

The NEW Medicare Home Health Cost Report CMS Form 1728-20 Part II (of II)

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2pm ET

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CMS Form 1728-20

- ▶ The Medicare Cost Report is a required filing for most all health care facilities participating in the Medicare program
- ▶ For Home Health, the new form (1728-20), was instituted last year for all reporting periods:
 - ▶ Beginning on/after Jan 1, 2020 and
 - ▶ Ending on/after 12/31/20

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CMS Form 1728-20

- ▶ Although a flawed form, it is one that we need to file annually (for every reporting period)
- ▶ Via the Cost Report, CMS et al, are able to identify agency-specific and industry-wide financial & operational metrics:
 - ▶ Visit utilization, costs, profitability, Medicare Margins (i.e., profitability) etc...

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CMS Form 1728-20

- ▶ These changes were made commensurate to the change to PDGM approach of PPS
- ▶ Two weeks ago, we covered the first half of the Medicare Cost Report (MCR):
 - ▶ Worksheet (W/S) S series - demo/ops info
 - ▶ W/S A series - expenses and the
 - ▶ W/S B series - cost allocations

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CMS Form 1728-20

- ▶ Today, we will be covering the 2nd-half:
 - ▶ W/S C - Medicare costs cal'c, the
 - ▶ W/S D series - Medicare Payments, and the
 - ▶ W/S F series - the Balance Sheet & Inc Stmt
- ▶ We left off at W/S B
 - ▶ This identified Medicare Allowable Costs
 - ▶ After all GSC had been allocated

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Worksheet C



- ▶ W/S C is where Medicare costs are calc'd
- ▶ Part I calculates the 'Per Visit' costs:
 - ▶ The discipline costs (i.e., RN, LPN/LVN; PT, PTA, etc... from W/S B Column 10 (after the cost alloc's) flow to Col 2 on W/C, pt I
 - ▶ The discipline visits from W/S S-3, pt I, flow to Col 3 on W/C, pt I
 - ▶ Col 4 = Avg CPV (Col 2 ÷ Col 3)

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Worksheet C

APPORTIONMENT OF PATIENT SERVICE COSTS
Worksheet C
Parts I & II

PART I - AGGREGATE HHA COST PER VISIT AND AGGREGATE MEDICARE COST COMPUTATION

	FROM VISIT R, COL 10, LINE	TOTAL		AVERAGE COST PER VISIT	HHA MEDICARE PROGRAM VISITS	HHA MEDICARE PROGRAM COSTS
		COST	VISITS			
1.00 Skilled Nursing Care - RN	16.00	0	0	0.00	0	0.100
2.00 Skilled Nursing Care - LPN	17.00	0	0	0.00	0	0.200
3.00 Physical Therapy	18.00	0	0	0.00	0	0.300
4.00 Physical Therapy Assistant	19.00	0	0	0.00	0	0.400
5.00 Occupational Therapy	20.00	0	0	0.00	0	0.500
6.00 Certified Occupational Therapy Assistant	21.00	0	0	0.00	0	0.600
7.00 Speech-Language Pathologist	22.00	0	0	0.00	0	0.700
8.00 Medical Social Services	23.00	0	0	0.00	0	0.800
9.00 Home Health Aide Services	24.00	0	0	0.00	0	0.900
10.00 Total (sum of Rows 1-9)		0	0	0	0	0.10.00



- ▶ Col 4 identifies the avg Medicare CPV
- ▶ Col 5 are the Medicare visits from the PS&R
- ▶ Col 6 = Col 4 x Col 5 = Medicare visit's cost

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Worksheet C



- ▶ W/S C, pt II
- ▶ This is where the costs of Chargeable Medical Supplies applicable to Medicare are calc'd
 - ▶ Too often, these amounts are incorrect
 - ▶ Many HHAs do not properly track costs
 - ▶ And many more don't even bill the chg's!

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Worksheet C

PART II - SUPPLIES, DRUGS, AND DISPOSABLE DEVICES COST COMPUTATION

OTHER PATIENT SERVICES	FROM VISIT R, COL 10, LINE	TOTAL COSTS	TOTAL CHARGES	RATIO	MEDICARE COVERED CHARGES			COST OF MEDICARE SERVICES		
					OPPS REIMBURSE D-SERVICES	HHA SERVICES NOT SUBJECT TO DED & COINSUR	HHA SERVICES SUBJECT TO DED & COINSUR	OPPS REIMBURSE D-SERVICES	HHA SERVICES NOT SUBJECT TO DED & COINSUR	HHA SERVICES SUBJECT TO DED & COINSUR
11.00 Cost of Medical Supplies	25.00	0	0	0.00000	0	0	0	0	0	0.11.00
12.00 Cost of Drugs	26.00	0	0	0.00000	0	0	0	0	0	0.12.00
13.00 Cost of Administrative Vaccines	27.00	0	0	0.00000	0	0	0	0	0	0.13.00
14.00 Disposable Devices	29.00	0	0	0.00000	0	0	0	0	0	0.14.00

- ▶ Col 1 is for Total Costs for the reporting period
- ▶ Col 2 = Total Charges (*what is included on claims*)
- ▶ Col 3 = Cost to Charge Ratio
 - ▶ This is applied to Medicare Covered Chgs (*to Col's 4, 5 & 6*)
 - ▶ To calc the cost of Chargeable Med Supp to Medicare (?)

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Worksheet D

▶ W/S D is broken out into two-parts:
 ▶ Part I - ... Lesser of Cost or Charge for Vaccines

		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	SUBJECT TO DEDUCTIBLES & COINSURANCE
		1.00	2.00
100	Reasonable cost of vaccines (see instructions)	0	0
200	Total reasonable charges	0	0
300	Aggregate amount actually collected from patients liable for payment for services on a charge basis (from your records)	0	0
400	Amount that would have been realized from patients liable for payment for services on a charge basis had each payment been made in accordance with CPT 411.116	0	0
500	Rate of line 3 to 4 (used to extend 1.000000)	0.000000	0.000000
600	Total reasonable charges (multiply line 2 by line 3 for column 1 and 2) (see instructions)	0	0
700	Excess of total reasonable charges over total reasonable cost (multiply each of line 6 exceeds line 1) (see instructions)	0	0
800	Excess of reasonable cost over customary charges (see instructions)	0	0
900	Subtotal of Reasonable Cost (see instructions)	0	0

▶ And Part II - Computation of Reimb Settlement
 ▶ i.e., how much we were paid
 ▶ For 30-day pmt periods ended this reporting period

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Worksheet D

▶ Pt II - what we were paid by encounter-type:

10.00	Total PPS payment - full episodes/periods without outliers	6,859,505
11.00	Total PPS payment - full episodes/periods with outliers	259,098
12.00	Total PPS payment - LUPA episodes/periods	129,367
13.00	Total PPS payment - PEP episodes/periods	84,700
14.00	Total PPS outlier payment - full episodes/periods with outliers	65,700
15.00	Total PPS outlier payment - PEP episodes/periods	1,693

▶ A pretty handy W/S
 ▶ We can cal'c a lot from this W/S
 ▶ Let's see some of what we can identify

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Worksheet D

▶ Pt II - avg payment per encounter:

	pre-Sequestration		Avg Pmt per Encounter
	Reimb.	Periods	
Full Encounters - w/out Outliers	6,859,505	3,269	2,098.35
Full Encounters - with Outliers	259,098	120	2,159.15
LUPA Encounters	129,367	356	363.39
PEP Encounters (w/S Outliers)	84,700	86	984.88
Outlier Pmts - Full Encounters	65,700		547.50
Outlier Pmts - PEP Encounters (5)	1,693		338.60
Total - pre-Sequestration	7,400,063	3,831	1,931.63

▶ If you want to budget (which all should!), you MUST know these \$ amts! (both prior & future rates)
 ▶ w/visits, you can cal'c costs & profitability

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Worksheet D

▶ Pt II - *Outliers: helping or hurting?*

- ▶ \$7,400,063 total pmts
- ▶ Per-Outlier: \$7,332,670
- ▶ Outlier Pmts: \$67,393
- ▶ Is this helpful?

pre-Sequestration	
Reimb:	
Full Encounters - w/out Outliers	6,859,505
Full Encounters - with Outliers	259,098
LUPA Encounters	129,367
PEP Encounters (w/S Outliers)	84,700
Outlier Pmts - Full Encounters	65,700
Outlier Pmts - PEP Encounters	1,693
	7,400,063

Total Outlier Payments	67,393	is this good?
Total Payments (no Outliers)	7,332,670	

▶ Let's do some calculations to see:

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Worksheet D

▶ Pt II - *Outliers: helping or hurting?*

- ▶ Total pre-Outlier pmts: \$ 7,332,670
- ▶ Total Outlier pmts: 67,393
- ▶ We did receive over \$67k in Outlier pmts, which we wouldn't have received if the Outlier Provision did not exist!
- ▶ Was this beneficial?

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Worksheet D

▶ Pt II - *Outliers: helping or hurting?*

- ▶ So, it appears to help!
- ▶ But how are the funds to pay for Outliers established?
- ▶ All Medicare pmts are reduced 5% to fund the Outlier Provision
- ▶ So how was this agency impacted?

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- ▶ Pt II - *Outliers: helping or hurting?*
 - ▶ Total pre-Outlier pmts: \$ 7,332,670
 - ▶ = 95% of what it would have been without the Outlier Provision
 - ▶ So, what does this 5% equate to?
 - ▶ We'd have to inflate the pre-Outlier pmts to what they would have been

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- ▶ Pt II - *Outliers: helping or hurting?*
 - ▶ \$ 7,332,670 ÷ .95 (to inflate/offset withhold)
 - ▶ = \$ 7,718,600 (what it would be w/no Outlier Provision)
 - ▶ Diff: \$385,930 (withhold to fund Outlier Provision)
 - ▶ Less: 67,393 (Outlier Pmts rec'd)
 - ▶ Diff: \$318,537 (Lost cash-flow & revenue due to Outlier P)

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- ▶ Pt II - *Outliers: helping or hurting?*
 - ▶ So, was the Outlier Provision helpful or detrimental to this agency?
 - ▶ Very detrimental, as this agency lost \$318,537 in cash-flow & revenue due to Outlier Provision
 - ▶ How is it impacting your agency???

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Worksheet D-1

► W/S D-1, is the summary of total Interim Pmts to HHA

ANALYSIS OF PAYMENTS TO HHA FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES




DATE	DESCRIPTION	AMOUNT
1.00	Total interim payments paid to HHA	7,349,332
2.00	Interim payments payable on individual bills either submitted or to be submitted to the contractor, for services rendered in the cost report period. If none, write "NONE" or enter a zero	0
3.00	List separately each retrospective lump sum adjustment account based on subsequent revisions of the interim rate for the cost reporting period. Also show date of each payment. If none write "NONE" or enter a zero (0)	0
PROGRAM TO PROVIDER		
3.01		0
3.02		0
3.03		0
3.04		0
3.05		0
PROVIDER TO PROGRAM		
3.51		0
3.52		0
3.53		0
3.54		0
3.99	SUBTOTAL (sum of lines 3.01 through 3.49; minus sum of lines 3.50 through 3.98)	0
4.00	TOTAL INTERIM PAYMENTS (Sum of lines 1, 2 and 3.99/Transfer to W/S D, Part II, line 36)	7,349,332

► Post-Sequestration

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Worksheet F

► W/S F is the Balance Sheet for the HHA


► Presented in a prescribed format:

- This is a one-page W/S, with:
- 3 sections of Assets,
- 2 sections for Liabilities, and
- 1 for Capital Accounts



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Worksheet F

► Asset section 1: Current Assets

BALANCE SHEET



DATE	DESCRIPTION	AMOUNT
ASSETS (Only Cash)		
CURRENT ASSETS		
1.00	Cash on hand and in banks	0
2.00	Temporary investments	0
3.00	Notes Receivable	0
4.00	Accounts Receivable	0
5.00	Other Receivable	0
6.00	Less: allowances for uncollectible notes and accounts receivable	0
7.00	Inventory	0
8.00	Prepaid Expenses	0
9.00	Other current assets	0
10.00	TOTAL CURRENT ASSETS (sum of lines 1 through 9)	0

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FIXED ASSETS		
11.00	Land	0 11.00
12.00	Land improvements	0 12.00
13.00	Less: Accumulated Depreciation	0 13.00
14.00	Building	0 14.00
15.00	Less: Accumulated Depreciation	0 15.00
16.00	Leasehold improvements	0 16.00
17.00	Less: Accumulated Depreciation	0 17.00
18.00	Fixed equipment	0 18.00
19.00	Less: Accumulated Depreciation	0 19.00
20.00	Automobiles and trucks	0 20.00
21.00	Less: Accumulated Depreciation	0 21.00
22.00	Major movable equipment	0 22.00
23.00	Less: Accumulated Depreciation	0 23.00
24.00	Minor equipment	0 24.00
25.00	Less: Accumulated Depreciation	0 25.00
26.00	Minor equipment un-depreciable	0 26.00
26.50	Other fixed assets	0 26.50
27.00	TOTAL FIXED ASSETS (sum of lines 11 through 26, and 26.50)	0 27.00

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OTHER ASSETS		
28.00	Investments	0 28.00
29.00	Deposits on leases	0 29.00
30.00	Due from owner/officers	0 30.00
30.50	Other assets	0 30.50
31.00	TOTAL OTHER ASSETS (sum of lines 28 through 30, and 30.50)	0 31.00
32.00	TOTAL ASSETS (sum of lines 10, 27, and 31)	0 32.00

LIABILITIES AND FUND BALANCE (Chart Center)		
CURRENT LIABILITIES		
33.00	Accounts payable	0 33.00
34.00	Salaries, wages, & fees payable	0 34.00
35.00	Payroll taxes payable	0 35.00
36.00	Notes & loans payable (short term)	0 36.00
37.00	Deferred income	0 37.00
38.00	Accrued interest	0 38.00
39.00	Other current liabilities	0 39.00
40.00	TOTAL CURRENT LIABILITIES (sum of lines 33 through 39)	0 40.00

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LONG TERM LIABILITIES		
41.00	Mortgage payable	0 41.00
42.00	Notes payable	0 42.00
43.00	Unsecured loans	0 43.00
44.00	Other long term liabilities	0 44.00
45.00	TOTAL LONG TERM LIABILITIES (sum of lines 41 through 44)	0 45.00
46.00	TOTAL LIABILITIES (sum of lines 40 and 45)	0 46.00

CAPITAL ACCOUNTS		
47.00	FUND BALANCES	0 47.00
48.00	TOTAL LIABILITIES AND FUND BALANCES (sum of lines 46 and 47)	0 48.00

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STATEMENT OF REVENUE AND EXPENSES

Worksheet F-1

- ▶ W/S F-1 is the pre-formatted P&L
- ▶ Lines 1-3 - Pt Svc Rev
 - ▶ Note the breakout:
 - ▶ Medicare (Col 1)
 - ▶ Medicaid (Col 2)
 - ▶ Other (Col 3)
- ▶ Lines 4-17 - Op Exps
- ▶ Lines 19-32 - Mis Rev
- ▶ Line 33 - Net Inc/Loss

	Line	Total Medicare	Total Medicaid	Other	Total
1.00	1.00	2,100	2,100	0	4,200
2.00	2.00	0	0	0	0
3.00	3.00	0	0	0	0
4.00	4.00	0	0	0	0
5.00	5.00	0	0	0	0
6.00	6.00	0	0	0	0
7.00	7.00	0	0	0	0
8.00	8.00	0	0	0	0
9.00	9.00	0	0	0	0
10.00	10.00	0	0	0	0
11.00	11.00	0	0	0	0
12.00	12.00	0	0	0	0
13.00	13.00	0	0	0	0
14.00	14.00	0	0	0	0
15.00	15.00	0	0	0	0
16.00	16.00	0	0	0	0
17.00	17.00	0	0	0	0
18.00	18.00	0	0	0	0
19.00	19.00	0	0	0	0
20.00	20.00	0	0	0	0
21.00	21.00	0	0	0	0
22.00	22.00	0	0	0	0
23.00	23.00	0	0	0	0
24.00	24.00	0	0	0	0
25.00	25.00	0	0	0	0
26.00	26.00	0	0	0	0
27.00	27.00	0	0	0	0
28.00	28.00	0	0	0	0
29.00	29.00	0	0	0	0
30.00	30.00	0	0	0	0
31.00	31.00	0	0	0	0
32.00	32.00	0	0	0	0
33.00	33.00	0	0	0	0
34.00	34.00	0	0	0	0

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- ▶ A Cost Report is required to be filed for every reporting period (*can be up to 13-mths*)
 - ▶ No Activity - just a letter stating no activity
 - ▶ Low Activity - as long as Medicare reimb < \$200k
 - ▶ Full MCR - if Medicare reimb >= \$200k
- ▶ It is due 5-mths after the reporting period

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HealthRev PARTNERS **General Information** IFS for Home Health

- ▶ The Medicare Cost Report is a document that is in the public domain
 - ▶ Meaning, it is subject to a FOIA request
 - ▶ However, the supporting documentation for the MCR is not in the public domain
 - ▶ So, you can request MCRs of other HHAs
 - ▶ But you must request via the applicable MAC

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Summary

- ▶ So, today we've gone over the second-half of the new MCR for HH (1728-20)
 - ▶ W/S C for calculating Medicare costs
 - ▶ The D-series, for identifying Medicare payments, and
 - ▶ The F-series, which presents the Balance Sheet (F) and the P&L (F-1)

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Summary

- ▶ And we had gone over the first-half back on Feb 3rd, looking at:
 - ▶ the S-series which is primarily for identifying the HHA's operational, demographic and statistical information
 - ▶ the A-series, which is all about costs, and
 - ▶ the B-series, which is all about the allocation of the General Service Cost Center's costs to the other cost centers used on the MCR

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Summary

- ▶ So, we've gone over the new MCR for Home Health (CMS Form 1728-20)
 - ▶ Identifying all the various W/S, and
 - ▶ Pointing out changes and other important, but maybe not commonly known and/or understood aspects of the MCR

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Summary

► I hope that this has helped clarify any misunderstandings you may have had

Thank you for your time!

Q&A

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