



11th Annual DZA Seminar

Program and Schedule | October 29-31, 2018



DINGUS | ZARECOR & ASSOCIATES PLLC
Certified Public Accountants
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Davenport Hotel
Spokane, Washington

M **1:00 to 2:15** | **PPS Cost Report Essentials** | **Shar Sheaffer**
This session discusses the most sensitive areas of the PPS Cost report, examining issues such as wage index, occupational mix, disproportionate share adjustments (both empirical and uncompensated care), and outliers adjustments.

————— **2:15 to 2:30** | **Break** —————

O **2:30 to 3:45** | **CMS Updates** | **Shar Sheaffer**
To participate in the Medicare program, hospitals must comply with ever-evolving Medicare regulations. This session discusses proposed and finalized regulations, with a focus on topics to help ensure your hospital remains compliant with Medicare regulations, and highlights any new reimbursement activities.

————— **OR** —————

N **1:00 to 2:15** | **Cost Report Basics** | **Cory Burnett, Brennan Pendleton, & Shayna Zerobnick**

This session is a beginner's course on the cost report and how it works, including a discussion of some strategies. Our goal is to help you understand the Medicare cost report, review your own Medicare cost report, and identify reimbursement strategies.

————— **2:15 to 2:30** | **Break** —————

D **2:30 to 3:45** | **Cost Report Basics (continued)**

————— **3:45 to 4:00** | **Break** —————

A **4:00 to 5:15** | **Clinic Types and Requirements to Provider Base** | **Tristi Cohelan & Shar Sheaffer**

This session delineates different clinic types by exploring how they are reimbursed and the requirements for locations to become provider-based. Location rules differ for critical access and prospective hospitals, so we make sure to highlight each of these areas.

Y **8:00 to 9:30** | **Top Ten Strategies for CAHs** | **Tristi Cohelan & Kami Matzek**
If you had to choose a handful of items to focus on for your CAH Medicare cost report, do you know which things you would choose? You are in luck! In this session, we discuss DZA's compiled top ten areas for maximizing reimbursement.

————— **9:30 to 9:45** | **Break** —————

8:00 to 9:30 | **Top Ten Strategies for CAHs** | **Tristi Cohelan & Kami Matzek**
If you had to choose a handful of items to focus on for your CAH Medicare cost report, do you know which things you would choose? You are in luck! In this session, we discuss DZA's compiled top ten areas for maximizing reimbursement.

————— **9:30 to 9:45** | **Break** —————

9:45 to 10:45 | **Desk Review Hot Topics** | **Tristi Cohelan & Kami Matzek**
Each year, a hospital's Medicare cost report is either audited or reviewed by the Medicare Contractor (MAC). This session explores recent issues at desk review and how to protect your cost-based reimbursement.

————— **10:45 to 11:00** | **Break** —————

11:00 to 12:00 | **CAH Operational Pitfalls** | **Shar Sheaffer**
This session focuses on CAH rules and regulations that, while not new, can sometimes trip up a CAH. We discuss things like the 96-hour rule, physician certifications, and how to get cost-based reimbursement for your ambulance (do I really qualify for cost-based reimbursement for my ambulance?).

————— **12:00 to 1:00** | **Lunch** —————

1:00 to 1:45 | **Jeopardy** | **Master of Ceremonies: Jeannette Ring**
Pay attention to the previous presentations and pull out your crystal ball for the next sessions as we play a quick, fun game testing your memory of what we have learned.

————— **2:15 to 2:30** | **Break** —————

1:45 to 2:15 | **Medicare Bad Debts** | **Kami Matzek**
Hospitals can claim Medicare deductibles and coinsurance not paid by the beneficiary on their Medicare cost report. Many hospitals claim this Medicare bad debt, yet if certain rules are not followed, amounts claimed will be disallowed at desk review, often too late for the hospital to make a process change for the immediately subsequent years. We discuss the rules for claiming Medicare bad debts and how to preserve these reimbursement amounts for your hospital.

————— **2:15 to 2:30** | **Break** —————

2:30 to 3:45 | **Charge Setting and Charge Capture - The Bane of CFOs** | **Mark Hollan**

This session reviews various options for setting charges - both facility and professional. We discuss the pros and cons of several methods, along with modeling net revenues, and explore common charge capture issues and how to audit for them. Time permitting, there will be a general overview of charging for supply items.

————— **3:45 to 4:00** | **Break** —————

4:00 to 5:00 | **Charge Setting and Charge Capture (continued)**

W **8:00 to 9:15** | **Accounting Update for Hospital Chief Financial Officers and Controllers** | **Joe Lodge**

Accounting standards continue to change and evolve. We cover recently issued accounting standards for not-for-profit and governmental hospitals, including the new not-for-profit financial statement and revenue recognition standards.

————— **9:15 to 9:30** | **Break** —————

E **9:30 to 10:45** | **Leases** | **Shaun Johnson**
New accounting standards for both not-for-profit and governmental hospitals will soon be in effect. This session dives deeper into the new lease standards, their impact on hospitals, and the recommended steps to prepare for significant changes in how leases will be presented in financial statements.

————— **10:45 to 11:00** | **Break** —————

D **11:00 to 12:00** | **Patient Accounts Receivable Allowance Best Practices** | **Luke Zarecor**

Patient accounts receivable allowance for uncollectible accounts and contractual adjustments represents a significant and complex estimate in financial statement reporting. This session explores methods for calculating and monitoring for this significant estimate.

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————— **9:15 to 9:30** | **Break** —————

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Meet the Speakers



Brennan Pendleton | Senior Accountant | DZA

Brennan has been with the firm since October 2012. He holds a Bachelor's degree in Accounting from Washington State University and is a licensed CPA in the state of Washington. He provides financial reporting and reimbursement services for healthcare and public sector organizations.

Cory Burnett | Senior Accountant | DZA

Cory graduated from Eastern Washington University with Bachelor's degrees in both Professional Accounting and in Finance, with a minor in Economics. He started at DZA in 2014 and is a licensed CPA in the State of Washington. Cory handles healthcare financial reporting and reimbursement needs.



Joe Lodge | Senior Manager | DZA

Joe joined DZA in 2006. He received his Bachelor's and Master's degrees in Accounting from Brigham Young University and is a member of the WSCPA. He works with many nonprofit and governmental healthcare organizations and serves as the in-charge on numerous engagements.

Kami Matzek | Senior Manager | DZA

A graduate of Eastern Washington University, Kami works exclusively with the healthcare sector. She serves as the in-charge assisting healthcare organizations with their reimbursement, financial reporting, and consulting needs. Kami is the treasurer the Washington/Alaska Chapter of HFMA and a board member of the Eastern Washington University Accounting Advisory Board of Directors.



Luke Zarecor | Owner | DZA

Luke received his Bachelor's and Master's degrees in Accounting from Brigham Young University and helped establish DZA. Luke has worked directly with healthcare entities for over 20 years. He currently serves on the Eastern Washington Accounting Advisory Board of Directors and is a past President of the Idaho Chapter of HFMA.

Mark Hollan | Owner | Independent Healthcare Consultants (IHC)

A graduate of North Dakota State University, Mark is the co-founder of IHC. He has worked in the healthcare field for over 25 years. He currently provides chargemaster reimbursement and compliance reviews, provider-based analysis implementation assistance, reimbursement analysis for hospitals and clinics, and revenue cycle reviews and business office operational assessments for healthcare providers.



Shar Sheaffer | Owner | DZA

A graduate of Eastern Washington University, Shar serves as DZA's Director of Reimbursement. For over 15 years, Shar has specialized in consulting regarding reimbursement issues, frequently speaking on reimbursement topics at HFMA and other healthcare conferences, presenting on ever-changing rules and regulations. Shar is a past President of the Montana Chapter of HFMA.

Shaun Johnson | Owner | DZA

A graduate of Whitworth University, Shaun has over 15 years working exclusively with healthcare organizations, providing financial reporting and reimbursement services. He is a past President of the Spokane Chapter of the WSCPA Board of Directors, as well as a past President of the Wyoming Chapter of HFMA, where he currently serves as the chapter's sponsorship chair.



Shayna Zerobnick | Senior Accountant | DZA

After graduating from Whitworth University, Shayna has devoted her career to the healthcare field. At DZA, she focuses on assurance and reimbursement services for healthcare entities. Shayna currently serves as a board member of the Spokane Chapter of the WSCPA Board of Directors and the board treasurer of Giving Backpacks, a local not-for-profit that helps homeless community members.

Tristi Cohelan | Manager | DZA

Tristi is a graduate of Eastern Washington University. For over ten years, she has worked exclusively with hospitals and other healthcare organizations. She regularly attends national cost report preparation seminars and relevant continuing professional education courses. Tristi assists a wide range of healthcare entities with their reimbursement and consulting needs.

