

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop C3-14-00  
Baltimore, Maryland 21244-1850



---

April 21, 2011

Refer To: FAHB2

Ms Becky Dolin  
Health Financial Systems  
8109 Laguna Blvd.  
Elk Grove, California 95758

Dear Ms. Dolin:

We have reviewed your hospital (Form CMS 2552-96) cost report software program and submission of the electronic cost report (ECR) and print image files. Based on our review, your cost report software accurately reflects and incorporates the most recent revisions to the cost report instructions, forms, and electronic reporting specifications. The trade name of your system is known by this office as **MCRIF32**. This approval is for submission of ECR and print image files covering Transmittal 23 and Transmittal 24 for the cost reporting periods ending on or after **November 30, 2010**.

Your approved Vendor code, which is to be placed in the first record of all transmitted electronic files (location 38-40), is **T05**. The ECR Spec date of **2010334(11/30/2010)** (location 52-58) is also required in the aforementioned record. We also request that your providers have working knowledge of Table 5 - Cost Center Coding, pages 36-757 - 36-761 in Section 3695 of CMS Pub. 15-2, Chapter 36.

Notification will be sent to all fiscal intermediaries (FI)/Medicare Administrative Contractors (MAC) as necessary. Attached are the nine (9) associates, which are authorized to market your system. State agencies may accept the computerized worksheets for titles V and XIX in those States that use the CMS cost reporting worksheets for Medicaid.

Our approval does not apply to any alternatives to the bases or sequence of allocation recommended for cost finding in the official CMS forms. Any variations in the bases or sequence of allocation for Medicare reimbursement purposes must be reviewed and approved by the affected provider's FI/MAC prior to the beginning of the first cost reporting period to which such variation is to apply. The procedures that providers must follow to obtain intermediary approval are contained in the Provider Reimbursement Manual, Part 1 (CMS Pub. 15-1), section 2313.

Our approval of these computer prepared cost reports is subject to all of the terms and conditions contained in all of the applicable sections in Provider Reimbursement Manual, Part 2 (CMS Pub. 15-2), Chapter1.

Sincerely,

Nadia Massuda, CPA  
Technical Advisor  
Division of Cost Reporting  
Chronic Care Policy Group  
Center for Medicare Management

Enclosure

cc:  
Eric Swanson  
Shelly Foxworthy

### Approved Associates of Health Financial Systems

Baker, Newman & Noyes  
 Marc Levy  
 280 Fore Street  
 P.O. Box 507  
 Portland, Maine 04101

Parrish Help System  
 Parrish, Moody & Fikes, P.C.  
 William Parrish, Jr.  
 7901 Woodway Drive, Suite 100  
 Waco, TX 76710

BKD, LLP  
 S. Craig Steen  
 6120 South Yale Avenue  
 Suite 1400  
 Tulsa, OK 74136

Deloitte & Touche  
 Stephanie Gilman  
 400 One Financial Plaza  
 120 S. 6<sup>th</sup> Street  
 Minneapolis, MN 55402-1844

Eide, Bailly, LLP  
 Ron Whetter  
 Northwest Center  
 406 Main Avenue, Suite 3000  
 Fargo, ND 58126-0001

Grant Thornton  
 Durrel Kelly  
 8300 Thorn Drive, Suite 300  
 Wichita, KS 67226

KA Consulting  
 Samuel A. Donio, Jr.  
 50 Millstone Road  
 Bldg. 200, Suite 23  
 East Windsor, NJ 08520

Kreg Corporation  
 Steve Kreter  
 101 Towne Green  
 Wilton, CT 06897

LarsonAllen LLP  
 Zane Junker, CPA  
 109 North Main Street  
 Austin, MN 55912-0217