CPE MEDICAID COST REPORT INSTRUCTIONS (CMS 2552-10)

The provided forms are to be completed in lieu of the Medicare Cost Report (2552-10) Worksheet D Series, with the apportionment process simulating that which would occur on these schedules.

Source data elements, derived from the Medicare Cost Report (2552-10), must be completed in accordance with the Provider Reimbursement Manual Volumes 15-1 and 15-2 including updates. Note: The provided forms are to be used as templates. Providers will need to modify the cost center line identifications to mirror the unique lines used in the provider's Medicare Cost Report.

Schedule R
Schedule R develops hospital inpatient routine per diem costs and ancillary cost-to-charge ratios using Medicare Cost Report (2552-10) Worksheets B, Part I Col. 24 (Costs); S-3, Part I (Days); and C, Part I (Total Charges).

Col. A. Input provider fully loaded costs including resident costs from Worksheet B, Part I, Col. 24.

> Note: Line 30, Adults and Pediatrics, must incorporate swing bed and private room differential adjustments, if applicable, on Worksheet D-1, lines 17-27, or 28-37.

> Note: Line 92, Observation Non-Distinct costs are not included on Worksheet B, Part I, and are developed on Worksheet D-1, Part IV. Input cost from line 89 of Worksheet D-1, Part IV.

Col. B. Input provider routine days from Medicare Cost report (2552-10) Worksheet S-3, Part I Col. 8 on all applicable lines.

> Note: Line 25, Adult and Pediatric routine days, must exclude swingbed or private room days.

> Input Gross ancillary charges on all applicable lines, starting at line 50 (net of professional fees, and CRNA revenue), as provided on Worksheet C, Part I Col. 8.

Reconciliation
Complete lines, as applicable, to reconcile Schedule R costs, days and charges to the Medicare Cost Report (2552-10) Worksheets B, Part I; S-3, Part I; and C, respectively.

> Col. A (costs). Include lines for addition of other reimbursable (lines 99-117) and non-reimbursable cost centers (lines 190-201), removal of observation non-distinct part (line 92) and other adjustments required to reconcile to Worksheet B, Part I Col. 24, line 202.

> Col. B (routine patient days) total days reported must agree to Worksheet S-3, Part I Col. 8 total routine days.

> Col. B (charges) ancillary charges (and other adjustments, if necessary) must agree to Worksheet C, Col. 8, Line 202 total revenues.

Schedule 1

Medicaid cost apportionment is performed by applying the rates developed on Schedule R to program days and charges.

Program routine costs are developed by mutliplying the per diem by the program days. Program ancillary and outpatient costs are developed by multiplying the cost to charge ratio by program charges.

Col. R1.   Per diems and cost to charge ratios flow from Schedule R. Ensure that all rates agree to Column C of Schedule R.

Col. 1-8a.   Enter program days and charges, grouped by revenue code to Medicare Cost report line, similar to mapping performed in preparation of the Medicare cost report. Indicate total routine charges associated with inpatient days in columns 1a, 3a, 5a, and 7a on Total Routine line.

Program data either comes from the Medicaid PS&R or from the hospitals internal records. The following provides the programs, the input column for program days and charges and the recommended data source:

Program	Column Input	Source
Medicaid Inpatient Fee for Service	1a	State PS&R-MMIS System
Medicaid Outpatient Fee for Service	2a	State PS&R MMIS System
Medicaid Managed Care Inpatient	3a	Hospital Records
Medicaid Managed Care Outpatient	4a	Hospital Records
State Programs Inpatient	5a	State PS&R-MMIS System
State Programs Outpatient	6a	State PS&R MMIS System
Uninsured Inpatient	7a	Hospital Records
Uninsured Outpatient	8a	Hospital Records

Costs are summarized for each program and flow to Schedule S1

Schedule O

Schedule O develops hospital organ acquisition costs using Medicare Cost Report (2552-10) Worksheets D-6, Part III for all applicable organs. This schedule is only to be completed by Medicare Certified Transplant Centers.

Part I- A.   Enter the total cost, by organ type, from each applicable Worksheet D-4, Part III, Line 61 of the Medicare Cost Report (2552-10).

B.   Enter the total usable organs, by organ type, from each applicable Worksheet D-4, Part III, Line 62 of the Medicare Cost Report (2552-10).

C.   The allowable cost per organ is the result of A / B.

Part II- Enter, from provider records, the total number of organs transplanted by program (columns A, C, E, G).

Note: Documentation must be available to support organs claimed. Only transplant cases with Medicaid/State Programs/Uninsured as the primary payer may be included.

Program total allowable organ acquisition costs (Part I costs multiplied by Part II organs) will be transferred to Schedule S1 for settlement.

Schedule S1
Input Hospital name, identifiers, and contact information in spaces provided. CFO signs and certifies that the information provided is true, correct, and complete.

Settlement Summary-   Medicaid costs by program (from Schedule 1) and organ acquisition costs (Schedule O) are added to arrive at total costs by Medicaid program. Payments received reduce this amount to arrive at the Net allowable CPE reimbursement.

Additional Instructions:
Uninsured Data: Charge data should be limited to uninsured charges that would be covered by Medicaid had the patient been Medicaid eligible. The Uninsured inpatient and outpatient charges are not covered by any Third Party Liability. Payments for the uninsured charges are those payments made by or on behalf of the uninsured patients. Do not include State Program data in the Uninsured data since it is identified separately.