



How the Worksheet S Series of the Cost Report Affects Your Hospital's Reimbursement

Presented to:



May 27, 2015

Agenda

Key reimbursement drivers within the S-Series:

- **Worksheet S-2: Hospital Identification**
- **Worksheet S-3, Part I: Hospital Statistical Data**
- **Worksheet S-3, Part II, III, IV, V: Wage Index Information**
 - South Carolina Provider FFY 2016 Wage Index
 - Specific Wage Index components vulnerable to errors and process improvements to implement
 - The need for Wage Index Reform and critical CMS deadlines
- **Worksheet S-10: Uncompensated Care Information**
 - Current State Methodology

S Series Worksheets

- S Settlement Summary
- **S-2 Part I Hospital Identification**
- S-2 Part II Hospital Reimbursement Questionnaire
- S-2 Part V Voluntary Contact Information
- **S-3 Part I Hospital Statistical Data**
- **S-3 Part I-III Hospital Wage Index**
 - IV Hospital Wage Related Costs
 - V Hospital Contract Labor Cost
- S-4 HHA Statistical Data
- S-5 Renal Dialysis Statistical Data
- S-6 OP Rehab Statistical Data
- S-7 PPS for SNF
- S-8 Statistical Data
- S-9 Hospice Identification
- **S-10 Uncompensated Care Data**

S-2 Part I Hospital Identification

Worksheet S-2 Pt I – Hospital Identification



Purpose of Worksheet S-2 Part I:

To accumulate hospital specific information and unlock specific worksheets within the 2552-10 Medicare Cost Report, such as:

- Hospital Address
- Hospital component information (Psych, Rehab, HHA, SNF, etc.)
- Do you qualify for Medicare DSH?
- Are you a Sole Community Hospital?
- Are you a Teaching Hospital?
- Do you provide XIX Medicaid Services?
- Are you part of a chain organization?
- Is this a New Hospital?
- Does Hospital qualify for low volume adjustment?
- Are you a Meaningful User (HIT)?

Worksheet S-2 Pt I – Hospital Identification



S-2 Line No.	Description	Related Cost Report Schedule
Line 22	Do you qualify for DSH?	E, Part A – Lines 30-34
Line 22.01	Do you receive uncompensated care payments	S-10; E, Part A – Lines 35-36
Line 24	Medicaid Services and Days	E-3, Part VII
Line 39	Does Hospital qualify for Low Volume Adjustment	E, Part A – Line 70.96 - 70.98
Lines 47 - 48	Are you a new Hospital?	Worksheet L
Line 56	Are you a Teaching Hospital?	E, Part A – Lines 5-22.01, E-4
Line 167	Are you a Meaningful User (HIT)	E-1, Part II

Be sure the above schedules are completed as accurately as possible to ensure proper settlement.

S-3 Part I Hospital Statistical Data

Worksheet S-3 Pt I – Hospital Statistical Data



Purpose of Worksheet S-3 Part I:

To accumulate your Hospital's statistical data for comparative purposes as well as data used in calculating reimbursement for your hospital, which include:

- Bed Days Available
- Program Days & Total Days
- Full Time Equivalents (FTE's)
- Interns & Residents Count
- Program and Total Discharges

Key Reimbursement Drivers S-3, Pt I – Hospital Statistical Data



- Days

- Used to calculate the percentage of Medicare utilization for following reimbursement items:
 - Graduate Medical Education (GME) (W/S E-4)
 - Health Information Technology Reimbursement (E-1, Part II)
 - Nursing and Allied Health Reimbursement (E, Part A)
- Program (Medicare & Medicare Advantage as compared to total

- Risk of inaccurate days = Reduced Medicare proxy which reduces Medicare revenue

- Bed Days Available

- If you are a teaching hospital, used within the calculation of Indirect Medical Education (IME) reimbursement.
 - Actual Bed Days based on census versus calculated amount (Number of Beds times number of days in the cost report year)
- Impacts the DSH Calculation for the 100 bed threshold

Worksheets S-3, Part II – V

Wage Index Information

Worksheet S-3, Pt II – Wage Index

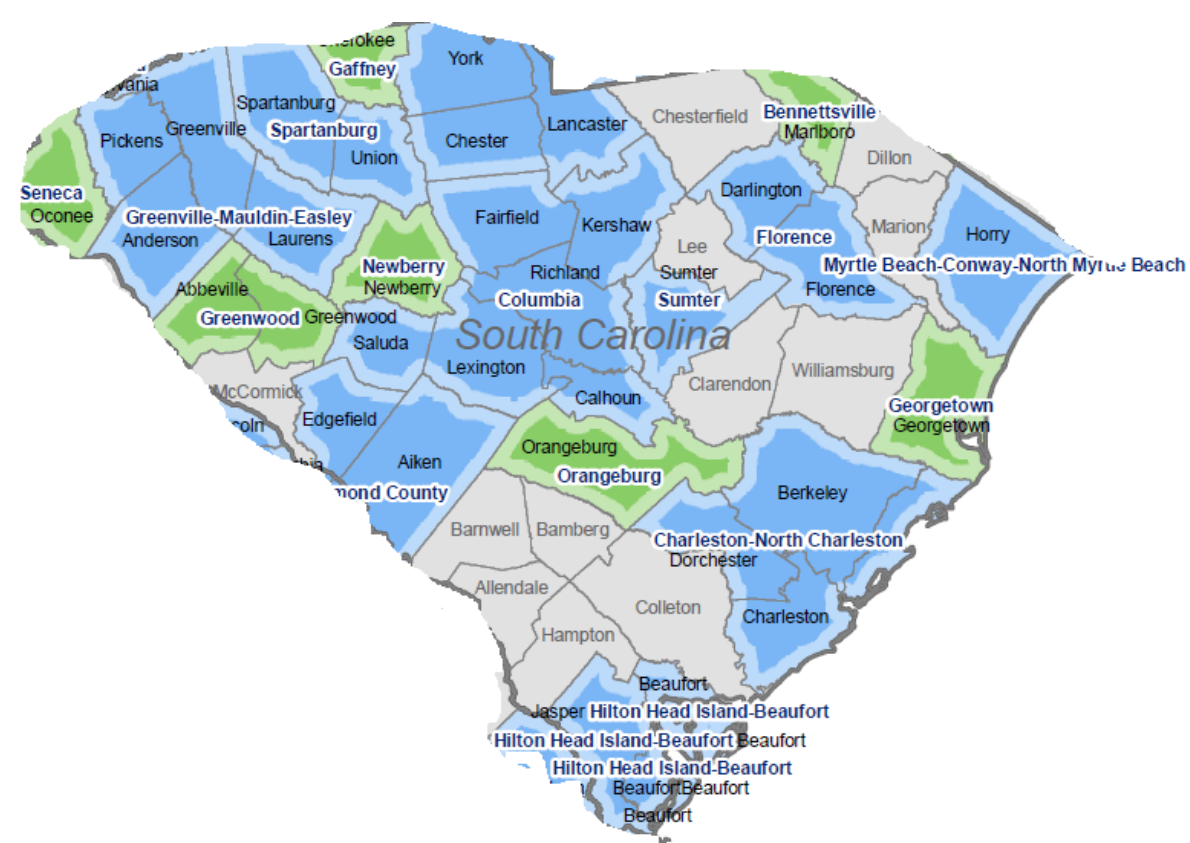
Purpose of Worksheet S-3, Pt II:

To capture the Salary and Wages associated with a provider and a provider's labor market.

- The Wage Index Factor (WIF) measures relative differences between each labor market's average hourly rate and the national average hourly rate.
- A cost of living differentiator is a primary driver as to how a health care provider will be reimbursed under the Prospective Payment System (PPS)
 - **Inpatient (IPPS) DRG Payments**
 - **Outpatient (OPPS) APC Payments**
 - **Inpatient Psychiatric Facility DRGs**
 - **Skilled Nursing Facility RUGs**
 - **Home Health HHRGs**
 - **Inpatient Rehabilitation CMGs**
- Also impacts the following components of IPPS:
 - **Disproportionate Share Hospital (DSH) & Indirect Medical Education (IME)**

South Carolina Wage Index Areas

County	Hospitals	OLD CBSA	NEW CBSA
Beaufort	Beaufort Memorial Hospital	RURAL	Hilton Head Island-Bluffton-Beaufort, SC
Jasper	Coastal Carolina Medical Center	RURAL	Hilton Head Island-Bluffton-Beaufort, SC
Union	Wallace Thomson Hospital	RURAL	Spartanburg, SC
Chester	Chester Regional Medical Center	RURAL	Charlotte-Concord-Gastonia, NC-SC
Lancaster	Springs Memorial Hospital	RURAL	Charlotte-Concord-Gastonia, NC-SC
Anderson	ANMED Health	ANDERSON, SC	Greenville-Anderson-Mauldin, SC



- Rural Areas
- Micropolitan Rural Areas
- Urban Metropolitan Areas (CBSAs)

6 counties in South Carolina have been affected by the new OMB CBSA changes

Federal Fiscal Year Comparison



WAGE INDEX VALUES

	National AHW	% Change
Final Rule FR15	\$39.2591	
* Proposed IPPS FY16 Tables	\$40.1203	2.19%
**FY16 May PUF	\$40.1903	2.37%
***Initial Estimate FY17	\$40.6265	1.09%

CBSA Name	*FY 16 Proposed	** FY 16 May PUF	***FY 17 As Filed
Augusta-Richmond County, GA-SC	0.9204	0.9184	0.9222
Charleston-North Charleston, SC	0.8729	0.8745	0.8851
Charlotte-Concord-Gastonia, NC-SC	0.9009	0.9008	0.9160
Columbia, SC	0.8452	0.8408	0.8544
Florence, SC (Rural Floor)	0.8186	0.8166	0.8198
Greenville-Anderson-Mauldin, SC	0.8727	0.8761	0.9050
Hilton Head Island-Bluffton-Beaufort, SC	0.8573	0.8551	0.8409
Myrtle Beach-Conway-North Myrtle Beach, SC-NC	0.8391	0.8329	0.8342
Savannah, GA	0.8702	0.8689	0.8391
South Carolina (RURAL)	0.8186	0.8166	0.8198
Spartanburg, SC	0.8244	0.8236	0.8198
Sumter, SC (Rural Floor)	0.8186	0.8166	0.8198

- * Based on FY16 Proposed IPPS Tables published 4/30/15
- ** Based on TPR calculation per May PUF published 5/1/15
- *** Based on current publicly available published FY17 PUF data consolidated to estimate the National Average Hourly Wage.

Note: Historically, we expect the National Average Hourly Wage to increase greater than 2% subsequent to the revisions made to the as filed FY 2017 Wage Index amounts.

Federal Fiscal Year Comparison



WAGE INDEX VALUES

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- SC CBSA’s increase between the proposed rule and the May PUF:
 - Charleston-North Charleston
 - Greenville-Anderson-Mauldin
 - Spartanburg
- Adjustments to wage data were incorporated between February and April, 2015.
- SC CBSA’s receiving the SC rural floor in 2016:
 - Florence, SC
 - Sumter, SC
- SC CBSA’s expected to receive the rural floor in FY 2017 based on initial HCRIS data:
 - Florence
 - Sumter
 - Spartanburg, SC

Worksheet S-3, Part II

Key Components of Worksheet S-3 Pt, II – Wage Index

- Salary
- Hours
- Physician Compensation (Allowable vs Non Allowable)
- Contract Labor – Hands on Patient Care
- Contract Labor – Admin & General
- Home Office Salary & Wage Related Costs
- Wage Related Costs

Wage Index Areas for Focus

Total Hours

Common Findings: *Pay codes related to non-worked and excludable hours, per CMS, have been included in the total hours, thus decreasing the AHW of the hospital.

*Hours related to excludable areas are understated

Common Recommendations for Process Improvements:

* Search Paid Hours Detail for Paid Hours Categories that should be excluded from Total Paid Hours, Examples: Bonus Hours, Shift Differential Hours, On-Call Hours, Vacation Sellback Hours, Sick pay Sellback Hours, Premium Pay Hours, Contract Labor Hours, Missed Meals/Breaks, Hours related to Capitalized Salaries and any Unpaid Hours.

* Scan the paid hours detail for any unusual items such as large credit amounts, hours for a department with no salaries, etc. Investigate any unusual items.

* Be sure salary reclassifications also have the hours reclassified.

Wage Index Areas for Focus

Physician Compensation

- Common Findings:**
- *Understatement of Physician Part A time
 - *Physician Salaries and Fees reported incorrectly

Common Recommendations for Process Improvements:

- *Time Studies should be completed on a periodic basis each year to support the following time: Part B (Hands-on Patient Care); Part A (Administration) & Part A (teaching).
- *Physician contracts should identify Part B *versus* Part A time.
- *Physician Education – time studies still impact reimbursement.
- *Salaries and Fees need to be segregated.

Wage Index Areas for Focus

Contract Labor (Administrative and General / Clinical Services)

Common Findings: *Minimal contract labor included on line 28 (Admin & General) and line 11 (Clinical Services)

*Vendor invoices or contract do not contain reported hours worked or AHW.

Common Recommendations for Process Improvements:

* Include Consulting: Financial, Reimbursement, Regulatory, Tax Audits (internal and external), and Legal services on Line 28 – Admin and General. These services have a higher AHW that will increase your hospital’s overall wage index value.

* Include nurses, therapists, wound care, and other hand on patient care (Non Part B) contracted services on line 11 – Clinical Contract Labor. These services also have a higher AHW that will help increase your hospital’s wage index value.

* Be sure to contact your vendors to include hours on their invoices or contracts in order to properly document and record their professional fees and hourly rate.

* Accounts Payable department should have a listing of all invoices paid in the fiscal year. Analyzing this report will help hospitals easily record vendors and invoices that can be recorded on these contract labor lines.

Wage Index Areas for Focus

Home Office Salary, Hours, and Wage Related Costs

- Common Findings:**
- * Benefits related to home office salaries are not recorded on line 14 of S-3, Part II. This will cause the overall AHW to decrease, thus hurting the hospital's wage index value.
 - * Home office worksheet A-8-1 salaries, benefits, and hours do not reconcile to S-3, Part II.
 - * Home Office hours are overstated, thus causing a drop in the overall AHW of the hospital.
 - * Home Office cost report salary and benefits are not properly allocated the hospitals in the system.

Common Recommendations for Process Improvements:

- * Be sure to include both salary and benefits on line 14 of S-3, part II.
- * Be sure allocation methodology is up to date and the correct amount of salary and benefits are being allocated to each facility.
- * Be sure excludable pay codes are not included in total hours.

Wage Index Areas for Focus

Wage Related Costs

Common Findings:

- * Core WRCs are recorded on S-3, Part IV and allocated to S-3, Part II Lines 17-25
- * Benefits are allocated based on salary or hours only, which will not properly record core wage related costs to proper lines on S-3, Part II.
- * Many benefits on the trial balance are not included as core wage related costs because they do not fall within the categories on the next slide. But these can be included as “Other” if they meet the 1% test.

Common Recommendations for Process Improvements:

- * Be sure to allocate based on most appropriate statistical basis for each benefit.
- * Be sure to include all allowable benefit that fall within the categories listed on the next slide and represent actual incurred expenses for the fiscal year.
- * The hospital must determine whether each wage related cost “other than core”, reported on line 25, exceeds one (1) percent of the total adjusted salaries net of excludable salaries.
 - Other Wage Related Costs Examples: Employee Cafeteria; Employee Parking Garage; Professional Liability; Employee Health and Fitness Center, Malpractice

Wage Index Areas for Focus

- 401(k) Employer Contributions
- Tax Sheltered Annuity (TSA) Employer Contributions
- Qualified and Non-Qualified Pension Plan Cost (Defined Benefit Pension Plans)
- Prior Year Pension Service Cost
- 401(k)/TSA Plan Administration Fees
- Legal/Accounting/Management Fees – Pension Plan
- Employee Managed Care Program Administration Fees
- Health Insurance (Purchased or Self-Funded)
- Prescription Drug Plan
- Dental, Hearing, & Vision Plans
- Life Insurance (If employee is owner or beneficiary)
- Accident Insurance (If employee is owner or beneficiary)
- Disability Insurance (If employee is owner or beneficiary)
- Long-term Care Insurance (If employee is owner or beneficiary)
- Worker's Compensation Insurance
- Retiree Health Care Cost (Only current year)
- FICA – Employer's Portion Only
- Medicare Taxes – Employer's Portion Only
- Unemployment Insurance
- State or Federal Unemployment Taxes
- Day Care Cost and Allowances
- Tuition Reimbursement

Need for Wage Index Reform

- Roughly 48 percent of the nation's 3,600 inpatient hospitals receive a higher wage index by taking advantage of a series of allowable and unique reclassifications and exceptions.
 - Geographic Reclassification
 - Rural Floor
 - Out-Migration
 - Lugar County

FY 2016 Proposed Reclassification/ Exceptions	Number of SC Hospitals	Number of Hospitals Nationally
Geographic Reclassification	15	930
Out-Migration Adjustment	16	761
Rural Floor	14	254
Lugar County	3	43

- Eliminating allowable reclassifications and exceptions will redistribute approximately \$1 billion in Medicare payments to hospitals annually.

Rural Floor

- The net movement of more providers to Urban from Rural over the movement from Rural to Urban leads to these lower Rural Floors under the OMB delineations.

	Published FY 15 Rural Floor	FY16 Rural Floor (Proposed Rule)	FY16 Rural Floor (May PUF)	Estimated FY17 Rural Floor
SOUTH CAROLINA	0.8296	0.8186	0.8166	0.8198

- 14 Hospitals in South Carolina are receiving the rural floor in FY16:

BAMBERG COUNTY MEMORIAL HOSPITAL	LAURENS COUNTY HOSPITAL
BARNWELL COUNTY HOSPITAL	MARION COUNTY MEDICAL CENTER *
BEAUFORT MEMORIAL HOSPITAL	MARLBORO PARK HOSPITAL
CAROLINA PINES REGIONAL MEDICAL CENT *	MCLEOD MED CTR – DARLINGTON *
CAROLINAS HOSPITAL SYSTEM *	MCLEOD MEDICAL CENTER – DILLON
CLARENDON MEMORIAL HOSPITAL *	MCLEOD REGIONAL MEDICAL CENTER *
LAKE CITY COMMUNITY HOSPITAL *	NEWBERRY COUNTY MEMORIAL HOSPITAL

** Hospitals located in an Urban CBSA receiving the Rural Floor.*

Small Increases Equal Big Results

EVERY PENNY COUNTS...



- Every \$.01 (One Penny) increase in Average Hourly Wage for each provider in South Carolina leads to an approximate \$500,000 in reimbursement value increase to South Carolina on an annual basis
- Every \$.10 increase in Average Hourly Wage for the Greenville-Anderson-Mauldin, SC CBSA leads to an approximate \$2 M in reimbursement value increase to the CBSA as a whole

FY 2017 Developmental Timetable

- ***Per 2016 Proposed IPPS Rules, published April 30, 2015***

- **Mid May, 2015** – Posting of Preliminary PUF on CMS Website.
- **First week of September, 2015** – Deadline for Hospitals to request revisions to Preliminary PUF.
- **Early to Mid October, 2015** – Deadline for Hospitals to request revisions to Pension data.
- **Mid November, 2015** - Deadline for MACs to complete desk reviews.
- **Late January, 2016** – Posting of February PUF on CMS Website.
- **Mid February, 2016** – Deadline following posting of February PUF for hospitals to request revisions.
- **Mid to Late March, 2016** – Completion of appeals by MACs and transmission of final data to CMS.
- **Early April, 2016** – Deadline for hospitals to appeal to CMS.
- **Late April, 2016** – Posting of Final Rule PUF.
- **August 1, 2016** - Expected Issuance of IPPS Final Rule.

Worksheet S-10

Uncompensated Care

Worksheet S-10 – Uncompensated Care

Intended Purpose of Worksheet S-10:

To calculate your Hospital's total unreimbursed and uncompensated care costs, which include:

- Total unreimbursed cost for Medicaid, State Children's Health Insurance Program (SCHIP) and state/local indigent care programs.
- Cost of charity care.
- Cost of non-Medicare bad debt expense.
- Hospital Charity Care Charges from Worksheet S-10 is used for Health Information Technology (HIT) reimbursement.
- Currently not used for the uncompensated care calculation. Initially it was thought that this schedule would be used to calculate uncompensated care allocations for Medicare DSH. With reduction in DSH reimbursement based on current methodology and because data currently reported on this schedule is unreliable it is unlikely that this will be used for Medicare DSH anytime soon.

Worksheet S-10 – Uncompensated Care

FORM CMS-2552-10		4090 (Cont.)	
HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA		PROVIDER NO.:	PERIOD: FROM <u>1/1/2012</u> TO <u>12/31/2012</u>
			WORKSHEET S-10
Uncompensated and Indigent Care cost computation			
1	Cost to charge ratio (Worksheet C, Part I line 202 column 3 divided by line 202 column 1)	flow	1
Medicaid			
2	Net revenue from Medicaid		2
3	Did you receive DSH or supplemental payments from Medicaid?		3
4	If line 3 is "yes", does line 2 include all DSH or supplemental payments from Medicaid?		4
5	If line 4 is "no", then enter DSH or supplemental payments from Medicaid		5
6	Medicaid charges (Gross)		6
7	Medicaid cost (line 1 times line 6)	formula	7
8	Difference between net revenue and costs for Medicaid program (line 7 minus sum of lines 2 & 5; if < 0, then enter -0-)	formula	8
State Children's Health Insurance Program (SCHIP)			
9	Net revenue from stand-alone SCHIP		9
10	Stand-alone SCHIP charges		10
11	Stand-alone SCHIP cost (line 1 times line 10)	formula	11
12	Difference between net revenue and costs for stand-alone SCHIP (line 11 minus line 9)	formula	12
Other state or local government indigent care program			
13	Net revenue from state or local indigent care program (Not included on lines 2, 5 or 9)		13
14	Charges for patients covered under state or local indigent care program (Not included on lines 2, 5 or 9)		14
15	State or local indigent care program cost (line 1 times line 14)	formula	15
16	Difference between net revenue and costs for state or local indigent care program (line 15 minus line 13; if < zero, then enter -0-)	formula	16
Uncompensated care			
17	Private grants, donations, or endowment income restricted to funding charity care		17
18	Government grants, appropriations or transfers for support of hospital operations		18
19	Total unreimbursed cost for Medicaid, SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	formula	19

Worksheet S-10 – Uncompensated Care



<u>CHARITY CARE</u>		Uninsured patients	Insured patients	Total (col. 1+ col. 2)	
		1	2	3	
20	Total initial obligation of patients approved for charity care (at full charges excluding non-reimbursable cost centers) for the entire facility			formula	20
21	Cost of initial obligation of patients approved for charity care (line 20 column 2)	formula	formula	formula	21
22	Partial payment by patients approved for charity care			formula	22
23	Cost of charity care (line 21 minus line 22)	formula	formula	formula	23
24	Does the amount in line 20 column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?				24
25	If line 24 is "yes," charges for patient days beyond an indigent care program's length of stay limit				25
26	Total bad debt expense for the entire facility (see instructions)				26
27	Medicare bad debts for §1886(d) hospitals from Worksheets E, Part A and E, Part B, or CAHs from Worksheet E-3, Part V.				27
28	Non-Medicare and Non-Reimbursable bad debt expense (line 26 minus line 27)			formula	28
29	Cost of non-Medicare bad debt expense (line 1 times line 28)			formula	29
30	Cost of non-Medicare uncompensated care (line 23 column 3 plus line 29)			formula	30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)			formula	31

Worksheet S-10 – Uncompensated Care

Regulatory guidance for Uncompensated Care Information as it relates to the Medicare DSH calculation – FFY 2016 Proposed Rule

We considered defining the amount of uncompensated care for a hospital as the uncompensated care costs of each hospital and determined that Worksheet S-10 of the Medicare cost report potentially provides the most complete data regarding uncompensated care costs for Medicare hospitals. However, because of concerns regarding variations in the data reported on the Worksheet S-10 and the completeness of these data, we did not propose to use data from the Worksheet S-10 to determine the amount of uncompensated care for FY 2014, the first year this provision was in effect, or for FY 2015.

For FY 2016, we believe it remains premature to propose the use of Worksheet S-10 data for purposes of determining Factor 3 for FY 2016. CMS is proposing to continue to employ the utilization of insured low income patients defined as inpatient days of Medicaid patients plus inpatient days of Medicare SSI patients, as defined in § 412.106(b)(4) and § 412.106(b)(2)(i), respectively, to determine Factor 3 for FY 2016.

Third Year of The New DSH and Uncompensated Care Payment Methodology



- Effective for discharges on or after October 1, 2014
- Operating DSH adjustment only
 - Capital DSH remains unchanged
- No changes to DSH qualification thresholds
- Applies to most DSH providers, including:
 - Pickle DSH providers
 - Sole community hospitals with federal-specific rates
- Does not apply to:
 - Sole community hospitals with hospital-specific rates
 - Maryland waiver hospitals
 - Rural Community Hospital Demonstration Program

New DSH and Uncompensated Care Payment Methodology

Qualifying DSH hospitals will receive two separately calculated payments:

- The 3 factors used to distribute DSH payments for FY 2016 are the same definition as the ones used for the current year updated for new data and factors
- Empirically Justified DSH Payment = 25% of the DSH payment under previous methodology
- Uncompensated Care (UC) Payment = Product of three factors:
 - The 75% reduction in national DSH payments
 - 1 less percent change in uninsured under age 65
 - Each provider's uncompensated care amount as a percentage of uncompensated care amount for all DSH providers
 - The Net Uncompensated Care Pool for Proposed FFY 16 is \$6.371 Billion. In FY 14 (the first year of this calculation) the Net Uncompensated Care Pool for FY14 was \$9.032 Billion.

Uncompensated Care Payment – Factor 1

75% of estimated DSH payments to all hospitals under previous methodology

- Estimate based on:
 - Filed Medicare cost reports (FY 2012)
 - Patient and payment percentages in IPPS Impact Files
 - does not account for the impact of **Allina v. Sebelius**, by excluding Medicare Advantage days from the SSI ratio and including dual eligible Medicare Advantage days in the Medicaid fraction.
- \$10.0 billion for Proposed FY 2016
- \$10.04 billion for FY 2015
- \$9.58 billion for FY 2014
- Excludes appeal items and subsequent eligibility findings

Uncompensated Care Payment – Factor 2

One less percent change in uninsured under age 65

- Change in uninsured from 2013 to most recent period for which CMS has data
- Further reduced by Congressional mandate:
 - 0.1% in FY 2014
 - 0.2% in Current Year FY 2015
 - 0.2% in 2016 & 2017
- Not subject to subsequent revision
- Congressional Budget Office estimates of uninsured:
 - FY 2013 = 18%
 - FY 2015 = 13.75%
 - FY 2016 Proposed = 11.5%
- FY 2016 Proposed Factor 2 = 0.6369
 - 63.89% minus .2% mandate = 0.6369

Uncompensated Care Payment – Factor 3

- Days as proxy for Uncompensated Care Amounts
 - Medicaid days from FY 2012 cost report
 - Using same data set as FY 2015
 - SSI days from most recent published SSI table (FY 2012)
 - Amounts are not subject to subsequent revision
 - Appeal items and subsequent eligibility determinations will not be considered, except for DSH qualification
- Factor is hospital-specific

Comparison of FY14 to FY16 Payments

<u>Uncompensated Care Payment Calculation</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016-Proposed</u>
Estimated National DSH Payments	\$ 12,772,000,000	\$ 13,383,000,000	\$ 13,338,000,000.00
Less: 25% Empirical DSH Payments	\$ (3,193,000,000)	\$ (3,345,750,000)	\$ (3,334,500,000.00)
Factor 1: Uncompensated Care Pool	\$ 9,579,000,000	\$ 10,037,250,000	\$ 10,003,500,000.00
Factor 2: Reduction in Uninsured	0.943	0.7619	0.6369
Net Uncompensated Care Pool	\$ 9,032,997,000	\$ 7,647,380,775	\$ 6,371,229,150.00
Factor 3: Specific Hospital % of UC Days	0.0005	0.0005	0.0005
Hospital Uncompensated Care Payments	\$ 4,516,499	\$ 3,823,690	\$ 3,185,615
Percentage Decrease in UCC Payments		-15.34%	-16.69%

Questions ??



THANK YOU!

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