



Medicare Cost Report Survey and Schedule/Worksheet C Manual

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MEDICARE COST REPORT SURVEY

INSTRUCTIONS AND DEFINITIONS

The Medicare Cost Report (MCR) Survey Manual includes instructions, definitions, and what to expect while completing the Medicare Cost Report online survey application. WHA Information Center (WHAIC) collects and distributes survey data in multiple online publications that can be found under the Data Products Tab at <http://www.whainfocenter.com/>.

The MCR survey form must be submitted to the WHAIC within 120 calendar days following the close of the hospital's previous reporting fiscal year. Hospitals that change their reporting fiscal year need to submit 12 months of data. Hospitals that are new or that close/merge need to submit a Cost Report even if it is a partial year. A hospital may request an extension for up to 30 calendar days.

*It is imperative that the MCR survey and Schedule C are submitted in a timely manner because the data is used by the WHAIC CFO to calculate the hospital tax. The hospital tax requirement can be found in the [state statutes](#).

For more information on the deadlines for the current year see the [Survey Submission Calendar](#).

The Medicare Cost Report Survey is to be completed with hospital data only. Hospitals who are part of, or affiliated with a system, must submit separate surveys for each hospital. [Chapter 153](#) of the Wisconsin Statutes directs what information must be submitted to WHAIC.

All survey data must be entered and submitted through the online [secured portal](#). Each staff member completing a portion of the survey must have their own login username and password. [Click here for more information on roles and registration](#).

I. MEDICARE COST

Medicare Cost Report (MCR), Worksheet C (Columns 6 thru 8).

Instructions:

Using your hospital's MCR, Worksheet C (CHARGES SECTION) (columns 6 thru 8), enter the inpatient, outpatient (if applicable), and total gross patient charges for each cost center line listed in the MCR survey on the survey website. Include in the appropriate cost centers items reimbursed on a fee schedule. Click on the "i" icon in upper right-hand corner of screen for a copy of the Medicare Cost Report, Worksheet C and corresponding instructions. This applies to all 68 questions on the survey.

A couple of things to keep in mind:

- Use the Charges section of the Title XVIII Worksheet C.
- Ensure the Period is for the current fiscal year reporting.
- 12 months of data is required, unless there is a new facility that has been open less than a year.

The screenshot displays the Medicare Cost Report Survey interface. On the left is a sidebar titled "I. MEDICARE COST (1%)". It lists several cost center categories with their respective line ranges and percentages: "Inpatient Routine Service Cost Centers [1 - 13] (11%)", "Ancillary Service Cost Centers [14 - 32] (0%)", "Outpatient Service Cost Centers [33 - 46] (0%)", "Other Reimbursable Cost Centers [47 - 54] (0%)", and "Special Purpose Cost Centers [55 - 68] (0%)". The "Inpatient Routine Service Cost Centers" category is highlighted in green.

The main panel is titled "I. MEDICARE COST Inpatient Routine Service Cost Centers" and includes an information icon and a save icon. Below the title are "Instructions and Guidelines" and a paragraph of text. The main content area contains three sections for data entry:

- 1. Adults And Pediatrics (General Routine Care) - Line 30**

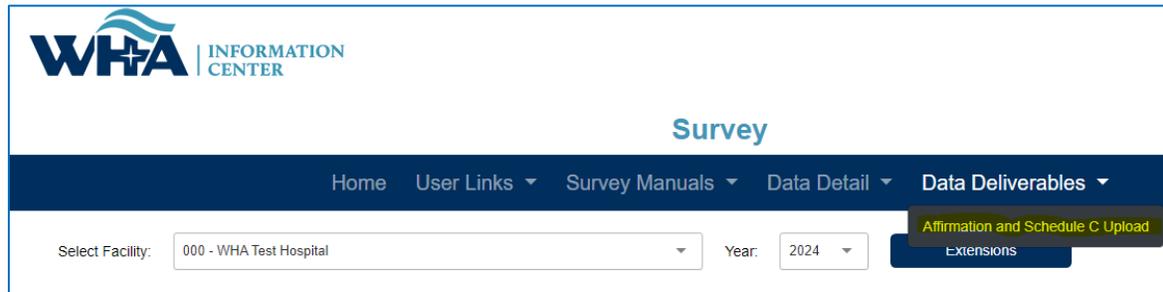
Inpatient \$	Total \$
<input type="text" value="234"/>	<input type="text" value="234343"/>
- 2. Intensive Care Unit - Line 31**

Inpatient \$	Total \$
<input type="text" value="2334"/>	<input type="text"/>
- 3. Coronary Care Unit - Line 32**

Inpatient \$	Total \$
<input type="text"/>	<input type="text"/>

II. UPLOADING WORKSHEET/SCHEDULE C

1. In the Toolbar, under Data Deliverables, click Affirmation and Schedule C Upload.



2. Verify that the year filter is for the current Fiscal Year.
3. If the Schedule C has not been uploaded, it will say "Upload" under the Schedule C column.
 - a. Click "Upload" and follow the prompts.

The screenshot shows the 'Affirmation List' table. At the top right, there is a '2024' dropdown menu. Below it is a search bar. The table has the following columns: Facility ID, Facility Name, Year, FYE, Submitted, Approved By, Action, Schedule C, and Validated. The data rows are:

Facility ID	Facility Name	Year	FYE	Submitted	Approved By	Action	Schedule C	Validated
000	WHA Test Hospital	2024		8/27/2024 9:28:24 AM	Justin Flory	Surveys Incomplete Download Delete		<input checked="" type="checkbox"/>
001	Amery Regional Medical Center	2024				Surveys Incomplete Upload	Upload	<input type="checkbox"/>
002	Aspirus Langlade Hospital	2024				Surveys Incomplete Upload	Upload	<input type="checkbox"/>

4. To view an already uploaded Schedule C, click "Download" under the Schedule C column.
 - a. The document looks like this:

COMPUTATION OF RATIO OF COSTS TO CHARGES

Provider CCN: [REDACTED]

Period: From 01/01/2022 To 12/31/2022

Worksheet C Part I Date/Time Prepared: 5/23/2023 4:33 pm

Cost Center Description		Charges			Hospital Cost or Other Ratio	TEFRA Inpatient Ratio	Cost
		Inpatient	Outpatient	Total (col. 6 + col. 7)			
		6.00	7.00	8.00			
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	ADULTS & PEDIATRICS	6,543,341		6,543,341		30.00
31.00	03100	INTENSIVE CARE UNIT	0		0		31.00
32.00	03200	CORONARY CARE UNIT	0		0		32.00
33.00	03300	BURN INTENSIVE CARE UNIT	0		0		33.00
34.00	03400	SURGICAL INTENSIVE CARE UNIT	0		0		34.00
40.00	04000	SUBPROVIDER - IPF	4,706,745		4,706,745		40.00
41.00	04100	SUBPROVIDER - IRF	0		0		41.00
42.00	04200	SUBPROVIDER	0		0		42.00
43.00	04300	NURSERY	216,860		216,860		43.00
44.00	04400	SKILLED NURSING FACILITY	0		0		44.00
45.00	04500	NURSING FACILITY	0		0		45.00
46.00	04600	OTHER LONG TERM CARE	0		0		46.00
ANCILLARY SERVICE COST CENTERS							
50.00	05000	OPERATING ROOM	933,762	11,801,389	12,735,151	0.317220	50.00
51.00	05100	RECOVERY ROOM	0	0	0	0.000000	51.00
52.00	05200	DELIVERY ROOM & LABOR ROOM	503,471	98,604	602,075	0.341149	52.00
53.00	05300	ANESTHESIOLOGY	191,578	1,081,648	1,273,226	0.051425	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	68,069	4,250,063	4,318,132	0.484220	54.00
54.01	03450	NUCLEAR MEDICINE - DIAGNOSTIC	27,852	1,120,089	1,147,941	0.230123	54.01
54.02	03950	PET	0	0	0	0.000000	54.02
54.03	03630	ULTRA SOUND	134,189	2,715,398	2,849,587	0.136924	54.03
55.00	05500	RADIOLOGY-THERAPEUTIC	0	0	0	0.000000	55.00
56.00	05600	RADIOISOTOPE	0	0	0	0.000000	56.00
57.00	05700	CT SCAN	695,989	9,628,296	10,324,285	0.072023	57.00
58.00	05800	MAGNETIC RESONANCE IMAGING (MRI)	241,708	4,533,306	4,775,014	0.102674	58.00
59.00	05900	CARDIAC CATHETERIZATION	0	0	0	0.000000	59.00
60.00	06000	LABORATORY	1,698,994	13,623,579	15,322,573	0.309750	60.00
60.01	06001	BLOOD LABORATORY	0	0	0	0.000000	60.01
61.00	06100	PBP CLINICAL LAB SERVICES-PRGM ONLY	0	0	0	0.000000	61.00
62.00	06200	WHOLE BLOOD & PACKED RED BLOOD CELLS	27,278	54,584	81,862	0.689648	62.00
63.00	06300	BLOOD STORING, PROCESSING & TRANS.	0	0	0	0.000000	63.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0.000000	64.00
65.00	06500	RESPIRATORY THERAPY	721,355	1,003,661	1,725,016	0.578300	65.00
66.00	06600	PHYSICAL THERAPY	544,967	3,835,927	4,380,894	0.399380	66.00
67.00	06700	OCCUPATIONAL THERAPY	485,636	501,337	986,973	0.300710	67.00
68.00	06800	SPEECH PATHOLOGY	57,273	102,050	159,323	0.470880	68.00
69.00	06900	ELECTROCARDIOLOGY	304,641	1,548,728	1,853,369	0.154022	69.00
70.00	07000	ELECTROENCEPHALOGRAPHY	0	0	0	0.000000	70.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	694,819	896,465	1,591,284	0.765261	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	67,376	2,016,852	2,084,228	0.505470	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	2,263,969	13,550,022	15,813,991	0.486838	73.00
73.01	07301	COVID VACCINE	0	540	540	0.196296	73.01
74.00	07400	RENAL DIALYSIS	0	0	0	0.000000	74.00
75.00	07500	ASC (NON-DISTINCT PART)	0	0	0	0.000000	75.00
76.00	03951	OPEN	0	0	0	0.000000	76.00
76.01	03952	DIABETIC ED	0	214,055	214,055	0.881386	76.01
76.02	03953	BLOOD ADMIN	0	0	0	0.000000	76.02
76.03	03954	WOUND CARE	2,570	2,659,144	2,661,714	0.458800	76.03
76.04	03550	BH STRUCTURED OP	0	74,076	74,076	1.347251	76.04
76.05	03955	BH OP	3,500	1,189,788	1,193,288	0.549814	76.05
76.06	03956	PROGRAMS FOR CHANGE	322	607,757	608,079	0.682796	76.06
76.97	07697	CARDIAC REHABILITATION	0	536,747	536,747	0.349604	76.97
77.00	07700	ALLOGENEIC HSCT ACQUISITION	0	0	0	0.000000	77.00
OUTPATIENT SERVICE COST CENTERS							
88.00	08800	[REDACTED]	0	1,373,534	1,373,534		88.00
88.01	08801	[REDACTED]	0	1,212,528	1,212,528		88.01
88.02	08802	[REDACTED]	0	1,340,220	1,340,220		88.02
88.03	08803	[REDACTED] (RHC)	6,177	13,905,826	13,912,003		88.03
88.04	08804	RURAL HEALTH CLINIC (RHC)	0	0	0		88.04
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0		89.00
90.00	09000	CLINIC	45	495,092	495,137	0.386804	90.00
90.01	09001	CLINIC	0	0	0	0.000000	90.01
90.02	09002	CLINIC	0	0	0	0.000000	90.02
90.03	09003	CLINIC	0	0	0	0.000000	90.03
90.04	09004	CLINIC	0	0	0	0.000000	90.04
90.05	09005	INFUSION CLINIC	700	1,228,164	1,228,864	0.493195	90.05
91.00	09100	EMERGENCY	772,192	10,471,830	11,244,022	0.451449	91.00
91.01	09101	ED TELE CRISIS	0	0	0	0.000000	91.01
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	14,765	1,488,191	1,502,956	0.486230	92.00

Health Financial Systems				In Lieu of Form CMS-2552-10					
COMPUTATION OF RATIO OF COSTS TO CHARGES				Provider CCN: [REDACTED]		Period: From 01/01/2022 To 12/31/2022		Worksheet C Part I Date/Time Prepared: 5/23/2023 4:33 pm	
Cost Center Description	Charges			Hospital		Cost			
	Inpatient	Outpatient	Total (col. 6 + col. 7)	Cost or Other Ratio	TEFRA Inpatient Ratio				
	6.00	7.00	8.00	9.00	10.00				
OTHER REIMBURSABLE COST CENTERS									
94.00	09400	HOME PROGRAM DIALYSIS	0	0	0	0.000000	0.000000	94.00	
95.00	09500	AMBULANCE SERVICES	0	0	0	0.000000	0.000000	95.00	
96.00	09600	DURABLE MEDICAL EQUIP-RENTED	0	0	0	0.000000	0.000000	96.00	
97.00	09700	DURABLE MEDICAL EQUIP-SOLD	0	0	0	0.000000	0.000000	97.00	
99.00	09900	CMHC	0	0	0			99.00	
99.10	09910	CORF	0	0	0			99.10	
100.00	10000	I&R SERVICES-NOT APPRVD PRGM	0	0	0			100.00	
101.00	10100	HOME HEALTH AGENCY	0	0	0			101.00	
102.00	10200	OPIOID TREATMENT PROGRAM	0	0	0			102.00	
SPECIAL PURPOSE COST CENTERS									
105.00	10500	KIDNEY ACQUISITION	0	0	0			105.00	
106.00	10600	HEART ACQUISITION	0	0	0			106.00	
107.00	10700	LIVER ACQUISITION	0	0	0			107.00	
108.00	10800	LUNG ACQUISITION	0	0	0			108.00	
109.00	10900	PANCREAS ACQUISITION	0	0	0			109.00	
110.00	11000	INTESTINAL ACQUISITION	0	0	0			110.00	
111.00	11100	ISLET ACQUISITION	0	0	0			111.00	
113.00	11300	INTEREST EXPENSE	0	0	0			113.00	
114.00	11400	UTILIZATION REVIEW-SNF	0	0	0			114.00	
115.00	11500	AMBULATORY SURGICAL CENTER (D.P.)	0	0	0			115.00	
116.00	11600	HOSPICE	0	0	0			116.00	
200.00		Subtotal (see instructions)	21,930,143	109,159,490	131,089,633			200.00	
201.00		Less Observation Beds						201.00	
202.00		Total (see instructions)	21,930,143	109,159,490	131,089,633			202.00	

- WHAIC will compare the subtotals and totals on the Charges PDF (lines 200, 201, 202) with the Medicare Cost Report survey (lines 66, 67, 68) to confirm they are a match.
- The hospital will be notified via email if the totals do not match and will be asked to provide an explanation.
- WHAIC will reopen the Medicare Cost Report survey. The *hospital* will make the necessary changes (to ensure the subtotals and totals match) and will resubmit the survey.
- Charges is the correct Worksheet, **NOT** Costs.

Health Financial Systems				In Lieu of Form CMS-2552-10					
COMPUTATION OF RATIO OF COSTS TO CHARGES				Provider CCN: [REDACTED]		Period: From 01/01/2023 To 12/31/2023		Worksheet C Part I Date/Time Prepared: 5/30/2024 11:40 am	
Cost Center Description	Title XVIII			Hospital		Cost			
	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Total Costs	Costs RCE Disallowance	Total Costs				
	1.00	2.00	3.00	4.00	5.00				
OTHER REIMBURSABLE COST CENTERS									
30.00	03000		8,717,362		8,717,362	0	8,717,362	30.00	
31.00	03100		0		0	0	0	31.00	
32.00	03200	CORONARY CARE UNIT	0		0	0	0	32.00	
33.00	03300	BURN INTENSIVE CARE UNIT	0		0	0	0	33.00	
34.00	03400	SURGICAL INTENSIVE CARE UNIT	0		0	0	0	34.00	
40.00	04000	SUBPROVIDER - IPF	3,820,884		3,820,884	0	3,820,884	40.00	
41.00	04100	SUBPROVIDER - IRF	0		0	0	0	41.00	
42.00	04200	SUBPROVIDER	0		0	0	0	42.00	
43.00	04300	NURSERY	51,570		51,570	0	51,570	43.00	
44.00	04400	SKILLED NURSING FACILITY	0		0	0	0	44.00	
45.00	04500	NURSING FACILITY	0		0	0	0	45.00	
46.00	04600	OTHER LONG TERM CARE	0		0	0	0	46.00	

Costs is not the correct Worksheet.

Hospital Surveys:

000 - WHA Test Hospital -- (Fitchburg), FY End: 12/31

Survey Name	Enter/View Survey	Status
2024 ANNUAL SURVEY	Continue	Open
2024 FISCAL SURVEY	New	Open
2024 MEDICARE COST REPORT SURVEY	Continue	Open
2024 UNCOMPENSATED HEALTH CARE PLAN	Continue	Open

66. Subtotal - Line 200

Inpatient \$	Outpatient \$	Total \$
<input type="text"/>	<input type="text"/>	<input type="text"/>

67. Less Observation Beds - Line 201

Inpatient \$	Outpatient \$	Total \$
<input type="text"/>	<input type="text"/>	<input type="text"/>

68. Total (Line Subtotal Minus Observation Beds) - Line 202

Inpatient \$	Outpatient \$	Total \$
<input type="text"/>	<input type="text"/>	<input type="text"/>

Health Financial Systems		COMPUTATION OF RATIO OF COSTS TO CHARGES		Provider CCN:	Period: From 01/01/2022 To 12/31/2022	In Lieu of Form CMS-2552-10 Worksheet C Part I Date/Time Prepared: 5/23/2023 4:33 pm		
Title XVIII		Hospital		Cost				
Cost Center Description	Charges			Cost or Other Ratio	TEFRA Inpatient Ratio			
	Inpatient	Outpatient	Total (col. 6 + col. 7)					
	6.00	7.00	8.00	9.00	10.00			
OTHER REIMBURSABLE COST CENTERS								
94.00	09400	HOME PROGRAM DIALYSIS	0	0	0	0.000000	0.000000	94.00
95.00	09500	AMBULANCE SERVICES	0	0	0	0.000000	0.000000	95.00
96.00	09600	DURABLE MEDICAL EQUIP-RENTED	0	0	0	0.000000	0.000000	96.00
97.00	09700	DURABLE MEDICAL EQUIP-SOLD	0	0	0	0.000000	0.000000	97.00
99.00	09900	CMHC	0	0	0			99.00
99.10	09910	CORF	0	0	0			99.10
100.00	10000	I&R SERVICES-NOT APPRVD PRGM	0	0	0			100.00
101.00	10100	HOME HEALTH AGENCY	0	0	0			101.00
102.00	10200	OPIOID TREATMENT PROGRAM	0	0	0			102.00
SPECIAL PURPOSE COST CENTERS								
105.00	10500	KIDNEY ACQUISITION	0	0	0			105.00
106.00	10600	HEART ACQUISITION	0	0	0			106.00
107.00	10700	LIVER ACQUISITION	0	0	0			107.00
108.00	10800	LUNG ACQUISITION	0	0	0			108.00
109.00	10900	PANCREAS ACQUISITION	0	0	0			109.00
110.00	11000	INTESTINAL ACQUISITION	0	0	0			110.00
111.00	11100	ISLET ACQUISITION	0	0	0			111.00
113.00	11300	INTEREST EXPENSE						113.00
114.00	11400	UTILIZATION REVIEW-SNF						114.00
115.00	11500	AMBULATORY SURGICAL CENTER (D.P.)	0	0	0			115.00
116.00	11600	HOSPICE	0	0	0			116.00
200.00		Subtotal (see instructions)	21,930,143	109,159,490	131,089,633			200.00
201.00		Less Observation Beds						201.00
202.00		Total (see instructions)	21,930,143	109,159,490	131,089,633			202.00

Change Number	Date	Author	Update
1	09/2024	HS	Manual created, with changes in content.