

SC Medicaid DSH Qualifying Hospitals Profit and Statistical Analysis

Hospital Cost Reporting Periods 2008 through 2011

Excluding SC State Owned Hospitals (i.e. SCDMH Hospitals)

- Medicaid allowable costs of providing inpatient and outpatient hospital services are defined and allowed in accordance with the Provider Reimbursement Manual HIM-15. This manual is used by the Medicare Program to determine the allowable costs of providing inpatient and outpatient hospital services to Medicare eligibles. The only Medicaid allowable cost definitions employed by the SC Medicaid Program and defined in the SC Medicaid State Plan that differ from the requirements of HIM 15 relate to the following items of cost:

Private Room Differential Adjustment
Provider Taxes

- Only general acute care, psychiatric, and rehab unit beds days are reflected in all of the statistical analysis. Swing beds days are excluded from all of the statistical analysis.
- The individual and aggregate profit/ (loss) reflected for each hospital is derived from each hospital's worksheet G-3, line 31 (2552-96) or line 29 (2552-10). The profit/(loss) reflected includes all services which fall under the hospital's operating umbrella and could include, but not be limited to, inpatient and outpatient hospital services; skilled nursing facility services; hospice services; home health services; ambulance services; rural health clinics, physician practices; etc.
- The individual and aggregate profit/ (loss) reflected for each "for profit" hospital may or may not include state and federal income taxes.
- While most of the hospitals cost reporting periods run from October 1 through September 30 of each year, some hospitals report on a calendar year end basis (January 1 through December 31), a state fiscal year basis (July 1 through June 30), or other monthly year end basis throughout the calendar year.