY	$12,902,394.00	$ -	$ -		$ 12,902,394	$45,431,259.00	$32,371,486.00	$ 77,802,745	0.165835
6900	ELECTROCARDIOLOGY	$2,719,520.00	$ -	$ -		$ 2,719,520	$30,184,530.00	$17,158,140.00	$ 47,342,670	0.057443
7100	MEDICAL SUPPLIES CHARGED TO PATIENT	$42,882,124.00	$ -	$ -		$ 42,882,124	$52,366,261.00	$25,487,450.00	$ 77,853,711	0.550804
7200	IMPL. DEV. CHARGED TO PATIENTS	$24,790,499.00	$ -	$ -		$ 24,790,499	$83,028,942.00	$49,698,873.00	$ 132,727,815	0.186777
7300	DRUGS CHARGED TO PATIENTS	$29,675,778.00	$ -	$ -		$ 29,675,778	$205,702,146.00	$52,462,547.00	$ 258,164,693	0.114949
7400	RENAL DIALYSIS	$1,129,747.00	$ -	$ -		$ 1,129,747	$8,139,122.00	$6,635,190.00	$ 14,774,312	0.076467
7601	WOUND CARE	$2,462,730.00	$ -	$ -		$ 2,462,730	$639,370.00	$8,385,243.00	$ 9,024,613	0.272890
7602	VASCULAR LAB	$356,479.00	$ -	$ -		$ 356,479	$3,896,415.00	$2,473,351.00	$ 6,369,766	0.055964
7603	INFUSION THERAPY	$1,183,815.00	$ -	$ -		$ 1,183,815	$1,591,906.00	$2,825,422.00	$ 4,417,328	0.267993
7697	CARDIAC REHABILITATION	$702,870.00	$ -	$ -		$ 702,870	$567.00	$2,460,574.00	$ 2,461,141	0.285587
7698	HYPERBARIC OXYGEN THERAPY	$124,728.00	$ -	$ -		$ 124,728	$211,491.00	$3,346,743.00	$ 3,558,234	0.035053
9100	EMERGENCY	$15,123,419.00	$ -	$ -		$ 15,123,419	$52,292,264.00	$127,160,609.00	$ 179,452,873	0.084275
		$0.00	$ -	$ -		$ -	$0.00	$0.00	$ -	-

Note: For providers with I&R and post step-down adjustment costs, the cost are now being included in the cost-to-charge calculations as shown above.

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LIP COST LIMIT FORM, UNCOMPENSATED CHARITY CARE

Section M

- Report uninsured charity care patient days (by routine cost center) and ancillary charges by cost center.
- Cost limit form Exhibit A details the data elements that are to be collected and provided to Myers and Stauffer.
- **NEW!** Additional column is provided to show the calculated cost by cost center line
  - Use to review for accuracy
- **NEW!** Warning errors to indicate if Uninsured Charity Care exceeds DSH Uninsured totals

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Report routine days of care by cost center from Exhibit A data

New: The cost per line item is now included in a separate column.

	Line #	Cost Center Description	LIP Per Diem Cost for Routine Cost Centers	LIP Cost to Charge Ratio for Ancillary Cost Centers	Uninsured Charity Care (See Note B) Inpatient (See Exhibit A)	Uninsured Charity Care (See Note B) Outpatient (See Exhibit A)	Uninsured Charity Care Cost Inpatient	Uninsured Charity Care Cost Outpatient
			From Section G (Note A)	*From Section G (Note A)*	*From Hospital's Own Internal Analysis*	*From Hospital's Own Internal Analysis*		
	Routine Cost Centers (from Section G):				**Days**		**Days Cost**	
1	03000	ADULTS & PEDIATRICS	$ 699.15		15		$ 10,487	
2	03100	INTENSIVE CARE UNIT	$ 1,472.49		200		$ 294,498	
3	03200	CORONARY CARE UNIT	$ 1,461.60		110		$ 160,776	
4	03300	BURN INTENSIVE CARE UNIT	$ -				$ -	
5	03400	SURGICAL INTENSIVE CARE UNIT	$ -				$ -	
6	03500	OTHER SPECIAL CARE UNIT	$ -				$ -	
7	04000	SUBPROVIDER I	$ -				$ -	
8	04100	SUBPROVIDER II	$ 777.54		37		$ 28,769	
9	04200	OTHER SUBPROVIDER	$ -				$ -	
10	04300	NURSERY	$ 554.79		28		$ 15,534	
11	3201	PEDIATRIC INTENSIVE CARE UNIT	$ 2,480.01		9		$ 22,320	
12	3202	NEONATAL INTENSIVE CARE UNIT	$ 1,013.99		71		$ 71,993	
13	0	0	$ -				$ -	
14	0	0	$ -				$ -	
15	0	0	$ -				$ -	
16	0	0	$ -				$ -	
17	0	0	$ -				$ -	
18					470		$ 604,378	
19		Total Days per Exhibit Detail			470			
20		Unreconciled Days (Explain Variance)			-			
					Routine Charges			
21		Routine Charges			$ 319,758			
21.01		Calculated Routine Charge Per Diem			$ 680			

Report routine charges from Exhibit A data

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New: The cost per line item is now included in a separate column.

					Ancillary Charges	Ancillary Charges	Ancillary Cost	Ancillary Cost
	Ancillary Cost Centers (from W/S C) (from Section G):							
22	09200	Observation (Non-Distinct)	[redacted]	0.316293	737,452	57,890	$ 233,251	$ 18,310
23	5000	OPERATING ROOM		0.093094	4,277	336	$ 398	$ 31
24	5100	RECOVERY ROOM		0.245704	1,243	98	$ 305	$ 24
25	5200	DELIVERY ROOM & LABOR ROOM		0.262278	538,745	42,291	$ 141,301	$ 11,092
26	5300	ANESTHESIOLOGY		0.015665	4,725	371	$ 74	$ 6
27	5400	RADIOLOGY-DIAGNOSTIC		0.150683	3,547	278	$ 534	$ 42
28	5600	RADIOISOTOPE		0.143564	7,584	595	$ 1,089	$ 85
29	5700	CT SCAN		0.014830	54,254	4,259	$ 805	$ 63
30	5800	MRI		0.060356	354	28	$ 21	$ 2
31	5900	CARDIAC CATHETERIZATION		0.049101	5,432	426	$ 267	$ 21
32	6000	LABORATORY		0.048209	5,784	454	$ 279	$ 22
33	6300	BLOOD STORING PROCESSING & TRANS.		0.318143	4,523	355	$ 1,439	$ 113
34	6500	RESPIRATORY THERAPY		0.152792	7,896	620	$ 1,206	$ 95
35	6600	PHYSICAL THERAPY		0.165835	4,523	355	$ 750	$ 59
36	6900	ELECTROCARDIOLOGY		0.057443	54	4	$ 3	$ 0
37	7100	MEDICAL SUPPLIES CHARGED TO PATIENT		0.550804	78,574	6,168	$ 43,279	$ 3,397
38	7200	IMPL. DEV. CHARGED TO PATIENTS		0.186777	5,432	426	$ 1,015	$ 80
39	7300	DRUGS CHARGED TO PATIENTS		0.114949	5,784	454	$ 665	$ 52
40	7400	RENAL DIALYSIS		0.076467	4,523	355	$ 346	$ 27
41	7601	WOUND CARE		0.272890	7,896	620	$ 2,155	$ 169
42	7602	VASCULAR LAB		0.055964	4,523	355	$ 253	$ 20
43	7603	INFUSION THERAPY		0.267993	54	4	$ 14	$ 1
44	7697	CARDIAC REHABILITATION		0.285587	78,574	6,168	$ 22,440	$ 1,762
45	7698	HYPERBARIC OXYGEN THERAPY		0.035053	76	6	$ 3	$ 0
46	9100	EMERGENCY		0.084275	757	59	$ 64	$ 5
47		0						
127		0						
					$ 1,566,586	$ 122,977	$ 451,955	$ 35,478

	Totals / Payments		
128	**Total Charges (includes organ acquisition from Section N)**	$ 1,886,344 (Agrees to Exhibit A)	$ 122,977 (Agrees to Exhibit A)
129	Total Charges per Exhibit Detail	$ 1,886,344	$ 122,977
130	Unreconciled Charges (Explain Variance)	$ -	$ -
131	**Total Calculated Cost (includes organ acquisition from Section N)**	$ 1,056,333	$ 35,478
132	Payment from uninsured charity care patients for above claims	$ 15,457	$ 34,789
133	**Calculated Payment Shortfall**	$ 1,040,876	$ 689
134	**Calculated Payments as a Percentage of Cost**	1%	98%

Report ancillary charges by cost center from Exhibit A data.

Report patient payments from Exhibit A data.

Note A: Per-diems and cost-to-charge ratios are calculated based on LIP RFMD specifications.
Note B: Enter days and charges from uninsured charity care patients only. These amounts should not include all uninsured claims, only uninsured charity care claims.

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LIP COST LIMIT FORM, ORGAN ACQUISITION

Section N

- Total organ acquisition cost and total useable organs will be pre-populated from HCRIS data. These amounts will need to be verified to your Medicare cost report values.
- These schedules should be used to calculate organ acquisition cost for uninsured charity care.
- Summary claims data or similar documents and provider records (organ counts) must be provided to support the charges and useable organ counts reported on the form. The data for uninsured charity care organ acquisitions should be reported separately from the Exhibit A.
- All organ acquisition charges should be reported in Section G of the LIP cost limit form and should be EXCLUDED from Section M of the LIP cost limit form. (Days should also be excluded from Section M.)

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N. Transplant Facilities Only: Organ Acquisition Low Income Pool Data

			Medicare Organ Acquisition Cost	Revenue for Medicare Organs Sold	Total LIP Organ Acquisition Cost	Total Useable Organs (Count)	Uninsured Charity Care: Charges	Uninsured Charity Care: Useable Organs (Count)
			Cost Report Worksheet D-4, Pt. III, Col. 1, Ln 65	*Cost Report Worksheet D-4, Pt. III, Col. 1, Ln 66*	*Sum of Cost Report Medicare Organ Acquisition Cost Revenue for Medicare Organs Sold*	*Cost Report Worksheet D-4, Pt. III, Line 62*	*From Hospital's Own Internal Analysis*	*From Hospital's Own Internal Analysis*
1		Lung Acquisition	1,500	-	$ 1,500	-		
2		Kidney Acquisition	3,000	-	$ 3,000	-		
3		Liver Acquisition	1,540	-	$ 1,540	-		
4		Heart Acquisition	5,000	-	$ 5,000	-		
5		Pancreas Acquisition	1,200	-	$ 1,200	-		
6		Intestinal Acquisition	800	-	$ 800	-		
7		Islet Acquisition	7,100	-	$ 7,100	-		
8			-	-	$ -	-		
9		**Totals**			$ 20,140	-		
10		**Total Cost**						$ -

Note A: Enter organ acquisition payments from uninsured charity care patients in Section M.
Note B: Enter organs from uninsured charity care patients only. These amounts should not include all uninsured claims, only uninsured charity care claims.

Verify organ acquisition costs, revenue for organs sold, and useable organ count from the Medicare cost report.

Report usable organs and charges related to uncompensated charity care.

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EXHIBIT A – UNINSURED CHARITY CARE PATIENT LEVEL DETAIL

- LIP cost limit form Exhibit A has been designed to assist hospitals in collecting and reporting all uncompensated charity care charges and routine days needed to cost out the uncompensated charity care services.
  - Total hospital charges / routine days from Exhibit A must agree to the total entered in Section M of the form.
  - Must be for patient claims with admit dates in the cost report fiscal year (state methodology)
    - Can also be ran on discharge date
    - Do not run data based on charity write-off date
  - Line item data must be at patient date of service level with multiple lines showing revenue code level charges.

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EXHIBIT A – UNINSURED CHARITY CARE (CONT.)

- Exhibit A:
  - Include *Primary Payor Plan*, *Secondary Payor Plan*, *Provider #, PCN, Birth Date, SSN*, and *Gender , Name, Admit, Discharge, Service Indicator, Revenue Code, Total Charges, Days, Patient Payments, Private Insurance Payments*, *and Claim Status.*
    - Additional LIP specific data elements: *Total Charges Qualifying as Uninsured Charity Care, Routine Days of Care Qualifying as Charity Care, Total Payment Payments for Uninsured Charity Care, and LIP Claim indicator (for those combined LIP/DSH providers)*
    - A complete list (key) of payor plans is required to be submitted separately with the form.
  - Submit Exhibit A in the format shown either in Excel or a CSV file using the tab or | (pipe symbol above the enter key).

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EXHIBIT A - UNINSURED CHARITY CARE (CONT.)

- Slight differences in Exhibit A templates between DY12 and DY13 to ease reporting for providers receiving both DSH and LIP payments
- Providers can submit in either template and M&S will accept the submission

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Option A

Patient Identifier Code (PCN) (E)	Patient's Birth Date (F)	Patient's Social Security Number (G)	Patient's Gender (H)	Name (I)	Admit Date (J)	Discharge Date (K)	Service Indicator (Inpatient / Outpatient) (L)	Revenue Code (M)	Total Charges for Services Provided (N) *	Total Charges Qualifying as Uninsured Charity Care (O) *	Routine Days of Care (P)	Routine Days of Care Qualifying as Uninsured Charity Care(Q)	Total Patient Payments for Services Provided (R) **	Patient Payments Applicable to Uninsured Charity Care (S)	Total Other Third Party Payments for Services Provided (T)
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	110	$ 4,000.00	$ 2,000.00	7	3.5			
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	200	$ 4,500.00	$ 2,250.00	3	1.5			
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	250	$ 5,200.25	$ 2,600.13					
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	300	$ 2,700.00	$ 1,350.00					$1,500.00
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	360	$ 15,000.75	$ 7,500.38					$2,500.00
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	450	$ 1,000.25	$ 500.13					
4444444	7/12/1985	999-99-999	Male	Jones, James	6/15/2010	6/15/2010	Outpatient	250	$ 150.00	$ 150.00			$ 500.00	$ 500.00	
4444444	7/12/1985	999-99-999	Male	Jones, James	6/15/2010	6/15/2010	Outpatient	450	$ 750.00	$ 750.00			$ 500.00	$ 500.00	
1111111	3/5/2000	999-99-999	Male	Smith, Mike	8/10/2010	8/10/2010	Outpatient	450	$ 1,100.00	$ 550.00			$ 600.00	$ 550.00	

Option B

Patient Identifier Code (PCN) (E)	Patient's Birth Date (F)	Patient's Social Security Number (G)	Patient's Gender (H)	Name (I)	Admit Date (J)	Discharge Date (K)	Service Indicator (Inpatient / Outpatient) (L)	Revenue Code (M)	Total Charges for Services Provided (N) *	Routine Days of Care (O)	Total Patient Payments for Services Provided (P) **	Total Private Insurance Payments for Services Provided (Q) **	Claim Status (Exhausted or Non-Covered Service ***, if applicable) (R)	Total Charges Qualifying as Uninsured Charity Care (T)	Routine Days of Care Qualifying as Uninsured Charity Care (U)	Total Patient Payments for Uninsured Charity Care (V)	LIP Claim (Y/N) (W)
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	110	$ 4,000.00	7		$ -		$ 2,000.00	3.5	$ -	Y
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	200	$ 4,500.00	3		$ -		$ 2,250.00	1.5	$ -	Y
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	250	$ 5,200.00			$ -		$ 2,600.00	-	$ -	Y
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	300	$ 2,700.00			$ -		$ 1,350.00	-	$ -	Y
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	360	$ 15,000.00			$ -		$ 7,500.00	-	$ -	Y
2222222	1/1/1960	999-99-999	Female	Doe, Jane	3/1/2010	3/11/2010	Inpatient	450	$ 1,000.00			$ -		$ 500.00	-	$ -	Y
4444444	7/12/1985	999-99-999	Male	Jones, James	6/15/2010	6/15/2010	Outpatient	250	$ 150.00		$ 500.00	$ -	Exhausted	$ 150.00	-	$ 500.00	Y
4444444	7/12/1985	999-99-999	Male	Jones, James	6/15/2010	6/15/2010	Outpatient	450	$ 750.00		$ 500.00	$ -	Exhausted	$ 750.00	-	$ 500.00	Y
1111111	3/5/2000	999-99-999	Male	Smith, Mike	8/10/2010	8/10/2010	Outpatient	450	$ 1,100.00			$ -	Non-Covered Service	$ 550.00	-	$ -	Y
5555555	7/12/1985	999-99-999	Male	Smith, Mary	7/1/2016	7/2/2016	Inpatient	122	$ 150.00	1	$ 100.00	$ -	Exhausted	$ -	-	$ -	N
5555555	7/12/1985	999-99-999	Male	Smith, Mary	7/1/2016	7/2/2016	Inpatient	450	$ 750.00		$ 100.00	$ -	Exhausted	$ -	-	$ -	N

- Data not submitted in the correct format may be returned to the hospital with a letter to request revisions to get the data into the prescribed Exhibit A format.

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LIP COST LIMIT FORM, S-10 RECONCILIATION

Section O

- Per RFMD, along with the cost limit submission, hospitals will submit a reconciliation of charity care costs associated with the reported data on Medicare cost report worksheet S-10.
    - Since the total reported uncompensated charity care costs less patient payments per the LIP cost limit form does not reconcile to charity care reported on S-10, the reconciliation will need to be completed.
        - Due to differences in data pulls (write-off date vs date of service)
    - Submit a written explanation for all non-standard reconciling items and any total variances which exceed 20% of the LIP cost limit.
    - Not required to submit patient level detail for reconciling items

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O - Reconciliation to Cost Report S-10

NOTE: Data reconciliation below must be completed by the provider before a LIP Cost Limit submission will be considered complete.

Per RFMD Appendix C Section D: "Along with the cost limit submission, the hospitals will submit a reconciliation of charity care costs associated with the reported data on Medicare cost report worksheet S-10. The reconciliation should differentiate between the categories of charity care costs associated with that hospitals charity care program."

ABC Hospital

	Cost Report Year (10/01/2018-09/30/2019)
LIP to S-10 Charge Comparison	
1. Cost Report Year Calculated LIP Uninsured Charity Care Charges (From Section M of the LIP Cost Limit Form)	$ 2,009,321
2. Cost Report Year S-10 Column 1 Line 20.00 Charity Care Charges (From Cost Report)	$85,742,526.00
3. Initial Charge Difference	$ (83,733,205)
Potential Reconciling Items	
Charges Included in LIP Charges in Sections M & N of this Form but EXCLUDED on W/S S-10 (ENTER AS NEGATIVE)	
Note: Potential reconciling items include payments for the following: charges written off after the cost report period but incurred during the hospital cost report period, county indigent assistance programs days/ charges, data pull methodology differences, Medicaid patients with exhausted benefits at date of admission and no third party coverage, etc.	
4. Description:	
5. Description:	
6. Description:	
7. Description:	
8. Description:	
9. Description:	
10. Sub-total	$ -
Charges Included on W/S S-10 Charity Care but EXCLUDED from LIP Charges in Sections M & N of this Form (ENTER AS POSITIVE)	
Note: Potential reconciling items include payments for the following: charges written off after the cost report period but incurred during the hospital cost report period, county indigent assistance programs days/ charges, data pull methodology differences, Medicaid patients with exhausted benefits at date of admission and no third party coverage, etc.	
11. Description:	
12. Description:	
13. Description:	
14. Description:	
15. Description:	
16. Description:	
17. Sub-total	$ -

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Payments Included in LIP Patient Payments in Sections M & N of this Form but EXCLUDED on W/S S-10 (ENTER AS POSITIVE)

Note: Potential reconciling items include payments for the following: non-hospital days/charges, charges written off during the cost report period but incurred outside the cost report period, partially exhausted claims with insurance noted on account, Medicaid denied claims, data pull methodology differences, patients with insurance denials due to non-covered or billing errors, etc.

18.	Description:	
19.	Description:	
20.	Description:	
21.	Description:	
22.	Description:	
23.	Description:	
24.	Sub-total	$ -

Payments included on W/S S-10 Partial payment by patients but EXCLUDED from LIP Patient Payments in Sections M & N of this Form (ENTER AS NEGATIVE)

Note: Potential reconciling items include payments for the following: non-hospital days/charges, charges written off during the cost report period but incurred outside the cost report period, partially exhausted claims with insurance noted on account, Medicaid denied claims, data pull methodology differences, patients with insurance denials due to non-covered or billing errors, etc.

25.	Description:	
26.	Description:	
27.	Description:	
28.	Description:	
29.	Description:	
30.	Description:	
31.	Sub-total	$ -

32.	Total Charge Reconciling Items (Line 10 plus Line 17)	$ -
33.	S-10 Cost-to-Charge Ratio	0.139483
34.	Total Payment Reconciling Items (Line 24 plus Line 31)	$ -
35.	Total Cost of Reconciling Items (Line 32 times Line 33 plus Line 34)	$ -
36.	Unreconciled Charge Difference (Line 1 plus Line 32, plus Line 34 less Line 2)	**$ (83,733,205.00)**
37.	Unreconciled Cost Difference (Line 33 times Line 36)	**$ (11,679,358.63)**
38.	Unreconciled Difference as a Percentage of LIP Uninsured Charity Cost (Line 37 divided by [Line 1 times Line 33])	**-4167.24%**

Unreconciled variance exceeds 20%. Written explanation of variance required.

Note A - LIP Uninsured Charity Care Charges and S-10 Charity Care Charges are not reported on a similar basis. Please fill out the above reconciling items to the best of your ability. If an unreconciled difference as of percentage of LIP Uninsured Charity Care Cost ex 20%, please provide a written explanation in a separate document detailing the hospital's explanation for the unreconciled difference.

Note B - Hospital S-10 reporting methodologies for cost reports beginning prior to 10/1/2016 are not consistent with current reporting requirements. If a cost report period above has a begin date prior to 10/1/2016 please provide a written explanation in a separate doc detailing the differences between S-10 Cost of Charity Care and LIP Uninsured Charity Care Cost for the cost report year.

Note C - Only remove these charges if Medicaid exhausted benefits are excluded from S-10 Column 1 totals.

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SUBMISSION REQUEST LIST

- Completed LIP Cost Limit Form
- Electronic copy of the cost report used to prepare LIP cost limit form
- Electronic copy of Exhibit A
- Description of logic used to compile Exhibit A
- Revenue code crosswalk used to prepare cost report
- Support for number of uninsured charity care useable organs claimed
- Support for uninsured charity care organ acquisition charges claimed
- Explanation for any S-10 reconciling items
- Hospital charity care policy
- Detailed Working Trial Balance used to prepare the cost report
- Audited Financial Statement for the year under review

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DEMONSTRATION YEAR DATA

- For hospitals whose cost report year differs from the State's fiscal year, the two hospital cost report periods encompassing the State fiscal year will be proportionately allocated based on the number of days overlapping the State fiscal year.
  - Prior year will be rolled forward

Florida LIP Examination Uncompensated Care Cost (UCC) For Demonstration Year: 7/1/2018 - 6/30/2019

	Cost Report Year Begin	Cost Report Year End	% of Year Applicable to LIP Year
Cost Report Year 1 UCC:	10/1/2017	9/30/2018	25.21%
Cost Report Year 2 UCC:	10/1/2018	9/30/2019	74.79%
Cost Report Year 3 UCC:			0.00%

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HOSPITAL RESULTS EXAMPLE

Florida LIP Examination Results for 2018 **8/3/2021 10:13**

LIP UCC Cost & Payment Summary

Review Results

Provider Name	Hospital ABC
Mcaid Provider Number	111111
Mcare Provider Number	999999

Run

NOTE: If your hospital is selected for further testing, the results may change and you will be notified at that time.

Florida LIP Examination Uncompensated Care Cost (UCC) For Demonstration Year: 7/1/2018 - 6/30/2019

	(A) Cost Report Year Begin	(B) Cost Report Year End	(C) % of Year Applicable to LIP Year	(D) Uncompensated Charity Care Cost	(E) Self-Pay Payments	(F) Cost Report Year Adjusted LIP Uncompensated Charity Care Costs (UCC) (D)-(E)	(G) LIP Demonstration Year Adjusted LIP TOTAL Uncompensated Charity Care Costs (UCC) (C) x (F)
Cost Report Year 1 UCC:	10/1/2017	9/30/2018	25.21%	$ 10,000,000	$ 50,000	$ 9,950,000	$ 2,507,945
Cost Report Year 2 UCC:	10/1/2018	9/30/2019	74.79%	$ 8,000,000	$ 45,000	$ 7,955,000	$ 5,949,904
Cost Report Year 3 UCC:			0.00%			$ -	$ -
LIP Demonstration Year Sub-Totals:				$ 8,504,110	$ 46,260		$ 8,457,849

DSH Payments Applicable to LIP Demonstration Year:	$ -
LIP Payments:	$ 6,000,000
LIP Payments In Excess of LIP Demonstration Year Adjusted UCC:	**$ -**

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HOSPITAL PAYMENTS AND RECOVERIES

- Medicaid DSH payments received offset against LIP costs (if applicable)
  - Medicaid DSH payment amount will be calculated based on a ratio that excludes Medicaid DSH payments that cover any Medicaid shortfall (Medicaid costs that exceed Medicaid payments)
  - Percentage of Worksheet S-10 charity care costs to total Medicaid DSH Audit uncompensated care costs will be applied to the net of the hospital's Medicaid DSH payment
  - The prorated Medicaid DSH payment will be reported in the LIP Cost Limit revenue section

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REDISTRIBUTION

- If a provider's LIP payments exceed its allowable uninsured charity costs, the provider shall return the LIP overpayment to the State
- After the provider has refunded the overpayment, the State will have the option to redistribute all, or a portion, of the overpayment to other participating LIP providers within the provider group, that have not exceeded their own limit

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DEDICATED TO GOVERNMENT HEALTH PROGRAMS

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MEDICAID DISPROPORTIONATE SHARE PROGRAM KEY COMPONENTS (DSR)

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Leslie Quinlan

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DISPROPORTIONATE SHARE REVIEW

- Disproportionate Share Review (DSR) for cost report period ended 2019 included in survey.
  - Data included in the survey will pre-populate on the DSR supplemental form, if available.
  - Remaining data should be pulled from Florida Hospital Uniform Reporting System (FHURS), Medicare cost report, or supplemental payment listing. Instructions for completing the DSR supplemental form are included in the DSH Survey Part II.
  - DSR supplemental form will not be reviewed until a later date. Hospitals will not receive an adjusted DSR form with their 2019 DSH/LIP results.

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DISPROPORTIONATE SHARE REVIEW

From Section H (only populates for DSH providers).

DSR Part I – Disproportionate Share Program Key Components	Hospital Data	Data Source
Medicaid Paid Days	65,406	PCL Data
Medicaid Managed Care Paid Days	52,346	Exhibit C - MCO
Other Medicaid Eligible Days (including Out-of-State Medicaid)	9,763	Exhibit C Data
Total Hospital Days, less Swing Bed Days	422,988	Medicare C/R
Medicaid Payments [1]	391,505,436	PCL Data
Medicaid Managed Care Payments [1]	225,000,000	Exhibit C - MCO
Other Medicaid Payments Not Included Above [1]	657,757	Exhibit C Data
Supplemental Payments (Low Income Pool + Other Supplemental Payments)		Per AHCA's supplemental listings - update and provide support if incorrect
Charity/Uncompensated Care: Total	-	Calculated
Charity/Uncompensated Care: Inpatient	-	FHURS
Charity/Uncompensated Care: Outpatient	-	FHURS
Total Inpatient Revenue	3,842,913,842	FHURS / CR Worksheet G-2
Sub-Acute Revenue	123,456	FHURS / CR Worksheet G-2
Total Patient Revenue (including non-hospital and sub-acute)	5,738,880,346	Medicare C/R Worksheet G-3, Line 1
Non-Hospital Revenue	96,470,923	FHURS / CR Worksheet G-2
Contractual Adjustments	4,485,714,247	Medicare C/R Worksheet G-3, Line 2
Allocated Hospital Contractuals	4,410,212,624	Calculated
Net Hospital Revenue	1,232,073,343	Calculated
Unrestricted Tax Revenue and Appropriated Funds		FHURS
Restricted Donations and Grants for Indigent Care		FHURS

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DEDICATED TO GOVERNMENT HEALTH PROGRAMS

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DISPROPORTIONATE SHARE HOSPITAL (DSH) PAYMENT EXAMINATION UPDATE DSH YEAR 2019

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

Leslie Quinlan

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OVERVIEW

- DSH Year 2019 Examination Timeline
- DSH Year 2019 Examination Impact
- Paid Claims Data Review
- 2019 Clarifications / Changes
- Recap of Prior Year Examinations (2018)

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DSH YEAR 2019 EXAMINATION TIMELINE

- Surveys will be available via web portal
- Surveys returned August 31, 2021
- September through January - desk reviews
- January through April - expanded reviews
- Draft report to the state by September 30, 2022
- Final report to CMS by December 31, 2022

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DSH YEAR 2019 EXAMINATION IMPACT

- **Per 42 CFR 455.304,** findings of state reports and audits for Medicaid state plan years 2005-2010 will not be given weight except to the extent that the findings draw into question the reasonableness of the state's uncompensated care cost estimates used for calculating prospective DSH payments for Medicaid state plan year 2011 and thereafter.
- The current DSH year 2019 examination report is the ninth year that may result in DSH payment recoupments.

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PAID CLAIMS DATA UPDATE FOR 2019

- Medicaid fee-for-service paid claims data
  - Included in zip file available to download on web portal.
    - If you are missing a PCL for a particular locator code, please contact us so we can request it.
  - Medicaid paid claims listing (PCL).
  - Same format as last year, including EAPG claims
  - Reported based on cost report year (using admit date).
  - Includes revenue code level totals for inpatient.
  - Utilize billed (total) column charges and LOS column to complete the DSH survey.

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EAPG CLAIMS

- Florida Hospital Medicaid Outpatient Enhanced Ambulatory Patient Groups implemented July 1, 2017
- Paid claims are included in Medicaid PCL data under the “EAPG” tabs. Revenue code level detail is not available.
    - Revenue code support may be requested from providers’ internal system.

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EAPG CLAIMS

Sum of the absolute value of "Other" column amounts to TPL outpatient totals.

ICY FOR HEALTH CARE ADMINISTRATION
AID MANAGEMENT INFORMATION SYSTEM
L SERVICES - PAID CLAIMS REPORT - BY ADMIT DATE

TAX ID	SERVICE PERIOD	RUN TIME	REPORT TYPE
	10/01/2018 - 09/30/2019	07/14/2021 - 16:00:05	Fee for Service

Last Name	First Name	Initial	Admit	Discharge	Length Of Stay	Covered Days	EAPG Price	Rate Enhancement	EAPG Allowed Amount	Nursery	NICU	# Del.	Transfer	Submitted Charges	Other	Final Payment	Payment Date	Absolute Value of Other (Col. U)
[redacted]					1	1	$182.38	$0.00	$182.38	0	0	0	NO	$1,323.60	-$891.37	$0.00	04/17/2019	891.37
					1	1	$123.65	$0.00	$123.65	0	0	0	NO	$973.20	$0.00	$123.65	11/13/2019	-
					1	1	$97.33	$0.00	$97.33	0	0	0	NO	$1,214.20	$0.00	$97.33	03/27/2019	-
					1	1	$190.34	$0.00	$190.34	0	0	0	NO	$2,648.50	$0.00	$190.34	07/17/2019	-
					1	1	$312.93	$0.00	$312.93	0	0	0	NO	$3,213.91	$0.00	$312.93	09/25/2019	-
					1	1	$128.93	$0.00	$128.93	0	0	0	YES	$3,343.40	-$1,599.37	$0.00	05/29/2019	1,599.37
					1	1	$172.53	$0.00	$172.53	0	0	0	NO	$1,937.45	$0.00	$172.53	08/14/2019	-
					1	1	$10.67	$0.00	$10.67	0	0	0	NO	$162.60	$0.00	$10.67	06/26/2019	-
					1	1	$10.67	$0.00	$10.67	0	0	0	NO	$162.60	$0.00	$10.67	07/24/2019	-
					374	374	$111,347.98	$0.00	$111,347.98	0	0	0		$990,443.20	-$110,638.88	$104,087.12		110,638.88
											Totals to Use on Survey			$990,443.20		$104,087.12		$110,638.88

Inpatient | Inpatient Rev Codes | Inpatient DRG Weight Payment | EAPG Pricing | EAPG Codes

Outpatient Tabs in PCL Data

Charges to outpatient totals

Medicaid paid to outpatient totals

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PAID CLAIMS DATA UPDATE FOR 2019

- Medicare/Medicaid cross-over paid claims
  - State data not available.
  - Report using internal hospital data in Exhibit C format.
  - Reported based on cost report year (using admit date).
  - At revenue code level.
  - Segregate payments between payer source if possible.
  - Hospitals will need to include non-claims based payments related to crossovers in addition to the claims based payments.
  - Hospital is responsible for ensuring all Medicare payments are included in the final survey.

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PAID CLAIMS DATA UPDATE FOR 2019

- Medicaid managed care paid claims data
  - State data not available.
  - If the hospital cannot obtain a paid claims listing from the MCOs, the hospital should send in a detailed listing in Exhibit C format.
  - At revenue code level
  - Must EXCLUDE CHIP and other non-Title 19 services.
  - Should be reported based on cost report year (using admit date).

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PAID CLAIMS DATA UPDATE FOR 2019

- Out-of-State Medicaid paid claims data should be obtained from the state making the payment
  - If the hospital cannot obtain a paid claims listing from the state, the hospital should send in a detailed listing in Exhibit C format.
  - Must EXCLUDE CHIP and other non-Title 19 services.
  - Should be reported based on cost report year (using admit date).
  - In future years, request out-of-state paid claims listing at the time of your cost report filing.

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PAID CLAIMS DATA UPDATE FOR 2019

- "Other" Medicaid Eligibles
  - **Definition:** Medicaid-eligible patient services where Medicaid did not receive the claim or have any cost-sharing not otherwise included in the state's data.
  - The hospital must submit these eligible services on Exhibit C for them to be eligible for inclusion in the DSH uncompensated care cost (UCC).
  - Must EXCLUDE CHIP and other non-Title 19 services.
  - Should be reported based on cost report year (using admit date).

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PAID CLAIMS DATA UPDATE FOR 2019

- "Other" Medicaid Eligibles (cont.)
  - 2008 DSH Rule requires that ***all*** Medicaid eligibles are reported on the DSH survey and included in the UCC calculation.
  - Exhibit C should be submitted for this population. If no "other" Medicaid eligibles are submitted, we will contact you to request that they be submitted. If we still do not receive the requested Exhibit C or a signed statement verifying there are none to report, we may have to list the hospital as non-compliant in the DSH examination report.
  - Ensure that you ***separately report*** Medicaid, Medicaid MCO, Medicare, Medicare HMO, private insurance, and self-pay payments in Exhibit C.

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PAID CLAIMS DATA UPDATE FOR 2019

- "Other" Medicaid Eligibles (cont.)
  - Medicaid concurrent nursery days should no longer be submitted in a separate Exhibit C. Effective July 1, 2013, hospitals are reimbursed based on DRGs. Therefore, concurrent days/charges are billed for separately and now included in the state's PCL.

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EXHIBIT C – HOSPITAL-PROVIDED MEDICAID DATA

- Exhibit C:

- Data not submitted in the correct format may be returned to the hospital with a letter to request revisions to get the data into the prescribed Exhibit C format.

  - In particular, claims data submitted with days, charges, and/or payments in separate Excel files rather than combined into one Exhibit document as prescribed in Exhibit C may be sent back to the hospital to combine.

  - Note that payments being repeated on every line of an Exhibit C claim is acceptable and will be properly accounted for during the desk review.

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2019 CLARIFICATIONS

- The 2008 DSH rule requires that a hospital's DSH uncompensated care cost include all Other Medicaid Eligibles.

- The 2008 DSH rule specifically states that the UCC calculation must include "regular Medicaid payments, Medicaid managed care organization payments, supplemental/enhanced Medicaid payments, uninsured revenues, and 1011 payments." *FR Vol. 73, No. 245, Friday, Dec. 19, 2008, Final Rule, 77904*

- Seattle Children's and Texas Children's Hospitals have sued to stop recoupments of their DSH overpayments that have resulted from the inclusion of these private insurance claims in their DSH UCC. On December 29, 2014, a federal court ordered an injunction against Washington and Texas state Medicaid agencies and CMS preventing the state and/or CMS from recouping the overpayments as included in the DSH examination report. On December 31, 2018, CMS bulletin indicated FAQs #33 and 34, were being withdrawn meaning hospital services furnished after June 2, 2017 are covered by the final rule issued April 3, 2017.

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2019 CLARIFICATIONS

- August 13, 2019 U.S. District Court of Appeals for the District of Columbia overturned decision by lower court in *Children's Hospital Association of Texas v. Azar*.
    - April 2017 DSH Final Rule is valid.
- We recommend that you submit your Other Medicaid Eligibles exactly as requested in Exhibit C. Specifically, ensure that you **separately identify** each claims' Medicaid FFS, Medicaid Managed Care, Medicare Traditional, Medicare Managed Care, Private Insurance and Self-Pay payments into their individual columns as laid out in the Exhibit A-C template that was provided.

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CONSOLIDATED APPROPRIATIONS ACT, 2021

- The Consolidated Appropriations Act (CAA) goes into effect October 1, 2021.
- The CAA calls for the exclusion of dual eligible cost and payments from the uncompensated care cost calculation, unless the hospital qualifies for the 97th percentile SSI exception.
- Hospitals should continue to report all dual-eligible information as in previous years.
- At this time, additional guidance is needed from CMS as to how the CAA should be applied.

Note: Due to CAA, hospitals should review query logic to ensure claims are reported in the proper payor buckets and primary/secondary payors are clearly and accurately labeled.

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PRIOR YEAR DSH EXAMINATION (2018)

Significant Data Issues in Final Report

- Medicaid Managed Care paid claims were not available.
- Hospitals couldn't obtain out-of-state Medicaid Paid Claims Summaries (PS&Rs).

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PRIOR YEAR DSH EXAMINATION (2018)

Significant Data Issues Noted

- Hospitals submitted their internal records to support Medicaid FFS days, charges, and payments rather than using the state's MMIS data.
  - The 2008 DSH rule requires the use of MMIS data for Medicaid FFS cost and payments. A clarification published by CMS on April 7, 2014 reiterated that MMIS data must be used. **As a result, Myers and Stauffer will not accept internal records to support this data unless the hospital has reconciled to the MMIS detail report and identified the differences.**

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Hospitals had duplicate patient claims in the uninsured, cross-over, and state's Medicaid FFS data.
- Patient payer classes that were not updated. (Example: A patient was listed as self-pay and it was determined that they later were Medicaid eligible and paid by Medicaid yet the patient was still claimed as uninsured).
- Incorrectly reporting elective (cosmetic surgeries) services, and non-Medicaid untimely filings as uninsured patient claims.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Charges and days reported on survey exceeded total charges and days reported on the cost report (by cost center).
- Provider's revenue code crosswalk or grouping schedule didn't correspond to how the Exhibits were grouped on the survey or agree with cost report groupings.
- Inclusion of patients in the uninsured charges listing (Exhibit A) that are concurrently listed as insured in the payments listing (Exhibit B).
- Patients listed as both insured and uninsured in Exhibit B for the same dates of service.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Patient-level documentation on uninsured Exhibit A and uninsured patient payments from Exhibit B didn't agree to totals on the survey.
- Some hospitals couldn't document their uninsured cost/payments.
- Under the December 3, 2014 final DSH rule, hospitals reported "Exhausted" / "Insurance Non-Covered" on Exhibit A (Uninsured) but did not report the payments on Exhibit B.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- "Exhausted" / "Insurance Non-Covered" reported in uninsured <u>incorrectly</u> included the following:
  - Services partially exhausted.
  - Denied due to timely filing.
  - Denied for medical necessity.
  - Denials for pre-certification.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Exhibit B – Patient payments didn't always include all patient payments – some hospitals incorrectly limited their data to uninsured patient payments.
- Some hospitals didn't include their charity care patients in the uninsured even though they had no third party coverage.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Medicare cross-over payments didn't include all Medicare payments (outlier, cost report settlements, lump-sum/pass-through, payments received after year end, etc.).
- Only uninsured payments are to be on cash basis – all other payer payments must include all payments made for the dates of service as of the examination date.

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PRIOR YEAR DSH EXAMINATION (2018)

Common Issues Noted During Examination

- Liability insurance claims were incorrectly included in uninsured even when the insurance (e.g., auto policy) made a payment on the claim.
- Hospitals didn't report their charity care in the LIUR section of the survey or didn't include a break-down of inpatient and outpatient charity.
- Hospitals failing to include patients with Medicaid as secondary payer in the other Medicaid eligible category when a primary commercial payment was made.

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DEDICATED TO GOVERNMENT HEALTH PROGRAMS

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OTHER INFORMATION

Please use the DSH Survey Part I Survey Submission Checklist when preparing to submit your surveys and supporting documentation.

Upload survey and other data to:

https://dsh.mslc.com

Submit questions to:

(800) 374-6858

fldsh@mslc.com

Note: Exhibits A-C include protected health information and must be sent accordingly (no e-mail).