

MICHAEL R. BELL AND COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

7th Annual Medicare Cost Report Basics and Maximizing Cost-Based Reimbursement Seminar

AGENDA

Medicare Cost Report Basics **Monday, August 17th, 2009**

Introduction	9:00am-9:15am
Juliet Ackerman, Health Care Specialist	9:15am-11:00am
❖ What is the purpose of a cost report?	
❖ Cost report layout	
❖ Worksheets S, S-2, S-3, Others - Information	
Jared Haak, Health Care Specialist	
❖ Worksheet A - Cost by department	
❖ Worksheet A-6 - Cost reclassification	
❖ Worksheet A-7 - PP&E	
❖ Worksheet A-8 - Adjustments to cost	
❖ Worksheet A-8-1 - Related-party activity	
❖ Worksheet A-8-2 - Physician cost	
❖ Worksheet A-8-4 - Purchased PT, OT, ST, RT	
Break	11:00am-11:15am
Eric Volk, CPA	11:15am-12:00pm
❖ Worksheet B - Allocation of overhead costs	
❖ Worksheet B, Part I - Allocation of all costs	
❖ Worksheet B-1 - Allocation statistics	
❖ Worksheet C - Determination of cost to charge ratios	
Lunch	12:00pm-1:00pm
Gail Sarchet, CPA	1:00pm-2:45pm
❖ PS&R Overview	

Erik Prosser, Health Care Specialist

- ❖ Worksheet D, Part V – Medicare outpatient hospital costs
- ❖ Worksheet D-4, Hospital, SNF & SB – Medicare ancillary costs
- ❖ Worksheet D-1, Hospital & SNF – Medicare inpatient daily costs
- ❖ Worksheet E-1, Hospital, SNF & SB – Medicare payments
- ❖ Worksheet E-3, Part II – Medicare inpatient settlement (CAH)
- ❖ Worksheet E-2, (SB) and E-3 (Hospital) – Medicare settlements
- ❖ Worksheet E, Part B – Medicare outpatient settlement (CAH)

Break

2:45pm-3:00pm

Sandy Foley, Health Care Specialist

3:00pm-5:00pm

- ❖ Worksheet G – Financial Statements
- ❖ Worksheet H, H-4, H-5, H-6, H-7, H-8 – Home Health
- ❖ Worksheet M, M-1, M-2, M-3, M-4, M-5 – Rural Health Clinics

Mike Bell, CPA

- ❖ The Importance of Accurate Medicare Cost Report Data

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Maximizing Cost-Based Reimbursement
Tuesday, August 18th, 2009

- | | |
|--|-----------------|
| Mike Bell, CPA | 8:00am-10:00am |
| ❖ New Updates- CAH Relocation, Provider-Based Restrictions | |
| ❖ New Updates- Other Provider-Based Issues and Application Process | |
| ❖ New Updates- Stimulus Bill | |
| ❖ Proposed RHC Regulations Governing Decertification, Payment Changes and Other Issues | |
| Break | 10:00am-10:15am |
| Mike Bell, CPA | 10:15am-12:00pm |
| ❖ Strategies/Opportunities Under Cost-Based Reimbursement (What Do I Need to Do to Be a Successful CAH?) | |
| Lunch | 12:00pm-1:00pm |
| Mike Bell, CPA | 1:00pm-3:00pm |
| ❖ Strategies/Opportunities Under Cost-Based Reimbursement-Continued | |
| Konrad Capeller, CPA | |
| ❖ Critical Access Hospital / Emergency Room Availability | |
| ❖ FI Approved Policies/Procedures | |
| Break | 3:00pm-3:15pm |
| Gail Sarchet, CPA | 3:15pm-5:00pm |
| ❖ Medicare Bad Debts - New PRRB Rules | |
| Katie Jo Raebel, CPA | |
| ❖ Provider-Based RHCs and Provider-Based Clinics | |

Maximizing Cost-Based Reimbursement- Continued
Wednesday, August 19th, 2009

Mike Bell, CPA

8:00am-10:00am

- ❖ Set-Up Beds and Inpatient Limit
- ❖ Critical Access Hospital Method II Billing and Other Add-Ons

Erik Prosser, Health Care Specialist

- ❖ Interim Rates and Cost Report Estimates

Break

10:00am-10:15am

Katie Jo Raebel, CPA

10:15am-12:00pm

- ❖ The Medicare Cost Report Finalization Process and Your Rights
- New PRRB Rules

Konrad Capeller, CPA

- ❖ Demystifying DSH