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**dave macke**  
 SHAREHOLDER, MBA, CHFP, FHFMA



**EXPERIENCE**

Dave Macke joined VonLehman & Company Inc. in 1991 and has worked in the healthcare finance field since 1980. Dave directs the firm's Healthcare Reimbursement Consulting Group which serves home health agencies, hospice, hospitals, skilled nursing facilities, home offices and various other provider types. Dave is a member of the NAHIC Home Care & Hospice Financial Managers Association and serves as Ex-Officio Member of the Advisory Board. He is certified as a healthcare financial professional in the Healthcare Financial Management Association (HFMA) and has attained the level of Fellow (FHFMA). He specializes in Medicare and Medicaid cost reporting and reimbursement consulting services.

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**objectives**



- Review the updated changes in Medicare Cost Report form for home health agencies (Form 1728-20)
- Identify changes needed in recordkeeping and data requirements
- Next Steps
- E-filing the cost report using MCReF

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## why is cost reporting important?

- No reimbursement settlement
- Compliance - Cost Reports are subject to False Claims Act provisions
- More accurate cost data to better match cost and payment rates
- MedPAC
- CMS future payment rate setting
- **Accrual basis of Accounting - REQUIRED**

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## importance of cost reporting

*"The Form CMS-1728-19 cost report is needed to determine a provider's reasonable cost incurred in furnishing medical services to Medicare beneficiaries and reimbursement due to or from a provider. The Form CMS-1728-19 cost report is also used for annual rate setting and payment refinement activities, including developing a home health market basket. Additionally, the Medicare Payment Advisory Commission (MedPAC) uses the home health cost report data to calculate Medicare margins, to formulate recommendations to Congress regarding the HHA PPS, and to conduct additional analysis of the HHA PPS. Providers receiving Medicare reimbursement must provide adequate cost data based on financial and statistical records that can be verified by qualified auditors."*

Federal Register, February 24, 2020, page 10442

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## Home Health Cost Report - Form 1728-20

- Initial proposed rule published April 16, 2019 (60-day comment period) – Form 1728-19
- Revised notice published February 24, 2020 (30-day comment period)
- Final Forms and Instructions issued October 2, 2020
  - Transmittal 1, PRM 15-2, Chapter 47 – Form 1728-20
- **Effective for cost reporting periods beginning on / after January 1, 2020 and ending on / after December 31, 2020**
- Significant more detail reporting of cost and statistics

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## Home Health Cost Report - Form 1728-20

- Transmittal 2 issued April 30, 2021
  - Updated instructions for certain worksheets
  - Updated Cost Report Edits
    - <https://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/Transmittals/r2p247i>

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## Home Health Cost Report - Form 1728-20

- Worksheet S-2, Part I – General Identification Information
  - Eliminated HHA-based CORF, CHMC, RHC and FQHC
  - Can only be HHA-based Hospice
  - Eliminated other questions regarding depreciation expense, lower of cost or charge, fragmented admin & general cost allocation method
  - Maintained questions regarding:
    - Nominal charge provider
    - Contract therapy with outside supplier (PT, OT and ST)
    - Malpractice information (premiums, paid losses)
    - Related Party / Home Office

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## Home Health Cost Report - Form 1728-20

- Worksheet S-2, Part I, Lines 16 and 17 - Home Office information
  - Does HHA receive an allocation of costs from a home office? yes or no?
  - What is a Home Office?
    - CMS provided guidance in response to comments (response #12 to 1728-19 comments)
    - Chain organization of two or more health care facilities owned, leased or controlled by one organization (PRM 15-1, section 2150)
    - Usually physically and organizationally separate
    - May include non health care organizations

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## Home Health Cost Report - Form 1728-20

- o What is a Home Office? (con't)
  - Provides centralized management and administrative services, could also be clinical support
  - What if home office does not have a home office provider #?
  - How to apply for home office #?

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## Home Health Cost Report - Form 1728-20

- Home Office cost reports are required to be submitted
  - o Form CMS 287-21 - effective 1/1/2021
- If home office cost report not filed, home office costs disallowed
- Federal Register – August 17, 2018, page 41684-41686
  - o <https://www.govinfo.gov/content/pkg/FR-2018-08-17/pdf/FR-2018-08-17.pdf>
- Worksheet S-2, II, Line 3 – related party question?

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part I – Census Statistics
  - o Medicaid visit / patient statistics now separately identified
    - Previously included with “Other Patients”
  - o Medicare Advantage and Medicaid Managed Care – included with “Other”
  - o Further segregation of visits statistics by discipline (visits and patients)
    - Skilled Nursing Care – RN and LPN
    - Physical Therapy – Therapists and Therapy Assistants
    - Occupational Therapy - Therapists and Therapy Assistants
  - o Medicare Visits are still reported based on date of service – PPS episodes in S-3 Part IV

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## Home Health Cost Report - Form 1728-20

- What are like-kind services? (WS S-3, line 10) PM 97-11.60 (August 1997)
  - o Confined to home
  - o Under the care of physician
  - o Need intermittent skilled nursing, PT, ST or continuing need for OT
  - o Under a plan of care
  - o Furnished by participating HHA
    - If these conditions are not met, then services are non like-kind
    - If homebound status not met, can still be like-kind

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## Home Health Cost Report - Form 1728-20

- Financial impact of non like kind services?
  - o Visit statistics are excluded from like kind services (skilled)
    - Separately reported on WS S-3, line 10, col 5 and 6
  - o Cost is separately reported in a non reimbursable cost center on Worksheet A (lines 39 to 50)
  - o The cost per visit for Medicare services excludes cost for non like-kind services

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## Home Health Cost Report - Form 1728-20

Description	Title XVIII - Medicare		Title XIX - Medicaid		Other		Total	
	Visit	Patient Count	Visit	Patient Count	Visit	Patient Count	Visit	Patient Count
100 Skilled Nursing Care - RNC	9,375	971	1,214	301	12,432	1,307	22,322	2,173
200 Skilled Nursing Care - LNC	1,554	352	381	51	2,147	479	4,726	650
300 Physical Therapy	4,462	950	721	196	6,173	1,483	11,364	2,619
400 Physical Therapy Assistant	4,868	482	423	93	5,393	813	9,988	1,215
500 Occupational Therapy	2,261	521	344	136	3,009	396	4,363	1,013
600 Certified Occupational Therapy Assistant	1,811	312	134	27	2,095	285	4,095	735
700 Speech-Language Pathologist	620	132	102	19	863	164	1,066	214
800 Medical Social Service	84	68	8	17	109	88	373	184
900 Home Health Aide	5,757	620	102	18	6,497	352	2,644	361
99 Other Services					0	0	0	0
11 Total Visits	27,762		3,452		33,812		64,569	
12 Home Health Aide Hours	2,213		111		1,818		3,744	
13 Total Home Health Aide Hours			1,081.00		245.00		1,368.00	
14 Unpaid Care Hours							1,435.00	23.00

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part II – FTE's
  - Detail of FTE counts does not match cost centers on Worksheet A
    - Supervisors, Directors, etc.
  - FTE's are based on Total Paid Hours for the year divided by 2,080
  - Includes all paid hours – direct care, admin, vacation, PTO
  - Consistency with Worksheet S-3, Part V?

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## Home Health Cost Report - Form 1728-20

Worksheet S-3, Part II – FTE's – significant changes

PART II - EMPLOYMENT DATA (FULL-TIME EQUIVALENT)				
		2020	2019	2018
1600	Number of hours in time period (work week)	40.00		40.00
1610	Administrative and Support Administration	0.00	0.00	0.00
1620	Diagnosis and Assessment Supervisors	0.00	0.00	0.00
1700	Other Administrators/Personnel	15.52	0.00	15.52
1800	Therapy Supervisors	0.00	0.00	0.00
1900	Registered Nurses	19.83	0.00	19.83
2000	Licensed Practical Nurses	4.38	0.00	4.38
2100	Physical Therapy Supervisors	0.00	0.00	0.00
2200	Physical Therapists	0.00	0.00	0.00
2300	Physical Therapy Assistants	0.00	0.00	0.00
2400	Occupational Therapy Supervisors	0.00	0.00	0.00
2500	Occupational Therapists	1.44	0.00	1.44
2600	Occupational Therapy Assistants	0.00	0.00	0.00
2700	Speech-Language Pathology Supervisors	0.00	0.00	0.00
2800	Speech-Language Pathologists	0.00	0.00	0.00
2900	Medical Social Workers Supervisors	0.00	0.00	0.00
3000	Medical Social Workers	0.00	0.00	0.00
3100	Home Health Aide Supervisors	0.00	0.00	0.00
3200	Home Health Aides	1.81	0.00	1.81
3300		0.00	0.00	0.00
3400		0.00	0.00	0.00

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part III – CBSA Areas
  - Still identify "number of CBSA's" and list specific codes
- Worksheet S-3, Part IV – PPS Episodic Data
  - PPS / PDGM conversion – no separation of data
  - Visit statistics detail does not match Part I breakout
    - Nursing, PT & OT
  - PS&R does breakout of Nursing and Therapy visits but not charges
  - Separate "G Codes" for LPN and Therapy Assistants visits
  - No separate UB04 revenue codes

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part IV – PPS Activity Data

**TABLE IV - PPS Activity Data**

Description	Full	Full	1276	PPS	Total
	Episodes/Prescriptions/Orders	Episodes/Prescriptions/Orders	Episodes/Prescriptions/Orders	Episodes/Prescriptions/Orders	Episodes/Prescriptions/Orders
1.00 Skilled Nursing Care Visits	1,000	1,110	140	71	3,321
2.00 Skilled Nursing Care Changes	1,377,415	349,307	25,649	15,701	1,768,072
3.00 Personal Therapy Visits	4,172	1,924	141	34	6,271
4.00 Personal Therapy Changes	1,874,392	108,924	22,750	8,773	1,994,841
5.00 Occupational Therapy Visits	2,297	1,484	29	24	4,234
6.00 Occupational Therapy Changes	306,509	268,387	4,721	6,221	575,838
7.00 Speech/Language Pathology Visits	471	412	21	0	884
8.00 Speech/Language Pathology Changes	72,973	70,000	525	0	143,498
9.00 Medical Social Services Visits	70	49	1	0	120
10.00 Medical Social Services Changes	17,160	4,771	225	0	22,156
11.00 Home Health Aide Visits	907	334	3	0	1,244
12.00 Home Health Aide Changes	91,860	38,746	200	0	130,806
13.00 Total Visits (sum of lines 1, 3, 5, 7, 9 and 11)	18,599	8,872	338	170	25,779
14.00 Other Changes	0	0	0	0	0
15.00 Total Changes (sum of lines 2, 4, 6, 8, 10, 12, and 14)	3,083,706	1,090,918	52,188	27,705	4,264,518
16.00 Total Number of Episodes/Prescriptions	3,742	4,618	120	204	5,524
17.00 Total Number of Orders/Episodes/Prescriptions	1,000	243	1,401	0	2,644
18.00 Total Non-Revenue Medical Supply Changes	74,666	8,242	1,740	879	85,527

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part V – Occupational Wage Data – Why?
  - Appears to be CMS attempt at Home Health specific wage index survey
  - Wages and fringe benefits, including payroll taxes costs separately reported for all disciplines to match visit statistics (fringe benefits costs may be allocated)
    - RN, LPN, PT, PTA, OT, OTA, SLP, Other Medical Staff
  - MSW and Home Health Aide are not separately listed – Other Medical Staff?
  - Supervisors separate – Nursing and Therapies / not cost centers on WS A
  - Contract Labor – same reporting of level of detail as wages

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## Home Health Cost Report - Form 1728-20

- Worksheet S-3, Part V – Occupational Wage Data – Concerns
  - Total Paid Hours related to employees (W-2) and contract labor
    - Includes all paid hours – i.e. direct patient care, PTO, admin, travel...
  - FTE's are reported on Worksheet S-3, II – data may not be reliable
  - What to do if you don't have total paid hours?
  - Compensation method – pay per visit vs. hourly / salary?
  - CMS believes all home health agencies has total paid hours
  - Actual length of time per visit may be more or less – 15 min vs. 60 min
  - Old AHSEA guidelines used 1.0 hour per visit for contractors with no hours?

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# Home Health Cost Report - Form 1728-20

STATISTICAL DATA DIRECT CARE EXPENDITURES Worksheet A-1 Plan Y

OCCUPATIONAL CATEGORY	Admitted Reported LIM	Range Months		Full Range Selected in 2020 KIP	Average Group Type
		LIM	LIM		
Direct Salaries	0	-	-	0	0.00
2100 Direct Salaries	1,120,444	17,471	1,552,623	402,994	27,010
2110 Licensed Practical Nurse	824,211	2,456	993,655	6,824	23,710
2120 Direct Salaries- not in Range 3	4,844,112	23,243	7,553,248	843,949	33,330
2130 Direct Salaries- Outpatient	0	-	-	0	0.00
2140 Physical Therapist	333,224	124,021	903,449	150,111	49,700
2150 Physical Therapist Assistant	333,224	70,513	727,142	114,644	33,170
2160 Occupational Therapy Assistant	441,261	112,411	544,523	112,411	44,110
2170 Occupational Therapy Services	24,849	2,742	347,001	7,410	23,700
2180 Speech Language Pathologist Services	0	-	-	0	0.00
2190 Speech Language Pathologist	177,694	26,681	294,261	48,913	15,110
2200 Other Medical Staff	184,209	1,808	1,556,741	114,618	28,110
2300 Nursing Supervisors	0	-	-	0	0.00
2310 Registered Nurse	0	-	-	0	0.00
2320 Licensed Practical Nurse	0	-	-	0	0.00
2330 Direct Salaries- not in Range 3	0	-	-	0	0.00
2340 Physical Therapist Services	17,111	0	17,111	17,111	6,910
2350 Physical Therapist Assistant	0	-	-	0	0.00
2360 Occupational Therapy Services	0	-	-	0	0.00
2370 Occupational Therapist	13,234	0	13,234	13,234	6,610
2380 Speech Language Pathologist Services	0	-	-	0	0.00
2390 Speech Language Pathologist	0	-	-	0	0.00
2400 Other Medical Staff	0	-	-	0	0.00

Warning!

What will CMS do with this data?

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# Home Health Cost Report - Form 1728-20

- Accuracy of cost reporting
  - Accurate cost reporting is critical for MedPAC and CMS
    - future payment rate setting
  - Trial Balance should be in sufficient detail to facilitate crosswalk
  - Revenue and contractual allowances by payor category
  - Critical expense accounts are: salaries, transportation costs and contract services
  - Direct cost for employee benefits and payroll taxes – allocate ?

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# Home Health Cost Report - Form 1728-20

- Worksheet A – Trial Balance of Expenses - by type (no change)
  - Column 1 – Salaries
  - Column 2 – Employee Benefits
  - Column 3 – Transportation
  - Column 4 – Contracted Purchased Services
  - Column 5 – Other Costs
  - Column 6 – Total Costs (must agree to financial statements)

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### Home Health Cost Report - Form 1728-20

- Worksheet A – Trial Balance of Expenses – much greater detail
  - Line 4 – Transportation (line 4 vs. column 3)
  - Line 5 – Telecommunication Technology
  - Line 7 – Nursing Administration (prior A&G)
    - Overall management and direction of nursing services
  - Line 8 – Medical Records (prior A&G)
  - Line 16 – Skilled Nursing Care – RN
  - Line 17 – Skilled Nursing Care – LPN
  - Line 18 – Physical Therapy
  - Line 19 – Physical Therapy Assistant

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### Home Health Cost Report - Form 1728-20

- Worksheet A – Trial Balance of Expenses – more detail
  - Line 20 – Occupational Therapy
  - Line 21 – Certified Occupational Therapy Assistant
  - Line 25 – Medical Supplies Charged to Patients – new description
    - Billable / non-routine medical supplies only
    - Non billable routine supplies to Admin & General
  - Line 26 – Drugs – vaccine supply cost (#636)
  - Line 27 – Cost of Administering Vaccines – OPPS fee schedule (#771)
  - Line 29 – Disposable Devices (NPWT)

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### Home Health Cost Report - Form 1728-20

- Worksheet A – Trial Balance of Expenses – Non-Reimbursable Cost Centers
  - Line 47 – Telehealth – Remote patient monitoring is not telehealth (line 5)
  - Line 48 – Advertising
    - Non allowable community education, business development, marketing and advertising
  - Line 49 – Fundraising
    - Impact of non reimbursable cost center versus cost offset on WS A-8

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# Home Health Cost Report - Form 1728-20

- Telecommunication Technology vs. Telehealth Costs

**Line 5 - Telecommunication Technology.**—Enter allowable administrative costs related to telecommunication technology, referred to as remote patient monitoring as described in 42 CFR 409.46(e). Remote patient monitoring is defined as the collection of physiologic data (for example, ECG, blood pressure, glucose monitoring) digitally stored and/or transmitted by the patient or caregiver or both to the home health agency. If remote patient monitoring is used by the home health agency to augment the care planning process, the costs of the equipment, set-up, and service related to this system are allowable only as administrative costs. Visits to a beneficiary's home for the sole purpose of supplying, connecting, or training the patient on the remote patient monitoring equipment, without the provision of a skilled service are not separately billable. Do not report telehealth services on this line.

**Line 6 - Telehealth.**—Enter the direct costs associated with telehealth. Telecommunication technology is considered remote patient monitoring and not a telehealth service. Telehealth services are subject to limitations under §1834(m) of the Act, namely that the beneficiary must be located in a health professional shortage area (HPSA) or rural area, and that the beneficiary must be physically present at a specific site of service. Telehealth services performed by a physician/practitioner under §1834(m) of the Act are outside the scope of the Medicare home health benefit and home health PPS.

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# Home Health Cost Report - Form 1728-20

- Vaccines – Drug supply cost

**Line 28 - Drugs.**—Enter the cost incurred for pneumococcal, influenza, hepatitis B vaccines and osteoporosis drugs.

*Enter the cost for the COVID-19 vaccine and monoclonal antibody products to treat COVID-19, authorized and furnished for use during the COVID-19 public health emergency (PHE). The COVID-19 vaccine and monoclonal antibody product costs and its administration will be reimbursed in the same way influenza vaccine cost until its administration is reimbursed. When COVID-19 vaccine doses are provided by the government without charge, providers may only report the cost for the vaccine administration on line 27. In addition, Medicare will not provide payment for the monoclonal antibody products to treat COVID-19 that health care providers receive for free, as will be the case upon the product's initial availability in response to the COVID-19 PHE. Do not include the cost of administering vaccines, drugs or monoclonal antibodies on this line. A visit by an HHA nurse for the sole purpose of administering a vaccine is not covered as an HHA visit under the home health benefit, even though the patient may be an eligible home health beneficiary receiving services under a home health plan of treatment. Section 1862(a)(1)(B) of the Act excludes Medicare coverage of vaccines and their administration other than the Part B coverage contained in §1861(s)(10).*

If the vaccine is administered in the course of an otherwise covered home health visit, the visit would be covered as usual, but the cost and charges for the vaccine and its administration (excluding administration of osteoporosis drugs which are covered in the PPS rate) must be excluded from the cost and charges of the visit. The HHA would be entitled to separate payment for the vaccine and its administration under the Part B vaccine benefit.

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# Home Health Cost Report - Form 1728-20

- Vaccines – Administration cost

**Line 27 - Cost of Administering Vaccines.**—Enter the cost of administering pneumococcal, influenza, and hepatitis B vaccines.

*Enter the cost incurred to administer the COVID-19 vaccine, and monoclonal antibody products to treat COVID-19, authorized for use during the COVID-19 PHE. All vaccine administration costs reported on this line are reimbursed under OPPS.*

Attach a schedule detailing the methodology employed to develop the administration of these vaccines. These vaccines are reimbursable under Part B only. The cost of travel is not permissible as a cost of administering vaccines, nor is the travel cost includable in the A&G cost center. The travel cost is nonreimbursable.

Time proxy for the number of vaccines – how many minutes per vaccine for Administration time?

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# Home Health Cost Report - Form 1728-20

Worksheet A - Trial Balance of Expenses

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# Home Health Cost Report - Form 1728-20

- Worksheet A-6 – Reclassifications
  - Prior Worksheet A-4
  - Now separately report "salary" and "other" amounts
- **Worksheet A-7 – Capital Asset Balances reconciliation – deleted**

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# Home Health Cost Report - Form 1728-20

- Worksheet A-8
  - Prior Worksheet A-5
  - Non allowable expenses and other income offsets
  - Cost offset versus non reimbursable cost center
  - Definition of cost center
    - 2302.8 Cost Center.--An organizational unit, generally a department or its subunit, having a common functional purpose for which direct and indirect costs are accumulated, allocated and apportioned.

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### Home Health Cost Report - Form 1728-20

- Worksheet A-8
  - Advertising Costs – non allowable portion
    - Separate line for offset on WS A-8, line 11 vs. NRCC
    - Hospice CR – WS O, line 67 – NRCC
  - Home Office flows from WS A-8-1, rather than line 4 (Adj Worksheet)

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### Home Health Cost Report - Form 1728-20

- Worksheet A-8-1 – Related Party / Home Office
  - Prior Worksheet A-6
  - What are related party transactions?
  - Section 1010 Exception

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### Home Health Cost Report - Form 1728-20

- What is a Home Office?
  - Provides centralized management services
  - The cost incurred by the provider must be reduced to the costs incurred by the Home Office
  - Intent is to treat the costs incurred by the supplier as if they were incurred by the provider itself
  - Is a home office cost statement necessary ?

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### Home Health Cost Report - Form 1728-20

- Worksheet B – Overhead Cost Allocation “Step Down”
  - Overhead costs are allocated to all of the direct patient care cost centers
  - Total Expenses in column 0 = column 10

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### Home Health Cost Report - Form 1728-20

- Worksheet B-1 Statistics
  - CRC – Building                      Square footage
  - CRC – Major Movable Equip      \$ Value / Square footage
    - CMS states \$ value or if approved - square feet alternative
  - Plant Operation & Maintenance    Square footage
  - Transportation                      Mileage
  - **Telecommunication Technology**    Accumulated Cost – Skilled only

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### Home Health Cost Report - Form 1728-20

- Worksheet B-1 Statistics
  - Administration & General              Accumulated costs
    - Do not have to allocate A&G to inpatient / contracted costs
    - When contract service costs include A&G the contracted services must be excluded from the total cost statistic on Worksheet B-1, column 6.
  - **Nursing Administration**              Direct nursing hours
  - **Medical Records**                      Accumulated Cost

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**Home Health Cost Report - Form 1728-20**

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**Home Health Cost Report - Form 1728-20**

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**Home Health Cost Report - Form 1728-20**

- Worksheet C – Part I
  - Aggregate cost per visit – Aggregate Medicare Cost Computation
    - Medicare and Total All Patients visits are broken down as follows:
      - RN / LPN, Therapists and Therapy Assistants (PT and OT)
      - Consistent with Worksheet S-3, Part I
    - Medicare visits no longer identified by CBSA code

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### Home Health Cost Report - Form 1728-20

- Medicare Visits and Charges - Worksheet C
  - Column 5.--Enter in column 5 the Medicare HHA visits by practitioner type from your records or the PS&R data on lines 1 through 9. The total visits on line 10, column 5 must equal the total visits on Worksheet S-3, part IV, line 13, column 5.
    - PSR report – Practitioner Visit Section – Report Type 329
  - Line 11.--Enter in columns 5 (not subject to deductibles and coinsurance) and 6 (subject to deductibles and coinsurance) charges for medical supplies from the HHA records or the PS&R. These charges are captured for statistical purposes only (has no reimbursement impact) as all medical supplies are covered under the HHA PPS.

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### Home Health Cost Report - Form 1728-20

Illustration of Medicare Visit Reconciliation

Description	Visits	Worksheet
Medicare visits – date of service – current CR period	20,000	S-3, Part I
Medicare visits – carryover prior CR period	500	
Medicare visits – carryover next CR period	(300)	
Medicare visits – completed payment – current CR period	20,200	S-3, Part IV

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PROVIDER STATISTICAL AND REIMBURSEMENT SYSTEM

Program ID: P8888888  
Prod Cycle: 08/20/07 Thru: 02/18/21  
Report Ref Date: 02/18/21  
Provider PPS: 10-175  
Provider Name: Arkansas Home Health Agency

PROVIDER SUMMARY REPORT  
HOME HEALTH PPS - PART B BIDDING

Page: 4  
Report #: 000423  
Report Type: 01

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**PATIENT CDR/VISIT SECTION**

ALL PATIENT CDR#	REV CODE	DESCRIPTION	DIVISID#	10/21/2020
0421	HHA TRN/1000/115	HAIR		130
0421	OCCUP TRN/1000/115	HAIR		284
0421	SPEECH RT/1000/115	HAIR		26
0511	SKILLED NURS/1000/115	HAIR		1,261
0541	MISC SOC SRV/1000/115	HAIR		18
0571	ASSIST/1000/1000/115	HAIR		71

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**PATIENT CDR# SECTION**

CDR#	REV CODE	DESCRIPTION	DIVISID#	10/21/2020
0421	HHA TRN/1000/115	HAIR		130
0421	OCCUP TRN/1000/115	HAIR		284
0421	SPEECH RT/1000/115	HAIR		26
0511	SKILLED NURS/1000/115	HAIR		1,261
0541	MISC SOC SRV/1000/115	HAIR		18
0571	ASSIST/1000/1000/115	HAIR		71

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**PRACTITIONER VISIT SECTION**

REV CODE	DESCRIPTION	PRACTICER	DIVISID#	10/21/2020
0421	HHA TRN/1000/115	PHYSICAL		449
0511	SKILLED NURS/1000/115	PHYSICIAN		142

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PROVIDER STATISTICAL AND REIMBURSEMENT SYSTEM

Program ID: HSD508A PROVIDER SUMMARY REPORT Page: 5  
 File Date: 05/01/21 TRM: 02/19/21 HOME HEALTH PPS - PART B EPISODES Report #: 0244225  
 Report Run Date: 02/19/21 Provider PPS: 1219 Report Type: 121  
 Provider Name: XXXXXX Home Health Agency

PRACTITIONER VISIT SECTION		
REV CODE	DESCRIPTION	PRACTITIONER
0000	PHYSICAL THERAPY	THERAPIST ASSISTANT
0000	OCCUPATIONAL THERAPY	OCCUPATIONAL THERAPIST
0000	OCCUPATIONAL THERAPY	CERTIFIED OCCUPATIONAL THERAPY ASSISTANT
0000	SPEECH/LANGUAGE PATHOLOGY	SPEECH/LANGUAGE PATHOLOGIST
0000	SKILLED NURSING	REGISTERED NURSE
0000	MEDICAL SOCIAL SERVICES	SOCWORK PRACTICAL NURSE
0070	HOME HEALTH AIDE	HOME HEALTH AID

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# Home Health Cost Report - Form 1728-20

Worksheet C – Apportionment of Cost

PART I - AGGREGATE PPS COST PER VISIT AND AGGREGATE MEDICARE COST COMPUTATION									
LINE	DESCRIPTION	COST PER VISIT COLLECTED - PATIENT SERVICES	PPS RATE	TOTAL VISITS	TOTAL PPS COST	MEDICARE REIMBURSEMENT PER VISIT	TOTAL MEDICARE REIMBURSEMENT	NET COST	NET COST PER VISIT
100	Home Health Agency	100	100	100	100	100	100	100	100
200	Home Health Agency	200	200	200	200	200	200	200	200
300	Home Health Agency	300	300	300	300	300	300	300	300
400	Home Health Agency	400	400	400	400	400	400	400	400
500	Home Health Agency	500	500	500	500	500	500	500	500
600	Home Health Agency	600	600	600	600	600	600	600	600
700	Home Health Agency	700	700	700	700	700	700	700	700
800	Home Health Agency	800	800	800	800	800	800	800	800
900	Home Health Agency	900	900	900	900	900	900	900	900
1000	Home Health Agency	1000	1000	1000	1000	1000	1000	1000	1000
1100	Home Health Agency	1100	1100	1100	1100	1100	1100	1100	1100
1200	Home Health Agency	1200	1200	1200	1200	1200	1200	1200	1200
1300	Home Health Agency	1300	1300	1300	1300	1300	1300	1300	1300
1400	Home Health Agency	1400	1400	1400	1400	1400	1400	1400	1400
1500	Home Health Agency	1500	1500	1500	1500	1500	1500	1500	1500
1600	Home Health Agency	1600	1600	1600	1600	1600	1600	1600	1600
1700	Home Health Agency	1700	1700	1700	1700	1700	1700	1700	1700
1800	Home Health Agency	1800	1800	1800	1800	1800	1800	1800	1800
1900	Home Health Agency	1900	1900	1900	1900	1900	1900	1900	1900
2000	Home Health Agency	2000	2000	2000	2000	2000	2000	2000	2000

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# Home Health Cost Report - Form 1728-20

Worksheet C – Part II

- o Supplies, Drugs and Disposable Devices
  - Medical Supplies – total charges all patients from billing records / Medicare PSR (line 11)
  - Vaccines supplies are split billed for Medicare patients but not other patients (line 12)
    - May have to impute non-Medicare Charges
    - Drugs (Vaccines supply cost) – total charges all patients (UB code #636)
  - Vaccine administration – total charges all patients (UB code #771) – OPPS fee schedule (line 13)
  - Disposable devices (NPWT) – total charges (line 14)

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## Home Health Cost Report - Form 1728-20

- Worksheet C – Part II
  - Vaccine Charges – Example
 

▪ Medicare Vaccine – (#636)	\$25.00	100 vaccines	\$2,500
▪ Medicare Admin – (#771)	\$10.00		
▪ Non-Medicare – Vac & Admin	\$35.00	50 vaccines	\$1,750
▪ Non-Medicare Vaccine Supply			???
- Worksheet C – Part III Outpatient Therapy visits – Eliminated

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## Home Health Cost Report - Form 1728-20

- Worksheet D
  - Part I – Vaccines cost only
    - No separate columns for Part A and Part B
    - Vaccines – lower of cost or charge
    - Subject to deductible & coinsurance – Osteoporosis Drugs

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## Home Health Cost Report - Form 1728-20

- Worksheet D
  - Part II – Reimbursement Settlement
    - PPS Payments by episode type (lines 10 to 15)
    - Payment for services under OPPS – line 17
      - This includes OPPS payments for the administration of pneumococcal, influenza, hepatitis B, and COVID-19 vaccines, administration of monoclonal antibody products for treatment of COVID-19, and disposable devices such as NPWT devices.
    - Primary Payer Payments (line 21)
    - Allowable bad debts – future?
    - Only settlement on line 38 – vaccine supply costs

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## Home Health Cost Report - Form 1728-20

- Worksheet F-1 – Statement of Revenue and Expenses
  - Line 1 - Gross patient revenue now separately identified by payor category (consistent with visits on WS S-3)
    - Medicare – Title XVIII
    - Medicaid – Title XIX
    - Other (including Medicare and Medicaid Managed Care)
  - Line 2 – Allowances and discounts – separate to match line 1 (originally in the aggregate) – includes bad debts
  - Line 31.50 – COVID – 19 – added to record revenue amounts for Relief Funds (PPP, PRF)
- Worksheet F-2 – Statement of Changes in Fund Balance - eliminated

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## Home Health Cost Report - Form 1728-20

- Level 1 Edit – 1275S

*For each line on Worksheet S-3, Part IV, column 5, if the visits are greater than zero, then the amount on Worksheet A, column 10, for the applicable lines 16 through 24, must be greater than zero. Apply this edit as follows: [12/31/2020]*

<i>Worksheet S-3, Part IV Column 5 is greater than zero</i>	<i>Worksheet A, Column 10, must be greater than zero</i>
Line 1	Sum of lines 16 and 17
Line 2	Sum of lines 18 and 19
Line 3	Sum of lines 20 and 21
Line 7	Line 22
Line 9	Line 23
Line 11	Line 24

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## Home Health Cost Report - Form 1728-20

- Level 1 Edit – 1010C

*Total Medicare program (Title XVIII) visits reported on Worksheet C, Part I, column 5, must equal the visits reported on Worksheet S-3, Part IV, column 5, as follows:*

<i>Worksheet C, Part I, column 5:</i>	<i>Worksheet S-3, Part IV, column 5:</i>
Sum of lines 1 and 2	Line 1
Sum of lines 3 and 4	Line 5
Sum of lines 5 and 6	Must equal Line 5
Line 7	Line 7
Line 8	Line 9
Line 9	Line 11

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## Home Health Cost Report - Form 1728-20

- Additional Level 1 Edits
  - Contract Therapy Services – if cost on Worksheet A, then questions on WS S-2 must be yes and vice versa (1040S)
  - Malpractice – if yes on WS S-2, then cost must be greater than zero (1050S)
  - Home Office – if yes on WS S-2, then you must identify the home office information (1060S)
  - Related Party – if yes, then WS A-8-1 must be completed (1120S & 1130S)
  - Cost Report Preparer information – WS S-2, Part II must be completed (1190S)
  - Visits and Cost – Visits on WS S-3 must be consistent with cost on WS A, column 10 (1010A)
  - Medicare visits / medical supply charges / vaccine charges on Worksheet C (1015C, 1020C)

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## Medicare Cost Report e-Filing System (MCR eF)



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## Medicare Cost Report e-Filing System (MCR eF)

- Electronic Cost Report Signature
  - Effective for cost reporting periods ending on / after 12/31/2017
  - **Original ink (“wet”) signature no longer required but still an option**
  - Must be approved as “MCR eF E-File” in IDM
  - Approved by Security Official
  - Highly recommend a Backup Security Official
  - System login: <https://mcref.cms.gov>

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## Medicare Cost Report e-Filing System (MCR eF)

**TABLE CERTIFICATION**  
 REPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FEDERAL, STATE AND ADMINISTRATIVE ACTION, PENALTY AND IMPROBEMENT UNDER FEDERAL LAW. IT IS PENALTY OF OFFENSES INCURRED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT, DIRECTLY OR INDIRECTLY, OF A BACKLOG OR WERE OTHERWISE FEDERAL, FEDERAL, CIVIL AND ADMINISTRATIVE ACTION, PENALTY AND IMPROBEMENT MAY RESULT.

**CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)**

I HEREBY CERTIFY that I have read the above certification statement and that I have executed the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Expenses and Revenues prepared by \_\_\_\_\_ (Provider Name) and I have read the cost reporting period beginning \_\_\_\_\_ and ending \_\_\_\_\_ will start to the best of my knowledge and belief the report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable accounting, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1	3	3	3
1			I have read and agree with the above certification statement. I certify that I entered my electronic signature on this certification by the legal binding signature of my original signature.	
2	Printed Name			
3	Title			
4	Signature date			

ECR Encryption Information – Date and Time Stamp

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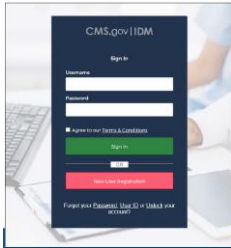


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## Medicare Cost Report e-Filing System (MCR eF)



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## Medicare Cost Report e-Filing System (MCR eF)

Name	Provider Name	YTD	Cost Report Status	Action
01-1011	Sample Hospital #1	03/20/2019	Submitted/Approved	E-FILE
02-1022	Sample Hospital #2	04/20/2019	Submitted	E-FILE
03-1033	Sample Hospital #3	04/20/2019	Submitted	E-FILE
04-1044	Sample Hospital #4	04/20/2019	Submitted	E-FILE
05-1055	Sample Hospital #5	04/20/2019	Submitted	E-FILE
06-1066	Sample Hospital #6	04/20/2019	Submitted	E-FILE
07-1077	Sample Hospital #7	04/20/2019	Submitted	E-FILE
08-1088	Sample Hospital #8	04/20/2019	Submitted	E-FILE
09-1099	Sample Hospital #9	04/20/2019	Submitted	E-FILE
10-1100	Sample Hospital #10	04/20/2019	Submitted	E-FILE
11-1111	Sample Hospital #11	04/20/2019	Submitted	E-FILE
12-1122	Sample Hospital #12	04/20/2019	Submitted	E-FILE
13-1133	Sample Hospital #13	04/20/2019	Submitted	E-FILE
14-1144	Sample Hospital #14	04/20/2019	Submitted	E-FILE
15-1155	Sample Hospital #15	04/20/2019	Submitted	E-FILE
16-1166	Sample Hospital #16	04/20/2019	Submitted	E-FILE
17-1177	Sample Hospital #17	04/20/2019	Submitted	E-FILE
18-1188	Sample Hospital #18	04/20/2019	Submitted	E-FILE
19-1199	Sample Hospital #19	04/20/2019	Submitted	E-FILE
20-1200	Sample Hospital #20	04/20/2019	Submitted	E-FILE
21-1211	Sample Hospital #21	04/20/2019	Submitted	E-FILE
22-1222	Sample Hospital #22	04/20/2019	Submitted	E-FILE
23-1233	Sample Hospital #23	04/20/2019	Submitted	E-FILE
24-1244	Sample Hospital #24	04/20/2019	Submitted	E-FILE
25-1255	Sample Hospital #25	04/20/2019	Submitted	E-FILE
26-1266	Sample Hospital #26	04/20/2019	Submitted	E-FILE
27-1277	Sample Hospital #27	04/20/2019	Submitted	E-FILE
28-1288	Sample Hospital #28	04/20/2019	Submitted	E-FILE
29-1299	Sample Hospital #29	04/20/2019	Submitted	E-FILE
30-1300	Sample Hospital #30	04/20/2019	Submitted	E-FILE

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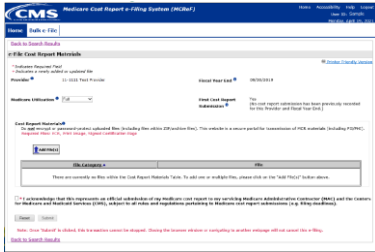


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### MCR<sub>e</sub>F - enhancements

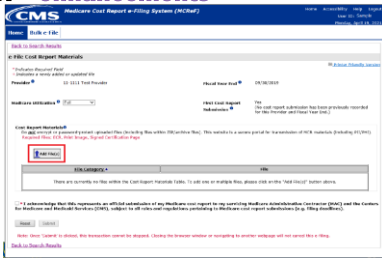


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### MCR<sub>e</sub>F - enhancements

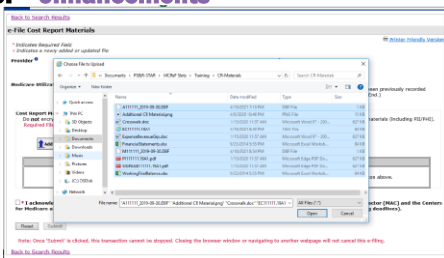


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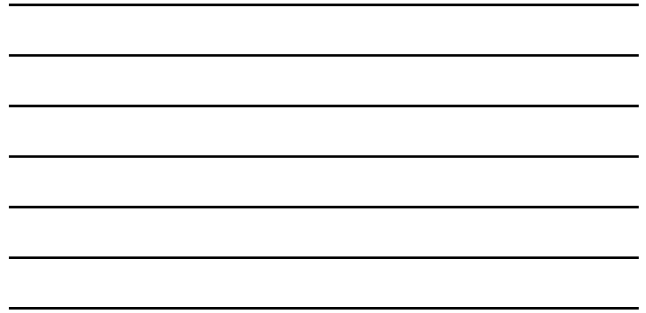


### MCR<sub>e</sub>F - enhancements



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### MCReF - enhancements

File Naming Convention

File Name	Description	Naming Convention
Adjustments to Expenses	Documentation related to Adjustments to Expenses Worksheet	"AdjExp"
Buy-Down Contract Sheet	Most current version of the Buy-Down Contract Form of record	"BDC"
Bank Statement	Documentation related to Bank Accounts at the Facility	"Bank"
COE - All Attributes	Documentation related to Inventory of Emergency Shelter Properties	"COE All Attr"
Utility Cost Charge	Details Documentation showing Utility Cost Charge Amounts related to Cost Report	"Utility"
COE - COE Documentation	Documentation related to Inventory of Emergency Shelter Properties	"COE"
Expense Revenue Statement	Documentation detailing how Expenses and Revenues are grouped	"ExpenseRev"
Financial Statement - FDSR	A copy of the provider's Financial Assistance Policy for their State Case Reporting period	"FDSR"
Financial Statements or Justification	Copies of applicable Financial Statements or a justification of why they are not available at time of Cost Report Submission	"Fin"
Forward Order Cost Statement	A copy of the Order Cost Statement (OCS) with an inter-office copy only and does not constitute a submission of the FDSR	"FDSR"
Insurance Rights Book	Details listing the Member State's Insurance coverage on Cost Report	"Insur and Reinsur"
Insurance Bill Cost Listing	Details listing the Member State's Insurance claims on Cost Report	"Insur and Reinsur"
Net Documentation	Documentation related to funding and other financial programs (e.g. state or federal, new programs, program rework, etc.)	"Net"
Sign Acquisition	Documentation related to Sign Acquisition (new program, renewal, sign, contract, etc.)	"SignAcq"
Other Settlement Items	Documentation related to Other Settlement items (listed on Cost Report)	"OtherSettle"
Change Approval and Other Documentation for Testing	If an additional documentation document that was approved by Testing previously closed	"Test"
Approved Items	Documentation related to Approved Items (closed on Cost Report)	"Approved"
Request for Proposal and Adjustments	Documentation related to Request for Proposal items (closed on Cost Report)	"RFP"
Final Contract	Documentation showing the final contract awarded to the cost report or a New Order to Cost Center	"FinalContract"
Reconciliation	Documentation related to Reconciliation Cost Report Worksheet	"Reconc"
Reconciliation of Rental Organizations and/or Home Office Costs	Additional documentation to support claimed amount of OIR or HO Costs	"Reconc/OIR"
COE - Obligation Review	Documentation related to OIR amounts claimed	"OIR/Obligation"
COE - Bill Cost	Details listing the COE Bill Costs to be claimed on Cost Report	"BillCost"
State-Info Documentation	Documentation related to State-Info items of Cost Report Worksheets	"StateInfo"
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### MCReF - enhancements

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### MCReF - enhancements

File Naming Convention

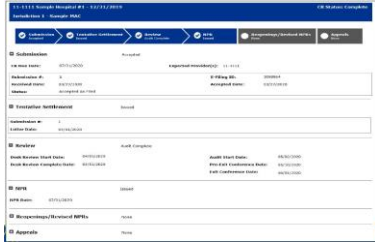
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### Medicare Cost Report e-Filing System (MCR<sub>e</sub>F)



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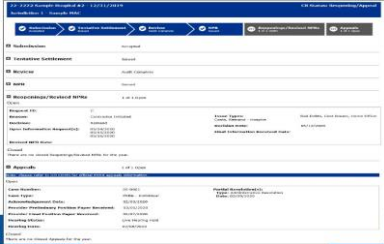
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### Medicare Cost Report e-Filing System (MCR<sub>e</sub>F)



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### MCR<sub>e</sub>F - enhancements

- 50,000 Medicare Cost Reports submitted annually
- Since 5/1/2018 over 48,000 successful MCR<sub>e</sub>F submissions – very fast
- CY 2021 – 55% of all MCR submissions were e-filed using MCR<sub>e</sub>F
- CMS looking to add additional features to increase functionality
- Increase transparency throughout cost report tracking

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### MCReF - enhancements

- Providers will be able to submit documents without turning them into ZIP files
- Tags documents to better organize and identify missing documents
- Effective January 18, 2021, the EIDM system was upgraded to the Identity Management (IDM) system
- IDM Profile system has a different look
- Enhancements implemented May 2021

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### Home Health Cost Report - Form 1728-20

- Link to cost report forms and instructions
  - <https://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/Transmittals/r1p247>
- Link to MCReF Homepage
  - <https://www.cms.gov/Medicare/Compliance-and-Audits/Part-A-Cost-Report-Audit-and-Reimbursement/MCReF>
- MCReF Webcast – April 29, 2021
  - <https://www.cms.gov/outreach-and-education/outreach/national-provider-calls-and-events/2021-04-29-cost-reports>

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**thank you!  
questions?**

**contact:**  
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**your  
choices,  
our  
advice.**



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