

Below is an example of the Initial Request for Providers selected for the S-10 Review:

1. A copy of the hospital's charity care policy and/or financial assistance policy. If not already included in the policy, please include an explanation of how hospital personnel determine insurance status and charity care write-offs.
2. The above policy (or separate explanation) should also include details on how uninsured patients qualify for full or partial discounts, whether the policy includes charges for non-covered services provided to Medicaid eligible and indigent care patients
3. The above policy (or separate explanation) should also include details on the treatment of charges for uninsured patients or patients with coverage from an entity without a hospital contractual relationship.
4. Describe the logic and process used when querying the hospital charge listings to identify the **charges** to report on **line 20 of worksheet S-10** of the cost report (*Charity care charges and uninsured discounts for the entire facility.*) In other words, how do you (or would you) filter or query your records to obtain a listing of charges for S-10, with all of the necessary supporting detail. Does this query utilize any criteria from the charity care policy? Is it based solely on certain write-off codes? What date fields are you searching for (service dates, write-off dates, etc.)
5. Describe the logic and process used when querying the hospital charge listings to identify the **patient payments** to report on **line 22 of worksheet S-10** of the cost report (*Payments received from patients for amounts previously written off as charity care.*) In other words, how do you (or would you) filter or query your records to obtain a listing of payments that relate to previous charity care write-offs for S-10, with all of the necessary supporting detail. Does this query utilize any criteria from the charity care policy to properly match these payments up? How do you ensure that all payments related to previous charity care write-offs are included in this line?
6. Using the logic/processes describe above, please submit a **detailed listing of claimed charges and payments** reported on worksheet S-10 line 20 and 22, columns 1 and 2. The listing should reconcile to the reported numbers, or an explanation should be provided to explain why the number initially reported was incorrect. **Note that line 20 should not include "courtesy discounts" or "bad debt write-offs."** If any of these have been included in the cost report, please identify them so we can remove them through an adjustment.

The listing should include all of the following elements:

- Claim type (insured or uninsured),
- Primary payor plan,
- Secondary payor plan,

- Hospital's Medicare Number,
- Patient identification number (PCN),
- Patient's date of birth,
- Patient's social security number,
- Patient's gender,
- Patient name,
- Admit date,
- Discharge date,
- Service indicator (hospital inpatient or outpatient),
- Revenue code,
- Revenue code total charges for the claim,
- Date of write off to charity care,
- All patient payments received or expected to be received,
- All third-party payments received or expected to be received,
- Patient charity contractual amount by transaction/adjustment code,
- Other contractual amount by transaction/adjustment code (insurance write-off, courtesy discounts, etc.).
- Non-covered charges for days exceeding a length-of-stay limit for patients covered by Medicaid or other indigent care

**NOTE:** For purposes of the above referenced detailed patient charge/payment listing:

**"Uninsured" is as follows:**

- Uninsured charity care (full or partial charity write-offs);
- Non-covered services provided to Medicaid eligible and indigent care program patients written off to charity care;
- Charity care for patients with coverage from an entity without a hospital contractual relationship.

**"Insured" is as follows:**

- Deductibles and coinsurance under third-party coverage (public or private insurer) written off to charity care.
- **Do not include deductibles and coinsurance claimed as Medicare bad debts.**
- Non-covered charges for days exceeding a length-of-stay limit for patients covered by Medicaid or other indigent care programs if included in hospital's charity care policy.

7. If contractual transaction/adjustment codes are used in this listing, please provide an index to these codes, with a description of what each code means.
8. Please ensure that the above listings only include services delivered during the current cost reporting period, and that there are no duplicates included.
9. Please ensure that any physician, professional, or other fee schedule or non-hospital services have been removed from these listings.
10. Please provide an explanation for any large variances between current and prior year (charges and payments) as reported on Worksheet S-10 Line 20 and 22.

11. Please provide a comparison of current year vs. prior year charity care charges from your audited financial statements or working trial balance. If there was a significant change between these two years, please provide an explanation for that change.
12. A reconciliation of the bad debt **write-offs** from your financial accounting records to the bad debts reported on line 26 of worksheet S-10 of the cost report. Note that the bad debt **write-offs** in your financial accounting records are not generally the same as the bad debts **expense** reported in your financial statements/working trial balance. Instead, we would need to see the actual bad debt write-offs that led to a decrease in your accounts receivable and a decrease in your allowance for bad debts.

**This reconciliation involves two parts:**

**Part 1:** Reconciling your prior year ending accounts receivable from your financial statements and/or working trial balance to your current year ending accounts receivable balance (including increases from patient revenues on account, decreases from payments and decreases from write-offs.)

**Part 2:** Reconciling the write-offs identified in Part 1 to the Medicare cost report (S-10 Line 26) bad debts by subtracting out current year recoveries, physician and other fee schedule or non-hospital bad debts, and bad debts not related to patient deductibles and coinsurance (i.e. insurance and other third-party amounts.)

13. If there are any significant variances between current year and prior year total bad debts, please submit an explanation.

It is my understanding that this initial request should be very similar to the request sent out by all MAC's.