

# Critical Access Hospital CDM & Medicare Cost Reporting

Presentation by:

**J. Greg Britt, President**

**J. Greg Britt, Consultant, Inc.**

**3903 Leland Road**

**Louisville, KY 40207**

**Ph. (502) 896-4175**

**Fax (502) 895-3238**

**[jgregbritt@aol.com](mailto:jgregbritt@aol.com)**

# Critical Access Hospital CDM & Medicare Cost Reporting

Compliant Medicare cost reporting depends on accurately mapping revenue to the correct cost center in a way that it can be properly matched to Medicare paid claims.

Medicare paid claims are summarized by your fiscal intermediary and are provided for cost settlement on your Provider Statistical Summary report (PS&R).

# Critical Access Hospital CDM & Medicare Cost Reporting

Charges must be mapped internally to general ledger accounts that are matched to the cost center where the expenses corresponding to the services provided are accumulated. This is essential to accurate calculation of cost to charge ratios.

A Revenue Code is assigned that determines how your fiscal intermediary accumulates paid claim data to match to the appropriate cost center for settlement.

# CDM Hard Coding

- ITEM MASTER LIST
- 5510707 PT EVALUATION 0-30 MIN  
89.25
- (0424) INV.GL= EXP.GL= 31300055
- CPT CODE: 97001GP

# Revenue Crosswalk

## Patient Revenue Detail

**Purpose:** To assign the patient revenue accounts to CMS Lines and split between inpatient and outpatient revenue.

**Directions:**

1. Assign each Patient Revenue account to the CMS Line that the corresponding expense has been assigned
2. Assign each Patient Revenue account to either Inpatient or Outpatient
3. Reconcile the Patient Revenue to the Gross Patient Revenue from the Audited Financials or the Internal Financials.

**Source:** General Ledger Download

	Dept.	Acct.	Description	Adjusted 4/30/2006	CMS Line #	Inpatient Outpatient
10.6000.0110	6000	0110	TCH MED/SURG ICU INPATIENT MEDICARE	(108.00)	25.00	Inpatient
10.6020.0110	6020	0110	TCH MED/SURG INPATIENT MEDICARE	(338,639.00)	25.00	Inpatient
10.6500.0110	6500	0110	TCH SURGERY & RECOVERY INPATIENT MEDICARE	(4,225.00)	37.00	Inpatient
10.6700.0110	6700	0110	TCH EMERGENCY SERVICES INPATIENT MEDICARE	(7,405.00)	61.00	Inpatient
10.6810.0110	6810	0110	TCH AMBULANCE INPATIENT MEDICARE	(460.00)	98.01	Inpatient
10.7000.0110	7000	0110	TCH CLINICAL LAB SERVIC INPATIENT MEDICARE	(159,991.00)	44.00	Inpatient
10.7030.0110	7030	0110	TCH BLOOD BANK INPATIENT MEDICARE	(22,850.00)	46.00	Inpatient
10.7220.0110	7220	0110	TCH RADIOLOGY DIAGNOSTI INPATIENT MEDICARE	(37,091.00)	41.00	Inpatient
10.7260.0110	7260	0110	TCH ULTRASOUND INPATIENT MEDICARE	(8,570.00)	41.00	Inpatient
10.7270.0110	7270	0110	TCH CT SCANNER INPATIENT MEDICARE	(40,973.00)	41.00	Inpatient
10.7280.0110	7280	0110	TCH MRI INPATIENT MEDICARE	(1,040.00)	41.00	Inpatient
10.7600.0110	7600	0110	TCH RESPIRATORY THERAPY INPATIENT MEDICARE	(214,000.00)	49.00	Inpatient
10.7610.0110	7610	0110	TCH PHYSICAL THERAPY INPATIENT MEDICARE	(11,814.00)	50.00	Inpatient
10.7620.0110	7620	0110	TCH SPEECH LANGUAGE PAT INPATIENT MEDICARE	(915.00)	50.00	Inpatient
10.7630.0110	7630	0110	TCH OCCUPATIONAL THERAP INPATIENT MEDICARE	(4,078.00)	50.00	Inpatient
10.7640.0110	7640	0110	TCH EKG INPATIENT MEDICARE	(18,870.00)	49.00	Inpatient
10.7800.0110	7800	0110	TCH IV THERAPY INPATIENT MEDICARE	(16,896.00)	56.00	Inpatient
10.7810.0110	7810	0110	TCH PHARMACY SERV INPATIENT MEDICARE	(148,021.00)	16.00	Inpatient
10.8310.0110	8310	0110	TCH DIETARY SERV INPATIENT MEDICARE	(6.00)	11.00	Inpatient
10.8330.0110	8330	0110	TCH CENTRAL SERVICE & S INPATIENT MEDICARE	(39,733.00)	15.00	Inpatient
10.6020.0120	6020	0120	TCH MED/SURG INPATIENT MEDICAID	(25,756.00)	25.00	Inpatient
10.6500.0120	6500	0120	TCH SURGERY & RECOVERY INPATIENT MEDICAID	(825.00)	37.00	Inpatient
10.6700.0120	6700	0120	TCH EMERGENCY SERVICES INPATIENT MEDICAID	(6,890.00)	61.00	Inpatient
10.7000.0120	7000	0120	TCH CLINICAL LAB SERVIC INPATIENT MEDICAID	(18,850.00)	44.00	Inpatient
10.7030.0120	7030	0120	TCH BLOOD BANK INPATIENT MEDICAID	(734.00)	46.00	Inpatient
10.7220.0120	7220	0120	TCH RADIOLOGY DIAGNOSTI INPATIENT MEDICAID	(5,420.00)	41.00	Inpatient
10.7260.0120	7260	0120	TCH ULTRASOUND INPATIENT MEDICAID	(1,640.00)	41.00	Inpatient
10.7270.0120	7270	0120	TCH CT SCANNER INPATIENT MEDICAID	(4,660.00)	41.00	Inpatient
10.7600.0120	7600	0120	TCH RESPIRATORY THERAPY INPATIENT MEDICAID	(19,012.00)	49.00	Inpatient
10.7610.0120	7610	0120	TCH PHYSICAL THERAPY INPATIENT MEDICAID	(85.00)	50.00	Inpatient
10.7640.0120	7640	0120	TCH EKG INPATIENT MEDICAID	(1,500.00)	49.00	Inpatient
10.7800.0120	7800	0120	TCH IV THERAPY INPATIENT MEDICAID	(1,972.00)	56.00	Inpatient
10.7810.0120	7810	0120	TCH PHARMACY SERV INPATIENT MEDICAID	(10,897.00)	16.00	Inpatient
10.8330.0120	8330	0120	TCH CENTRAL SERVICE & S INPATIENT MEDICAID	(4,288.00)	15.00	Inpatient
10.6020.0130	6020	0130	TCH MED/SURG INPATIENT BLUE CROSS	(37,739.00)	25.00	Inpatient
10.6700.0130	6700	0130	TCH EMERGENCY SERVICES INPATIENT BLUE CROSS	(12,390.00)	61.00	Inpatient
10.7000.0130	7000	0130	TCH CLINICAL LAB SERVIC INPATIENT BLUE CROSS	(25,872.00)	44.00	Inpatient
10.7030.0130	7030	0130	TCH BLOOD BANK INPATIENT BLUE CROSS	(2,538.00)	46.00	Inpatient
10.7220.0130	7220	0130	TCH RADIOLOGY DIAGNOSTI INPATIENT BLUE CROSS	(7,641.00)	41.00	Inpatient
10.7260.0130	7260	0130	TCH ULTRASOUND INPATIENT BLUE CROSS	(2,060.00)	41.00	Inpatient
10.7270.0130	7270	0130	TCH CT SCANNER INPATIENT BLUE CROSS	(17,594.00)	41.00	Inpatient
10.7280.0130	7280	0130	TCH MRI INPATIENT BLUE CROSS	(2,470.00)	41.00	Inpatient
10.7600.0130	7600	0130	TCH RESPIRATORY THERAPY INPATIENT BLUE CROSS	(23,024.00)	49.00	Inpatient
10.7610.0130	7610	0130	TCH PHYSICAL THERAPY INPATIENT BLUE CROSS	(635.00)	50.00	Inpatient
10.7620.0130	7620	0130	TCH SPEECH LANGUAGE PAT INPATIENT BLUE CROSS	(168.00)	50.00	Inpatient
10.7630.0130	7630	0130	TCH OCCUPATIONAL THERAP INPATIENT BLUE CROSS	(362.00)	50.00	Inpatient
10.7640.0130	7640	0130	TCH EKG INPATIENT BLUE CROSS	(2,000.00)	49.00	Inpatient
10.7800.0130	7800	0130	TCH IV THERAPY INPATIENT BLUE CROSS	(3,913.00)	56.00	Inpatient

# PS&R Crosswalk

## PS&R Crosswalk

**Purpose:** To map the PS&R charges to the appropriate CMS lines

**Source:**

1. Enter all charges on the appropriate detail workpapers.
2. Ensure the totals match from detail workpapers.
3. Click the format for printing button to remove all unused revenue codes (*ensure all charges have been entered before*
4. Map the CMS Revenue Codes to CMS Line numbers.

**Source:**

Revenue Code	Description	D.8A	D.8B	D8.E	CMS Line Mapping
		Total Inpatient Part A	Total OPPS	Inpatient Swing Bed	
110	Room & Board/PVT - General Code	124,400.00		75,525.00	25
120	Room & Board/Semi - General Code	192,850.00		148,350.00	25
250	Pharmacy - General Code	148,048.75	102,687.50	77,479.45	56
255	Drugs Incident to Radiology	0.00	2,116.00	86.00	56
258	IV Solutions	14,364.00	12,789.00	3,463.00	56
260	IV Therapy - General Code	77.00	4,995.00	0.00	56
270	Med-Sur Supplies - General Code	150,422.75	130,264.50	104,030.40	55
276	Intraocular Lens	0.00	24,300.00	0.00	55
301	Laboratory - General Code	50,373.00	214,849.50	13,900.00	44
301	Chemistry	60,053.00	337,215.00	9,785.00	44
302	Immunology	991.00	2,376.00	206.00	44
305	Hematology	25,791.00	144,320.00	11,986.00	44
306	Bacteriology & Microbiology	17,255.00	47,043.00	4,784.00	44
307	Urology	5,567.00	18,730.00	1,720.00	44
311	Cytology	0.00	1,285.00	0.00	44
320	DX X-ray - General Code	27,001.00	194,045.00	4,741.00	41
324	Chest X-ray	7,560.00	28,800.00	1,320.00	41
350	CT Scan - General Code	1,318.00	10,464.00	0.00	41
351	Head Scan	5,458.00	81,125.00	1,429.00	41
352	Body Scan	30,135.00	136,837.00	1,612.00	41
360	OR Services - General Code	2,575.00	116,232.00	0.00	37
370	Anesthesia - General Code	0.00	26,012.00	0.00	37
390	Blood/Stor-Proc - General Code	15,080.00	3,380.00	0.00	46
391	Blood Administration	300.00	1,335.00	0.00	46
400	Image Service - General Code	0.00	906.00	0.00	41
401	Diagnostic Mammography	0.00	3,435.00	0.00	41
402	Ultrasound	3,150.00	20,691.00	350.00	41
410	Respiratory SVC - General Code	61,910.00	7,104.00	46,854.00	49
420	Physical Therapy - General Code	7,325.00	236,708.00	143,780.00	50
423	Group Rate	0.00	544.00	0.00	50
424	Evaluation or Re-evaluation	3,145.00	12,585.00	5,705.00	50
430	Occupational Therapy - General Code	1,864.00	21,526.00	48,779.00	50
434	Evaluation or Re-evaluation	1,445.00	1,020.00	4,420.00	50
440	Speech Pathol - General Code	75.00	2,568.00	450.00	50
440	Evaluation or Re-evaluation	840.00	1,008.00	504.00	50
450	Emergency Room - General Code	2,830.00	308,285.00	0.00	61
460	Pulmonary Function - General Code	21,633.00	4,731.00	14,673.00	49
480	Cardiology - General Code	0.00	2,812.00	703.00	49

# Critical Access Hospital CDM & Medicare Cost Reporting

In oversimplified terms Medicare cost reporting and settlement is a calculation of the product of paid claims multiplied by a cost to charge ratio.

Each series of Medicare cost report schedules serves a purpose to this end.

# Critical Access Hospital CDM & Medicare Cost Reporting

The A schedules report allowable costs by cost center.

The B schedules allocate all costs from non-revenue producing cost centers to revenue producing cost centers.

The C schedules report revenue by cost center and calculate cost to charge ratios.

The D schedules calculate costs.

The E schedules report interim payments and calculate a settlement.

# Cost Report- WKST A

## Summary of Costs

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES							WORKSHEET A
COST CENTER	SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7
GENERAL SERVICE COST CENTERS							
3 0300		175536	175536	167308	342844	-20235	322609
3.01 0301			35863	-1719	34144		34144
4 0400			300153	3563	303716	-605	303111
5 0500	128434	1534391	1662825	-258509	1404316	-1810	1402506
6.01 0660	477247	435404	912651		912651		912651
6.02 0661	117321	10569	127890		127890		127890
6.06 0662	370278	1551573	1921851	-19690	1902161	-290617	1611544
8 0800	171940	479382	651322		651322		651322
9 0900	52974	21759	74733		74733		74733
10 1000	219737	51344	271081		271081		271081
11 1100	228103	142985	371088	-269039	102049	-23762	78287
12 1200				269039	269039	-75464	193575
12.01 1950							12.01
14 1400	523057	95167	618224		618224		618224
15 1500	77487	20089	97576		97576	-1782	95794
17 1700	313870	205427	519297		519297	-7278	512019
18 1800	23785	284	24069		24069		24069
INPATIENT ROUTINE SERV COST CENTERS							
25 2500	764509	731419	1495928		1495928	-3705	1492223
33 3300	53322	1096	54418		54418		54418
ANCILLARY SERVICE COST CENTERS							
37 3700	280731	138204	418935		418935		418935
39 3900	26478	2288	28766		28766		28766
40 4000		21809	21809		21809		21809
41 4100	267270	475788	743058		743058		743058
41.01 3630	13534	53148	66682		66682		66682
41.02 3230	28045	431641	459686		459686	-231578	228108
41.03 3430	32291	439383	471674		471674	-137571	334103
41.04 3450		272329	272329		272329		272329
44 4400	451082	597431	1048513		1048513	-5742	1042771
49 4900		201043	201043		201043		201043
50 5000		360704	360704		360704		360704
52 5200		6754	6754		6754		6754
53 5300	4528	7086	11614		11614		11614
55 5500		344206	344206		344206		344206
56 5600	187641	566918	754559		754559		754559
59 3950	22418	4582	27000		27000		27000
OUTPATIENT SERVICE COST CENTERS							
6000	2040677	303039	2343716	177358	2521074	-1430849	1090225
6100	499054	880307	1379361		1379361	-384932	994429
6200							62
OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS							
71 7100							71
SPECIAL PURPOSE COST CENTERS							
88 8800		227943	227943	-227943			88
95	7375813	11127044	18502857	-159632	18343225	-2615930	15727295
SUBTOTALS							
NONREIMBURSABLE COST CENTERS							
96 9600							96
7950							100
100.01 7951				153622	153622		153622
100.02 7952							100.02
100.03 7953	17889	1379	19268		19268		100.03
100.04 7954	6097	1926	8023		8023		100.04
100.05 7955	42927	7115	50042		50042		100.05
100.06 7956							100.06
100.07 7957				6010	6010		100.07
101	7442726	11137464	18580190		18580190	-2615930	15964260
101							101

# Cost Report- WKST B

## Allocation of Indirect Costs

COST ALLOCATION - GENERAL SERVICE COSTS										WORKSHEET B
										PART I
COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION	NEW CAP BLDGS + FIXTURES	CAP COST- CLINIC BLDG	NEW CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	BUSINESS OFFICE	ADMISSIONS	SUBTOTAL		
	0	3	3.01	4	5	6.01	6.02	5A		
3 GENERAL SERVICE COST CENTERS									3	
3.01 NEW CAP REL COSTS-BLDG & FIXT	322609	322609							3.01	
4 CAPITAL COST - CLINIC BUILDING			34144						4	
4 NEW CAP REL COSTS-MVBLE EQUIP				303111					4	
5 EMPLOYEE BENEFITS	1402506	1906			1404412				5	
6.01 BUSINESS OFFICE	912651	4379			91636				6.01	
6.02 ADMISSIONS	127890	3604		90	22527	1008756			6.02	
6.06 ADMINISTRATION & GENERAL	1611544	39995		119940	63742		154021	1835221	6.06	
8 OPERATION OF PLANT	651322	26923		10297	33014			721556	8	
9 LAUNDRY & LINEN SERVICE	74733	9438		5	10171			94347	9	
10 HOUSEKEEPING	271081	6027			42391			319299	10	
11 DIETARY	78287	14099		24	12044			104454	11	
12 CAFETERIA	193575	5461			31753			230789	12	
12.01 EMPLOYEE CAFETERIA									12.01	
14 NURSING ADMINISTRATION	618224	11324			100432			729980	14	
15 CENTRAL SERVICES & SUPPLY	95794	10138			14878			120810	15	
17 MEDICAL RECORDS & LIBRARY	512019	5486		2251	60266			580022	17	
18 SOCIAL SERVICE	24069	1018			4567			29654	18	
25 INPATIENT ROUTINE SERV COST CENTERS										
25 ADULTS & PEDIATRICS	1492223	66972		54778	146793	86632	15318	1862716	25	
33 NURSERY	54418	3594			10238	2636	466	71352	33	
33 ANCILLARY SERVICE COST CENTERS										
37 OPERATING ROOM	418935	20787		38154	53903	96250	17019	645048	37	
39 DELIVERY ROOM & LABOR ROOM	28766	7263			5084	4525	800	46438	39	
40 ANESTHESIOLOGY	21809					1753	310	23872	40	
41 RADIOLOGY-DIAGNOSTIC	743058	13782		18319	51318	64393	11386	902256	41	
41.01 ULTRASOUND	66682	650		5197	2599	19196	3394	97718	41.01	
41.02 CT SCANS	228108	1549			5385	77743	13746	326531	41.02	
41.03 MRI	334103	5938		245	6200	42260	7472	396218	41.03	
41.04 NUCLEAR MEDICINE	272329	1802				25853	4571	304555	41.04	
44 LABORATORY	1042771	7353		11262	86612	161680	28577	1338255	44	
49 RESPIRATORY THERAPY	201043	5511				16649	2944	226147	49	
50 PHYSICAL THERAPY	360704	11612				36399	6436	415151	50	
52 SPEECH PATHOLOGY	6754					763	135	7652	52	
53 ELECTROCARDIOLOGY	11614			823	869	5995	1060	20361	53	
55 MEDICAL SUPPLIES CHARGED TO PAT	344206					24205	4280	372691	55	
56 DRUGS CHARGED TO PATIENTS	754559	3475		1661	36029	123433	21825	940982	56	
CARDIAC REHABILITATION	27000	1524			3417	4304	932	42446	59	
60 OUTPATIENT SERVICE COST CENTERS										
60 CLINIC	1090225		34144	29638	391832	37447	6621	1589907	60	
61 EMERGENCY	994429	13970		6991	95823	38058	6729	1156000	61	
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS									62	
71 HOME HEALTH AGENCY									71	
71 SPECIAL PURPOSE COST CENTERS										
95 SUBTOTALS	15727295	305580	34144	303092	1384210	871139	154021	15552428	95	
95 NONREIMBURSABLE COST CENTERS										
96 GIFT, FLOWER, COFFEE SHOP & CAN		2204						2204	96	
100 GUEST MEALS									100	
100.01 PUBLIC RELATIONS	153622	953		19	7354			161948	100.01	
100.02 IDLE SPACE		5248						5248	100.02	
100.03 OCCUPATIONAL HEALTH	19268	1549			3435			24252	100.03	
100.04 VISITING PHYSICIANS	8023	7075			1171			16269	100.04	
100.05 MELCHER CLINIC	50042				8242			58284	100.05	
100.06 PHYSICIAN BILLING						137617		137617	100.06	
100.07 RESIDENTIAL HOUSE	6010							6010	100.07	
101 CROSS FOOT ADJUSTMENTS									101	
102 NEGATIVE COST CENTER									102	
103 TOTAL	15964260	322609	34144	303111	1404412	1008756	154021	15964260	103	

# Cost Report- WKST B

## Allocation of Indirect Costs

COST ALLOCATION - GENERAL SERVICE COSTS								WORKSHEET B PART I	
COST CENTER DESCRIPTION	ADMIN + GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	EMPLOYEE CAFETERIA	NURSING ADMINIS- TRATION	
	6.06	8	9	10	11	12	12.01	14	
GENERAL SERVICE COST CENTERS									
3 NEW CAP REL COSTS-BLDG & FIXT									3
3.01 CAPITAL COST - CLINIC BUILDING									3.01
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS									5
6.01 BUSINESS OFFICE									6.01
6.02 ADMISSIONS									6.02
6.06 ADMINISTRATION & GENERAL	1835221								6.06
8 OPERATION OF PLANT	93723	815279							8
9 LAUNDRY & LINEN SERVICE	12255	26131	132733						9
10 HOUSEKEEPING	41474	16687	5232	382692					10
11 DIETARY	13568	39038	3004	19123					11
12 CAFETERIA	29977	15120		7407	179187				12
12.01 EMPLOYEE CAFETERIA						283293			12
14 NURSING ADMINISTRATION	94817	31354		15359		283293	283293		12.01
15 CENTRAL SERVICES & SUPPLY	15692	28069		13750			23920	895430	14
17 MEDICAL RECORDS & LIBRARY	75339	15189		7441			4567		15
18 SOCIAL SERVICE	3852	2818		1380			28487		17
INPATIENT ROUTINE SERV COST CENTERS							2166		18
25 ADULTS & PEDIATRICS	241946	185432	70032	90839	145816		41930	396213	25
33 NURSERY	9268	9952		4875			4238	40044	33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	83785	57554	16317	28194			13278	125471	37
39 DELIVERY ROOM & LABOR ROOM	6032	20110		9851			4214	39822	39
40 ANESTHESIOLOGY	3101								40
41 RADIOLOGY-DIAGNOSTIC	117194	38158	8409	18693			15939		41
41.01 ULTRASOUND	12693	1801		882			683		41.01
41.02 CT SCANS	42413	4289		2101			1719		41.02
41.03 MRI	51465	16440		8053			1460		41.03
41.04 NUCLEAR MEDICINE	39559	4990		2444					41.04
44 LABORATORY	173826	20358		9972			29264		44
49 RESPIRATORY THERAPY	29374	15258		7474					49
50 PHYSICAL THERAPY	53924	32151	7263	15750					50
52 SPEECH PATHOLOGY	994								52
53 ELECTROCARDIOLOGY	2645						283	2670	53
55 MEDICAL SUPPLIES CHARGED TO PAT	48409								55
56 DRUGS CHARGED TO PATIENTS	122224	9622		4714			5956		56
59 CARDIAC REHABILITATION	5513	4220		2067			1154	10901	59
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC	206513	134709	4402	70279			69356		60
61 EMERGENCY	150153	38681	18074	18948			29664	280309	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)									62
71 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS									71
95 SUBTOTALS	1781728	768131	132733	359596	145816	283293	278278	895430	95
NONREIMBURSABLE COST CENTERS									
96 GIFT FLOWER, COFFEE SHOP & CAN	286	6103		2990					96
100 GUEST MEALS					33371				100
100.01 PUBLIC RELATIONS	21035	2639		1293			2543		100.01
100.02 IDLE SPACE	682	14529		717					100.02
100.03 OCCUPATIONAL HEALTH	3150	4289		2101			2119		100.03
100.04 VISITING PHYSICIANS	2113	19588		9595			353		100.04
100.05 MELCHER CLINIC	7571								100.05
100.06 PHYSICIAN BILLING	17875								100.06
100.07 RESIDENTIAL HOUSE	781								100.07
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	1835221	815279	132733	382692	179187	283293	283293	895430	103

# Cost Report- WKST B

## Allocation of Indirect Costs

COST ALLOCATION - GENERAL SERVICE COSTS							WORKSHEET B PART I
COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS							
3 NEW CAP REL COSTS-BLDG & FIXT							3
3.01 CAPITAL COST - CLINIC BUILDING							3.01
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 EMPLOYEE BENEFITS							5
6.01 BUSINESS OFFICE							6.01
6.02 ADMISSIONS							6.02
6.06 ADMINISTRATION & GENERAL							6.06
8 OPERATION OF PLANT							8
9 LAUNDRY & LINEN SERVICE							9
10 HOUSEKEEPING							10
11 DIETARY							11
12 CAFETERIA							12
12.01 EMPLOYEE CAFETERIA							12.01
14 NURSING ADMINISTRATION							14
15 CENTRAL SERVICES & SUPPLY	182888						15
17 MEDICAL RECORDS & LIBRARY	2490	708968					17
18 SOCIAL SERVICE	31		39901				18
25 INPATIENT ROUTINE SERV COST CENTERS							
ADULTS & PEDIATRICS	16532	60887	37108	3149451		3149451	25
33 NURSERY	213	1853		141795		141795	33
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	10825	67648		1048120		1048120	37
39 DELIVERY ROOM & LABOR ROOM	445	3180		130092		130092	39
40 ANESTHESIOLOGY	2237	1232		30442		30442	40
41 RADIOLOGY-DIAGNOSTIC	6296	45257		1152202		1152202	41
41.01 ULTRASOUND	392	13492		127661		127661	41.01
41.02 CT SCANS	1650	54640		433343		433343	41.02
41.03 MRI	1450	29701		504787		504787	41.03
41.04 NUCLEAR MEDICINE	3166	18170		372884		372884	41.04
44 LABORATORY	52975	113619		1738269		1738269	44
49 RESPIRATORY THERAPY	17	11701		289971		289971	49
50 PHYSICAL THERAPY		25582		549821		549821	50
52 SPEECH PATHOLOGY		536		9182		9182	52
53 ELECTROCARDIOLOGY	193	4213		30365		30365	53
55 MEDICAL SUPPLIES CHARGED TO PAT	63363	17012		501475		501475	55
56 DRUGS CHARGED TO PATIENTS	1127	86753		1171378		1171378	56
CARDIAC REHABILITATION	395	3704		70400		70400	59
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	11920	26319		2113405		2113405	60
61 EMERGENCY	6530	26748	2793	1727900		1727900	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)							62
71 HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS							71
95 SUBTOTALS	182247	612247	39901	15292943		15292943	95
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & CAN				11583		11583	96
100 GUEST MEALS				33371		33371	100
100.01 PUBLIC RELATIONS				189458		189458	100.01
100.02 IDLE SPACE				27576		27576	100.02
100.03 OCCUPATIONAL HEALTH	252			36163		36163	100.03
100.04 VISITING PHYSICIANS	337			48255		48255	100.04
100.05 MELCHER CLINIC	52			65907		65907	100.05
100.06 PHYSICIAN BILLING		96721		252213		252213	100.06
100.07 RESIDENTIAL HOUSE				6791		6791	100.07
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	182888	708968	39901	15964260		15964260	103

# Cost Report- WKST C

## Cost to Charge Calculation

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
25	ADULTS & PEDIATRICS	3149451				25
33	NURSERY	141795				33
ANCILLARY SERVICE COST CENTERS						
37	OPERATING ROOM	1048120				37
39	DELIVERY ROOM & LABOR ROOM	130092				39
40	ANESTHESIOLOGY	30442				40
41	RADIOLOGY-DIAGNOSTIC	1152202				41
41.01	ULTRASOUND	127661				41.01
41.02	CT SCANS	433343				41.02
41.03	MRI	504787				41.03
41.04	NUCLEAR MEDICINE	372884				41.04
44	LABORATORY	1738269				44
49	RESPIRATORY THERAPY	289971				49
50	PHYSICAL THERAPY	549821				50
52	SPEECH PATHOLOGY	9182				52
53	ELECTROCARDIOLOGY	30365				53
55	MEDICAL SUPPLIES CHARGED TO	501475				55
56	DRUGS CHARGED TO PATIENTS	1171378				56
59	CARDIAC REHABILITATION	70400				59
OUTPATIENT SERVICE COST CENTERS						
60	CLINIC	2113405				60
61	EMERGENCY	1727900				61
62	OBSERVATION BEDS (NON-DISTI	279996		279996	279996	62
OTHER REIMBURSABLE COST CENTERS						
101	SUBTOTAL	15572939		279996	279996	101
102	LESS OBSERVATION BEDS	279996		279996	279996	102
103	TOTAL	15292943				103

# Cost Report- WKST C

## Cost to Charge Calculation

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	2077914		2077914			25
33 NURSERY	69750		69750			33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	512863	2034111	2546974	.411516		37
39 DELIVERY ROOM & LABOR ROOM	98435	21295	119730	1.086545		39
40 ANESTHESIOLOGY	14595	31789	46384	.656304		40
41 RADIOLOGY-DIAGNOSTIC	129930	1574035	1703965	.676189		41
41.01 ULTRASOUND	49220	458750	507970	.251316		41.01
41.02 CT SCANS	250020	1807220	2057240	.210643		41.02
41.03 MRI	82125	1036150	1118275	.451398		41.03
41.04 NUCLEAR MEDICINE	46080	638030	684110	.545064		41.04
44 LABORATORY	608214	3669941	4278155	.406313		44
49 RESPIRATORY THERAPY	193433	247130	440563	.658183		49
50 PHYSICAL THERAPY	163310	799883	963193	.570832		50
52 SPEECH PATHOLOGY	12810	7375	20185	.454892		52
53 ELECTROCARDIOLOGY	22425	136210	158635	.191414		53
55 MEDICAL SUPPLIES CHARGED TO	263459	377062	640521	.782917		55
56 DRUGS CHARGED TO PATIENTS	1469480	1796808	3266288	.358627		56
59 CARDIAC REHABILITATOIN	1500	137940	139440	.504877		59
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC		990920	990920	2.132771		60
61 EMERGENCY	23612	983473	1007085	1.715744		61
62 OBSERVATION BEDS (NON-DISTI OTHER REIMBURSABLE COST CENTERS	5000	209534	214534	1.305136	1.305136	1.305136 62
101 SUBTOTAL	6094175	16957656	23051831			101
102 LESS OBSERVATION BEDS						102
103 TOTAL			23051831			103



# Cost Report- WKST D

## Calculation of Medicare Costs

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
PARTS V & VI

<input type="checkbox"/> TITLE V - O/P	<input checked="" type="checkbox"/> HOSPITAL (16-1355)	<input type="checkbox"/> SNF
<input checked="" type="checkbox"/> TITLE XVIII-PT B	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF
<input type="checkbox"/> TITLE XIX - O/P	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1)	PPS SER- VICES (SEE INSTRU.)	ALL OTHER (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	OUTPATIENT AMBULATORY SURGICAL CENTER	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC
	5	5.01	5.02	5.03	5.04	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	813550							37
39 DELIVERY ROOM & LABOR ROOM								39
40 ANESTHESIOLOGY	3691							40
41 RADIOLOGY-DIAGNOSTIC	706550							41
41.01 ULTRASOUND	54980							41.01
41.02 CT SCANS	700915							41.02
41.03 MRI	335725							41.03
41.04 NUCLEAR MEDICINE	232850							41.04
44 LABORATORY	1389956							44
49 RESPIRATORY THERAPY	55793							49
50 PHYSICAL THERAPY	272554							50
52 SPEECH PATHOLOGY	2495							52
53 ELECTROCARDIOLOGY	46504							53
55 MEDICAL SUPPLIES CHARGED TO PA	213845							55
56 DRUGS CHARGED TO PATIENTS	738573							56
59 CARDIAC REHABILITATION	69046							59
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	318807							60
61 EMERGENCY	333701							61
62 OBSERVATION BEDS (NON-DISTINCT)	98009							62
OTHER REIMBURSABLE COST CENTERS								
65.01 AMBULANCE CHARGES (S-2 LINE 56)								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56)								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56)								65.03
101 SUBTOTAL	6387544							101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES	6387544							104

# Cost Report- WKST D

## Calculation of Medicare Costs

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
PARTS V & VI

CHECK	[ ]	TITLE V - O/P	[XX]	HOSPITAL (16-1355)	[ ]	SNF
APPLICABLE	[XX]	TITLE XVIII-PT B	[ ]	SUB I	[ ]	NF
BOXES	[ ]	TITLE XIX - O/P	[ ]	SUB II	[ ]	S/B-SNF
			[ ]	SUB III	[ ]	S/B-NF
			[ ]	SUB IV	[ ]	ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST					HOSPITAL	HOSPITAL
	ALL OTHER (COLS 1x5) 9	PPS SERVICES (COLUMNS 1.01x5.01) 9.01	ALL OTHER (COLUMNS 1.01x5.02) 9.02	PPS SERVICES (COLUMNS 1.01x5.03) 9.03	PPS SERVICES (COLUMNS 1.01x5.04) 9.04	I/P PART B CHARGES (SEE INSTRU.) 10	I/P PART B COST (COLUMNS 1.02x10) 11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	334789						37
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY	2422						40
41 RADIOLOGY-DIAGNOSTIC	477761						41
41.01 ULTRASOUND	13817						41.01
41.02 CT SCANS	147643						41.02
41.03 MRI	151546						41.03
41.04 NUCLEAR MEDICINE	126918						41.04
44 LABORATORY	564757						44
49 RESPIRATORY THERAPY	36722						49
50 PHYSICAL THERAPY	155583						50
52 SPEECH PATHOLOGY	1135						52
53 ELECTROCARDIOLOGY	8902						53
55 MEDICAL SUPPLIES CHARGED TO PAT	167423						55
56 DRUGS CHARGED TO PATIENTS	264872						56
59 CARDIAC REHABILITATION	34860						59
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	679942						60
61 EMERGENCY	572545						61
62 OBSERVATION BEDS (NON-DISTINCT	127915						62
OTHER REIMBURSABLE COST CENTERS							
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL	3869552						101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES	3869552						104

# Cost Report- WKST D

## Calculation of Medicare Costs

COMPUTATION OF INPATIENT OPERATING COST						WORKSHEET D-1	
[ ] TITLE V-INPT						[XX] TITLE XVIII-PART A	[ ] TITLE XIX-INPT
PART II - HOSPITAL AND SUBPROVIDERS ONLY							PART II
		HOSPITAL (OTHER) (16-1355)	SUB I	SUB II	SUB III	SUB IV	
	PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	958.89					38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1199571					39
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1199571					41
		TOTAL I/P COST	TOTAL I/P DAYS	AVERAGE PER DIEM	PROGRAM DAYS	PROGRAM COST	
		1	2	3	4	5	
42	NURSERY (TITLES V AND XIX ONLY)						42
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43	INTENSIVE CARE UNIT						43
44	CORONARY CARE UNIT						44
45	BURN INTENSIVE CARE UNIT						45
46	SURGICAL INTENSIVE CARE UNIT						46
47	OTHER SPECIAL CARE (SPECIFY)						47
		HOSPITAL (OTHER) (16-1355)	SUB I	SUB II	SUB III	SUB IV	
		1	1	1	1	1	
48	PROGRAM INPATIENT ANCILLARY SERVICE COST	782122					48
49	TOTAL PROGRAM INPATIENT COSTS	1981693					49
	PASS THROUGH COST ADJUSTMENTS						
50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52	TOTAL PROGRAM EXCLUDABLE COST						52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

# Cost Report- WKST D

## Calculation of Medicare Costs

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (16-1355)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input checked="" type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		931550		25
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.411516	163325	67211	37
39 DELIVERY ROOM & LABOR ROOM	1.086545			39
40 ANESTHESIOLOGY	.656304	3638	2388	40
41 RADIOLOGY-DIAGNOSTIC	.676189	93290	63082	41
41.01 ULTRASOUND	.251316	10525	2645	41.01
41.02 CT SCANS	.210643	155900	32839	41.02
41.03 MRI	.451398	45850	20697	41.03
41.04 NUCLEAR MEDICINE	.545064	19931	10864	41.04
44 LABORATORY	.406313	369869	150283	44
49 RESPIRATORY THERAPY	.658183	98959	65133	49
50 PHYSICAL THERAPY	.570832	38194	21802	50
52 SPEECH PATHOLOGY	.454892	6095	2773	52
53 ELECTROCARDIOLOGY	.191414	16635	3184	53
55 MEDICAL SUPPLIES CHARGED TO PAT	.782917	167650	131256	55
56 DRUGS CHARGED TO PATIENTS	.358627	573520	205680	56
59 CARDIAC REHABILITATOIN	.504877	1125	568	59
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	2.132771			60
61 EMERGENCY	1.715744	1001	1717	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	1.305136			62
101 TOTAL		1765507	782122	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		1765507		103

# Cost Report- WKST D

## Calculation of Medicare Costs

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

1	TITLE V	[ ]	HOSPITAL	[ ]	SNF	[ ]	PPS
	TITLE XVIII-PT A	[ ]	SUB I	[ ]	NF	[ ]	TEFRA
	TITLE XIX	[ ]	SUB II	[XX]	S/B-SNF (16-Z355)	[XX]	OTHER
		[ ]	SUB III	[ ]	S/B-NF		
		[ ]	SUB IV	[ ]	ICF/MR		

COST CENTER DESCRIPTION		RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
25	INPATIENT ROUTINE SERVICE COST CENTERS ADULTS & PEDIATRICS				25
37	ANCILLARY SERVICE COST CENTERS OPERATING ROOM	.411516	10645	4381	37
39	DELIVERY ROOM & LABOR ROOM	1.086545			39
40	ANESTHESIOLOGY	.656304			40
41	RADIOLOGY-DIAGNOSTIC	.676189	21020	14213	41
41.01	ULTRASOUND	.251316	950	239	41.01
41.02	CT SCANS	.210643	14550	3065	41.02
41.03	MRI	.451398	12925	5834	41.03
41.04	NUCLEAR MEDICINE	.545064	9230	5031	41.04
44	LABORATORY	.406313	63619	25849	44
49	RESPIRATORY THERAPY	.658183	33793	22242	49
50	PHYSICAL THERAPY	.570832	107395	61305	50
52	SPEECH PATHOLOGY	.454892	5150	2343	52
53	ELECTROCARDIOLOGY	.191414	1210	232	53
55	MEDICAL SUPPLIES CHARGED TO PAT	.782917	40418	31644	55
56	DRUGS CHARGED TO PATIENTS	.358627	365199	130970	56
59	CARDIAC REHABILITATION	.504877			59
60	OUTPATIENT SERVICE COST CENTERS CLINIC	2.132771			60
61	EMERGENCY	1.715744			61
62	OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	1.305136			62
101	TOTAL		686104	307348	101
102	LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103	NET CHARGES		686104		103



# Cost Report- WKST E

## Medicare Settlement Calculation

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (16-1355) 1	HOSPITAL (16-1355) 1.01	HOSPITAL (16-1355) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES	55961		18
18.01 COINSURANCE	996376		18.01
19 SUBTOTAL	2860910		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	2860910		23
24 PRIMARY PAYER PAYMENTS	4606		24
25 SUBTOTAL	2856304		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	18628		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	18628		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			27.02
28 SUBTOTAL	2874932		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)			30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	2874932		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	3167936		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	-293004		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36

# Cost Report- WKST E

## Medicare Settlement Calculation

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (16-1355)	SUB I	SUB II	SUB III	SUB IV	SNF I
1	INPATIENT SERVICES	1981693				1
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)					1.01
2	ORGAN ACQUISITION					2
3	COST OF TEACHING PHYSICIANS					3
4	SUBTOTAL	1981693				4
5	PRIMARY PAYER PAYMENTS	4243				5
6	TOTAL COST	1997225				6
COMPUTATION OF LESSER OF COST OR CHARGES						
REASONABLE CHARGES						
7	ROUTINE SERVICE CHARGES					7
8	ANCILLARY SERVICE CHARGES					8
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE					9
10	TEACHING PHYSICIANS					10
11	TOTAL REASONABLE CHARGES					11
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENT LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS					12
13	AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)					13
14	RATIO OF LINE 12 TO LINE 13					14
15	TOTAL CUSTOMARY CHARGES					15
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST					16
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					17

# Cost Report- WKST E

## Medicare Settlement Calculation

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (16-1355)	SUB I	SUB II	SUB III	SUB IV	SNF I	
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
25.01							25.01
25.02							25.02
26							26
27							27
28							28
29							29
30							30
31							31
32							32
32.01							32.01
33							33
34							34

# Critical Access Hospital CDM & Medicare Cost Reporting

## Examples of Common Errors:

Supply charges with a revenue code 27X  
and a G/L assignment to an ancillary dept  
such as OR.

Infusion charges with a revenue code 26X  
and a G/L assignment to a nursing dept  
such as Med/Surg, ER or OR.