



ADMINISTRATIVE RULES OF MONTANA



37.86.2803 ALL HOSPITAL REIMBURSEMENT, COST REPORTING

- (1) Allowable costs will be determined in accordance with generally accepted accounting principles as defined by the American Institute of Certified Public Accountants.
 - (a) The department adopts and incorporates by reference CMS Publication 15, which is a manual published by the United States Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), which provides guidelines and policies to implement Medicare regulations which set forth principles for determining the reasonable cost of provider services furnished under the Health Insurance for Aged Act of 1965, as amended. A copy of CMS Publication 15 may be obtained through the Department of Public Health and Human Services, Health Resources Division, 1400 Broadway, P.O. Box 202951, Helena, MT 59620-2951.
 - (b) For cost report periods occurring on or after May 1, 2010, such definition of allowable costs is further defined in accordance with the Medicare Provider Reimbursement Manual, CMS Publication 15, Form 2552-10, subject to the exceptions and limitations provided in the department's administrative rules.
 - (c) For cost report periods occurring prior to May 1, 2010, such definition of allowable costs is further defined in accordance with the Medicare Provider Reimbursement Manual, CMS Publication 15, Form 2552-96, subject to the exceptions and limitations provided in the department's administrative rules.
 - (d) For cost report periods ending January 1, 2006 through December 31, 2017, for each hospital which is a critical access hospital, as defined in ARM 37.86.2901, reimbursement for reasonable costs of inpatient and outpatient hospital services shall be limited to 101% of allowable costs, as determined in accordance with (1).
 - (e) For cost report periods ending January 1, 2018 through June 30, 2018, for each hospital which is a critical access hospital, as defined in ARM 37.86.2901, reimbursement for reasonable costs of inpatient and outpatient hospital services will be limited to 97.98% of allowable costs, as determined in accordance with (1).
 - (f) For cost report periods ending on or after July 1, 2018, for each hospital which is a critical access hospital, as defined in ARM 37.86.2901, reimbursement for reasonable costs of inpatient and outpatient hospital services will be limited to 101% of allowable costs, as determined in accordance with (1).
- (2) All hospitals reimbursed under ARM 37.86.2806, 37.86.2905, 37.86.2907, 37.86.2912, 37.86.2916, 37.86.2918, 37.86.2920, 37.86.2924, 37.86.2925, 37.86.2928, 37.86.2943, 37.86.2947, 37.86.3005, 37.86.3006, 37.86.3007, 37.86.3009, 37.86.3014, 37.86.3016, 37.86.3018, 37.86.3020, 37.86.3022,

37.86.3025, or 37.86.3109 must submit, as provided in (3), an annual Medicare cost report in which costs have been allocated to the Medicaid program as they relate to charges. The facility shall maintain appropriate accounting records which will enable the facility to fully complete the cost report.

- (3) All hospitals reimbursed under ARM 37.86.2806, 37.86.2905, 37.86.2907, 37.86.2912, 37.86.2916, 37.86.2918, 37.86.2920, 37.86.2924, 37.86.2925, 37.86.2928, 37.86.2943, 37.86.2947, 37.86.3005, 37.86.3006, 37.86.3007, 37.86.3009, 37.86.3014, 37.86.3016, 37.86.3018, 37.86.3020, 37.86.3022, 37.86.3025, or 37.86.3109 must file the cost report with the Montana Medicare intermediary and the department on or before the last day of the fifth calendar month following the close of the period covered by the report. For fiscal periods ending on a day other than the last day of the month, cost reports are due 150 days after the last day of the cost reporting period.
 - (a) Extensions of the due date for filing a cost report may be granted by the intermediary only when a provider's operations are significantly adversely affected due to extraordinary circumstances over which the provider has no control.

Authorizing statute(s): 53-2-201, 53-6-113, MCA

Implementing statute(s): 53-2-201, 53-6-101, 53-6-111, 53-6-113, 53-6-149, MCA

History: NEW, 2004 MAR p. 482, Eff. 2/27/04; AMD, 2006 MAR p. 768, Eff. 3/24/06; AMD, 2006 MAR p. 2849, Eff. 11/10/06; AMD, 2007 MAR p. 206, Eff. 1/1/07; AMD, 2008 MAR p. 1983, Eff. 10/1/08; AMD, 2010 MAR p. 1534, Eff. 7/1/10; AMD, 2012 MAR p. 624, Eff. 4/1/12; AMD, 2013 MAR p. 686, Eff. 4/26/13; AMD, 2015 MAR p. 2289, Eff. 12/25/15; AMD, 2016 MAR p. 1712, Eff. 10/1/16; AMD, 2017 MAR p. 2287, Eff. 1/1/18; AMD, 2018 MAR p. 458, Eff. 3/1/18; AMD, 2018 MAR p. 2057, Eff. 10/20/18.