

**FILE NAME:** S10\_ANALYSES\_FY2018\_PUFS.ZIP

**TITLE:** Analyses of Worksheet S-10 PUFs for FY 2018

**DESCRIPTION:** This zip file contains 3 analyses files as discussed in the preamble of the FY 2017 IPPS/LTCH PPS proposed rule:

- A) Benchmarking S-10 Data Using IRS Form 990 Data and Worksheet S-10.pdf – This analysis, performed by Dobson DaVanzo & Associates, LLC, under contract to CMS, included in a report entitled “Improvements to Medicare Disproportionate Share Hospital (DSH) Payments Report: Benchmarking S-10 Data Using IRS Form 990 Data and Worksheet S-10 Trend Analyses,” determines if Worksheet S-10 uncompensated care data are becoming more stable over time. This file is in a Section 508 compliant format.
- B) CCR Recalc with GME.xlsx – This file analyzes the effect on hospitals’ Cost-to-Charge Ratios (CCRs) on Worksheet S-10 when graduate medical education (GME) costs are included in the numerator of the CCRs on Worksheet S-10. Specifically, the file compares the CCRs as included currently on line 1 of Worksheet S-10, to CCRs calculated using Worksheet B, Part I, column 24, line 118, divided by Worksheet C, Part I, column 8, line 202. An excel file and a text file is provided to meet Section 508 compliance.
- C) S-10 PUF FY 2018 Data FY14 3 29 16.xlsx – This spreadsheet, containing 2 tabs (Methodology and FY14 Data) shows preliminary uncompensated care costs and Factor 3’s calculated by hospital using Worksheet S-10 data from FY 2014 cost reports extracted from the December 2015 update of HCRIS. Trims are applied to extremely high CCRs. Text files are included for Section 508 compliance.