

## **Standard Templates – Hospital Cost Reports**

The Centers for Medicare and Medicaid Services in Provider Reimbursement Manual – Part 2, Chapter 40-Transmittal 20 Hospital and Hospital Health Care Form CMS 2552-10, requires providers to submit listings supporting **Medicaid Eligible Days (Exhibit 3A)**, **Medicare Bad Debts (Exhibit 2A)**, **Charity Care (Exhibit 3B)**, and **Total Bad Debts (Exhibit 3C)**. Palmetto GBA provides the following Excel templates.

### **Exhibit 2A -- Listing of Medicare Bad Debts Instructions and Form**

If seeking reimbursement for bad debts resulting from Medicare deductible and coinsurance amounts that are uncollectible from Medicare beneficiaries (Worksheet S-2, Part II, line 12, is Y) for a cost reporting period beginning on or after October 1, 2022 - complete Exhibit 2A to support the bad debts claimed. Complete separate exhibits for bad debts resulting from inpatient services and outpatient services. A hospital healthcare complex claiming bad debts for multiple components must complete separate exhibits for each CCN. Enter dates in the MM/DD/YYYY format.

### **Exhibit 3A -- Listing of Medicaid Eligible Days for a DSH Eligible Hospital**

If reporting Medicaid days on Worksheet S-2, Part I, line 24, or line 25, for a cost reporting period beginning on or after October 1, 2022 - complete a separate Exhibit 3A listing for each CCN. If a SCH is eligible to receive a DSH payment adjustment but Worksheet E, Part A, line 48, is greater than line 47 - do not complete an Exhibit 3A listing; however, if Worksheet E, Part A, line 47, is greater than line 48, the SCH must submit an Exhibit 3A listing. Enter dates in the MM/DD/YYYY format.

### **Exhibit 3B -- Charity Care Listing Instructions and Form**

Exhibit 3B presents the charity care listing information required to support the charity care amounts claimed on Worksheet S-10, Part I, line 20, and must be submitted with cost reports for cost reporting periods beginning on or after October 1, 2022. For each CCN in the hospital healthcare complex, submit a listing of patients, identified as uninsured or insured, that received charity care. Enter dates in the MM/DD/YYYY format.

If a SCH is eligible to receive a DSH payment adjustment but Worksheet E, Part A, line 48, is greater than line 47, do not complete an Exhibit 3B listing; however, if Worksheet E, Part A, line 47, is greater than line 48, the SCH must submit an Exhibit 3B listing.

### **Exhibit 3C -- Listing of Total Bad Debts Instructions and Form**

For cost reporting periods beginning on or after October 1, 2022, IPPS hospitals eligible for DSH and UCC must complete an Exhibit 3C listing to support the amount of Medicare and non-Medicare bad debts, or implicit price concessions, reported on Worksheet S-10, Part I, line 26.

If a SCH is eligible to receive a DSH payment adjustment but Worksheet E, Part A, line 48, is greater than line 47, do not complete an Exhibit 3C listing; however, if Worksheet E, Part A, line 47, is greater than line 48, the SCH must submit an Exhibit 3C listing.

Complete a separate exhibit for the hospital and each component of the hospital complex (each CCN) and, on each listing, report only the data related to inpatient and outpatient services billed under that CCN. The sum of the amounts in column 17 for all the CCNs of the hospital complex bad debt listings must correspond to the amount reported on Worksheet S-10, Part I, line 26. The sum of the amounts in column 17 for the hospital CCN bad debt listing must correspond to the amount reported on Worksheet S-10, Part II, line 26. The bad debt of a Medicare beneficiary may be included on this listing even when their unpaid deductible and coinsurance amounts do not meet the Medicare bad debt criteria for inclusion on the Medicare bad debt listing (not included on Worksheet E, Parts A or B) for this cost reporting period. Enter dates in the MM/DD/YYYY format.