MEDICARE COST REPORTS

FEDERALLY QUALIFIED HEALTH CENTERS

Presented By: Carolyn Commers

7/26/21

Community Link Consulting

Introduction: About CLC

- Founded in 2001 by Joel Hughes
- Offices in Spokane, WA and Cottage Grove, MN
- Over 30 staff members – FQHC consultants and a full-service billing staff
- Expertise includes financial support, Interim CFO, cost reporting, compliance and OSV support, grant writing, revenue cycle, 340b, billing

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Medicare Cost Report

- Who
- What
- Why
- When
- Where
- How

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WHO

Institutions that contact with and bill Medicare and have an established reimbursement structure that is linked to cost of care delivery

- Hospitals, RHCs, Dialysis Centers, FQHCs, FQHC LALs, etc.…
- Some are far more complex than others!
- FQHCs & FQHC Look-Alikes file CMS form 224-14

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What

Annual report of expenses, Medicare activity (encounter volume plus Flu, Pneumonia, COVID vaccines), some revenue info, some FTE info

Various worksheets analyze different components, and correlate data

Ultimately, an aggregate cost per Medicare encounter is calculated

Reimbursable costs for vaccines are analyzed to calculate a settlement amount

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WHY

PPS - Prospective Payment System Rate

This is an all-inclusive flat rate that is paid per "Qualified Encounter"

- Very different from FFS- Fee for Service
- Prior to 2014, PPS rates were determined annually by the exercise of completing a Cost Report
- Since 2014, there has been universal Medicare PPS rate established for FQHCs
- Current Base rate $173.50, with a differential

Vaccines- Medicare does NOT include Flu, Pneumonia, COVID in the PPS rate.

- There can be significant expense related to these services
- These vaccines are a covered service, which would otherwise be paid at FFS rates
- **Ultimately, the value & purpose of submitting the cost report is to receive compensation for the cost of Flu & Pneumonia vaccines and their administration**

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WHEN

- Medicare Cost Reports are generally due 5 months after the close of fiscal year
- What happens if your Cost Report is LATE? They turn off the faucet!

- MAC will send a letter stating that Medicare remittances will be held until the Cost Report is submitted.
- This may or may not be a big impact. Depends on your payor mix - % of business that is Medicare
- Once you submit the cost report, the hold will be released and payments will resume.

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WHERE

MAC- Medicare Administrative Contractor - aka, "Fiscal Intermediary"

- MACs usually mail Cost Report Due reminder letters a few months in advance
- Mailing address is provided

MACs vary by region

- Utah is CMS Jurisdiction F, Noridian is the designated MAC
- Occasionally NGS is the assigned MAC for FQHCs

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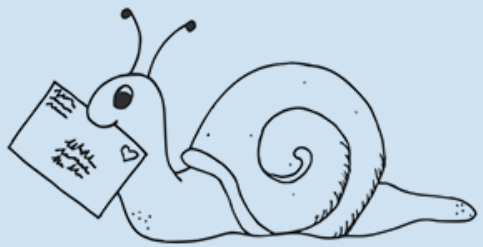
HOW

Mail - the Olde Fashioned Way

- Encrypted file & supporting documents must be saved to CD and mailed



MCReF - Medicare Cost Report e-Filing portal

- https://mcref.cms.gov
- Must sign up for access to portal to submit. Luckily, it's the same access used for a source document report (PS&R).

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Format

- CMS requires data to be submitted in a special encrypted file format.
  - CMS Approved vendors: HFS-Health Financial Systems, KPMG/CompuMax, Optimizer Systems
- Data is usually compiled into a spreadsheet workbook, then manually entered in the encryption software.
- Software produces encrypted Certification Signature Page, encrypted file, and print image (pdf) files, which are all required documents to submit
- Supporting Documents
  - Copy of Trial Balance Crosswalk, Wages Report, and Medicare Vaccine Roster must be saved in pdf format to submit.

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New Sites

New Medicare A enrolled sites must file separate cost report, first year

- New Clinic locations added in-scope per HRSA should have separate Medicare A enrollment

Consolidation may be requested after first year

- Must initiate request to consolidate, its not automatic
- Request through your MAC contact

Low or No Utilization reports

- May be filed if there is minimal Medicare A activity, < $50,000 payments
- A far simpler report, not a complete analysis
- PS&R Report, Total Reimbursement line will confirm utilization

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Source Data

Trial Balance

Revenue & Expense GLs for the whole organization, identified by program. Additional GL detail may be needed for proper reclassifications.

Wages & FTEs

- Payroll Report of total hours worked and total wages, with job types

CPT Code Report

- Report of all CPT codes with modifiers, by provider, site, and payor type
- Used to count qualified encounters, count Telehealth encounters, and identify reimbursable vaccines

PS&R Reports

CMS portal provides summary of all Medicare Part A claims, charges & reimbursement for the period.

Flu & Pneumo Vaccine Purchases

copies of purchase invoices with count & cost-

****IMPORTANT to capture all purchases- this has a big impact on the settlement**

Other

Details on Contracted Providers,

Malpractice & FTCA

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Worksheet A: Trial Balance Expenses

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			WORKSHEET A					
		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI-FICATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 +/- col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 +/- col. 6)
			1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS									
1	0100	Cap Rel Costs-Bldg and Fix	-	223,356	223,356	-	223,356	-	223,356
2	0200	Cap Rel Costs-Mvble Equip & EHR	-	54,371	54,371	-	54,371	-	54,371
3	0300	Employee Benefits	-	82,072	82,072	27,442	109,514	-	109,514
4	0400	Administrative & General Services	**546,984**	130,975	677,959	-	677,959	-	677,959
5	0500	Plant Operation and Maintenance	-	75,735	75,735	-	75,735	-	75,735
6	0600	Janitorial	-	2,617	2,617	-	2,617	-	2,617
7	0700	Medical Records	-	-	-	-	-	-	-
8		Subtotal - Administrative Overhead	546,984	569,126	1,116,109	27,442	1,143,552	-	1,143,552
9	0900	Pharmacy	-	57,019	57,019	-	57,019	-	57,019
10	1000	Medical Supplies	-	99,681	99,681	(1,162)	98,519	-	98,519
11	1100	Transportation	-	-	-	-	-	-	-
13		Subtotal - Total Overhead	546,984	725,825	1,272,809	26,281	1,299,089	-	1,299,089
DIRECT CARE COST CENTERS									
23	2300	Physician	**297,455**	287,090	584,545	(194,988)	389,557	-	389,557
24	2400	Physician Services Under Agreement	-	226,570	226,570	(1,410)	225,160	-	225,160
25	2500	Physician Assistant	**10,452**	-	10,452	1,779	12,231	-	12,231
26	2600	Nurse Practitioner	**575,293**	-	575,293	90,012	665,304	-	665,304
27	2700	Visiting Registered Nurse	-	-	-	-	-	-	-
28	2800	Visiting Licensed Practical Nurse	-	-	-	-	-	-	-
29	2900	Certified Nurse Midwife	-	-	-	-	-	-	-
30	3000	Clinical Psychologist	-	-	-	-	-	-	-
31	3100	Clinical Social Worker	-	-	-	-	-	-	-
32	3200	Laboratory Technician	-	-	-	-	-	-	-
33	3300	Reg Dietician/Cert DSMT/MNT Educator	-	-	-	-	-	-	-
34	3400	Physical Therapist	**301,533**	68,526	370,059	-	370,059	-	370,059
35	3500	Occupational Therapist	-	-	-	-	-	-	-
36	3600	Other Allied Health Personnel	**302,683**	-	302,683	51,506	354,188	-	354,188
37		Subtotal - Direct Patient Care Services	1,487,415	582,186	2,069,601	(53,102)	2,016,499	-	2,016,499

Worksheet A: Trial Balance Expenses

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			WORKSHEET A					
		CONTINUED..... COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI-FICATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 +/- col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 +/- col. 6)
			1	2	3	4	5	6	7
37		Subtotal - Direct Patient Care Services	1,487,415	582,186	2,069,601	(53,102)	2,016,499	-	2,016,499
REIMBURSABLE PASS THROUGH COSTS									
47	4700	Allowable GME Costs	-	-	-	-	-	-	-
48	4800	Pneumococcal Vaccines & Med Supplies	-	-	-	48	48	-	48
49	4900	Influenza Vaccines & Med Supplies	-	-	-	460	460	-	460
49.01	4901	COVID Vaccines & Med Supplies	-	-	-	624	624	-	624
49.02	4902	Monoclonal Antibodies & Med Supplies	-	-	-	30	30	-	30
50		Subtotal - Reimbursable Pass through Costs	-	-	-	1,162	1,162	-	1,162
OTHER FQHC SERVICES									
60	6000	Medicare Excluded Services (DENTAL goes HERE)	533,626	187,676	721,302	-	721,302	-	721,302
61	6100	Diagnostic & Screening Lab Tests	-	-	-	-	-	-	-
62	6200	Radiology - Diagnostic	-	-	-	-	-	-	-
63	6300	Prosthetic Devices	-	-	-	-	-	-	-
64	6400	Durable Medical Equipment	-	-	-	-	-	-	-
65	6500	Ambulance Services	-	-	-	-	-	-	-
66	6600	Telehealth	-	-	-	25,660	25,660	-	25,660
67	6700	Drugs Charged to Patients	-	-	-	-	-	-	-
68	6800	Chronic Care Management	-	-	-	-	-	-	-
70		Subtotal - Other FQHC Services	533,626	187,676	721,302	25,660	746,962	-	746,962
NONREIMBURSABLE COST CENTERS					-		-		
77	7700	Retail Pharmacy	-	-	-	-	-	-	-
78	7800	Nonallowable GME Costs	-	-	-	-	-	-	-
79	7900	Other Non-reimbursable (Specify) - Marketing	-	24,828	24,828	-	24,828	-	24,828
80		Subtotal - Non-Reimbursable Costs	-	24,828	24,828	-	24,828	-	24,828
100		**TOTAL (Lines 13, 37, 50, 70, and 80)**	**2,568,025**	**1,520,515**	**4,088,540**	**0**	**4,088,540**	-	**4,088,540**

Worksheet A-1: Reclassifications

RECLASSIFICATIONS			WORKSHEET A-1						
	EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES			DECREASES			
			COST CENTER	LINE NO.	AMOUNT (2)	COST CENTER	LINE NO.	AMOUNT (2)	
	0	1	2	3	4	5	6	7	
1	Reclass Benefits	A	PA	25	1,779	Physician	23	1,779	1
2	Reclass Benefits	A	Nurse Practitioner	26	97,894	Physician	23	97,894	2
3	Reclass Benefits	A	Allied Health	36	51,506	Physician	23	51,506	3
4	Reclass Benefits	A	Admin	3	27,442	Physician	23	27,442	4
5	Vaccine Reclass	B	Pneumo Vaccine	48	48				5
6	Vaccine Reclass	B	Flu Vaccine	49	460				6
7	Vaccine Reclass	B	COVID	49.01	624				7
8	Vaccine Reclass	B	Monoclonal Antibodies	49.02	30				8
9						Medical Supplies	10	1,162	9
10	Telehealth Expense Reclass	C	Telehealth	66	25,660				10
11	Telehealth Expense Reclass	C				Physician	23	16,368	11
12	Telehealth Expense Reclass	C				Physician - Contracted	24	1,410	12
13	Telehealth Expense Reclass	C				Physician Assistant	25	-	13
14	Telehealth Expense Reclass	C				Nurse Practitioner	26	7,882	14
100	TOTAL RECLASSIFICATIONS (Sum of Column 4 must equal sum of Column 7)				205,443			205,443	100

COVID & Telehealth

- COVID Vaccines & Monoclonal Antibody Infusions
  - CMS will reimburse for the ADMINISTRATION of these products, via Cost Report Settlement
  - Reported in new columns on Worksheet B1

- Telehealth
  - Has been included on Wks A line 66 for several years
  - May have more significance this year

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Defining Encounters

Visit or billable encounter defined as: face-to-face encounter in outpatient setting between patient and FQHC core practitioner

Face-to-face encounters between patient and Core Practitioner:

- Physician
- PA
- NP
- CNM
- CP or CSW

FQHC covered service is rendered

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Qualifying Visit CPT Codes

CMS Qualified CPTs

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Qualifying Visits

The qualifying visits that correspond to the specific payment codes are as follows:

G0466 - FQHC visit, new patient

HCPCS	Qualifying Visits for G0466
92002	Eye exam new patient
92004	Eye exam new patient
97802	Medical nutrition indiv in
99201	Office/outpatient visit new
99202	Office/outpatient visit new
99203	Office/outpatient visit new
99204	Office/outpatient visit new
99205	Office/outpatient visit new
99304	Nursing facility care init
99305	Nursing facility care init
99306	Nursing facility care init
99324	Domicil/r-home visit new pat
99325	Domicil/r-home visit new pat
99326	Domicil/r-home visit new pat
99327	Domicil/r-home visit new pat
99328	Domicil/r-home visit new pat
99341	Home visit new patient
99342	Home visit new patient
99343	Home visit new patient
99344	Home visit new patient
99345	Home visit new patient
99406	Behav chng smoking 3-10 min
99407	Behav chng smoking > 10 min
99497	Advncd care plan 30 min
G0101	Ca screen; pelvic/breast exam
G0102	Prostate ca screening; dre
G0108	Diab manage trn per indiv
G0117	Glaucoma scrn hgh risk direc

Telehealth: Visits, Expenses, FTEs

Telehealth visits are paid outside of the FQHC PPS rate. Visits, Direct Expenses, & FTEs must be excluded.

- Prior to COVID, Telehealth was far less common/or not covered

Wks A, Line 66- Report telehealth-related direct costs for providers & staff

- Salaries, benefits, other direct costs
- Overhead G&A/management, facilities, etc. do not go on line 66

If costs are not separated on the general ledger, expense must be allocated

- Time Studies, other organization records
- Encounters- ratio of telehealth versus total encounters

Telehealth Visit Identification

CMS defined Telehealth billing codes G2025- distant site telehealth service

- Encounters billed w PPS G code, qualified CPT with Modifier 95, plus G2025
- Telephone call codes 99441-99443 do not qualify as a PPS-eligible encounter codes under normal circumstances, thus not included here.

CLC Method

- Identify normal qualified encounters, based on CPT code
- From that set, segregate the encounters that have modifier 95, and identify those as Telehealth.
- Count total qualified encounters (QE) for Wks B and S3-Part I, do NOT include the Telehealth encounters on these worksheets.
- Separately count Telehealth encounters (T).
- Establish a ratio of Telehealth to Total Encounters. Ratio = T/(T+QE)
- Use ratio as basis to allocate/reclass direct expenses and FTE hours.

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Encounters: Wks S3-I & Wks B

	Worksheet S3, Part I		Maternal&Child Title V	Medicare Title XVIII	Medicaid Title XIX	Other Commercial	Total
		Center CCN #	1	2	3	4	5
1	Main Medical Clinic	12-3456		1838	8516	4355	14709
1.1	Other CCN_____ Medical Visits						0
1.2	Other CCN_____ Medical Visits						0
1.3	Other CCN_____ Medical Visits						0
2	**Total Medical Visits**		0	1838	8516	4355	14709
3	Primary CCN Mental Health Visits						0
3.1	Other CCN_____ MentalHealth Visits						0
3.2	Other CCN_____ MentalHealth Visits						0
3.3	Other CCN_____ MentalHealth Visits						0
4	**Total Mental Health Visits**		0	0	0	0	0

Visits on these two worksheets must balance.

CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COSTS — WORKSHEET B

PART 1 - CALCULATION FOR FEDERALLY QUALIFIED HEALTH CENTER COST PER VISIT

	Positions	From Wkst. A, col. 7, line:	Direct Cost by Practitioner from Wkst. A	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	Total Visits: Medical Visits by Practitioner	Total Visits: Mental Health Visits by Practitioner	Title XVIII (Medicare) Visits: Medical Visits by Practitioner	Title XVIII (Medicare) Visits: Mental Health Visits by Practitioner	Title XVIII (Medicare) Costs: Medical Cost by Practitioner	Title XVIII (Medicare) Costs: Mental Health Cost by Practitioner
			1	2	3	4	5	6	7	8	9	10	11	12
1	Physician	23	389,556.57	4,009.00	212,937.37	262901.0741	865,395.02	215.86	4009		836		180461.5215	-
2	Physician Services Under Agreement	24	225,160.11	1,597.00	84,824.39	135263.1964	445,247.69	278.80	1597		333		92,841.25	-
3	Physician Assistant	25	12,230.74	105.00	5,577.06	7770.515548	25,578.31	243.60	105		9		2,192.43	-
4	Nurse Practitioner	26	665,304.28	8,998.00	477,927.29	498854.4814	1,642,086.05	182.49	8998		660		120,446.41	-
5	Visiting Registered Nurse	27	-	-	-	0	-	-	0		0		-	-
6	Visiting Licensed Practical Nurse	28	-	-	-	0	-	-	0		0		-	-
7	Certified Nurse Midwife	29	-	-	-	0	-	-	0		0		-	-
8	Clinical Psychologist	30	-	-	-	0	-	-	0		0		-	-
9	Clinical Social Worker	31	-	-	-	0	-	-	0		0		-	-
10	Reg Dietician/Cert DSMT/MNT Educator	33	-	-	-	0	-	-	0		0		-	-
11	Totals			14,709.00	781,266.11	904,789.27	2,978,307.08	202.481955	14,709.00	-	1,838.00	-	395,941.61	-
12	Unit Cost Multiplier				53.11483534	0.44								
13	Total Cost Per Visit							202.481955					215.42	#DIV/0!

Encounter Ratio Allocation Method

Formula= Tele/(Tele+ WksB)

Carolyn Commers: manually add any non-telehealth reclasses, as increases or decreases (+ or -)

Line #	Provider Type	WksB Visits	TeleMed Visits	%TeleMed	WksA Cost	Reclasses	Net Cost	WksA1 Reclass Telehealth Allocation	Productive FTE Hours	Telehealth Hours Allocation
23	Physician	4009	127	0.030706	584,544.96	(51,505.73)	533,039.23	(16,367.50)	3,507.60	(107.70)
24	Physician Services Un	1597	10	0.00622278	226,570.00		226,570.00	(1,409.89)	1,040.00	(6.47)
25	Physician Assistant	105		0	10,452.16		10,452.16	0.00	60.00	0.00
26	Nurse Practitioner	8998	125	0.01370163	575,292.58		575,292.58	(7,882.45)	5,569.80	(76.32)
27	Visiting Registered Nu	0		0	0.00		0.00	0.00	-	0.00
28	Visiting Licensed Prac	0		0	0.00		0.00	0.00	-	0.00
29	Certified Nurse Midwi	0		0	0.00		0.00	0.00	-	0.00
30	Clinical Psychologist	0		0	0.00		0.00	0.00	-	0.00
31	Clinical Social Worke	0		0	0.00		0.00	0.00	-	0.00
33	Reg Dietician/Cert DSM	0		0	0.00		0.00	0.00	-	0.00
		14709	262				66-Telehealth	25,659.84		

reduce these hours from the total FTE reported on S3-III

reclass these expenses using Wks A1

EXAMPLE PIVOT table

CPT TYPE	TeleMed

Row Labels	Count of CPT TYPE
FNP	125
Physician	127
Physician-Contract	10
Grand Total	**262**

What's the Impact?

- Negative Impact- reduces the total claimable direct costs on Wks B-1, which reduces the settlement
- Why do we need to do this?
  - Proper treatment, per CMS guidelines
  - Some state Medicaid programs use this data

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES — **WORKSHEET A**

		COST CENTER DESCRIPTIONS	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSI-FICATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 +/- col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 +/- col. 6)	
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DIRECT CARE COST CENTERS										
23	2300	Physician	**297,455**	287,090	584,545	(194,988)	389,557	-	389,557	
24	2400	Physician Services Under Agreement	-	226,570	226,570	(1,410)	225,160	-	225,160	EXCLUDED
25	2500	Physician Assistant	**10,452**	-	10,452	1,779	12,231	-	12,231	
26	2600	Nurse Practitioner	**575,293**	-	575,293	90,012	665,304	-	665,304	
34	3400	Physical Therapist	**301,533**	68,526	370,059	-	370,059	-	370,059	
35	3500	Occupational Therapist	-	-	-	-	-	-	-	
36	3600	Other Allied Health Personnel	**302,683**	-	302,683	51,506	354,188	-	354,188	
37		Subtotal - Direct Patient Care Services	1,487,415	582,186	2,069,601	(53,102)	2,016,499	-	2,016,499	**1,791,338.72**
										to Wks B-1
OTHER FQHC SERVICES										
60	6000	Medicare Excluded Services (DENTAL goes HERE)	**533,626**	187,676	721,302	-	721,302	-	721,302	
61	6100	Diagnostic & Screening Lab Tests	-	-	-	-	-	-	-	
62	6200	Radiology - Diagnostic	-	-	-	-	-	-	-	
65	6500	Ambulance Services	-	-	-	-	-	-	-	
66	6600	Telehealth	-	-	-	25,660	25,660	-	25,660	
70		Subtotal - Other FQHC Services	533,626	187,676	721,302	25,660	746,962	-	746,962	

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST — **WORKSHEET B-1**

		PNEUMOCOCCAL VACCINES	INFLUENZA VACCINES	COVID-19 VACCINES	MONOCLONAL ANTIBODY	
		1	2	2.01	2.02	
1	Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)	1,791,338.72	1,791,338.72	1,791,338.72	1,791,338.72	1
2	Ratio of infusions/injections vaccine staff time to total health care staff time	0.00071	0.006853	0.011614	0.000835	2

COVID Vaccines and Monoclonal Antibody Infusions

- COVID Vaccine and Monoclonal Antibody products distributed by Feds, free of charge

- CMS will reimburse for the ADMINISTRATION of these products, via Cost Report Settlement
  - Unlike Flu & Pneumo, there are no product invoice costs to claim
  - Also do include Medicare Advantage plans for COVID vax & Monoclonal Antibodies
  - Calculation should be made to quantify reimbursable staff time and incidental supplies

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COVID Vaccine CPTs

CPT Code	Description	Identification
91300	Pfizer COVID Vaccine	Product code- COVID Vaccine
91301	Moderna COVID Vaccine	Product code- COVID Vaccine
91303	Janssen COVID Vaccine	Product code- COVID Vaccine
0001A	Admin-Pfizer1	administration- injection code
0002A	Admin-Pfizer2	administration- injection code
0011A	Admin-Moderna1	administration- injection code
0012A	Admin-Moderna2	administration- injection code
0031A	Admin-Jansen single dose	administration- injection code

Monoclonal Antibody CPTs

CPT Code	Description	Identification
Q0239	Bamlanivimab, 700mg	Product code- Monoclonal Antibody
M0239	IV Infusion- Bamlanivimab	administration- infusion code
Q0243	Casirivimab + Imdevimab, 2400mg	Product code- Monoclonal Antibody
Q0244	Casirivimab + Imdevimab, 1200mg	Product code- Monoclonal Antibody
M0243	IV Infusion/Inj- Casirivi + Imdevimab	administration- infusion or injection code
M0244	IV Infusion/Inj at Home- Casirivi + Imdevimab	administration- infusion or injection code
Q0245	Bamlanivimab + Etesevima, 2100mg	Product code- Monoclonal Antibody
M0245	IV Infusion- Bamlan + Etesevima	administration- infusion code
M0246	IV Infusion at Home- Bamlan + Etesevima	administration- infusion code
Q0247	Sotrovimab, 500mg	Product code- Monoclonal Antibody
M0247	IV Infusion- Sotrovimab	administration- infusion code
M0248	IV Infusion at Home- Sotrovimab	administration- infusion code

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New Worksheet B-1

COMPUTATION OF INJECTIONS / INFUSIONS COST — **Worksheet B-1**

NEW!

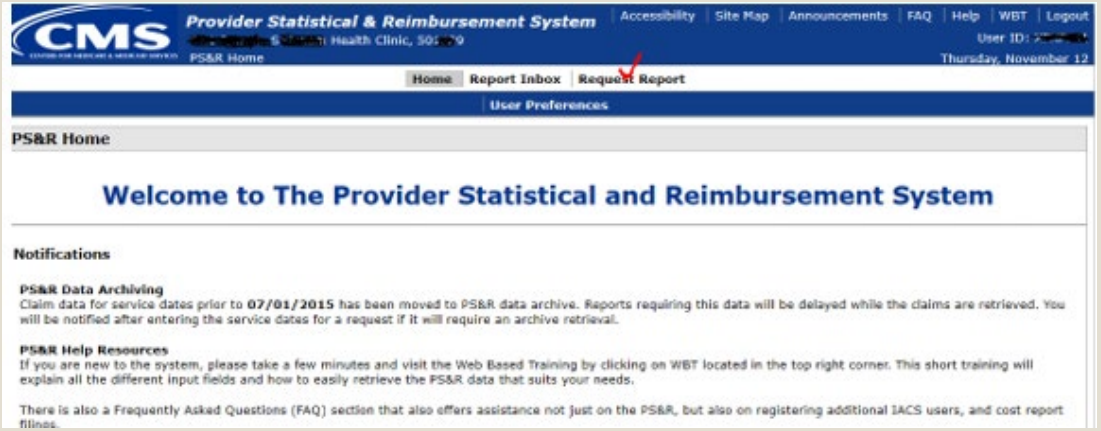
		PNEUMOCOCCAL VACCINES	INFLUENZA VACCINES	COVID-19 VACCINES	MONOCLONAL ANTIBODY	
		1	2	2.01	2.02	
1	Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)	670,006.85	670,006.85	670,006.85	670,006.85	1
2	Ratio of infusions/injections vaccine staff time to total health care staff time	0.001753	0.016913	0.028667	0.000827	2
3	Vaccine health care staff cost (line 1 x line 2)	1,174.52	11,331.83	19,207.09	554.10	3
4	Vaccines and related medical supplies cost (from Worksheet A, column 7, lines 48, 49, 49.10 and 49.11	20,987.84	5,885.70	624.00	30.00	4
5	Direct cost of injections/ infusions (line 3 + line 4)	22,162.36	17,217.53	19,831.09	584.10	5
6	Total direct cost of the FQHC (from Worksheet A, column 7, line 100 - Worksheet A column 7, line 8)	676,902.00	676,902.00	676,902.00	676,902.00	6
7	Total administrative overhead (from Worksheet A, column 7, line 8)	503,100.00	503,100.00	503,100.00	503,100.00	7
8	Ratio of injection/infusion direct cost to total direct cost (line 5 / line 6)	0.032741	0.025436	0.029297	0.000863	8
9	Overhead cost - injections /infusions (line 7 x line 8)	16,471.93	12,796.74	14,739.24	434.12	9
10	Total cost of injections/infusions and their administration (sum of lines 5 and 9)	38,634.30	30,014.26	34,570.32	1,018.22	10
11	Total number of injections / infusions (from your records)	159	1534	1040	10	11
12	Cost per injection/infusion (line 10 / line 11)	242.98	19.57	33.24	101.82	12
13	Number of injections/infusions administered to Medicare beneficiaries	37	322	300	3	13
13.01	Number of COVID-19 injections/infusions administered to Medicare Advantage enrollees			50	2	13.01
14	Cost of infusions/injections and their administration costs furnished to Medicare beneficiaries (line 12 x line 13 and 13.01, as applicable)	8,990.37	6,300.26	11,634.24	509.11	14
15	Total cost of injections/infusions and their administration costs (sum of columns 1, 2, 2.01, and 2.02; line 10)	104,237.10				15
16	Total Medicare cost of infusions/injections and their administration costs (sum of columns 1, 2, 2.01, and 2.02; line 14) (transfer this amount to Worksheet E, line 3)	27,433.98				16

Healthcare Staff Time Ratio sample

Staff Time for Vaccine Injections & Infusions								
		Minutes per Inject/Infuse	Number of Inject/Infuse	Total Minutes	Min / Hour	Staff Hours Inject/Infuse	Total Clincal Staff Hours	Ratio to Total Hrs
	Pnuemo	6	159	954	60	15.90		0.001753
	Flu	6	1,534	9,204	60	153.40		0.016913
	COVID	15	1,040	15,600	60	260.00		0.028666
Monoclonal Antibodies		45	10	450	60	7.50		0.000827
							9070	

Estimated time for Flu & Pneumo, 6 minutes per shot. COVID estimated at 15 minutes per shot
Monoclonal Antibody is an IV infusion process, estimated at 45 minutes.
Calculate total minutes spent on injection/infusions, then convert to hours.
Calculate ratio of inject/infuse hours vs. total clinical injecting staff hours (MD, NP, PA, MA, LPN, RN)
Transfer Ratios to new Worksheet B-1, line 2.

PS&Rs



- Provider Statistical and Reimbursement System portal: https://psr-ui.cms.hhs.gov/psr-ui
- CMS system report of Medicare Part A claims & charges billed, and payments made
- Pull a separate report for each of your CCNs (Medicare enrollment number)
  - What if "request will not generate any reports"? - No Medicare A activity under that CCN
  - Claims billed under main location? Billed to Medicare B? Simply no Medicare activity?
- Used as basis of calculating settlement amount due from/to Medicare
- CMS will run refreshed reports during their desk-review
- Same user ID and password is used for the MCReF submission portal

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Sample PS&R Report

Provider Summary Report Data		
Federally Qualified Health Center - OPPS		
Paid Dates	01/01/2020 -12/31/2020	
Provider FYE	31-Dec	
Provider Number	12-3456	
		Services for Period 01/01/2020 -12/31/2020
CHARGE SECTION		
	Units	Charges
RURAL/CLINIC	1838	$330,840.00
BH	0	$0.00
TOTAL COVERED CHARGES	1838	$330,840.00
REIMBURSEMENT SECTION		
GROSS APC/PPS PAYMENT		$281,214.00
OUTLIER		$0.00
GROSS REIMBUIRSEMENT		$281,214.00
Less		
CASH DEDUCTIBLE		$0.00
BLOOD DEDUCTIBLE		$0.00
COINSURANCE		$56,242.80
NET MSP PAYMENTS		$0.00
SEQUESTRATION		$4,499.42
REBILLING ADJUSTMENT		$0.00
MSP RECONCILIATION		$0.00
OTHER ADJUSTMENTS		$0.00
NET REIMBURSEMENT		$220,471.78

Worksheet E: Reimbursement Settlement

	Calculation of Reimbursement Settlement	Worksheet E	NOTES
1	FQHC PPS Amount - (total PPS payments paid for FQHC visits)	281,214.00	PS&R - total Gross Reimbursments
2	Direct graduate medical education payments (from Worksheet B, Part II, line 14, column 5)	0.00	coded from WKS B
3	Medicare cost of injections/infusions (From Worksheet B-1, line 16)	14,587.07	coded from WKS B-1
4	Medicare advantage supplemental payments (for information only)		Not typically used
5	Total (sum of amounts on lines 1 through 3)	295,801.07	
6	Primary payer payments	0.00	Not typically used
7	Total amount payable for program beneficiaries (line 5 minus line 6)	295,801.07	
8	Coinsurance billed to program beneficiaries	56,242.80	PS&R - total Co-Insurance
9	Net Medicare reimbursement excluding bad debts (line 7 minus line 8)	239,558.27	
10	Allowable bad debts (see instructions)	0.00	
11	Adjusted reimbursable bad debts (see instructions)	0.00	
12	Allowable bad debts for dual eligible beneficiaries (for statistical purpose only)		
13	Subtotal (line 9 plus line 11)	239,558.27	
14	Other adjustments (see instructions) Specify_____	0.00	
15	Amount due FQHC prior to the sequestration adjustment (see instructions)	239,558.27	
16	Sequestration adjustment (see instructions)	4,499.42	PS&R- total Sequestration
16.5	Demonstration payment adjustment amount after sequestration		Not typically used
17	Amount due FQHC after sequestration adjustment (see instructions)	235,058.85	
18	Interim payments	220,471.78	PS&R- total Net Reimbursements
19	Tentative settlement (for contractor use only)		
20	Balance due FQHC/program (line 17 minus lines 18 and 19)	14,587.07	$$ Settlement! $$

QUESTIONS?

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