



Medicare Cost Report 2.0 – Techniques for the Reviewer

HFMA Arkansas Chapter
2022 Summer Conference
August 25, 2022

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Learning Objectives

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- Recognize the key reimbursement drivers affecting Medicare Settlement to review for accuracy, reasonableness and completeness
- Identify advanced techniques for reviewing the Medicare cost report that go beyond “ticking and tying” or “check the box” methods
- Develop meaningful management reports that explain the Medicare cost report settlement and provide key metric comparisons



What is a Medicare Cost Report?

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Key Reimbursement Drivers

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- IME/DGME
- Wage Index
- Transplant/Organ Acquisition



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Summarized Rules for Counting FTEs

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	IME	DGME
Patient Care Related (Hospital or Non-Hospital)	Yes	Yes
Excluded Distinct Part Units ¹	Report on IPF/IRF	Yes
Didactic Activities ² (at the Hospital)	Yes	Yes
Other Hospitals	No	No
Research ³	No	Usually No

¹ IME for Excluded Units may be counted but must be reported on W/S E-3 Part II or III, if rotations actually occur on those units.

² Didactic activities include classes, lectures, or self study.

³ Allowable research rotations for DGME include clinical research that occurs at the hospital and is directly related to the care of a patient and documented as such (e.g., patient bill, etc.). CMS has not allowed research rotations for IME since 2001.



Available Beds Calculation (IME)

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- Based on Medicare's unique definition of available beds [42 CFR 412.105(b)]
- Exclude nursery bassinets or any OP ancillary beds (L&D exceptions)
- Exclude beds in IPPS-exempt units (e.g., IPF, IRF, SNF)
- Observation bed days for patients occupying **inpatient** beds can lower the available bed count (W/S S-3 Pt I, L 28, C 8)
- Exclude patient days for swing-bed SNF units and non-distinct part Hospice days

IME Available Beds			
	S-3, Pt I, Line 14, Col. 3	Total Hosp Avail Beds	
Eff. CRB on/after 10/1/2012	+ S-3, Pt I, Line 32, Col. 3	Distinct Part L&D Beds	(Not already included in Line 1)
	- S-3, Pt I, Lines 5/6, Col. 8	Swing Bed days	
Eff. CRB on/after 10/1/2011	- S-3, Pt I, Line 24.10, Col. 8	Non-distinct Part Hospice days	
	- S-3, Pt I, Line 28, Col. 8	Observation Bed days	
Eff. CRB on/after 10/1/2012	- S-3, Pt I, Line 32.01, Col. 8	OP Distinct Part L&D days	
	Total IME Avail Bed Count		



Intern/Resident-to-Bed (IRB) Ratio

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Current year IRB ratio =
Adjusted 3-year rolling average / current year available bed count

Prior year IRB ratio =
Prior year allowable FTE count / prior year available bed count

- Not the prior year IRB ratio (E Pt A, line 19)
- Not the prior year rolling average (E Pt A, line 18)

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Direct Graduate Medical Education (DGME)

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Per-Resident Amount (PRA)

06/30/2018 Per Resident Amount calculated in accordance with National Average Methodology:	\$89,041.95	\$89,041.95
06/30/2019 Update Factor	1.0173	1.0173 Actual
06/30/2019 Updated Per Resident Amount	\$90,582.37	\$90,582.37
06/30/2020 Update Factor	1.0239	1.0239 Actual
06/30/2020 Updated Per Resident Amount	\$92,747.29	\$92,747.29
06/30/2021 Update Factor	1.0116	1.0116
06/30/2021 Updated Per Resident Amount	\$93,823.16	\$93,823.16

Note: This PRA amount is used for the purpose of setting the Interim Rate and is subject to Audit.

<https://www.cms.gov/Outreach-and-Education/Medicare-Learning-Network-MLN/MLNProducts/downloads/inflationfactors.pdf>

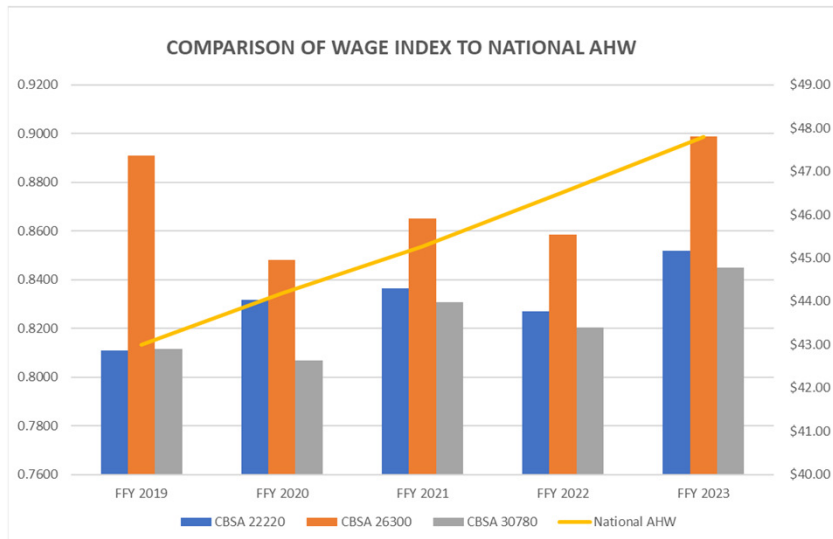
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Wage Index

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CBSA	Area Name
22220	Fayetteville-Springdale-Rogers, AR
26300	Hot Springs, AR
30780	Little Rock-North Little Rock-Conway, AR

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Wage Index

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Top 5 Commonly Missed Opportunities

1. Overstated Paid Hours
2. Pension Expense
3. Self-Funded Health Insurance
4. Contract Labor
5. Physician Part A



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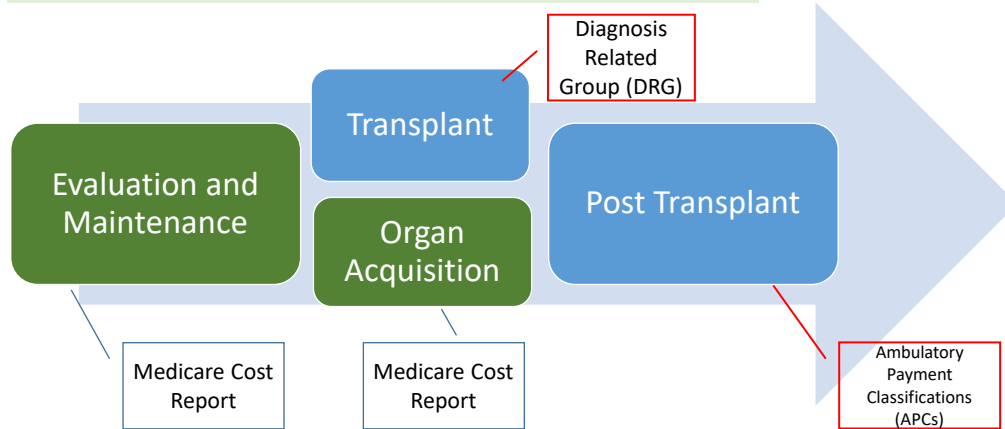
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Medicare Reimbursement for Transplant

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Services for prospective **transplant recipients**



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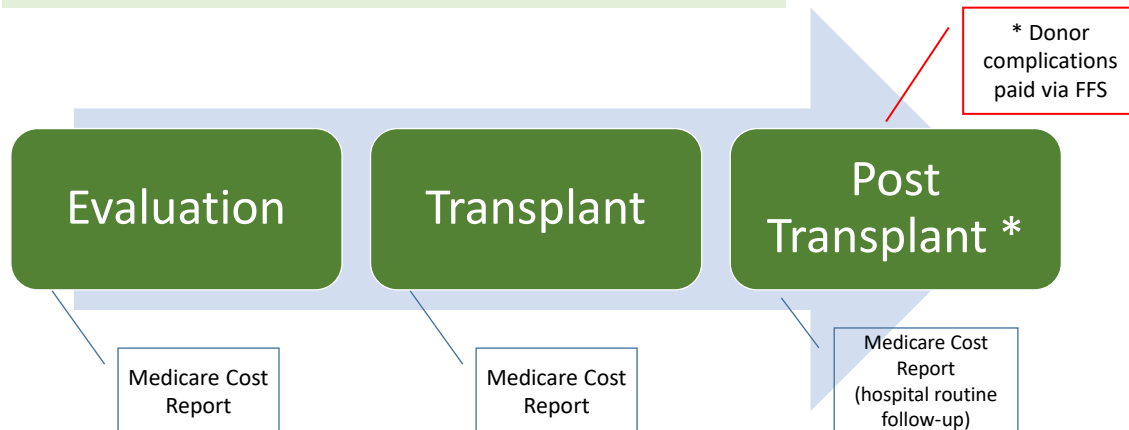
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Medicare Reimbursement for Transplant

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Services for prospective and actual **living donors**



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Medicare Reimbursement for Organ Acquisition

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	Kidney *	Liver *
General Ledger Expenses	\$17.3	\$5.2
+ A-6 Reclasses	\$(1.5)	\$(0.4)
+ A-8 Adjustments	\$(3.8)	\$(0.1)
Net Direct Expenses	\$12.0	\$4.7
+ B-1 Indirect Expenses	\$5.6	\$1.9
+ D-4 Routine/Ancillary	\$2.7	\$0.8
Total Organ Acquisition	\$19.3	\$7.4
x Medicare Ratio	67.2%	45.0%
= Medicare Reimbursement	\$13.0	\$3.3

Common Findings:

- No time surveys for pre-transplant %
- Missing personnel

* in millions

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Medicare Reimbursement for Organ Acquisition

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	Kidney *	Liver *
General Ledger Expenses	\$17.3	\$5.2
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Common Findings:

- Outdated square footage
- Missing statistics for applicable OH areas

* in millions

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Medicare Reimbursement for Organ Acquisition

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Common Findings:

- Missing non-Medicare charges
- Missing living donors
- Process not consistent between organ types

* in millions

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Medicare Reimbursement for Organ Acquisition

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	Kidney *	Liver *
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= Medicare Reimbursement	\$13.0	\$3.3

Common Findings:

- Missing organs from deceased donors
- Medicare and Total transplant counts don't reconcile to transplant records
- Missing organs sent via paired kidney exchange

* in millions

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Polling Question

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As a reviewer, the amount of time I have available to review the Medicare cost report before finalization:

- A. More than 1 month
- B. 3-4 weeks
- C. 1-2 weeks
- D. Few days

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Reviewing the Medicare Cost Report

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3-year Comparison

- S Series
- A Series
- B Series
- C Series
- D Series
- E Series



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Goals of the 3-Year Comparison

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- Visualize trend over a three-year period
- Identify material variances that should be investigated
- Explain legitimate variances
- Analyze significant cost-to-charge ratio fluctuations
- Determine Medicare settlement reasonableness
- Compare Medicare settlement to accrued amounts
- Identify opportunities for the hospital

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Reviewing IME

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LINE	LINE DESC	PENULTIMATE YR	PRIOR YEAR	CURRENT YEAR
4	Available Beds	621.29	617.44	640.60
5	FTE Cap from 1996	228.62	228.62	297.21
6	Add-on to the cap	8.83	8.83	8.83
7	MMA Section 422 Reduction	-	-	-
7.01	ACA Section 5503 Reduction	-	-	-
8	Adjs for Affiliated Group Agreements	49.00	38.25	26.75
8.01	Awards for Section 5503	-	-	-
8.02	Awards for Section 5506	-	-	-
9	Adjusted FTE Cap	286.45	275.70	332.79
10	Unweighted CY FTE	407.01	420.22	430.89
11	Dental/Podiatry FTE	0.62	0.66	0.73
12	Lesser of CY or Cap	287.07	276.36	333.52
13	Allow PY FTE	290.82	287.07	276.36
14	Allow Penultimate FTE	291.86	290.82	287.07
15	3-Yr Average	289.92	284.75	298.98
16	Adj for Residents in Initial Years	0.47	1.26	2.26
17	Adj for Residents Displaced	-	-	0.77
18	Adjusted 3-Yr Avg	290.39	286.01	302.01
19	CY IRB Ratio	0.467398	0.463219	0.471449
20	PY IRB Ratio	0.474741	0.462054	0.448840
21	Lesser of CY or PY IRB Ratio	0.467398	0.462054	0.448840

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Reviewing DGME

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LINE	LINE DESC	PENULTIMATE YR	PRIOR YEAR	CURRENT YEAR
1	Original Base Year FTE Cap	247.69	247.69	247.69
2	Add-on cap for New Programs	8.23	8.23	8.23
3	MMA Section 422 Reduction	-	-	-
3.01	ACA Section 5503 Reduction	-	-	-
4	Adjs for Affiliated Group Agreements	52.50	37.00	28.50
5	FTE Adjusted Cap	308.42	292.92	284.42
6	UnWtd CY FTE	422.63	432.23	444.37
7	Lesser of CY or Cap	308.42	292.92	284.42
Column 1 - Primary Care				
9	Allow CY Wtd Prim Care FTE	79.12	73.95	71.95
10	Allow CY Wtd Dental/Podiatry FTE	-	-	-
11	Total weighted FTE count	79.12	73.95	71.95
12	Allow PY Wtd Prim Care FTE	80.00	78.84	73.95
13	Allow Pen Wtd Prim Care FTE	81.45	80.00	79.12
14	Prim Care 3-Yr Avg	80.19	77.60	75.01
15	Adj for Residents in Initial Years	0.47	1.26	2.26
16	Adj for Displaced Residents	-	-	0.80
17	Adj Prim Care 3-Yr Avg	80.66	78.86	78.07
18	Prim Care PRA	\$ 89,042.00	\$ 90,582.37	\$ 92,747.29
	PRA Factor Increase		1.0173	1.0239
19	Aggregate Amt	\$ 7,182,128	\$ 7,143,326	\$ 7,240,781

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Per Diem Analytics

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Example Per Diems from Worksheet D-1

LINE	LINE_DESC	PENULTIMATE YR	PRIOR YEAR	CURRENT YEAR
38.00	Adults & Peds	\$1,098.85	\$1,117.83	\$1,197.98
42.00	Nursery	\$763.91	\$829.98	\$860.55
43.00	Intensive Care Unit	\$1,684.37	\$1,794.52	\$1,905.71
44.00	Coronary Care Unit	\$2,140.53	\$0.00	\$0.00
45.00	Burn Intensive Care Unit	\$1,890.92	\$1,908.78	\$1,830.30
46.00	Surgical Intensive Care Unit	\$1,975.31	\$2,057.40	\$2,041.50
47.00	Other Special Care (Specify)	\$1,286.14	\$1,346.59	\$1,402.64

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LINE	LINE_DESC	PENULTIMATE YR	PRIOR YR	CURRENT YR
50	OPERATING ROOM	0.110916	0.122504	0.110454
51	RECOVERY ROOM	0	0	0
52	DELIVERY ROOM & LABOR ROOM	0.122599	0.125367	0.132658
53	ANESTHESIOLOGY	0	0	0
54	RADIOLOGY-DIAGNOSTIC	0.080292	0.091203	0.086035
57	CT SCAN	0.119430	0.084210	0.091293
58	MRI	0.015559	0.094666	0.082546
59	CARDIAC CATHETERIZATION	0.073432	0.075072	0.055027
60	LABORATORY	0.189585	0.172691	0.197719
62	WHOLE BLOOD & PACKED RED BLOOD	0.190749	0.205094	0.225764
64	INTRAVENOUS THERAPY	0	0	0
65	RESPIRATORY THERAPY	0.073754	0.063962	0.084511
66	PHYSICAL THERAPY	0.240763	0.237577	0.232109
68	SPEECH PATHOLOGY	0	0	0
69	ELECTROCARDIOLOGY	0	0	0
71	MEDICAL SUPPLIES CHARGED TO PAT	0.652148	0.649166	0.637466
72	IMPL. DEV. CHARGED TO PATIENTS	0.293440	0.310060	0.337394
73	DRUGS CHARGED TO PATIENTS	0.156775	0.190086	0.200000
74	RENAL DIALYSIS	0.145076	0.151964	0.179629
76	REHAB CENTER	0	0	0
76.01	ONCOLOGY	0.155066	0.138778	0.115369
76.02	ENDOSCOPY	0.047653	0.059184	0.058785
76.03	WOUND CARE	0.090366	0.089197	0.091230
90	CLINIC	0.233491	0.249130	0.221602
90.01	TRANSPLANT CLINIC	2.937083	10.335307	4.389801
91	EMERGENCY	0.111734	0.134473	0.111759
92	OBSERVATION BEDS (NON-DISTINCT	0.488913	0.473557	0.586714

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Cost to Charge Ratio Analytics

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48902 Federal Register / Vol. 87, No. 153 / Wednesday, August 10, 2022 / Rules and Regulations

Group	CCR
Routine Days	0.422
Intensive Days	0.341
Drugs	0.184
Supplies & Equipment	0.311
Implantable Devices	0.281
Inhalation Therapy	0.15
Therapy Services	0.283
Anesthesia	0.072
Labor & Delivery	0.366
Operating Room	0.165
Cardiology	0.094
Cardiac Catheterization	0.104
Laboratory	0.107
Radiology	0.137
MRIs	0.071
CT Scans	0.034
Emergency Room	0.155
Blood and Blood Products	0.255
Other Services	0.359

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Cost to Charge Ratio Analytics

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Description	12/31/2019	12/31/2020	12/31/2021
Operating CCR	0.228	0.227	0.229
Capital CCR	0.008	0.012	0.008
Change over Prior Year			(0.005)
10% change in CCR over prior year?			NO

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Per Diem and CCR Analytics

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Common Findings:

- Revenue codes not aligned with department
- Expenses mistakenly classified in routine departments
- Mismatch of expenses and charges
- Missing expense reclassification
- Low mark-up of charges
- Overhead allocation incorrect (review B-1 statistic)

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Medicare Outpatient Charges

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LINE	LINE_DESC	PENULTIMATE YR	PRIOR YR	CURRENT YR
50	OPERATING ROOM	39,419,104	27,864,122	28,625,994
52	DELIVERY ROOM & LABOR ROOM	64,819	47,821	14,183
54	RADIOLOGY-DIAGNOSTIC	34,084,969	24,163,073	19,520,404
57	CT SCAN	15,272,024	10,605,720	8,810,252
58	MRI	8,282,053	5,919,981	6,007,133
59	CARDIAC CATHETERIZATION	20,346,330	14,169,014	12,121,155
60	LABORATORY	6,733,633	5,080,611	4,872,428
62	WHOLE BLOOD & PACKED RED BLOOD	744,752	606,530	510,851
65	RESPIRATORY THERAPY	699,102	398,143	348,196
66	PHYSICAL THERAPY	1,191,333	831,594	1,048,641
71	MEDICAL SUPPLIES CHARGED TO PAT	10,509,582	7,441,072	5,807,987
72	IMPL. DEV. CHARGED TO PATIENTS	14,067,795	10,656,868	10,411,952
73	DRUGS CHARGED TO PATIENTS	31,051,328	27,647,187	26,684,920
74	RENAL DIALYSIS	402,674	341,493	154,733
76.01	ONCOLOGY	9,546,391	6,821,086	6,880,842
76.02	ENDOSCOPY	15,658,499	9,530,219	9,121,781
90	CLINIC	20,266,527	14,201,610	15,192,739
90.01	TRANSPLANT CLINIC	164,453	62,929	392,938
91	EMERGENCY	10,364,058	6,647,432	5,508,167
92	OBSERVATION BEDS (NON-DISTINCT	913,830	456,231	283,963

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Management Reports

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Polling Question

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Before signing the Medicare cost report, the person responsible for signing requests a:

- A. Brief discussion with Director/Manager
- B. Summary of results and management reports
- C. Full review of the Medicare cost report
- D. None – I'll just sign it!

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Management Reports

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[] I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(Signed) _____
Officer or Administrator of Provider(s)

PRESIDENT
Title _____

Date _____

Cost Center Description		Title V 1.00	Title XVIII		HIT 4.00	Title XIX 5.00	
			Part A 2.00	Part B 3.00			
PART III - SETTLEMENT SUMMARY							
1.00	Hospital	0	5,233,271	2,906,101	0	333,074	1.00
2.00	Subprovider - IPF	0	6,334	0	0	0	2.00
3.00	Subprovider - IRF	0	-95,217	-18	0	0	3.00
4.00	SUBPROVIDER I						4.00
5.00	Swing Bed - SNF	0	0	0	0	0	5.00
6.00	Swing Bed - NF	0			0	0	6.00
12.00	CMHC I	0		0	0	0	12.00
200.00	Total	0	5,144,388	2,906,083	0	333,074	200.00

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated.

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Management Reports

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				FYE 2020
Hospital Inpatient	Cost Report	Payments	Due (to)/from	Due (to)/from
Empirical DSH	5,787,449	6,143,060	(355,611)	(211,279)
Capital DSH	590,294	649,704	(59,410)	32,618
Uncompensated Care	9,405,246	7,230,457	2,174,789	2,784,327
IME	5,309,167	2,848,720	2,460,447	2,750,302
IME Managed Care	5,362,469	2,851,456	2,511,013	2,310,524
Capital IME	307,108	188,097	119,011	107,730
GME	1,837,293	1,800,834	36,459	31,831
Organ Acquisition	3,921,563	2,289,408	1,632,155	2,869,834
Pharmacy Residency	69,162	19,602	49,560	32,962
Bad Debts	982,168	3,905,235	(2,923,067)	(2,253,639)
HAC Penalty *	(226,227)	(159,462)	(66,765)	0
Sequestration	(1,564,906)	(1,219,595)	(345,311)	(330,366)
Total Inpatient	31,780,786	26,547,515	5,233,271	8,124,844

Hospital Outpatient	Cost Report	Payments	Due (to)/from	Due (to)/from
Cost based services	9,128	4,721	4,407	2,948
Pharmacy Residency	45,123	0	45,123	44,968
GME	989,672	0	989,672	720,395
Bad Debts	1,926,185	0	1,926,185	2,385,028
Sequestration	(729,195)	(669,910)	(59,285)	(63,327)
Total Outpatient	2,240,913	(665,189)	2,906,102	3,090,012

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Management Reports

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Hospital Inpatient	FY 2019	FY 2020	FY 2021	
DRG Operating	48,002,247	45,008,213	44,178,996	
Operating Outliers	662,353	434,041	1,210,883	
SSI %	27.60	31.09	29.14	
Medicaid % of Days	55.52	49.74	47.45	
Empirical DSH	7,061,131	6,289,898	5,787,449	
Uncompensated Care	12,772,933	11,589,426	9,405,246	
Organ Acquisition	0	3,781,303	3,921,563	
New Technology	949	0	1,900	
Medicare IP Bad Debts	2,592,094	2,375,715	1,511,028	
Inpatient Capital	72,804,048	70,946,649	71,254,210	
Value-based purchasing	178,499	128,639	(69,581)	
Readmission Reduction	(19,272)	(88,971)	(114,265)	
HAC Penalty	0	0	(226,227)	
Total Inpatient	144,055,065	140,464,994	136,861,279	

Hospital Outpatient	FY 2019	FY 2020	FY 2021	
OP Cost based services	29,151	12,077	9,128	
OPPS Cost	35,467,311	0	37,525,937	
OPPS Payment	38,320,331	41,324,495	41,156,799	
Outliers	56,479	33,183	41,293	
Medicare OP Bad Debts	3,683,784	3,669,274	2,963,361	
Total Outpatient	221,771,348	185,543,691	218,147,724	

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Management Reports

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Other Statistics	FY 2019	FY 2020	FY 2021	
Medicare Days	22,670	20,815	20,125	
Medicare Discharges	4,896	4,216	4,088	
Case Mix Index (Trfr Adj)	2.0881	2.1385	2.1286	
Average Hourly Wage	32.16	30.93	32.34	

Uncompensated Care	FY 2019	FY 2020	FY 2021	
Cost of Charity Care	31,756,397	20,434,048	26,144,461	
Cost of Non-Medicare Bad Debt	16,059,883	12,766,097	2,103,812	
Total Uncompensated Care	47,816,280	33,200,145	28,248,273	

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Automation

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Polling Question

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Our estimate of the automation of our cost report preparation is:

- A. >90%
- B. 51% to 89%
- C. 26% to 50%
- D. <25%

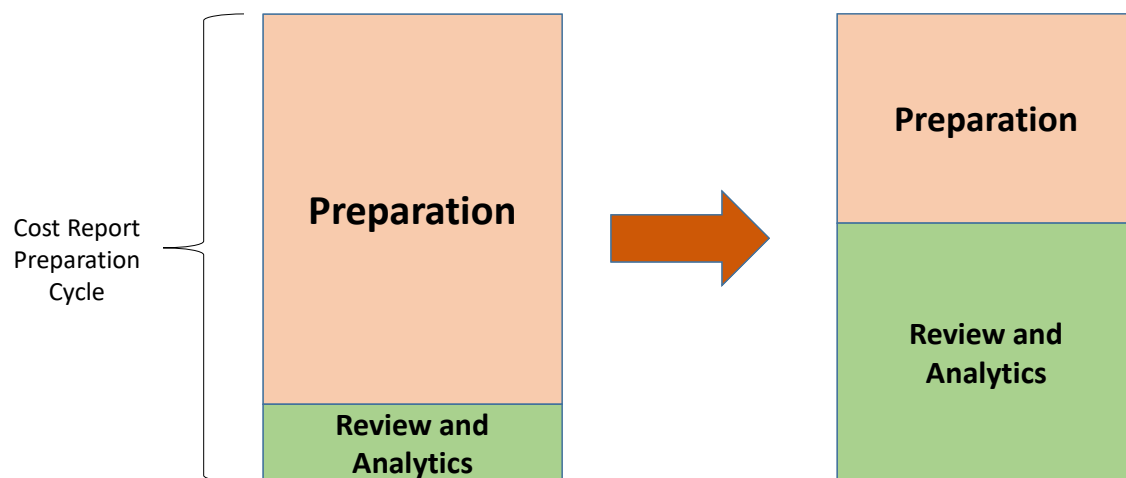
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Automation

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Automation Benefits

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- Working Trial Balance
 - A-6, A-8, G-series
- Payroll Summaries
 - Hours/FTEs
 - Reclassifications
- Revenue & Usage Report
 - Revenue reclassifications
 - Revenue Code grouping
- PS&R Import
- Interface to HFS



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Automation Benefits

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- Standardization
- Trace reclassifications and adjustments:
 - Avoids duplication
 - Avoids adjustments to incorrect cost centers
 - Adjusts for wage index hours



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Automation Benefits

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Thank you for your participation!

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