

Louisiana Medicaid Cost Report Filing instructions:

After implementation of the Bayou Health and Magellan managed care health plans early in calendar year 2012, DHH's objective is to continue collecting all Medicaid hospital program services and costs through the annual cost report. Complete and consistent calculation of all Medicaid costs will aid in determination of any cost settlements required of DHH or the Health Plans, and in Medicaid disproportionate share hospital payment and limit determinations.

Instructions for cost report preparation and submission are as follows:

I. General Cost Report Information Required:

- Working Trial Balance (Cost Center order if available)
- Hospital Contact Information, a minimum to include contact name, contact title, contact telephone number and contact email address.
- Facilities providing Labor and Delivery services: submit summary documentation to support Total (All patients) Labor and Delivery days. This should include identification of Labor and Delivery days included in the total patient days on WS S-3 Part I, Lines 1 and 32.
- Teaching Facilities: Electronic IRIS files or summary printout of the IRIS files submitted with the Medicare cost report filing that supports the Interns & Residents unweighted FTE count by specialty.

II. Traditional and Shared Savings Medicaid Patients:

- Electronic cost report data file (ECR File) with Medicaid Traditional and Shared Savings patients included as Title XIX statistics
- PDF Copy of the Cost Report (Hard Copy if PDF not available), including signed Worksheet S

Hospital Inpatient Acute and Outpatients:

- Copy of Medicaid Inpatient and Outpatient Revenue Code Crosswalks
- Separate identification of inpatient and outpatient interim payments
- If any inpatient carveout units apply, the ECR file Title XIX WS D-3 should include hospital inpatient charges EXCLUDING charges related to any carveouts (non-carveout acute only).
- Note: For hospitals with Medicare approved distinct part Rehab Subproviders, cost and statistics should be combined in the hospital Adult and Pediatric cost center for the Medicaid cost report file.

Distinct Part Psychiatric, Neonatal Intensive Care Unit (NICU), Pediatric Intensive Care Unit (PICU) and Burn Units

- A separate Worksheet S-3, D-1, and D-3 for each unit to separately identify program costs, charges, and statistics associated with each specialty unit.
- Copy of Medicaid Inpatient Carveout Revenue Code Crosswalks, if different

Transplant Carveouts

- A separate Worksheet S-3, D-1, D-3, and D-4, and E-3 part 7, for each transplant unit to separately identify program costs, charges, and statistics associated with each transplant unit.
- A detailed log of Medicaid patients for each Transplant Unit which correlates with the filed cost report and includes the following data elements: patient name, dates of service, number of patient days, number of discharges, room, ancillary and acquisition charges.
- Identification of any lump sum payments received for transplant outlier payments
- Copy of the Transplant Log that supports Total organs transplanted by organ type
- Copy of Medicaid Inpatient Transplant Revenue Code Crosswalks

Provider-Based Rural Health Clinic units:

- Completed M Series Worksheets for EACH hospital based rural health clinic. Note: A Medicare combined clinic cost center is not acceptable for the Medicaid cost report submission

III. Managed Care (Prepaid Bayou Health Plan) Medicaid Patients:

General -Providers EXCLUDING Teaching or Transplant-

- A separate Worksheet S-3, D-1, D-3, D part V and WS E-3 part 7, for each Prepaid Plan (as applicable) to separately identify program costs, charges, and statistics associated with inpatient and outpatient managed care services. Note: Inpatient services related to hospital acute, NICU, PICU and Burn units can be combined on one D-1, D-3 series.
- For Providers with provider-based rural health clinics - completed M Series Worksheets for EACH hospital based rural health clinic. Note: A Medicare combined clinic cost center is not acceptable for the Medicaid cost report submission
- Copy of Managed Care Outpatient Revenue Code Crosswalks, if different

1. Teaching Providers

- An electronic cost report file (ECR) file that identifies total cost EXCLUDING graduate medical education cost (as with the Medicare filed cost report, GME cost should be excluded from cost on WS B part I prior to the calculation of the cost/day and cost/charge ratios.)
- A separate Worksheet S-3, D-1, D-3, D part V and WS E-3 part 7, for each Prepaid Plan (as applicable) to separately identify program costs, charges, and statistics associated with inpatient and outpatient managed care services. Note: Inpatient services related to hospital acute, NICU, PICU and Burn units can be combined on one D-1, D-3 series.
- For Providers with provider-based rural health clinics - completed M Series Worksheets for EACH hospital based rural health clinic. Note: A Medicare combined clinic cost center is not acceptable for the Medicaid cost report submission
- Copy of Managed Care Inpatient and Outpatient Revenue Code Crosswalks, if different

2. Transplant Carveouts**

- A separate Worksheet S-3, D-1, D-3, and D-4, and E-3 part 7, for each transplant unit to separately identify program costs, charges, and statistics associated with each transplant unit.
- A detailed log of Medicaid patients for each Transplant Unit which include the following data elements: patient name, dates of service, number of patient days, number of discharges, room, ancillary and acquisition charges.
- Copy of Medicaid Inpatient Transplant Revenue Code Crosswalks, if different

**** Note:** For Transplant carveout agreements that define reimbursement on a fixed rate basis (non cost-based reimbursement basis), settlement data may be combined with the hospital settlement column)

III. Managed Care (Prepaid Magellan) Medicaid Patients:

- A separate Worksheet S-3, D-1, D-3, D part V and WS E-3 part 7, for each unit (Sub-Psych, Hospital Outpatient, as applicable) to separately identify program costs, charges, and statistics associated with inpatient and outpatient managed care services.
- For Providers with provider-based rural health clinics - completed M Series Worksheets for EACH hospital based rural health clinic. Note: A Medicare combined clinic cost center is not acceptable for the Medicaid cost report submission
- Copy of Managed Care Outpatient Revenue Code Crosswalks, if different

As a reminder, the Louisiana Medicaid Program tracks Medicare requirements for timely filing of cost reports. In accordance with the Medicare filing deadlines, all Louisiana hospitals enrolled in the Title XIX Medical Assistance (Medicaid) Program must submit a copy of their annual cost report to:

LeBlanc, Robertson, Chisholm & Associates, LLC
Attention: Ms. Priscilla Smith
5555 Hilton Avenue, Suite 605
Baton Rouge, Louisiana 70808

For the three capitated Prepaid Health Plans, DHH has instructed LRC to calculate the cost settlements amount and advise the Prepaid Plans of the amounts that would be due using traditional fee for service policies. The Prepaid Health Plans will use the same methodology as DHH (timeframes, \$, % of interim settlement). Note that DHH is providing this information to Health Plans to ensure consistency with our settlement calculations and DHH is not responsible for payment of any cost settlement due to hospitals for Health Plan services.

Please direct questions regarding these instructions and any other audit issues to either Priscilla Smith at (225) 218-6242 or Derek Stafford at (225) 342-3927.