

# PPS Revenue Report

*Prepared for*

**myUnity Essentials Financial**



**Netsmart**

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# Selection Criteria

Below is an overview of the options available for running the report. Subsequent sections of this document provide the recommended selections based on your reporting needs.

The screenshot shows the 'PPS Revenue Reporting' window with the 'General Options' tab selected. The options are as follows:

- Report Sequence:** Patient (selected), Insurance, County, HIPPS.
- Selection Type:** All Records (selected), Patients, Units, Counties, Insurances.
- Exception Types:** Lupa, Scic, Pep, Outlier, Scic + Pep, Therapy (all checked); Full Episodes No/Outliers (unchecked).
- Date Selection:** From: 1/1/2021, To: 1/31/2021.
- Unit Selection:** Active:  (unchecked), [Dropdown menu].
- Report Detail:** Patients, Period Detail, GL Post Summary (checked); Visit Summary, Revenue Summary, Report Legend, Export Report (unchecked); Charges, Payments, No Pat-Summary (unchecked).
- Revenue Calculation:** Daily Rate (1/Days) of EEP (selected), Period Stats Only (No Rev).
- Episode Type:** All (selected), Open, Closed.
- Therapy:** All (selected), Only, None.
- Earned Days Start:** Accrual-Date (selected), Period-Start; Medicare (dropdown).

Buttons for Preview, Print, and Help are visible at the bottom.

**Report Sequence:** Determines the order in which episodes appear on the report. Available selections are Patient, Insurance, County, or HIPPS.

**Selection Type:** Can be run for All Records or narrowed down to specific Patients, Units, Counties, or Insurances via the 'Specific Includes' tab.

**Exception Types:** Used for Medicare Cost Reporting, allows for running the report for episodes with specific exception types. Leave all options checked for revenue reporting.

**Full Episodes No Outliers:** Used for Medicare Cost Reporting only, check this box to show Full Episodes (including Therapy up/downgrades) but not Outliers, LUPAs, or PEPs.

**Date Selection:** Enter From/To dates. For Revenue numbers, this will be a monthly date range. For period statistics for the Medicare Cost Report, this will be a yearly date range.

**Revenue Calculation:** Select Daily Rate (1/Days) of EEP for revenue figures. Select Period Stats Only (No Rev) for episode statistics, used primarily for the Medicare Cost Report.

**Unit Selection:** Leave the Active box unchecked to run for all agency Units or check the Active box and run for a selected Unit from the dropdown.

**Episode Type:** Select 'All' to ignore the Final bill status, 'Open' to only include episodes for which the Final has not been posted or 'Closed' to include only episodes for which the Final has been processed.

**Therapy:** Select 'All' to include all episodes regardless of whether therapy services were provided, 'Only' to include only episodes where therapy visits were done or 'None' to include only episodes where no therapy visits were done.

**Earned Days Start:** This option is enabled when Revenue Calculation is set to 'Daily Rate (1/Days) of EEP'. If Accrual-Date is selected, earned days begin getting counted when a verified billable visit is present with a valid HIPPS. Period Start date begins earning revenue on the first day of the period if a valid HIPPS is present. The Period-Start option should only be selected when the agency is only concerned about Billed Revenue (not Earned Revenue). Additional sections of this document cover each option in more detail.

**Report Detail:** *Checking any of these options provides more detailed information on the report output.*

Patients – Shows episode detail by patient. (Not applicable if report is sequenced by Patient).

Period Detail – Provides an updated layout for displaying period information (replaces Assessment detail from previous versions).

Charges – shows each visit and supply within the episode (billed and unbilled). Should only be checked if needing to confirm visit counts, since the report will be very lengthy.

Payments – show payment and adjustment detail applied to the claim record for the episode. The Period Stats option shows all payments. Revenue options only show payments applied before the end-date of the report.

No Pat-Summary – When checked, along with Visit Summary and/or Revenue Summary, it prevents the visit and revenue detail from showing for each patient period. Shows Visit and Revenue summaries in only the Grand Totals section instead.

Visit Summary – Shows visit counts and Gross dollars by Care Type. Payments and adjustments processed in the report date range for that episode also show. Shows a summary per episode (if No Pat-Summary is unchecked) as well as a Grand Total at end of report.

Revenue Summary – Check this option if running for Revenue numbers. Shows Initial and Final Case Mix Weights, HIPPS, billed amounts, expected and adjusted revenue for the current and prior periods as well as deferred revenue and totals not billed. Shows a summary per episode as well as a Grand Total at end of report.

GL Post Summary – Only enabled if Accrual-Date selected. Check this option if running for Revenue numbers. Deferred Revenue and Deferred Credit information is displayed in the Grand Total section at the end of the report.

Report Legend – Provides definitions (at the end of the report) of data that makes up the Exceptions, Visit and Revenue and Revenue vs Billing Summary sections of the report.

Export Report – Check this option to print to Excel. Only select fields are available for export so other detail selections are ignored.

# Revenue by Accrual Date

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## Overview

To recognize revenue for G/L, use the Daily Rate with Earned Days based on Accrual-Date (formerly RAP-Date). For periods starting 1/1/2021 and later, revenue does not start accruing until a verified billable visit and valid HIPPS are present. That process takes place during a Pre-Audit/Audit posting. If the Accrual-Date is after the period start date or the Final-Date is before the period end date, all remaining days in the PDGM period are included to ensure no days are missed. For PPS episodes and periods prior to 2021, revenue accrual is still based on the first RAP process date for the period.

Earned revenue is based on the Expected Episodic Payment amount from the outset of the period. Adjustments to revenue are done in the month in which the episode is Final billed. Adjustments include Medicare rate changes for crossover periods, sequestration reductions, Value Based Purchasing (VBP) adjustments, LUPA, Outlier, or HIPPS changes.

The report includes all episodes/periods that have been RAP or Final billed, un-billed or re-billed in the reporting timeframe or for which a verified billable visit and valid HIPPS were found (2021 periods and later).

### **Important Notes:**

- In version 1.2.9.1 agencies can opt to accrue revenue if an unverified billable visit is present instead of waiting for a verified visit. New agencies will have this set by default. Contact Netsmart Support if you want to use this option.
- For periods starting on or after 1/1/2022, revenue will continue to accrue once a verified billable visit, OASIS and 485 are present and a Pre-Audit/Audit posting takes place to calculate the HIPPS. A new Days to Accrual setting (File > File Maintenance > System Settings, Reporting tab) controls how many days to hold the SOC period 1 from accruing revenue. This optional delay period allows for patient insurance corrections to be made to prevent revenue from accruing for non-PDGM patients (default is 7 days). In addition, to account for periods with PDGM accrued revenue but the primary payer was changed to a non-PDGM pay source prior to billing, once 45 days have passed without a PDGM claim, the revenue will be backed out in the current month.
- In version 1.2.8.77, a change has been made to include Total Not Billed Amounts if revenue was earned in prior periods but there's no activity in the current reporting period. Prior to this release these periods were not included on the report.
- In version 1.2.8.73, a change has been made for claims that have been unbilled from one PPS payer and re-posted to a different PPS payer in a different month. The days are now shown as earned in the original earned month, instead of in the month they were reposted to the correct payer.
- For periods starting on or after 1/1/2021, Medicare allows billing the RAP prior to a completed OASIS or 485. Agencies may also bill the 2nd 30-day period within a certification prior to the period start date. These RAPs are billed with default HIPPS 1AA11 and don't earn revenue

until a verified billable visit, OASIS and 485 are present and the Pre-Audit/Audit bill posting takes place to recalculate the HIPPS.

## Report Selections (Accrual-Date)

The screenshot shows the 'PPS Revenue Reporting' window with the 'General Options' tab selected. The settings are as follows:

- Report Sequence:**  Patient,  Insurance,  County,  HIPPS
- Selection Type:**  All Records,  Patients,  Units,  Counties,  Insurances
- Exception Types:**  Lupa,  Outlier,  Scic,  Scic + Pep,  Pep,  Therapy,  Full Episodes No/Outliers
- Date Selection:** From: 1/1/2021, To: 1/31/2021
- Unit Selection:** Active:  [Dropdown]
- Report Detail:**  Patients,  Visit Summary,  Period Detail,  Revenue Summary,  Charges,  GL Post Summary,  Payments,  Report Legend,  No Pat-Summary,  Export Report
- Revenue Calculation:**  Daily Rate (1/Days) of EEP,  Period Stats Only (No Rev)
- Episode Type:**  All,  Open,  Closed
- Therapy:**  All,  Only,  None
- Earned Days Start:**  Period-Start,  Accrual-Date, Medicare [Dropdown]

Buttons at the bottom: Preview, Print, Help.

**Report Sequence:** Patient or Insurance

**Selection Type:** All Records, Units or Insurances

**Exception Types:** all checked

**Full Episodes No Outliers:** leave unchecked

**Date Selection:** first day of month through last day of month or GL period

**Revenue Calculation:** Daily Rate (1/Days) of EEP

**Unit Selection:** leave unchecked or check and select specific Unit

**Episode Type:** All

**Therapy:** All

**Report Detail:** check Patients, Period Detail, Revenue Summary and GL Post Summary

**Earned Days Start:** Accrual-Date

## Field Output (Accrual-Date)

2/16/2021 11:57:32 AM Medicare

## PPS Revenue Report

Episodes

Page 1

Patient Sequence  
Earn-Days From Accrual-Date

All Records From:1/1/2021 To:1/31/2021

Home Health Care Services

Aarons, Aaron - 131527		Admit: 01/02/2021		Doctor: Alexander, Jason	
Period Info:	<b>P1-Start: 01/02/2021</b> <b>End: 01/31/2021</b> SOC 01/02/2021 F-Visit: 01/02/2021	RAP: 01/31/2021 Final: 01/31/2021 HIPPS: 1HB11	Rate: 85.597 Days: 30 EEP: 2567.92 AFP: -2232.67	Revenue: 2567.92 Deferred: 0.00 Accrual-Date: 01/02/2021 Lupa	
Revenue Summary:	Init-CWgt: 1.0124 Expctd Rev: 2,567.92 Period -> Initial Billed: 0.00 Prior -> Initial Billed: 0.00	Final-CWgt: 1.1179 Adj To Rev: -2,232.67 Final Billed: 335.25 Final Billed: 0.00	Rate Adj: -6.84 Expctd Net: 335.25 Total Billed: 335.25 Total Billed: 0.00	VBP-Adjust: 1.81 Initial Hipps: 1AA11 Final Hipps: 1HB11 Total Not Billed: 0.00 Deferred: 0.00	
	<b>Admit Totals:</b>	Days: 30	Revenue: 2567.92		

**P1/P2-Start:** 1<sup>st</sup> or 2<sup>nd</sup> Period Start Date for billing periods within the certification period.

**End:** Period End Date (30<sup>th</sup> day PDGM or 60<sup>th</sup> day PPS) or Actual End date (if patient discharged prior to end of period).

**SOC:** Start of Care OASIS assessment effective date.

**F-Visit:** date of first billable visit on file when RAP is posted.

**RAP:** Date when RAP is first posted for the period. Shown starting in the month in which the RAP was originally billed or recalculated and subsequent months. This date will not change even if the RAP is un-billed and/or re-billed. PDGM periods 1/1/2022 and after do not have a RAP date.

**Final:** Date when Final is posted for the episode. Shown starting in the month in which the Final was billed and subsequent months. The date can change if the episode is un-billed/re-billed. It will show either the original Final process date or the most recent process date if in the reporting period.

**HIPPS:** RAP-billed or recalculated HIPPS if present.

**Rate:** Daily rate for the period. This is the EEP amount divided by 30 (PDGM) or 60 (PPS) days.

**Days:** Earned revenue days in the reporting period. This is the number of period days that fall within the report range plus any remaining days if the patient discharged early. Also includes prior episode days if episode started prior to the month in which the RAP was processed (prior to 2021) or prior to the Accrual Date. If Days are zero for an episode prior to 2021, that indicates the episode has an active day within the reporting period but has not been RAP posted yet. For 2021 and later it indicates the period was active in the reporting period but was RAP posted or has an Accrual-Date after the period.

**EEP:** Expected Episodic Payment amount. This is the anticipated reimbursement amount for the episodes based on the HIPPS billed on the RAP (prior to 2021) or the recalculated HIPPS.

**AFP:** Adjusted Final Payment. Calculated when Finals are processed. Includes adjustments due to LUPA, Outlier, sequester or rate changes due to crossover episodes.

**Revenue:** Earned revenue for the period. This is the number of Days times the daily Rate.



**Deferred:** Revenue not yet earned for episodes shown during the reporting period (EEP minus earned Revenue). Does not include unearned revenue for episodes where RAP is not yet posted.

**Accrual-Date:** For periods starting 1/1/2021 and after, create date of the first verified billable visit for periods with a valid HIPPS. Written when a Pre-Audit/Audit posting takes place. For PPS and periods prior to 1/1/2021, this is the date the RAP was first processed.

**Exceptions:** Episode adjustment reason for LUPA, Outlier (Out), Therapy Upgrade (Up) or Therapy Downgrade (Dwn). Not shown if no adjustments were done.

## Grand Total Summaries (Accrual-Date)

### Grand Totals / Exceptions Summary:

<b>Grand Totals:</b>	Patients: 66	Episodes: 100	RAPs: 24	Finals: 21	Period-EEP: 52,736.66
Exceptions Summary:	Lupas: 4	Scics: 0	Peps: 0	Outliers: 3	
	Lupa\$: -4,060.09	Scic\$: 0.00	Pep\$: 0.00	Outlier\$: 3,643.12	
	TherapyUp: 0	TherapyDn: 1	Early-Epis: 58	Disch-Epis: 55	
	TherapyUp\$: 0.00	TherapyDn\$: -789.08	Late-Epis: 42	YTD-Outlier: 3,749.49	
			Lupa-Addon: 0	Outlier-Cap: 978.98	

**Patients:** Number of unduplicated patients included on report.

**Episodes:** Number of episodes (periods) included on report.

**RAPs:** Number of periods where RAP was processed in report range.

**Finals:** Number of periods for which Final was processed in report range.

**Period-EEP:** Total Expected Episode Payment amount for periods that were RAP-billed or have an Accrual Date within report range.

**Lupas:** Total number of periods with LUPA adjustment done in report range.

**Lupa\$:** Total LUPA adjustment amount for the above periods.

**Scics:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Scic\$:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Peps:** Total number of periods manually marked as PEP (Patient > Certify tab) where Final was processed in the report range

**Pep\$:** N/A. PEP adjustment amounts are not automatically calculated.

**Outliers:** Total number of periods with Outlier adjustment done in reporting range.

**Outlier\$:** Total Outlier adjustment amount for the above episodes.

**TherapyUp:** Total number of episodes with Therapy Upgrade adjustment done in reporting period (not applicable for periods 1/1/2020 or later).

**TherapyUp\$:** Total Therapy Upgrade adjustment amount for the above episodes.

**TherapyDn:** Total number of episodes with Therapy Downgrade adjustment done in reporting period (not applicable for periods 1/1/2020 or later).

**TherapyDn\$:** Total Therapy Downgrade adjustment amount for the above episodes.

**Early-Epis:** The number of early episodes included in this report. Derived from OASIS M0110 prior to 1/1/2020 or the Early/Late indicator from the calculated HIPPS for periods 1/1/20 and later.

**Late-Epis:** The number of early episodes included in this report. Derived from OASIS M0110 prior to 1/1/2020 or the Early/Late indicator from the calculated HIPPS for periods 1/1/20 and later.

**LUPA-Addon:** Number of periods that qualified for the LUPA-Add On.

**Disch-Epis:** Number of periods during which the patient discharged.

**YTD-Outlier:** Total Outlier calculated amounts from year start to report To Date.

**Outlier-Cap:** 10% of Medicare payments applied for the current Medicare fiscal year.

### Revenue Summary (Accrual Date)

Revenue Summary:	Init-CWgt: 0.9169	Final-CWgt: 0.8875	Rate Adj: -2,534.86	VBP-Adj: -3,217.19
	Expctd Rev: 135,998.92	Adj To Rev: -3,740.90	Expctd Net: 132,258.02	Period Rev: 70,612.66
Period ->	Initial Billed: 12,613.47	Final Billed: 8,835.35	Period Billed: 21,448.82	Deferred Rev: 20,432.65
Prior ->	Initial Billed: 37,450.14	Final Billed: 10,738.52	Prior Billed: 48,188.66	Prior Rev: 44,953.61
	Avg-Net/Epis: 1,322.58	Earned Days: 1,166	Total Billed: 69,637.48	Total Not Billed: 62,620.54

**Init-CWgt:** Average of Initial case mix weight for episodes listed.

**Final-CWgt:** Average of Final case mix weights (based on Final adjusted HIPPS) for episodes listed.

**Rate Adj:** Revenue adjustment amount due to Medicare regulatory changes. Includes the 2% sequestration amount (if setup in Insurance Rates), VPB amount (if setup in Unit file), and periods that span a calendar year when a CMS rate change was in effect. Accounted for when the Final is processed. Informational only since this amount is already included in the 'Adj to Rev' amount.

**VBP-Adj:** Value Based Purchasing Adjustment (in effect for episodes starting 4/1/2018 or after if setup in Unit file). Amount shown is the dollar amount over or under the normal EEP based on the VBP percent. Updated when the RAP and Final are processed. Informational only since the amount is accounted for in the Adj to Rev and Rate Adj figures when the Final is processed.

**Expctd Rev:** Total EEP amount. This is the anticipated reimbursement amount for all periods shown, based on the calculated HIPPS score for the periods. Informational only.

**Adj to Rev:** Total AFP (Adjusted Final Payment) amount for all periods on the report. This is the adjustment to the EEP amount due to LUPA, Therapy or Outliers and includes sequestration ('Rate Adj') amounts, VBP amounts and rate adjustments for crossover periods. Adjustments are shown in the month in which the Final bill audit is posted.

**Expctd Net:** Total expected revenue amount. This is the Expected Revenue amount from the EEP plus Adjustments to Revenue plus Deferred Revenue.

**Period Rev:** Total earned revenue in the reporting period. This is the Daily Rate times number of Days in the period.

**Period Initial Billed:** Total initial claim amount from RAPs processed in the period.

**Prior Initial Billed:** Total initial claim amount from RAPs processed prior to the period for episodes included in the current reporting period.

**Period Final Billed:** Total final billed amount from Finals processed in the period. This is the original EEP amount plus any adjustments for LUPA, Therapy or Outlier and is inclusive of Rate Adjustments (2% sequestration, VBP amount and rate change amount for episodes crossing over years).

**Prior Final Billed:** Total final billed amount from prior periods for episodes included in the current reporting period, shown if episode was unbilled and/or re-billed in the current period.

**Period Billed:** Sum of Period Initial Billed and Period Final Billed amounts. Ties to the A/R Activity report billed total when run for same period and insurances.

**Prior Billed:** Sum of Prior Initial Billed and Prior Final Billed amounts.

**Deferred Rev:** Revenue not yet earned for periods shown during the report range (EEP/Expected Revenue minus Earned Revenue). Does not include unearned revenue for episodes where RAP is not yet posted.

**Prior Rev:** Total amount of revenue earned in prior periods for episodes shown on report.

**Avg-Net/Epis:** Average Net amount per episode/period. The Expected Net amount divided by the total number of episodes included on the report.

**Earned Days:** Total number of earned revenue days within the reporting period. This is the number of episode days that fall within the reporting period plus any remaining days if the patient discharges early. Also includes prior episode days if episode started in a month prior to the month the RAP was processed or Accrual-Date occurred.

**Total Billed:** Sum of Period Billed and Prior Billed amounts

**Total Not Billed:** Total EEP amount not billed. Includes reported episode amounts where RAP was processed but Final not yet billed or unbilled episode amounts not yet re-billed. Does not include EEP amounts where RAP not yet posted for the episode.

**Revenue vs. Billing Summary:**

Revenue vs Billing Summary:

Period Revenue Adj:	-3,740.90	Period Billed:	21,448.82
Period Revenue:	70,612.66	Prior Billed:	48,188.66
Prior Revenue:	44,953.61	Total Not Billed:	62,620.54
Deferred Revenue:	20,432.65		
	<u>132,258.02</u>		<u>132,258.02</u>

**Period Revenue Adj:** Adj to Rev amount. Total AFP (Adjusted Final Payment) amount for all periods. This is the adjustment to the EEP amount due to LUPA, Therapy or Outliers and includes

sequestration ('Rate Adj') amounts, VBP amounts and rate adjustments for crossover periods. Adjustments are shown in the month in which the Final bill audit is posted.

**Period Revenue:** Total earned revenue in the reporting period. This is the Daily Rate times number of Days in the period.

**Prior Revenue:** This figure is used to tie out to the billed amounts and is informational only. Total amount of revenue earned in prior periods for episodes shown on report.

**Deferred Revenue:** Total amount of revenue not yet earned during the reporting period (EEP/Expected Revenue minus earned Revenue). Does not include unearned revenue for episodes where RAP is not yet posted.

**Period Billed:** Total Initial and Final billed amounts processed in the period. Ties to the A/R Activity report billed total when run for same period and insurances.

**Prior Billed:** Sum of Initial and Final billed amounts for episodes shown on the report but processed in prior periods.

**Total Not Billed:** Total EEP amount not billed. Includes reported episode amounts where RAP was processed but Final not yet billed or unbilled episode amounts not yet re-billed. Does not include EEP amounts where RAP not yet posted for the episode.

**GL Posting Summary:**

This summary provides totals for 2 accounting methods. Method #1 utilizes a deferred revenue account. Method #2 utilizes a deferred liability account.

GL Posting Summary:	Income Statement:		Balance Sheet:
<b>Method #1:</b>	Revenue Adjustment:	3,740.90	
	Earned Revenue:	-70,612.66	Accts Receivable: 21,448.82
	Change in Deferred Revenue:	17,876.00	Deferred Credit: 27,546.94
		-----	-----
		-48,995.76	48,995.76
<hr/>			
<b>Method #2:</b>	Revenue Adjustment:	3,740.90	Accts Receivable: 21,448.82
	Earned Revenue:	-70,612.66	Deferred Liability: 45,422.94
		-----	-----
		-66,871.76	66,871.76

**Method #1**

**Revenue Adjustment:** Adj to Rev. Total AFP (Adjusted Final Payment) amount. This is the adjustment to the EEP amount due to LUPA, Therapy or Outliers and includes sequestration ('Rate Adj'), VBP amounts and rate adjustments for crossover episodes. Adjustments are shown in the month in which the Final bill audit is posted.

**Earned Revenue:** Period earned revenue (positive earnings display as negative). This is the Daily Rate times number of Days in the period.

**Change in Deferred Revenue:** This is equal to the prior month's Deferred Revenue amount minus this month's Deferred Revenue. Note: This is the amount of deferred revenue from last month that has been earned in this month.

**Accts Receivable:** This amount is equal to the period billed. Total Initial and Final billed amounts processed in the period. Ties to the A/R Activity report billed total when run for same period and insurances.

**Deferred Credit:** This amount is the  $(\text{Period EEP}) - (\text{Initial Billed}) - (\text{Final Billed}) + (\text{Adj to Rev})$ . This amount reflects changes to previous periods (RAPS/Finals may have been posted in prior period and in the current period were un-billed) and amounts remaining to be billed.

## Method #2

**Revenue Adjustment:** Adj to Rev. Total AFP (Adjusted Final Payment) amount. This is the adjustment to the EEP amount due to LUPA, Therapy or Outliers and includes sequestration ('Rate Adj'), VBP amounts and rate adjustments for crossover periods. Adjustments are shown in the month in which the Final bill audit is posted.

**Earned Revenue:** Period earned revenue (positive earnings display as negative). This is the Daily Rate times number of Days in the period.

**Accts Receivable:** This amount is equal to Period Billed. Total Initial and Final billed amounts processed in the period. Ties to the A/R Activity report billed total when run for same period and insurances.

**Deferred Liability:** This amount is the  $(\text{Period Rev}) - (\text{Initial Billed}) - (\text{Final Billed}) + (\text{Adj to Rev})$  amount.

# Period Start Revenue

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## Overview

This report is dynamic and can be run using Daily Rate with Earned Days based on the Period Start Date. Earned revenue days begin getting counted in the month the episode/period begins as long as a valid HIPPS is present (requires an OASIS and 485). Earned days are the number of period days that fall within the report range. Because this method doesn't rely on the billing status, it's more susceptible to change when re-run for the same period due to corrections or changes being made to the HIPPS, patient insurance or discharge dates. **Note:** Use the Accrual-Date method if booking to G/L.

Earned revenue is based on the EEP (Expected Episodic Payment) amount at the outset of the period. Adjustments to revenue due to Medicare rate changes, Sequestration reductions, VPB amounts, LUPA or Outliers are done at the end of episode and are reported in the month in which the Final claim is processed.

It includes all periods that have at least one active date within the report From and To Dates as well as periods not active in the date range if the RAP or Final were billed or un-billed in the period.

## Report Selections (Period-Start)

The screenshot shows the 'PPS Revenue Reporting' window with the 'General Options' tab selected. The settings are as follows:

- Report Sequence:** Patient (selected), Insurance, County, HIPPS.
- Selection Type:** All Records (selected), Patients, Units, Counties, Insurances, Teams.
- Exception Types:** Lupa, Scic, Pep, Outlier, Scic + Pep, Therapy (all checked); Full Episodes No/Outliers (unchecked).
- Date Selection:** From: 2/1/2022, To: 2/28/2022.
- Unit Selection:** Active: ; Unit: (empty dropdown).
- Report Detail:** Patients, Period Detail, Revenue Summary, GL Post Summary (checked); Visit Summary, Report Legend, Export Report (unchecked); Charges, No Pat-Summary (unchecked).
- Revenue Calculation:** Daily Rate (1/Days) of EEP (selected), Period Stats Only (No Rev) (unchecked).
- Episode Type:** All (selected), Open, Closed.
- Therapy:** All (selected), Only, None.
- Earned Days Start:** Period-Start (selected), Accrual-Date; Medicare (dropdown).

Buttons for Preview, Print, and Help are visible at the bottom.

**Report Sequence:** Patient, Insurance, County or HIPPS

**Selection Type:** All Records, or select specific Patients, Units, Counties, Insurances, or Teams

**Exception Types:** all checked

**Full Episodes No Outliers:** leave unchecked

**Date Selection:** first day of month through last day of month

**Revenue Calculation:** Daily Rate (1/Days) of EEP

**Unit Selection:** leave unchecked or check Active and select a specific Unit

**Episode Type:** All

**Therapy:** All

**Report Detail:** check Period Detail and Revenue Summary

**Earned Days Start:** Period-Start

### Field Output (Period-Start)

8/17/2022 3:39:42 PM Medicare

### PPS Revenue Report

Episodes

Page 1

Patient Sequence

All Records From:2/1/2022 To:2/28/2022

Home & Hospice Care Services

**Earn-Days From Period-Start**

**Note: Please use the Accrual-Date report for G/L revenue.**

<b>Accrual, Annie - 434</b>		Admit: 01/20/2022		Doctor: Aarons, Devon B	
Period Info:	<b>P1-Start: 01/20/2022</b> End: 02/18/2022 SOC 01/20/2022 F-Visit: 02/28/2022	RAP: Final: HIPPS: 1KB11	Rate: 81.971 Days: 18 EEP: 2459.13 AFP: 0.00	Revenue: 1475.48 Deferred: 0.00	
Revenue Summary:	Init-CWgt: 1.0362 Expctd Rev: 2,459.13	Final-CWgt: 1.0362 Adj To Rev: 0.00	Rate Adj: 0.00 Expctd Net: 2,459.13	VBP-Adjust: 0.00 Initial Hipps: 1KB11	
Period ->	Initial Billed: 0.00	Final Billed: 0.00	Total Billed: 0.00	Final Hipps: 1KB11	
Prior ->	Initial Billed: 0.00	Final Billed: 0.00	Total Billed: 0.00	Total Not Billed: 2,459.13	

**P1-Start/P2-Start:** Period Start Date

**End:** Episode/Period End Date (30th or 60th day) or Actual End date if patient discharges prior to end of episode.

**SOC:** Start of Care OASIS assessment effective date.

**F-Visit:** Date of first billable visit on RAP, or G/L accrual date for 2022 and later periods.

**RAP:** Date when RAP is first posted for the episode. This date will not change even if the RAP is un-billed and/or re-billed.

**Final:** Date when Final is posted for the episode. Shown starting in the month in which the Final was billed and subsequent months. The date can change if the episode is un-billed/re-billed. Reflects either the original Final process date or the most recent process date if in the reporting period.

**HIPPS:** RAP-billed or recalculated HIPPS if present.

**Rate:** Daily rate for the episode. This is the EEP amount divided by 30 (PDGM) or 60 (PPS) days.

**Days:** Number of earned revenue days within the reporting period. This is the number of episode days that fall within the reporting period plus any remaining days if the patient discharges early. If Days shows a zero for an episode, that means all the episode days were earned in prior periods but the episode has a revenue adjustment in the current period.

**EEP:** Expected Episodic Payment amount. This is the anticipated reimbursement amount for the episodes based on the HIPPS used to bill the episode.

**AFP:** Adjusted Final Payment. Calculated when Finals are processed.

**Revenue:** Earned revenue for the period. This is the number of Days times the daily Rate.

**Deferred:** Revenue not yet earned for episodes shown during the reporting period (EEP minus earned Revenue).

**Exceptions:** Episode adjustment reason for LUPA, Outlier (Out), Therapy Upgrade (Up) or Therapy Downgrade (Dwn). Not shown if no adjustments were done.

## Grand Total Summaries (Period-Start)

### Grand Totals / Exceptions Summary:

<b>Grand Totals:</b>	Patients: 66	Episodes: 100	RAPs: 24	Finals: 21	Period-EEP: 52,736.66
Exceptions Summary:	Lupas: 4	Scics: 0	Peps: 0	Outliers: 3	
	Lupa\$: -4,060.09	Scic\$: 0.00	Pep\$: 0.00	Outlier\$: 3,643.12	
	TherapyUp: 0	TherapyDn: 1	Early-Epis: 58	Disch-Epis: 55	
	TherapyUp\$: 0.00	TherapyDn\$: -789.08	Late-Epis: 42	YTD-Outlier: 3,749.49	
			Lupa-Addon: 0	Outlier-Cap: 978.98	

**Patients:** Number of unduplicated patients included on report.

**Episodes:** Number of episodes/periods included on report.

**RAPs:** Number of periods where RAP was processed in report range.

**Finals:** Number of periods for which Final was processed in report range.

**Period-EEP:** Total Expected Episode Payment amount for periods included on the report.

**Lupas:** Total number of periods with LUPA adjustment done in report range.

**Lupa\$:** Total LUPA adjustment amount for the above periods.

**Scics:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Scic\$:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Peps:** Total number of periods manually marked as PEP (Patient > Certify tab) where Final was processed in the report range

**Pep\$:** N/A. PEP adjustment amounts are not automatically calculated.

**Outliers:** Total number of periods with Outlier adjustment done in reporting range.

**Outlier\$:** Total Outlier adjustment amount for the above episodes.

**TherapyUp:** Total number of episodes with Therapy Upgrade adjustment done in reporting period (not applicable for periods 1/1/2020 or later).

**TherapyUp\$:** Total Therapy Upgrade adjustment amount for the above episodes.

**TherapyDn:** Total number of episodes with Therapy Downgrade adjustment done in reporting period (not applicable for periods 1/1/2020 or later).

**TherapyDn\$:** Total Therapy Downgrade adjustment amount for the above episodes.

**Early-Epis:** The number of early episodes included in this report. Derived from OASIS M0110 prior to 1/1/2020 or the Early/Late indicator from the calculated HIPPS for periods 1/1/20 and later.

**Late-Epis:** The number of early episodes included in this report. Derived from OASIS M0110 prior to 1/1/2020 or the Early/Late indicator from the calculated HIPPS for periods 1/1/20 and later.

**LUPA-Addon:** Number of periods that qualified for the LUPA-Add On payment.



**Disch-Epis:** Number of periods in which the patient discharged.

**YTD-Outlier:** Total Outlier calculated amounts from year start to report To Date.

**Outlier-Cap:** 10% of Medicare payments applied for the current Medicare fiscal year.

### Revenue Summary (Period-Start)

Revenue Summary:	Init-CWgt: 0.6501	Final-CWgt: 0.6023	Rate Adj: -355.85	VBP-Adj: 77.71
	Expctd Rev: 36,339.02	Adj To Rev: -15,241.74	Expctd Net: 21,097.28	Period Rev: 19,694.38
Period ->	Initial Billed: 12,094.10	Final Billed: -3,874.86	Period Billed: 8,219.24	Deferred Rev: 1,740.72
Prior ->	Initial Billed: 8,957.97	Final Billed: 0.00	Prior Billed: 8,957.97	Prior Rev: 14,903.92
	Avg-Net/Epis: 1,172.07	Earned Days: 607	Total Billed: 17,177.21	Total Not Billed: 3,920.07

**Init-CWgt:** Average of RAP case mix weights for periods on report.

**Final-CWgt:** Average of Final case mix weights (based on Final adjusted HIPPS) for periods on report.

**Rate Adj:** Revenue adjustment amount due to Medicare regulatory changes. Includes the sequestration amount (if setup in Insurance Rates), VPB amount (if setup in Unit file), and periods that span a calendar year when a CMS rate change was in effect. Accounted for when the Final is processed. Informational only since this amount is already included in the 'Adj to Rev' amount.

**VBP-Adj:** Value Based Purchasing Adjustment (in effect for episodes starting 4/1/2018 or after if setup in Unit file). Amount shown is the dollar amount over or under the normal EEP based on the VBP percent. Updated when the RAP and Final are processed. Informational only since the amount is accounted for in the Adj to Rev and Rate Adj figures when the Final is processed.

**Expctd Rev:** Total EEP amount. This is the anticipated reimbursement amount for all periods shown, based on the calculated HIPPS score for the periods. Informational only.

**Adj to Rev:** Total AFP (Adjusted Final Payment) amount for all episodes. This is the adjustment to the EEP amount due to LUPA, Therapy or Outlier adjustments and includes sequestration ('Rate Adj') amounts, VBP amounts and rate adjustments for crossover episodes. Adjustments are shown in the month in which the Final bill audit is posted.

**Expctd Net:** This is the Expected Revenue amount plus Adjustments to Revenue.

**Period Rev:** Total earned revenue in the reporting period. This is the Daily Rate times number of Days in the period.

**Period Initial Billed:** Total RAP amount from RAPs processed in the period.

**Prior Initial Billed:** Total RAP amount from RAPs processed prior to the period for episodes included in the current reporting period.

**Period Final Billed:** Total final billed amount from Finals processed in the period. This is the original EEP amount plus any adjustments for LUPA, Therapy or Outlier and is inclusive of Rate Adjustments (2% sequestration, VBP amount and rate change amount for episodes crossing over years).

**Prior Final Billed:** Total final billed amount from prior periods for episodes included in the current reporting period, shown if episode was unbilled and/or re-billed in the current period.

**Period Billed:** Sum of Period Initial Billed and Period Final Billed amounts. Ties to the A/R Activity report billed total when run for same period and insurances.

**Prior Billed:** Sum of Prior Initial Billed and Prior Final Billed amounts.

**Deferred Rev:** Revenue not yet earned for episodes shown during the reporting period (EEP/Expected Revenue minus earned Revenue).

**Prior Rev:** Total amount of revenue earned in prior periods for episodes shown on report.

**Avg-Net/Epis:** Average Net amount per episode/period. The Expected Net amount divided by the total number of episodes included on the report.

**Earned Days:** Total number of earned revenue days within the reporting period. This is the number of episode days that fall within the reporting period plus any remaining days if the patient discharges early.

**Total Billed:** Sum of Period Billed and Prior Billed amounts

**Total Not Billed:** Total EEP amount not billed. Includes reported episodes where RAP or Final has not been processed or has been unbilled and not yet re-billed.

**Revenue vs. Billing Summary (Period-Start)**

Revenue vs Billing Summary:

Period Revenue Adj:	-3,740.90		
Period Revenue:	70,612.66	Period Billed:	21,448.82
Prior Revenue:	44,953.61	Prior Billed:	48,188.66
Deferred Revenue:	20,432.65	Total Not Billed:	62,620.54
	-----		-----
	132,258.02		132,258.02

**Period Revenue Adj:** Adj to Rev amount. Total AFP (Adjusted Final Payment) amount for all periods. This is the adjustment to the EEP amount due to LUPA, Therapy or Outliers and includes sequestration ('Rate Adj') amounts, VBP amounts and rate adjustments for crossover periods. Adjustments are shown in the month in which the Final bill audit is posted.

**Period Revenue:** Total earned revenue in the reporting period. This is the Daily Rate times number of Days in the period.

**Prior Revenue:** This figure is used to tie out to the billed amounts and is informational only. Total amount of revenue earned in prior periods for episodes shown on report.

**Deferred Revenue:** Total amount of revenue not yet earned during the reporting period (EEP/Expected Revenue minus earned Revenue).

**Period Billed:** Total Initial and Final billed amounts processed in the period. Ties to the A/R Activity report billed total when run for same period and insurances.

**Prior Billed:** Sum of Initial and Final billed amounts for episodes shown on the report but processed in prior periods.

**Total Not Billed:** Total EEP amount not billed. Includes reported episode amounts where RAP was processed but Final not yet billed or unbilled episode amounts not yet re-billed.

## Period Stats Only (No Rev)

### Overview

The PPS Revenue Report provides a way to obtain statistical figures for PPS Medicare and Medicare Advantage episodic payers and can be used to obtain information for the annual Medicare Cost Report (see [Medicare Cost Report](#) FAQ).

When the report is run for “Period Stats Only (No Rev)” it will include PDGM periods that have at least one active day in the specified date range.

Report output includes episode counts, exception counts and visit counts by modality. Although the report can be run with episode detail shown, including Charges, Payments and Assessments, the data that is typically needed is contained in the Grand Totals section at the end of the report.

### Report Selections

If running the PPS Revenue report for Medicare Cost Report statistics, please refer to the Medicare Cost Report FAQ link above for specific instructions on reporting selections.

The screenshot shows the 'PPS Revenue Reporting' application window with the 'General Options' tab selected. The interface includes several sections for configuring the report:

- Report Sequence:** Radio buttons for Patient (selected), Insurance, County, and HIPPS.
- Selection Type:** Radio buttons for All Records (selected), Patients, Units, Counties, and Insurances.
- Exception Types:** Checkboxes for Lupa, Scic, Pep, Outlier, Scic + Pep, and Therapy (all checked). A checkbox for Full Episodes No/Outliers is unchecked.
- Date Selection:** From: 1/1/2021, To: 1/31/2021.
- Unit Selection:** Active:  [Dropdown menu]
- Report Detail:** Checkboxes for Patients, Period Detail, Charges, Payments, No Pat-Summary, Visit Summary (checked), Revenue Summary, GL Post Summary, Report Legend, and Export Report.
- Revenue Calculation:** Radio buttons for Daily Rate (1/Days) of EEP and Period Stats Only (No Rev) (selected).
- Episode Type:** Radio buttons for All (selected), Open, and Closed.
- Therapy:** Radio buttons for All (selected), Only, and None.
- Earned Days Start:** Radio buttons for Period-Start and Accrual-Date (selected). A dropdown menu shows Medicare.

At the bottom, there are buttons for 'Preview' and 'Print', and a help icon.

**Report Sequence:** Patient, Insurance, County or HIPPS

**Selection Type:** All Records, Patients, Units, Counties or Insurances

**Exception Types:** if checked only episodes with the selected exception type(s) will be included on the report.

**Full Episodes No Outliers:** if checked only Full Episodes (including Therapy up/downgrades) but NOT Outliers, LUPAs, or PEPs will be included.

**Date Selection:** enter the reporting period

**Revenue Calculation:** select Period Stats Only (No Rev)

**Unit Selection:** leave unchecked or check and select specific Unit

**Episode Type:** All

**Therapy:** All

**Report Detail:** check Visit Summary

## Grand Total Summaries (Period Stats)

### Exceptions Summary:

<b>Grand Totals:</b>	Patients:3	Episodes:3	RAPs:2	Finals:0	Period-EEP: 6,182.67
Exceptions Summary:	Lupas: 2	Scics:0	Peps: 0	Outliers: 0	
	Lupa\$: -5,223.94	Scic\$: 0.00	Pep\$: 0.00	Outlier\$: 0.00	
	TherapyUp: 0	TherapyDn:0	Early-Epis: 3	Disch-Epis: 2	
	TherapyUp\$: 0.00	TherapyDn\$:0.00	Late-Epis:0	YTD-Outlier: 19,957.17	
			Lupa-Addon:0	Outlier-Cap: 986.49	

**Patients:** Number of unduplicated patients included on report.

**Episodes:** Number of episodes included on report.

**RAPs:** Number of episodes where RAP was processed in reporting period.

**Finals:** Number of episodes where Final was processed in reporting period.

**Lupas:** Total number of episodes with LUPA adjustment done in reporting period.

**Lupa\$:** Total LUPA adjustment amount for the above episodes.

**Scics:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Scic\$:** N/A. (CMS no longer does SCIC adjustments as of 1/1/2008).

**Peps:** Total number of episodes marked as PEP (Patient > Certify tab) where Final was processed in the period.

**Pep\$:** N/A. PEP adjustment amounts are not automatically calculated.

**Outliers:** Total number of episodes with Outlier adjustment done in reporting period.

**Outlier\$:** Total Outlier adjustment amount for the above episodes.

**TherapyUp:** Total number of episodes with Therapy Upgrade adjustment done in reporting period.

**TherapyUp\$:** Total Therapy Upgrade adjustment amount for the above episodes.

**TherapyDn:** Total number of episodes with Therapy Downgrade adjustment done in reporting period.

**TherapyDn\$:** Total Therapy Downgrade adjustment amount for the above episodes.

**Early-Epis:** The number of early episodes included in this report (number is derived from M0110 Episode Timing in the OASIS assessment).

**Late-Epis:** The number of late episodes included in this report (number is derived from M0110 Episode Timing in the OASIS assessment).

**LUPA-Addon:** The number of episodes that qualified for the LUPA-Addon (applies to LUPA claims for a patient's first episode only and this condition is determined by M0110 Episode Timing and the patient's admission source).

**Disch Epis:** The number of episodes that included discharged patients.

**YTD-Outlier:** Total Outlier calculated amounts from year start to report To Date.

**Outlier-Cap:** 10% of Medicare payments applied for the current Medicare fiscal year.

Visit Summary:

Visit Summary:	RN Visits: 45	MSS Visits: 0	RN Chgs: 8,280.00	MSS Chgs: 0.00
	PT Visits: 8	HHA Visits: 0	PT Chgs: 1,880.00	HHA Chgs: 0.00
	SP Visits: 0	Total Visits: 53	SP Chgs: 0.00	SUP Chgs: 0.02
	OT Visits: 0	Total Paid: 3,429.35	OT Chgs: 0.00	Total Chgs: 10,160.02
	Avg-Vis/Epis: 3	Total Adjs: 0.00		

**RN Visits:** Total number of visits for the RN Care Type for episodes included on the report.

**PT Visits:** Total number of visits for the PT Care Type for episodes included on the report

**SP Visits:** Total number of visits for the SP Care Type for episodes included on the report.

**OT Visits:** Total number of visits for the OT Care Type for episodes included on the report.

**MSS Visits:** Total number of visits for the MSS Care Type for the episodes included on the report.

**HHA Visits:** Total number of visits for the HHA Care Type for episodes included on the report.

**Total Visits:** Total number of visits for all of the above modalities/disciplines.

**Total Paid:** Total payment amount applied to episodes included on the report.

**Total Adjs:** Total adjustment amount applied to episodes included on the report.

**RN Chgs:** Total RN visit charge gross amount for episodes included on the report.

**PT Chgs:** Total PT visit charge gross amount for episodes included on the report.

**OT Chgs:** Total OT visit charge gross amount for episodes included on the report.

**MSS Chgs:** Total MSS visit charge gross amount for episodes included on the report.

**HHA Chgs:** Total HHA visit charge gross amount for episodes included on the report.

**SUP Chgs:** Total supply visit charge gross amount for episodes included on the report.

**Total Chgs:** Total visit charge gross amount for all of the above modalities/disciplines.

**Avg-Vist/Epis:** The total number of visits divided by the total number of episodes included on the report.

**Stat Summary:**

Stat Summary:	Init-CWgt: 0.7551	Final-CWgt: 0.7501	Expctd Rev: 318,341.49	Adj To Rev: -9,092.96	Expctd Net: 309,248.53	Paid+Adj: 232,872.84
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**Init-CWgt:** Average of RAP case mix weight for episodes listed.

**Final-CWgt:** Average of Final case mix weights (based on final adjusted HIPPS) for episodes listed.

**Expctd Rev:** Total EEP amount. This is the anticipated reimbursement amount for all episodes shown, based on the HIPPS when the episode is processed.

**Adj to Rev:** Total AFP (Adjusted Final Payment) amount. This is the adjustment to the EEP amount due to LUPA, Therapy or Outlier adjustments and includes sequestration ('Rate Adj') amounts and rate adjustments for crossover episodes. Adjustments are shown in the month in which the Final bill audit is posted.

**Expctd Net:** Total expected revenue amount. This is the Expected Revenue amount from the EEP plus Adjustments to Revenue.

**Paid +Adj:** Total Payments plus adjustment amount applied to episodes included on the report.