

Louisiana Medicaid Cost Report Filing instructions:

After implementation of the managed care health plans early in calendar year 2012, LDH'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 LDH 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.
- For inpatient cost-based providers and facilities providing Labor and Delivery services, submit summary documentation to support Total (All patients) days by department. For those with Labor and Delivery days, this should include identification that Labor and Delivery days are 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 Fee-For-Service (Trad-FFS) Medicaid Patients:

- Electronic cost report data file (ECR File) with Medicaid Trad-FFS patients included as Title XIX statistics
- PDF Copy of the Cost Report (Hard Copy if PDF not available), including signed Worksheet S (Note: Electronic signature is acceptable.)
- No longer required to carveout NICU, PICU or Burn.

Hospital Inpatient Acute and Outpatients:

- Copy of Medicaid Inpatient and Outpatient Revenue Code Crosswalks (Please provide excel file if available.)
- Separate identification of inpatient and outpatient interim payments
- If any inpatient transplant carveout units apply, the ECR file Title XIX WS D-3 should include hospital inpatient charges EXCLUDING charges related to any transplant patients (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.

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.

Transplant Carveouts (cont.)

- 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
- For FYE other than 12/31, ensure visits on W/S M-3 are split prior to / after 6/30 of the applicable year. For FYE 12/31 provider, include worksheet identifying visits prior to / after 6/30
- Submit a copy of the RHC licenses in effect for all hospital based RHCs

III. Healthy Louisiana Managed Care Medicaid Patients (Healthy LA MCO):

General -Providers EXCLUDING Teaching or Transplant-

- An electronic cost report file (ECR) for each Healthy LA MCO to separately identify program costs, charges, and statistics associated with inpatient and outpatient managed care services.
- PDF Copy of the Cost Report (Hard Copy if PDF not available). A minimum of a separate Worksheet S, S-3, D-1, D-3, D part V and WS E-3 part 7, for each Healthy LA MCO (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
- For FYE other than 12/31, ensure visits on W/S M-3 are split prior to / after 6/30 of the applicable year. For FYE 12/31 provider, include worksheet identifying visits prior to / after 6/30
- Copy of Healthy LA MCO Outpatient Revenue Code Crosswalks, if different (Please submit excel if available.)

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 Healthy LA MCO (as applicable) to separately identify program costs, charges, and statistics associated with inpatient and outpatient managed care services.
- Workpaper identifying Healthy LA MCO teaching cost to be included in Trad-FFS settlement amounts.

- 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 Healthy LA MCO Inpatient and Outpatient Revenue Code Crosswalks, if different (Please submit excel file if available.)

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)

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 Healthy LA MCO, LDH has instructed LRCA to calculate the cost settlements amount and advise the Healthy LA MCO of the amounts that would be due using traditional fee for service policies. Note that LDH is providing this information to Healthy LA MCO to ensure consistency with our settlement calculations and LDH is not responsible for payment of any cost settlement due to hospitals for Healthy LA MCO services.

Please direct questions regarding these instructions and any other audit issues to either Priscilla Smith at (225) 218-6242 or Tizi Robinson at (225) 219-4285.