



Cost Report Benchmarking using HCRIS Database

Presenter: Greg Knight

hfma[™]

northern new england chapter

May 12, 2022



Agenda

- 1 HFS HCRIS data base options
- 2 What types of data you have access to
- 3 Examples of custom data extracts, the results from New Hampshire, Maine and Vermont cost reports
- 4 RHC Rates, S-10 data, Cost to charge ratio's, Medicare DSH rates, Medicare bad debt, financial statement data, Wage Index averages, and A-8-2 data.

HFS HCRIS options

- ▲ Download MCR for all providers
 - Latest available are generally three months after filing.
 - Access to NPR'd and audited MCRs for older years
 - HHA and Home Office are not available.
- ▲ Snapshot reports
 - Single Data Snapshots
 - Multi Year Comparison Reports
- ▲ Roll up reports
- ▲ CBSA Wage Data
- ▲ Custom Data Sets
 - Extract any cost report worksheet / line / column / number

Example of Snapshot Report Single Data

PPS Dashboard

IP PPS Dashboard

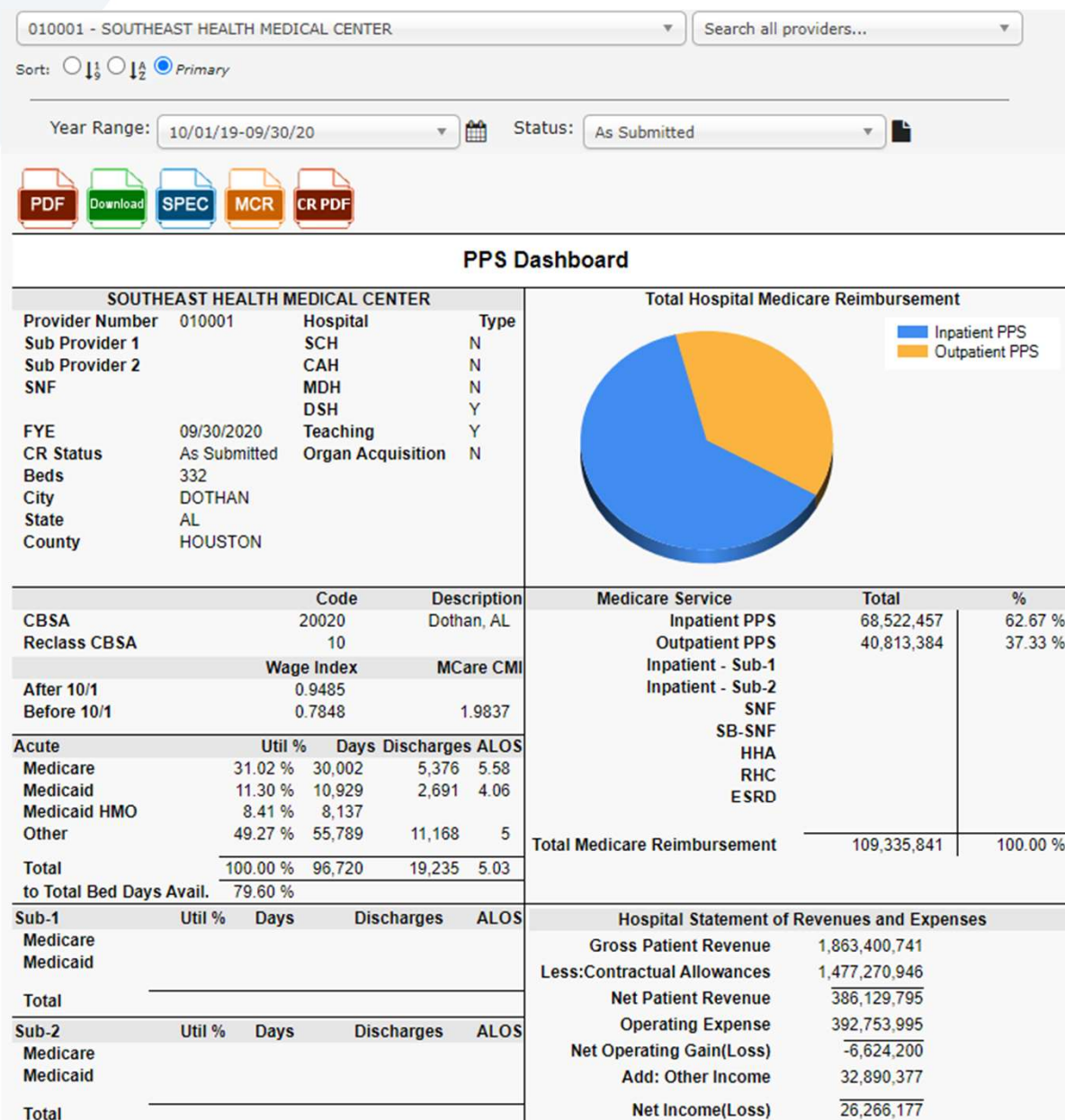
CAH Dashboard

Balance Sheet Report

IPF Dashboard

hfma™

northern new england chapter



Example of Snapshot Multi Year Comparison

Reim. vs. Cost
Wage Index
DSH Summary
SCH/MDH report
GME Summary
IME Summary
Protested Amounts
Bad Debt report
Uncompensated S-10
Rehab LIP
Settlement Summary

Reim vs. Cost Analysis Report				
	010001-SOUTHEAST HEALTH MEDICAL CENTER	010001-SOUTHEAST HEALTH MEDICAL CENTER	010001-SOUTHEAST HEALTH MEDICAL CENTER	010001-SOUTHEAST ALABAMA MEDICAL CENTER
FYE	10/01/19-09/30/20	10/01/18-09/30/19	10/01/17-09/30/18	10/01/16-09/30/17
Cost Report Status	As Submitted	As Submitted	As Submitted	Settled without Audi
Download all MCR	Available MCR	Available MCR	Available MCR	Available MCR
Download all PDF	Available PDF	Available PDF	Available PDF	Available PDF
Inpatient Medicare				
Acute Reimb	75,571,541	78,286,207	76,368,818	79,371,374
Acute Costs	61,527,452	66,759,350	66,144,679	70,923,369
% of Reimb to Costs	1.23	1.17	1.15	1.12
CMI On/After 10/1		1.9837	1.9186	1.8275
CMI Before 10/1	1.9837	1.9186	1.8275	1.8155
Wage Index On/After 10/1	0.9485	0.7848	0.775	0.7656
Wage Index Before 10/1	0.7848	0.775	0.7656	0.6938
Percentage Change PY				
CMI On/After 10/1 %	-100.00 %	3.39 %	4.98 %	
CMI Before 10/1 %	3.39 %	4.98 %	0.66 %	
Wage Index On/After 10/1 %	20.86 %	1.26 %	1.23 %	
Wage Index Before 10/1 %	1.26 %	1.23 %	10.35 %	
Medicare Days	30,002	35,133	37,031	41,687
Medicare Discharges	5,376	6,572	6,945	7,994
ALOS	5.58	5.35	5.33	5.21
Per-Diem Analysis				
Medicare Reimb	2,518.88	2,228.28	2,062.29	1,903.98
Medicare Cost	2,050.78	1,900.19	1,786.2	1,701.33
Gain/(Loss)	468.11	328.09	276.1	202.65
Percentage Change PY				
Medicare Reimb/Day	13.04 %	8.05 %	8.31 %	
Medicare Cost/Day	7.92 %	6.38 %	4.99 %	
Gain/(Loss)/Day	42.67 %	18.83 %	36.24 %	

hfma™

northern new england chapter

How to access the data

Custom data sets. A step by step process

- Step 1 Search for provider cost reports
- Step 2 Select providers
- Step 3 Custom data sets
- Step 4 Extract file type

Step 1

The screenshot shows the 'Health Financial Systems' web application. The top navigation bar includes links for Home, Preferences, Extracts, HCRIS Products, and Support. A left sidebar lists various report categories and their counts, such as 'My Provider List', 'Advanced Search', and several report sets with their respective counts (e.g., '2552-10/96 Reports'). The main content area is titled 'Advanced Search & Extract Tool' and features a progress bar with steps 1 through 4, where Step 1 is currently active. Below the progress bar is a 'PREVIOUS' button. The 'Provider Search' section instructs users to 'Select filters to narrow down results.' and provides a search form with the following fields: 'Provider Set' (a dropdown menu currently set to 'None'), 'Report Type' (a dropdown menu set to '2552-10'), and 'CMS publish date' (a dropdown menu set to 'ALL'). A help icon (?) is located next to the 'Provider Set' dropdown. Below these fields, a text box explains: 'Select "None" if you wish to see providers other than the ones in your "My Provider List". If you have providers in a set that don't match the report type selection, they will not be shown.' Further down, there are fields for 'FY:' (a dropdown set to 'FYE'), a date range from '01/01/20' to '12/31/21', 'Report Status:' (a dropdown set to 'Most Recent'), 'City:' (a text input), 'State:' (a dropdown menu), and 'MAC#:' (a text input).

Health Financial Systems

Home Preferences Extracts HCRIS Products Support

Advanced Search & Extract Tool

Step 1 | Step 2 | Step 3 | Step 4

PREVIOUS

Provider Search

Select filters to narrow down results.

Provider Set: None Report Type: 2552-10 CMS publish date: ALL

Select "None" if you wish to see providers other than the ones in your "My Provider List". If you have providers in a set that don't match the report type selection, they will not be shown.

FY: FYE 01/01/20 to 12/31/21 Report Status: Most Recent

City: State: MAC#:

hfma™

northern new england chapter

Step 3

The screenshot shows the 'Advanced Search & Extract Tool' interface for Health Financial Systems. The top navigation bar includes 'Home', 'Preferences', 'Extracts', 'HCRIS Products', and 'Support'. The left sidebar contains a 'Provider Search' section with instructions and a 'SUBMIT' button. The main content area is titled 'Advanced Search & Extract Tool' and shows 'Step 1 | Step 2 | Step 3 | Step 4'. A 'PREVIOUS' button and '500 reports selected' are visible. The 'Report Type Selection - 2552-10' section includes a 'Specify data to be extracted from the database:' section with radio buttons for 'Snapshot Data Set', 'Worksheet Data Set', 'Custom Data Sets' (selected), 'Cost Report File (MCRX)', and 'Cost Report File (PDF)'. Below this is a dropdown menu for 'Unnamed Spec' and a link to 'Click Here to Add/Update Custom Extractor'. The left sidebar also contains filters for 'Report Type' (2552-10), 'Fiscal Year' (FYE, 01/01/20 to 12/31/21), 'CMS publish date' (ALL), and 'Report Status' (Most Recent).

Health Financial Systems

Home Preferences Extracts HCRIS Products Support

Provider Search
Type in a Provider Name or # in the first boxes to search for a particular provider. Or leave blank and use the filter criteria to return a group of providers/reports.

SUBMIT **CLEAR**

Report Type:
2552-10

Fiscal Year:
FYE
01/01/20 to 12/31/21

CMS publish date:
ALL

Report Status:
Most Recent

Advanced Search & Extract Tool

Step 1 | Step 2 | **Step 3** | Step 4

PREVIOUS 500 reports selected

Report Type Selection - 2552-10

Specify data to be extracted from the database:

☐ Snapshot Data Set
☐ Worksheet Data Set
☒ Custom Data Sets
☐ Cost Report File (MCRX)
☐ Cost Report File (PDF)

Unnamed Spec Click Here to Add/Update Custom Extractor

hfma™

northern new england chapter

Examples of Custom Data Extracts

- ▲ Used data from 83 hospital Cost Reports in Maine, New Hampshire and Vermont
- ▲ Latest available cost reports are FYE 6/30/2021 and older. Excluded stub periods.

Worksheet S-10 data

	S-10 CCR	Total Unreimbursed and Uncompensated care cost
C1.00	Sum of S-10 L1.00 C1.00	Sum of S-10 L30.00 C1.00
Total Average	0.47	5,419,356
Average PPS	0.38	8,236,012
Average CAH	0.56	2,678,825
Maine Average	0.51	6,097,452
New Hampshire Average	0.41	5,586,059
Vermont Average	0.49	3,511,395
PPS Maine Average	0.42	8,911,846
PPS New Hampshire Average	0.29	8,445,945
PPS Vermont Average	0.47	5,866,295
CAH Maine Average	0.61	3,107,158
CAH New Hampshire Average	0.53	2,726,172
CAH Vermont Average	0.51	1,745,221

Medicare Bad Debt

	Medicare BD Claimed	Total Medicare Coin + Deductable	% of Medicare Bad debt
Total	43,059,247	441,653,732	10%
Total Average	518,786	5,321,129	11%
Average PPS	793,286	7,821,003	11%
Average CAH	388,223	4,311,220	10%
Maine Average	596,166	4,067,058	16%
New Hampshire Average	455,049	6,375,707	7%
Vermont Average	450,230	6,388,955	7%
PPS Maine Average	887,392	6,031,226	16%
PPS New Hampshire Average	763,243	9,624,457	7%
PPS Vermont Average	591,743	8,984,555	5%
CAH Maine Average	467,058	3,237,635	15%
CAH New Hampshire Average	284,463	5,066,119	7%
CAH Vermont Average	399,163	5,231,680	7%

RHC Payment Rates

	Rate	Visits	Calculated Payments
	Sum of M-3 Title XVIII RHC I L7.00 C1.00		Calculated Payments
	388.05	38,643	14,995,416
	246.76	5,588	1,378,895
	248.35	7,518	1,867,095
	321.69	31,542	10,146,746
	362.47	5,187	1,880,132
	361.03	36,950	13,340,059
	137.59	5,450	749,866
	265.13	12,308	3,263,220
	394.37	15,634	6,165,581
	200.15	8,794	1,760,119
	254.31	9,384	2,386,445
	357.63	8,010	2,864,616
	254.03	26,063	6,620,784
	257.32	14,847	3,820,430
	290.25	6,581	1,910,135
	243.20	4,922	1,197,030
	264.65	8,373	2,215,914
	342.55	3,687	1,262,982
	304.83	10,991	3,350,387
	257.77	7,561	1,948,999
	371.14	40,025	14,854,879
	345.00	9,730	3,356,850
	234.86	19,351	4,544,776
	278.21	24,318	6,765,511
	249.71	16,790	4,192,631
	222.36	6,193	1,377,075
	243.28	22,281	5,420,522
	253.07	14,117	3,572,589
	453.66	20,295	9,207,030
	223.89	4,478	1,002,579
	288.80	24,345	7,030,836
	328.96	18,467	6,074,904
	314.01	14,196	4,457,686
	228.75	12,266	2,805,848
	369.62	6,918	2,557,031
	289.77	47,624	13,800,006
Grand Total	10,447.22	569,427	174,145,604
Average	290.20	15,817.42	
Weighted Average	305.83		

hfma™

northern new england chapter

Medicare DSH

	Empirical	UCC DSH	DSH %
	Sum of E Part A Title XVIII Hospital L34.00 C1.00	Sum of E Part A Title XVIII Hospital L36.00 C1.00	Sum of E Part A Title XVIII Hospital L33.00 C1.00
00	23,413,705	71,078,478	4
Total Average	780,456.83	2,369,282.60	11.00%
Maine Average	665,567.64	2,848,068.79	11.91%
New Hampshire Average	860,432.50	2,411,177.10	8.12%
Vermont Average	915,238.83	1,182,290.67	13.39%

Worksheet G Financial Statement

	Total WS C Charges	GPSR	Covid Funds	Net income (loss)	% of Non-professional charges
Sum of C Part I Title XVIII					
☐ Hospital L200.00 C8.00 ☐ Sum of G-2 L28.00 C3.00 ☐ Sum of G-3 L24.50 C1.00 ☐ Sum of G-3 L29.00 C1.00					WS C Charges / G-2 GPSR
	31,982,929,185	35,122,106,576	378,899,823	581,966,914	91%
Total Average	385,336,496	439,026,332	7,429,408	7,011,650	89%
Average PPS	778,209,976	853,000,568	12,034,293	15,652,668	90%
Average CAH	88,381,501	101,474,860	3,593,385	3,640,669	88%
Maine Average	312,089,737	379,271,972	5,635,870	(2,407,449)	87%
New Hampshire Average	512,781,861	552,407,227	10,005,558	19,690,611	93%
Vermont Average	316,004,225	363,233,734	6,703,876	5,515,442	87%
PPS Maine Average	609,990,050	702,776,121	7,816,415	(5,846,157)	87%
PPS New Hampshire Average	1,065,159,678	1,107,147,870	22,491,355	45,675,312	95%
PPS Vermont Average	633,108,745	727,984,011	9,002,334	11,516,944	85%
CAH Maine Average	75,941,244	87,320,890	2,728,478	3,468,769	87%
CAH New Hampshire Average	93,998,518	107,180,859	3,641,083	4,782,512	89%
CAH Vermont Average	104,134,364	120,510,550	4,630,456	2,128,973	87%

Wage Index Data

	AHW	Salary	Other Cost	% of cost is salary
▼ Sum of S-3 Part II L1.00 C6.00	Sum of A L200.00 C1.00	Sum of A L200.00 C2.00		
	1,482	6,159,098,545	8,998,192,630	41%
Total Average	39.00	74,206,007	108,411,959	43%
Average PPS		137,702,681	208,633,477	40%
Average CAH		24,811,115	33,216,621	43%
Maine Average	39.49	74,308,754	102,738,491	44%
New Hampshire Average	37.79	67,524,357	115,283,964	40%
Vermont Average	40.35	87,309,012	109,040,737	45%
PPS Maine Average		137,227,539	193,813,230	43%
PPS New Hampshire Average		122,286,613	223,074,934	35%
PPS Vermont Average		172,450,400	219,334,354	43%
CAH Maine Average		22,039,657	30,467,910	42%
CAH New Hampshire Average		25,144,113	35,121,412	42%
CAH Vermont Average		29,812,909	35,618,757	46%

Cost to Charge Ratio

	OR	Radiology	PT	Med Supplies	Implants
Sum of C Part I Title	Sum of C Part I Title	Sum of C Part I Title	Sum of C Part I Title	Sum of C Part I Title	Sum of C Part I Title
XVIII Hospital L50.00	XVIII Hospital L54.00	XVIII Hospital L66.00	XVIII Hospital L71.00	XVIII Hospital L72.00	
C9.00	C9.00	C9.00	C9.00	C9.00	
Total Average	0.38	0.32	0.58	0.62	0.57
Average PPS	0.29	0.29	0.54	0.43	0.50
Average CAH	0.47	0.32	0.63	0.63	0.65
Maine Average	0.42	0.33	0.61	0.47	0.55
New Hampshire Average	0.36	0.30	0.51	0.81	0.51
Vermont Average	0.30	0.31	0.64	0.64	0.72
PPS Maine Average	0.33	0.29	0.57	0.34	0.53
PPS New Hampshire Average	0.25	0.26	0.42	0.36	0.36
PPS Vermont Average	0.28	0.37	0.70	0.83	0.72
CAH Maine Average	0.52	0.32	0.66	0.51	0.59
CAH New Hampshire Average	0.48	0.34	0.63	0.85	0.66
CAH Vermont Average	0.32	0.28	0.59	0.49	0.71

Cost to Charge Ratio (continued)

	Drugs	ER	Observation	A+P Per Diem	ICU Per Diem
	Sum of C Part I Title XVIII Hospital L73.00 C9.00	Sum of C Part I Title XVIII Hospital L91.00 C9.00	Sum of C Part I Title XVIII Hospital L92.00 C9.00	Sum of D-1 Title XVIII Hospital L38.00 C1.00	Sum of D-1 Title XVIII Hospital L43.00 C3.00
Total Average	0.51	0.57	0.90	1,815.72	3,217.73
Average PPS	0.37	0.35	0.64	1,495.54	2,701.18
Average CAH	0.49	0.74	1.17	2,286.44	4,720.42
Maine Average	0.58	0.68	0.99	1,829.73	2,817.49
New Hampshire Average	0.39	0.48	0.80	1,772.01	3,437.27
Vermont Average	0.55	0.49	0.87	1,867.65	3,770.92
PPS Maine Average	0.38	0.41	0.61	1,346.96	2,470.89
PPS New Hampshire Average	0.32	0.23	0.54	1,493.34	2,889.87
PPS Vermont Average	0.45	0.46	0.91	1,921.30	2,951.50
CAH Maine Average	0.45	0.86	1.44	2,471.49	4,117.23
CAH New Hampshire Average	0.45	0.73	1.05	2,311.77	5,216.31
CAH Vermont Average	0.65	0.51	0.84	1,875.17	4,863.49

Questions?

Greg Knight

Manager, Healthcare Advisory

Baker Newman Noyes

gknight@bnn CPA.com

hfma[™]

northern new england chapter