

State of Mississippi
Title XIX Inpatient Hospital Reimbursement Plan

amount of \$50.00 per day the cost report is delinquent. This penalty may only be waived by the Executive Director of the Division of/Medicaid for good cause. Good cause is defined as a substantial reason that affords a legal excuse for a delay or an intervening action beyond the provider's control, e.g. flood, fire, natural disaster or other equivalent occurrence. Good cause does not include ignorance of the law, hardship, inconvenience or a cost report preparer engaged in other work.

F. What to Submit

1. The cost report and related information listed below must be uploaded electronically to the cost report data base as designated by the Division of Medicaid.
2. A signed signature page with either a scanned wet signature or digitally signed;
3. Working trial balance;
4. Depreciation expense schedule;
5. Supporting workpapers for:
 - a. Worksheet S-3
 - b. Worksheet A-6;
 - c. Worksheet A-8;
 - d. Worksheet A-8-1;
6. Worksheet C, Part I total charges workpaper;

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G. Where to File

The cost report and related information must be uploaded electronically to the cost report data base as designated by the Division of Medicaid.

H. Desk Reviews

The Division of Medicaid will conduct cost report reviews, as deemed necessary, prior to the reimbursement period. The objective of the desk reviews is to evaluate the necessity and reasonableness of facility costs in order to determine the allowable costs used in the calculation of the inpatient cost-to-charge ratio used to pay cost outlier payments. Desk reviews will be performed using desk review programs developed by the Division of Medicaid. Providers will be notified via the database web portal of all adjustments made to allowable costs. Facilities have the right of appeal as described in Section 3-1 of this plan.

The desk review procedures will consist of the following:

1. The latest cost report available to Medicaid in each calendar year for each hospital will be reviewed for completeness, accuracy, consistency and compliance with the Mississippi Medicaid State Plan, Medicare Principles of Reimbursement as described in the Medicare Provider Reimbursement Manual, 15-1, and

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F. What to Submit

~~One (1) copy of the following information will be considered a completed cost report:~~

~~1. Hard copy of the cost report with original signature;~~

~~1. 2. Electronic copy of ~~†~~The cost report and related information listed below must be uploaded electronically to the cost report data base as designated by the Division of Medicaid. (printable text file or adobe acrobat format on a CD). The signatures obtained for the electronic version can be submitted by scanning the signed signature page as an attachment to the file on the CD or by submitting the signed signature page in its original format;~~

~~2. A signed signature page with either a scanned wet signature or digitally signed;~~

3. Working trial balance;

4. Depreciation expense schedule;

5. Supporting workpapers for:

a. Worksheet S-3

b. Worksheet A-6;

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- c. Worksheet A-8;
- d. Worksheet A-8-1;
- 6. Worksheet C, Part I total charges workpaper;

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G. Where to File

The cost report and related information must be uploaded electronically to the cost report data base as designated by the Division of Medicaid. ~~should be submitted mailed to:~~

~~Office of the Governor
Division of Medicaid
Reimbursement Division
Suite 1000, Walter Sillers Building
550 High Street
Jackson, MS 39201~~

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The desk review procedures will consist of the following:

1. The latest cost report available to Medicaid in each calendar year for each hospital will be reviewed for completeness, accuracy, consistency and compliance with the Mississippi Medicaid State Plan, Medicare Principles of Reimbursement as

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