



MICHAEL J. FELCZAK, JR, MSA
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As Manager of Financial Consulting Services, Michael offers our clients expertise in a variety of healthcare provider payment and reimbursement service areas. From his work in senior financial leadership roles with numerous large health systems and at a National Cancer Institute, Michael has an extensive knowledge of the accounting, budgeting, reimbursement and revenue cycle functions. In addition, his public accounting experience gives him a strong knowledge of accounting related issues which face the Healthcare industry today.

Over the years, Michael has developed an in-depth knowledge of Medicare and Medicaid cost reporting and the significant impacts of these documents on the financial success of the organization. This knowledge includes the areas of Audit Validation, Balance Sheet Third Party Reviews, Contractual Modeling, Disproportionate Share (DSH), Medical Education, Bad Debt reimbursement, 340B Eligibility and Practice Valuations. His accomplishments include:

- Preparation and review of detailed accrual including A/R valuation, balance sheet settlement estimates, interim payment estimates, analysis of cash clearing accounts, contractual models, and financial statements.
- Analysis of third-party regulations and policies, including an understanding of their reporting requirements and their impact of the finances of a hospital.
- Budgeting net patient service revenue of complex entities for a Provider with \$385M annual net patient service revenues.
- Identified a rate opportunity for a National Cancer Institute on a high volume payor, resulting in successful contract negotiations and in increased reimbursement of \$2.5M annually.
- Successfully identified and resolved a reimbursement issue for an Acute-Care hospital that lead to the avoidance of \$2.4M aggregate payment recoveries for prior year settlements.
- Discovered underpayments based on a contract deviation for a group of behavioral health clinics that resulted in annual payment increases of \$65k and in increased payments to the therapists.
- Work on multiple proposed settlement calculations, identifying incorrect assignments which resulted in reductions/eliminations to payment recoveries due to a mismatch created between matching of costs and charges.
- Management of substance abuse hospitals and behavioral health clinics.

Michael's expertise covers a wide range of strategic initiatives centered around the complexities of payment for all provider types and cost report preparation to optimize the varied uses of the cost report. A particular emphasis in recent projects has focused on Medicaid expansion and the payment changes related to DSH capacity audits and limits. This includes Acute Care Hospital, Psychiatric Hospitals, Federally Qualified Health Centers, Rural Health Centers and Long Term Care facilities, and Skilled Nursing Facilities.

Michael received his Masters of Science of Accountancy degree from Walsh College. He is an active member of the Eastern Michigan Chapter of the Healthcare Financial Management Association, having served as the Co-Chair of the chapter's Insurance & Reimbursement Committee.
