



*Delivering solutions that put people first.*

Noridian Healthcare Solutions, LLC

# ***WORKSHEET S-10***

**Part A Provider Outreach and Education**  
**March 2024**



# DISCLAIMER

- This information release is the property of Noridian Healthcare Solutions, LLC. It may be freely distributed in its entirety, but may not be modified, sold for profit or used in commercial documents.
- The information is provided “as is” without any expressed or implied warranty. While all information in this document is believed to be correct at the time of writing, this document is for educational purposes only and does not purport to provide legal advice. All models, methodologies and guidelines are undergoing continuous improvement and modification by Noridian and the Centers for Medicare & Medicaid Services (CMS). The most current edition of the information contained in this release can be found on the Noridian website and the CMS website.
- The identification of an organization or product in this information does not imply any form of endorsement. Current Procedural Terminology (CPT) codes, descriptors and other data only are copyright 2024 American Medical Association (or such other date of publication of CPT). All Rights Reserved. Applicable FARS/DFARS apply.
- [Noridian Medicare website](#)
- [CMS website](#)

# WEBINAR PROTOCOL

- Lines muted upon entry
- Must be logged into GoToWebinar to receive Continuing Education Unit (CEU)
  - Attend entire webinar
- Webinar questions
  - Keep questions to previous or current slide and scenarios not addressed
  - Verbal questions at conclusion using raise or lower hand feature
  - Unrelated questions? Call Customer Service in your jurisdiction
  - Not a Noridian provider? Send questions to your respective MAC
- Webinar may be recorded
  - High-demand webinars available on website for future viewing
  - Participants' names and voices during Q&A may be included

# ***AGENDA***

- Background and Regulations
- Definitions
- Before the Audit
- Worksheet S-10 lines
- After the Audit
- CMS Transmittal 18
- Reminders and Resources
- Questions

# ***BACKGROUND AND REGULATIONS***



## ***PURPOSE***

- Data from S-10 used for various purposes
  - Includes Disproportionate Share Hospital (DSH) Uncompensated Care (UCC) payment adjustment
- Provide reasonable assurance payments are based on Medicare regulation, reimbursement principles, and cost reporting instructions
- Establish Factor 3 UCC percentage

## ***WHO COMPLETES WORKSHEET S-10***

- Hospitals under Section 1886(d) of the Social Security Act
- Critical Access Hospitals (CAHs)
- Sole Community Hospitals (SCHs)
- Charity care, financial assistance policies (FAP), and bad debt
  - Completeness and accuracy
- May result in adjustments
- Exempt hospitals

# REGULATIONS

- [Section 1886\(r\) of the Social Security Act](#)
  - Adjustments to Medicare DSH Payments
- [42 CFR 412.106\(f\)-\(h\)](#)
  - Empirically justified Medicare DSH payments, additional payment for uncompensated care, supplemental payment for Indian Health Service and Tribal hospitals and Puerto Rico hospitals
- [Provider Reimbursement Manual \(PRM\) 15-2, Chapter 40, Section 4012](#)
  - Worksheet S-10 – Hospital Uncompensated and Indigent Care Data



# ***DEFINITIONS***



## ***CHARITY CARE AND UNINSURED DISCOUNTS (LINE 20)***

- Result of providing all or a portion of services free of charge
  - Can be full or partial discount
  - Meet charity care policy or financial assistance policy (FAP)
- Do not include discounts for ineligible patients
- Charity care
  - Not reimbursable
  - Not allowable Medicare Bad Debt
- See guidance in line 20 instructions

## ***NON-MEDICARE BAD DEBT (LINES 28 AND 29)***

- Non-Medicare Bad Debt
  - Non-Medicare patients
  - Subject to Cost-to-Charge ratio (CCR)

## ***MEDICARE BAD DEBT (LINES 27 AND 27.01)***

- Medicare Bad Debt
  - Medicare patients
  - Unpaid deductible or coinsurance amounts
  - [42 CFR 413.89](#)
- Non-Reimbursable Medicare Bad Debt
  - Does not meet criteria
    - [42 CFR 413.89\(h\)](#)
    - [CMS PRM 15-1, Chapter 3](#)

## ***UNCOMPENSATED CARE***

- Includes
  - Charity care
  - Non-Medicare Bad Debt
  - Non-reimbursable Medicare Bad Debt
- Does not include
  - Courtesy allowances, discounts given to patients, bad debt reimbursed by Medicare

## ***NET REVENUE AND PUBLIC PROGRAMS (LINES 2, 9, AND 13)***

- Net Revenue
  - Payment received or expected to receive from payer
  - Charges (gross revenue) minus contractual allowance
- Public Programs
  - Federal, State, and/or local government programs
  - Pay in full or part for healthcare
  - I.E. Medicare, Medicaid, Children's Health Insurance Program (CHIP)

# ***POLL***



**TEST YOUR  
KNOWLEDGE**

# ***BEFORE THE AUDIT***





## ***ENTRANCE CONFERENCE***

- STAR contact notified of S-10 audit
- Entrance conference scheduled
- Submit all documentation by due date
- Meet your auditor
- Ask any questions or voice concerns

# ***S-10 QUESTIONNAIRE, TEMPLATES, AND ATTESTATIONS WORKBOOK***

- Excel sheet with six workbooks
  - Worksheet S-10 Instructions
  - General instructions for patient detail
  - Questionnaire
  - Total Charity Care listing
  - Patient Payments listing
  - Total Hospital Bad Debt listing

## ***S-10 QUESTIONNAIRE, TEMPLATES, AND ATTESTATIONS WORKBOOK2***

- Optional, but highly recommended
  - May be required in future
- Benefits
  - Reduce audit timeframe
  - Less auditor questions
  - Accurate information submitted
  - Consistency between detailed listings
  - Required information submitted

# QUESTIONNAIRE

- Purpose
  - Help providers pull proper data for S-10 audit listing
  - Tells auditors how you generated data
- Sections
  - Charity Care
  - Payments
  - Bad Debt
  - Overall

# ***TOTAL CHARITY CARE TAB; S-10 TEMPLATE***

[illegible]

## ***TOTAL CHARITY CARE LISTING***

- Submitted by all hospitals
- Charges written off for patients who meet hospital's charity care policy or FAP
- Only amounts patient is not financially responsible

# TOTAL HOSPITAL BAD DEBT TAB; S-10 TEMPLATE

[illegible][illegible]

## ***TOTAL HOSPITAL BAD DEBT TAB***

- Column Q – Total Hospital Bad Debt
  - Reflect all charity care for claim
    - Regardless of fiscal year
  - May not match amounts in line 20
    - Help explain adjustments for total charges



## PATIENT PAYMENTS TAB; S-10 TEMPLATE

|  |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
|--|---------------------------|-----------------------------|--|---|---------------------|---------------------------|-------------------------------|-----------------------|-------------------|-----------------------|
| Patient Payments   |                           |                             |  | All "Notes" referenced in the columns below are found at the bottom of the Instructions tab |                     |                           |                               |                       |                   |                       |
| Provider No.   |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
| Provider Name:   |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
| FYB:   |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
| FYE:   |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
|  |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
|  |                           |                             |  |   |                     |                           |                               |                       |                   |                       |
| Insurance Status When Services Were Provided (Insured or Uninsured)<br>(A) | Primary Payor Plan<br>(B) | Secondary Payor Plan<br>(C) | Payment Transaction Code (Reflecting Type of Payment in Your Records)<br>(D) | Patient Identification Number<br>(E)  | Patient Name<br>(F) | Patient Birth Date<br>(G) | Social Security Number<br>(H) | Patient Gender<br>(I) | Admit Date<br>(J) | Discharge Date<br>(K) |

| Wks S-10, line 22, col 1 | Uninsured                 | -  |  |  |  |   |                                   |   |
|--------------------------|---------------------------|--|--|--|--|---|-----------------------------------|---|
| Wks S-10, line 22, col 2 | Insured                   | -  |  |  |  |   |                                   |   |
| Wks S-10, line 22, col 3 | Total Payments            | -  |  |  |  |   |                                   |   |
|                          |                           |  |  |  |  |   |                                   |   |
|                          |                           |  |  |  |  |   |                                   |   |
|                          |                           |  |  |  |  |   |                                   |   |
|                          |                           |  |  |  |  |   |                                   |   |
|                          |                           | -  | -  | -  |  |   | -                                 | -   |
| Service Indicator<br>(L) | Date of Collection<br>(M) | Amount of Cash<br>Collected This Period<br>Related To Charity Care<br>Write Off From Prior<br>Period (See Note 6)<br>(N) | Total Hospital Charges for<br>Services Provided<br>(O) | Total<br>Physician/Professional<br>Charges for Services<br>Provided<br>(P) | Date of Original Write-Off<br>to Charity Care (In Prior<br>Years)<br>(Q) | Cost Report Year Charity<br>Care Was Claimed on<br>W/S S-10, Line 20<br>(R) | Patient Liability on Claim<br>(S) | Bad Debt Amounts<br>Written Off on Claim<br>(T) |

## ***PATIENT PAYMENTS***

- Amounts previously claimed as charity
  - Worksheet S-10, line 20
  - Do not report in Worksheet S-10, line 22
- Column N
  - Payments this cost reporting period related to previous period charity care
  - Worksheet S-10, line 22
- Multiple write-off dates
  - Report as separate encounters

## ATTESTATIONS

[illegible]

| Patients That Received Health Resources and Services Administration (HRSA)<br>Administered COVID-19 Uninsured Program Payments Attestation   |          |  |  |  |  |  |  |
|--|----------|--|--|--|--|--|--|
| Provider Name:   | 0        |  |  |  |  |  |  |
| Provider #:  | 0        |  |  |  |  |  |  |
| FYE:   | 1/0/1900 |  |  |  |  |  |  |
| On behalf of this provider and FYE noted above, I attest that we have excluded all patient encounters from our charity care and bad debt listings for uninsured patients that received HRSA administered COVID-19 Uninsured Program payments, as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. 116-136). |          |  |  |  |  |  |  |
| Furthermore, I understand that under the terms and conditions of the HRSA-administered COVID-19 Uninsured Program, these payments are considered payment in full for such care or treatment and should not be claimed as uncompensated care on Worksheet S-10 of the Medicare Cost Report.   |          |  |  |  |  |  |  |
| Signature  |          |  |  |  |  |  |  |
| Date   |          |  |  |  |  |  |  |

## ***FIGLIOZZI***

- Subcontractor
- Notification
- Questions or concerns?
  - Let us know

## *POLL 2*



**TEST YOUR  
KNOWLEDGE**

# ***WORKSHEET S-10 LINES***



## ***COST-TO-CHARGE RATIO***

- Line 1
  - Enter CCR
    - Worksheet C, Part I, line 202, column 3, divided by Worksheet C, Part I line 202, column 8
  - All-inclusive rate no-charge-structure provider
    - Follow [CMS PRM 15-1, Chapter 22, Section 2208](#)

# MEDICAID

- Line 2
  - Inpatient or outpatient payments received or expected for title XIX covered services
- Line 3
  - “Y” if you received or expect to receive Disproportionate Share Hospital (DSH) or supplemental payments from Medicaid
  - “N” for no
- Line 4
  - If “Y” in line 3, enter “Y” if all payments are included in line 2
    - Enter “N” if not and complete line 5



## **MEDICAID <sub>2</sub>**

- Line 5
  - Only fill out if line 4 is “N”
  - Enter amount received or expected to receive net of taxes or assessments
- Line 6
  - Gross revenue for Title XIX covered services
    - Relate to services reported on line 2
- Line 7 = Line 1 x Line 6
- Line 8 = Line 7 – (Line 2 + Line 5)
  - If less than zero enter zero

## ***CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP)***

- Line 9
  - All payments received or expected delivered by stand-alone CHIP
- Line 10
  - Gross revenue for services delivered covered by stand-alone CHIP
    - Related to services reported on line 9
- Line 11 = Line 1 x Line 10
- Line 12 = Line 11 – Line 9
  - If less than zero, enter zero

## ***OTHER STATE OR LOCAL INDIGENT CARE PROGRAM***

- Line 13
  - All payments received or expected covered by state or local government indigent care program
    - Not including Medicaid or CHIP
- Line 14
  - Gross revenue for services covered by state or local government program
    - Relate to services on Line Thirteen
- Line 15 = Line 1 x Line 14
- Line 16 = Line 15 – Line 13
  - If less than zero, enter zero

## ***GRANTS, DONATIONS, AND TOTAL UNREIMBURSED COST FOR MEDICAID, CHIP, AND STATE AND LOCAL INDIGENT CARE***

- Line 17
  - Value of non-government grants, gifts, and investment income received
    - Restricted to funding uncompensated or indigent care

## ***GRANTS, DONATIONS, AND TOTAL UNREIMBURSED COST FOR MEDICAID, CHIP, AND STATE AND LOCAL INDIGENT CARE 2***

### ■ Line 18

- Grants, appropriations, or transfers received or expected from government entities
  - Related to hospital operation
  - Leave out those designated for non-operating purposes I.E. research and capital projects
- Funds from Federal Section 1011 program
- Amounts from charity care pools nets
- Do not include amounts on Line 2 and Line 5

### ■ Line 19 = Line 8 + Line 12 + Line 16

## LINE 20

- Actual charge amounts for entire facility
  - Exclude physician and other professional services
  - For uninsured given discounts within charity care or FAP
  - Written off
- Do not include courtesy discounts
  - Or uninsured who do not meet criteria
- Can include non-covered services for Medicaid or other indigent care program
  - Must meet policy criteria

## ***LINE 20, COLUMN 1***

- Total charges or portion of total charges written off to charity care
  - Uninsured patients
  - No contractual relationship
- Charges for non-covered services for Medicaid or other indigent care program
  - Must meet policy criteria
- Charges patient is not financially responsible for

## ***LINE 20, COLUMNS 2 AND 3***

- Deductible and coinsurance payments required by payer
  - For insured patients with contractual relationship
  - Written off to charity care
- Non-covered charges for days exceeding length-of-stay limit
  - Medicaid or other indigent care program
    - If inclusion in is charity care policy or FAP, patient meets criteria
- No amounts included as Medicare Bad Debt
- Complete Lines 20 and 22 independently
- Column 3 = Column 1 + Column 2



## **LINE 21**

- Column 1 = Line 20, Column 1 x Line 1
  - Uninsured approved for charity care
  - Uninsured discounts
- Column 2 = (Line 20, Column 2 – Line 25) + (Line 25 x Line 1)
  - Non-covered charges for insured
    - Exceed length-of-stay limit subject to CCR

## LINE 22

- All payments received during cost reporting period
  - Regardless of when for previous line 20 write offs
  - Do not include physician or other professional services
  - Column 1
    - Uninsured or no contractual relationship
  - Column 2
    - Contractual relationship
- Do not include grants or other mechanism of funding charity care, payments as patient liability, amounts not previously line 20 write offs

## ***LINES 23 AND 24***

- Line 23 = Line 21 – Line 22
  - Column 1 for uninsured or no contractual relationship
  - Column 2 for contractual relationship
  - Enter zero if either amount is less than zero
- Line 24
  - “Y” if charges beyond length-of-stay limit included in line 20, column 2
    - Complete line 25
  - “N” for no

## ***LINES 25 AND 26***

### ■ Lines 25

- Enter charges delivered covered by Medicaid or other indigent care program
- Must match such charges in line 20, column 2

### ■ Line 26

- Total facility bad debt and net of recoveries written off on balances owed
- Exclude physician and other professional services

## ***WORKSHEET AMOUNTS INCLUDED IN LINE 26***

- E
  - Part A, line 64
  - Part B, line 34
- E-2, Line 17, columns 1 and 2
- E-3
  - Part I, line 11
  - Part II, line 23
  - Part III, line 24
  - Part IV, line 14
  - Part V, line 25
- E-3
  - Part VI, line 8
  - Part VII, line 34
- I-5, Line 5.05, column 2
- J-3, line 21
- M-3, line 23
- N-4, line 9

## ***LINE 27 AND RELATED WORKSHEETS***

- E
  - Part A, line 65
  - Part B, line 35
- E-2
  - Line 17 columns 1 and 2 or line 17.01, columns 1 and 2\*
- E-3
  - Part I, line 12
  - Part II, line 24
  - Part III, line 25
  - Part IV, line 15
- E-3
  - Part V, line 26
  - Part VI, line 10
- I-5, line 11
- J-3
  - Line 21
- M-3
  - Line 23
- N-4
  - Line 10

## ***LINE 27.01 AND RELATED WORKSHEETS***

- E
  - Part A, line 64
  - Part B, line 34
- E-2
  - Line 17, columns 1 and 2
- E-3
  - Part I, line 11
  - Part II, line 23
  - Part III, line 24
  - Part IV, line 14
- E-3
  - Part V, line 25
  - Part VI, line 8
- I-5
  - Line 5.05, column 2
- J-3
  - Line 21
- M-3
  - Line 23
- N-4
  - Line 9

## ***LINES 28 AND 29***

- Line 28
  - Line 28 = Line 26 – Line 27.01
- Line 29
  - Line 29 = (Line 28 X Line 1) + (Line 27.01 – Line 27)



## ***LINES 30 AND 31***

- Line 30 = Line 23, column 3 + Line 29
  - Cost of uncompensated care
- Line 31 = Line 19 + Line 30
  - Cost of unreimbursed care
  - Cost of uncompensated care

## ***POLL*** <sub>3</sub>



**TEST YOUR  
KNOWLEDGE**

# ***AFTER THE AUDIT***



## ***EXIT CONFERENCE***

- Two weeks after adjustments sent to provider
  - Review adjustments
  - Submit any documentation to support any changes
- Can be waived if in agreement with adjustments
- Adjustments discussed
  - Agreement form sent if all agree with adjustments

## ***MAC CUSTOMER EXPERIENCE (MCE) SURVEY***

- Sent out with every review
- Measures satisfaction with MAC performance
- Let us know what works well
  - How we can improve

# ***CMS TRANSMITTAL 18***



## OVERVIEW

- Issued December 29, 2022
- Cost reporting periods beginning on or after October 1, 2022
  - Inpatient Prospective Payment System (IPPS) Hospitals
- New Exhibits
  - 2A, 3A, 3B, 3C
- Additional S-10 Worksheet
  - Part I and II
- Direct Graduate Medical Education (DGME)
- [CMS PRM 15-2, Chapter 40](#)

# BLANK EXHIBIT 3B

EXHIBIT 3B

|                     |                      |  |  |  |  |  |  |  |  |  |
|---------------------|----------------------|--|--|--|--|--|--|--|--|--|
| TITLE               | CHARITY CARE CHARGES |  |  |  |  |  |  |  |  |  |
| PROVIDER NAME       |                      |  |  |  |  |  |  |  |  |  |
| HOSPITAL CCN        |                      |  |  |  |  |  |  |  |  |  |
| COMPONENT CCN       |                      |  |  |  |  |  |  |  |  |  |
| CRP BEGINNING DATE  |                      |  |  |  |  |  |  |  |  |  |
| CRP ENDING DATE     |                      |  |  |  |  |  |  |  |  |  |
| PREPARED BY         |                      |  |  |  |  |  |  |  |  |  |
| DATE PREPARED       |                      |  |  |  |  |  |  |  |  |  |
| UNINSURED COLUMN 20 |                      |  |  |  |  |  |  |  |  |  |
| INSURED COLUMN 20   |                      |  |  |  |  |  |  |  |  |  |

| PATIENT CLAIM INFORMATION |                           |                             |                           |                             | INSURANCE STATUS<br>6 | PRIMARY PAYOR<br>7 | SECONDARY PAYOR<br>8 | TOTAL CHARGES FOR CLAIM<br>9 | PHYSICIAN / PROFESSIONAL CHARGES<br>10 | DEDUCTIBLE / COINSUR / COPAY AMOUNTS<br>11 |
|---------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------|--------------------|----------------------|------------------------------|--|--|
| PATIENT NAME - LAST<br>1  | PATIENT NAME - FIRST<br>2 | DATE OF SERVICE - FROM<br>3 | DATE OF SERVICE - TO<br>4 | PATIENT ACCOUNT NUMBER<br>5 |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |
|                           |                           |                             |                           |                             |                       |                    |                      |                              |  |  |

| TOTAL THIRD PARTY PAYMENTS<br>12 | INSURED CONTRACTUAL ALLOWANCE AMOUNT<br>13 | OTHER NON-ALLOWABLE AMOUNTS<br>14 | TOTAL PATIENT PAYMENTS<br>15 | AMOUNTS WRITTEN OFF AS BAD DEBT<br>16 | UNINSURED DISCOUNT AMOUNTS<br>17 | CHARITY CARE NON-COVERED CHARGES<br>18 | OTHER CHARITY CARE CHARGES<br>19 | AMOUNTS WRITTEN OFF TO CHARITY CARE AND UNINSURED DISCOUNTS<br>20 | WRITE OFF DATE<br>21 |
|----------------------------------|--|-----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|----------------------------------|---|----------------------|
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |
|                                  |  |                                   |                              |                                       |                                  |  |                                  |   |                      |



## ***EXHIBIT 3B – CHARITY CARE CHARGES***

- Cost report rejected if no support for charity care on line 20
- Standard format for information to support charity care
  - Cost reporting periods on or after October 1, 2022
- Submit listing of patients that received charity care for each CMS certification number (CCN)
- SCH
  - Submit if Worksheet E, Part A, line 47 is greater than line 48

## ***EXHIBIT 3B RESOURCES***

- [Exhibit 3B Template \(XLSX\)](#)
  - “Charity” file name beginning
- [Charity Care Charges Specification \(DOCX\)](#)
  - Valid values, required fields, data validation rules
- [CMS PRM 15-2, Chapter 40, Section 4012.2](#)
  - Instructions

# BLANK EXHIBIT 3C

EXHIBIT 3C

|                    |                 |  |  |  |  |  |  |
|--------------------|-----------------|--|--|--|--|--|--|
| TITLE              | TOTAL BAD DEBTS |  |  |  |  |  |  |
| PROVIDER NAME      |                 |  |  |  |  |  |  |
| HOSPITAL CCN       |                 |  |  |  |  |  |  |
| COMPONENT CCN      |                 |  |  |  |  |  |  |
| CRP BEGINNING DATE |                 |  |  |  |  |  |  |
| CRP ENDING DATE    |                 |  |  |  |  |  |  |
| PREPARED BY        |                 |  |  |  |  |  |  |
| DATE PREPARED      |                 |  |  |  |  |  |  |
| TOTAL COLUMN 17    |                 |  |  |  |  |  |  |

| PATIENT CLAIM INFORMATION |                    |                        |                      |                     | INSURANCE STATUS | PRIMARY PAYOR | SECONDARY PAYOR |
|---------------------------|--------------------|------------------------|----------------------|---------------------|------------------|---------------|-----------------|
| PATIENT LAST NAME         | PATIENT FIRST NAME | DATE OF SERVICE - FROM | DATE OF SERVICE - TO | PATIENT ACCT NUMBER |                  |               |                 |
| 1                         | 2                  | 3                      | 4                    | 5                   | 6                | 7             | 8               |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |
|                           |                    |                        |                      |                     |                  |               |                 |

| SERVICE INDICATOR (IP / OP) | TOTAL CHARGES | TOTAL PHYS-ICIAN / PROFES-SIONAL CHGS | TOTAL PATIENT PAYMENTS | TOTAL THIRD PARTY PAYMENTS | PATIENT CHARITY CARE AMOUNT | CONTRACTUAL ALLOWANCE / OTHER AMOUNT | A/R WRITE OFF DATE | PATIENT BAD DEBT WRITE OFF AMOUNT |
|-----------------------------|---------------|---------------------------------------|------------------------|----------------------------|-----------------------------|--------------------------------------|--------------------|-----------------------------------|
| 9                           | 10            | 11                                    | 12                     | 13                         | 14                          | 15                                   | 16                 | 17                                |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |
|                             |               |                                       |                        |                            |                             |                                      |                    |                                   |

## ***EXHIBIT 3C – TOTAL BAD DEBTS***

- IPPS
  - Must complete if eligible for DSH and UCC
- SCH
  - Complete only if Worksheet E, Part A, line 47 is greater than line 48
- Separate listing for each CCN
- Bad debt for Medicare beneficiary may be included

## ***EXHIBIT 3C RESOURCES***

- [Exhibit 3C Template \(XLSX\)](#)
  - “TotalBD” file name beginning
- [Total Bad Debt Specification \(DOCX\)](#)
  - Valid values, required fields, data validation rules
- [CMS PRM 15-2, Chapter 40, Section 4012.2](#)
  - Instructions

## ***POLL 4***



**TEST YOUR  
KNOWLEDGE**

# ***REMINDERS AND RESOURCES***



## ***STAR CONTACTS***

- Keep STAR contact updated
- Ensures faster communication and settling
- Large groups or frequent contact changes
  - Create a group email address
    - Ex: [reimbursement@ABCHospital.com](mailto:reimbursement@ABCHospital.com)
  - Add or remove staff access to the email as necessary



## *PS&R*

- Login or register through the [CMS Identity Management](#) website
- Summary Report
  - Done only through PS&R
- Detailed Report
  - Requested through PS&R
  - Approved or denied by MAC
  - Sent within 21 days if approved
- Questions? [PSR@noridian.com](mailto:PSR@noridian.com)

## ***PS&R RECONCILIATION***

- .MCP file format recommended
- Automatically generated as .MCP through Health Financial System ([HFS](#))
  - File format only happens in HFS
- Faster settling

## ***WAGE INDEX UPCOMING DATES***

- April 3, 2024
  - Deadline for hospitals to appeal MAC determinations and request CMS' intervention in cases where the hospital disagrees with the Mac's determination
  - Deadline for hospitals to dispute data corrections made by CMS that do not arise from a hospital's request for revisions notified after January 31
- April 29, 2024
  - Release of final FY 2025 wage index and occupational mix data PUFs on the CMS web page

## ***EDUCATIONAL EVENTS***

- April
  - Jamming Out with Provider Audit and Reimbursement
    - April 17th, 11am CT
  - Cost Report Submission Basics
    - April 30, 3pm CT
- May
  - Bad Debt and Utilization Review
- JE Part A Webinars
- JF Part A Webinars
- JE Education on Demand Tutorials
- JF Education on Demand Tutorials

# ***QUESTIONS***



# ALL MAC CUSTOMER EXPERIENCE (MCE) SURVEY

- POE Survey
  - Webinars (three chances!)
    - Via QR code below and last slide after Resources
    - Via automated email one hour after event
    - Via email with CEU within one business day of event
  - POE Webpages (Schedule of Events, ACM)
  - YouTube Tutorials
- Results are Appreciated
  - Drive Change
  - Identify Best Practices
  - Every Result Reviewed
  - Articles Share Progress



1



2



3



4

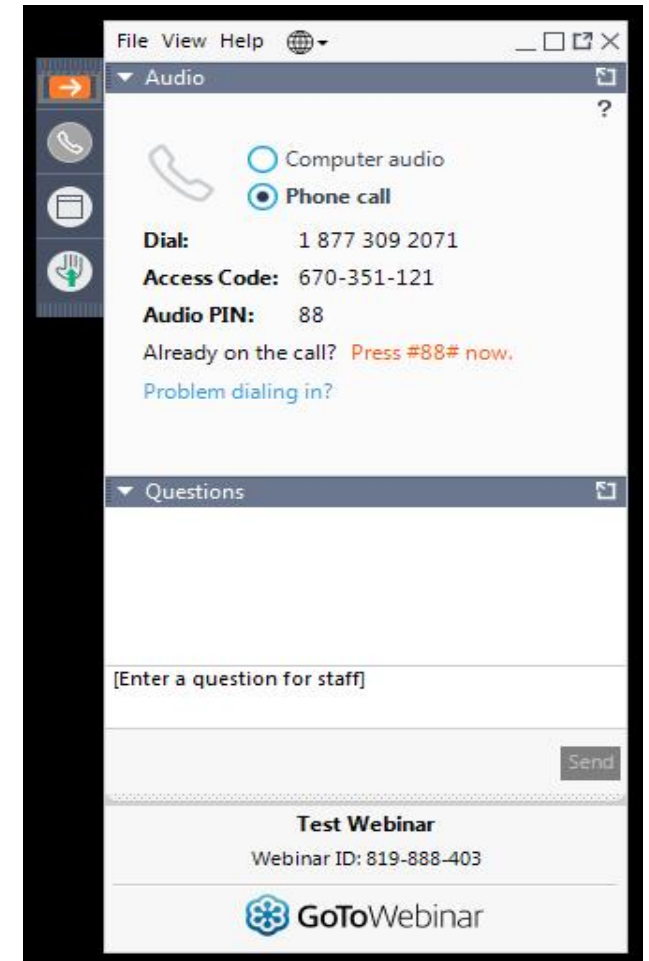


5



# ASKING QUESTIONS

- Verbal questions
  - Hand with green arrow – ask question
  - Hand with red arrow – hand down after question asked
- Written questions
  - Type into Questions field
  - Click “Send”
- Ask same question only once
  - Either verbally or written



# CLOSING REMINDERS

## Questions

- Keep to slides provided
- Ask written or verbal
- No scenarios
- Lower hand when answered
- Unrelated questions?  
Call Customer Service in your jurisdiction
- Not a Noridian provider?  
Send questions to your respective MAC

## CEUs

- Emailed within one day after the event
- Must attend entire webinar
- Telephone-only ineligible
- No index number for AAPC members
  - CMS/MAC Sponsored
- Not reissued for past events

## Satisfaction Survey

- Feedback is Appreciated
  - Emoji rating
  - Drive Change and Best Practices
  - Every Result Reviewed
- Scan the QR code below:





***THANK YOU!***



*Delivering solutions that put people first.*

Noridian Healthcare Solutions, LLC