



2552-10 Transmittal 7

Eric Swanson
eric@hfssoft.com



Objectives

- Cost Report Changes
 - Hospital - Review of 2552-10 T-7
 - Other Form Set Revisions
 - Hospice - Review of 1984-14
 - FQHC – Review of Draft 224-14
 - 2552-10 OMB Draft Revision



Form 2552-10

- Transmittal 7
 - Effective for cost reporting periods ending on or after 10/1/2014
 - Published on CMS website 3/13/2015
 - HFS Software approved 4/1/2015 and distributed 4/3/2015



FFY 2015 Final Rule Cost Report Provisions

- Wage Index – New OMB Designations
 - Based on 2010 Census Data
 - New CBSA Definitions
 - New Urban/Rural designation
 - 37 Counties (12 hospitals) were urban now rural
 - 3-year transition for wage index
 - Not for DSH
 - 105 Counties (81 hospitals) were rural now urban
 - Transition if rural wage index was higher
 - Movement between CBSA
 - Transition period
 - If lower – one year blend
- UCC - Merged hospitals
 - Data will be merged in special UCC tables
 - If merger after Final Rule then will be treated as new hospital



Form Changes Worksheet S-2

- Line 22.02 added to identify newly merged hospitals
- Line 22.03 added to identify hospitals reclassified as a result of CBSA changes.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA				Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet S-2, Part I	
		From:	To:					
		1.00	2.00	3.00	4.00	5.00	6.00	
22.02	Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? (see instructions) Enter in column 1, "Y" for yes or "N" for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no, for the portion of the cost reporting period on or after October 1.	N	N					22.02
22.03	Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, "Y" for yes or "N" for no for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no for the portion of the cost reporting period occurring on or after October 1. (see instructions) Does this hospital contain at least 100 but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, "Y" for yes or "N" for no.	N	N	N				22.03
23.00	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter "Y" for yes or "N" for no.	3	N					23.00



Form Changes Worksheet S-2

- Line 39.00 was added in T-6. however a T-7 level one edit was added to ensure columns 1 and 2 are completed.

		Y/N	Y/N
39.00	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(ii)? Enter in column 1 "Y" for yes or "N" for no. Does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(ii)? Enter in column 2 "Y" for yes or "N" for no. (see instructions)	Y	Y



FFY 2015 Final Rule Cost Report Provisions

- Hospital Acquired Conditions (HAC) reduction
 - Reductions on or after 10/1/2014 for risk hospitals
 - Adjustments applied after VBP and HRRP adjustments



Form Changes Worksheet S-2

- Line 40 added to report hospitals subject to the HAC reduction.
- CMS also added a level one edit to ensure line 40 is completed.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA			Provider CCN: 140635		Period From: 01/01/2014 To: 12/31/2014		Worksheet S-2, Part I	
		From:	To:					
		1.00	2.00	3.00	4.00	5.00	6.00	
40.00	Is this hospital subject to the HAC program reduction adjustment? Enter "Y" for yes or "N" for no in column 1, for discharges prior to October 1. Enter "Y" for yes or "N" for no in column 2, for discharges on or after October 1. (see instructions)	N	Y					40.00
Prospective Payment System (PPS)-Capital								



FFY 2015 Final Rule Cost Report Provisions

- IME/GME – New Teaching Hospitals
 - Alignment of effective dates
 - Hospital Cap
 - Three-year average
 - IRB ratio
 - All effective for the first cost reporting year that coincides with or follows the sixth year of training.
 - Policy is effective for new teaching hospitals that began training residents on or after 10/1/2012.



Form Changes Worksheet S-2

- Lines 71 and 76 revised for FFY 2015 Final Rule new training hospital changes.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider CCN: 140635		Period From: 01/01/2014 To: 12/31/2014		Worksheet S-2, Part I	
		From: 1.00	To: 2.00	3.00	4.00	5.00	6.00
70.00	Is this facility an Inpatient Psychiatric Facility (IPF), or does it contain an IPF subprovider? Enter "Y" for yes or "N" for no.	Y					
71.00	If line 70 yes: Column 1: Did the facility have an approved GME teaching program in the most recent cost report filed on or before November 15, 2004? Enter "Y" for yes or "N" for no. (see 42 CFR 412.424(d)(1)(iii)(c)) Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR 412.424 (d)(1)(iii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is Y, enter 1, 2, or 3, in column 3. (see instructions) If this cost reporting period covers the beginning of the fourth year, enter 4 in column 3, or if the fifth or subsequent academic years of the new teaching program in existence, enter 5. (see instructions) For cost reporting periods beginning on or after October 1, 2012, if this cost reporting period covers the beginning of the sixth or any subsequent academic year of the new teaching program in existence, enter 6 in column 3. (see instructions)	N	Y	1			
Inpatient Rehabilitation Facility PPS							
75.00	Is this facility an Inpatient Rehabilitation Facility (IRF), or does it contain an IRF subprovider? Enter "Y" for yes and "N" for no.	Y					
76.00	If line 75 yes: Column 1: Did the facility have an approved GME teaching program in the most recent cost reporting period ending on or before November 15, 2004? Enter "Y" for yes or "N" for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR 412.424 (d)(1)(iii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is Y, enter 1, 2, or 3, in column 3. (see instructions) If this cost reporting period covers the beginning of the fourth year, enter 4 in column 3, or if the fifth or subsequent academic years of the new teaching program in existence, enter 5. (see instructions) For cost reporting periods beginning on or after October 1, 2012, if this cost reporting period covers the beginning of the sixth or any subsequent academic year of the new teaching program in existence, enter 6 in column 3. (see instructions)	N	Y	1			



Form Changes Worksheet S-2

- Line 81 added to report LTCH co-located within another hospital.
- Line 86 shaded – CMS does not allow the use of “Other” subproviders.

76.00	Line 75 was shaded. Did the facility have an approved SWF teaching agreement with a teaching hospital? Enter "Y" for yes and "N" for no.	N	
Long Term Care Hospital PPS			
80.00	Is this a long term care hospital (LTCH)? Enter "Y" for yes and "N" for no.	N	
81.00	Is this a LTCH co-located within another hospital for part or all of the cost reporting period? Enter "Y" for yes and "N" for no.	N	
TEFRA Providers			
85.00	Is this a new hospital under 42 CFR Section §413.40(f)(1)(i) TEFRA? Enter "Y" for yes or "N" for no.	N	
86.00	Did this facility establish a new Other subprovider (excluded unit) under 42 CFR Section §413.40(f)(1)(ii)? Enter "Y" for yes and "N" for no.		



Form Changes Worksheet S-2

- Line 110 added to identify Rural Community Demo hospitals.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA				Provider CCN: 140635		Period From: 01/01/2014 To: 12/31/2014		Worksheet S-2, Part I	
			V	XIX					
		0	1.00	2.00	3.00	4.00	5.00		
109.00	If this hospital qualifies as a CAH or a cost provider, are therapy services provided by outside supplier? Enter "Y" for yes or "N" for no for each therapy.								109.00
110.00	Did this hospital participate in the Rural Community Hospital Demonstration project (410A Demo) for the current cost reporting period? Enter "Y" for yes or "N" for no.		N						110.00

- Line 171 added to identify providers reporting Section 1876 Medicare days for the HIT calculation.

171.00	If line 167 is "Y", does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter "Y" for yes and "N" for no. (see instructions)	N
--------	--	---






Rural Demo Providers

Originally Participating Hospitals	City	State	CNN:	
Central Peninsula Hospital	Soldotna	Alaska	20024	Dropped Out prior to 2552-10?
Bartlett Regional Hospital	Juneau	Alaska	20008	Dropped Out prior to 2552-10?
Columbus Community Hospital	Columbus	Nebraska	280111	Still in
Banner Churchill Community Hospital	Fallon	Nevada	290006	Dropped Out prior to 2552-10?
Garfield Memorial Hospital	Panguitch	Utah	460033	Still in
Mt. Edgecumbe Hospital	Sitka	Alaska	20027	Dropped Out prior to 2552-10?
Brookings Health Center	Brookings	South Dakota	430008	Still In
Holy Cross Hospital	Taos	New Mexico	320013	Dropped out for cost report beginning 6/1/2012
Newly Selected Hospitals	City	State	CNN:	
Delta County Memorial Hospital	Delta	Colorado	60071	
Yampa Valley Medical Center	Steamboat Springs	Colorado	60049	For cost reporting period beginning on or after 4/1/2011
Sterling Regional Medical Center	Sterling	Colorado	60076	
St. Anthony Regional Hospital	Carroll	Iowa	160005	For cost reporting period beginning on or after 4/1/2011
Grinnell Regional Medical Center	Grinnell	Iowa	160147	For cost reporting period beginning on or after 4/1/2011
Skiff Medical Center	Newton	Iowa	160032	For cost reporting period beginning on or after 4/1/2011
Lakes Regional Healthcare	Spirit Lake	Iowa	160124	For cost reporting period beginning on or after 4/1/2011
Mercy Hospital	Fort Scott	Kansas	170058	
Mercy Hospital	Independence	Kansas	170010	
Geary Community Hospital	Junction City	Kansas	170074	For cost reporting period beginning on or after 4/1/2011
Bob Wilson Memorial Hospital	Ulysses	Kansas	170110	
Maine Coast Memorial Hospital	Ellsworth	Maine	200050	
Inland Hospital	Waterville	Maine	200041	For cost reporting period beginning on or after 4/1/2011
Marion General Hospital	Columbia	Mississippi	250085	For cost reporting period beginning on or after 10/1/2011
San Miguel Hospital Corporation	Las Vegas	New Mexico	320003	For cost reporting period beginning on or after 4/1/2011



Rural Demo Providers

- HFS Now computed Worksheet E, Part H and “Dummy” cost report.

 KAH_AsFiledMCR_FY14.cah410A.mcrx	3/9/2015 8:29 AM	MCRX File	907 KB
 KAH_AsFiledMCR_FY14.mcp	3/9/2015 8:23 AM	MCP File	512 KB
 KAH_AsFiledMCR_FY14.mcrx	3/9/2015 8:30 AM	MCRX File	903 KB



Form Changes Worksheet S-2

- Line 166 clarification

Line 166--If you responded “Y” for yes to question 165, enter information for each campus (including the main campus) as follows: name in column 0, county in column 1, State in column 2, ZIP code in column 3, geographic CBSA in column 4, and the FTE count for this campus in column 5. If additional campuses exist, subscript this line as necessary. Enter the information in columns 0 through 5 for the main campus first, and then enter the information in each column for the subordinate campuses, in any order. For example, for the main campus, enter on line 166 the name, county, state, ZIP code, geographic CBSA, and FTEs per campus. For the first subordinate campus, enter on line 166.01 the name, county, state, ZIP code, geographic CBSA, and FTEs per campus. *Report only FTE information associated with IPPS areas and not the FTE information for excluded areas, i.e., hospital-based IPF and hospital-based IRF.*



Form Changes Worksheet S-3, Part I

- Title XIX HMO discharges now reported on S-3, Part I:

08-14 HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA																FORM CMS-2552-10				4090 (Cont.)			
																PROVIDER CCN:		PERIOD FROM _____ TO _____		WORKSHEET S-3 PART I			
Component		Worksheet A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				Full Time Equivalents			Discharges										
						Title V	Title XVIII	Title XIX	Total All Patients	Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16								
1	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)														1								
2	HMO and other (see instructions)														2								
3	HMO IPF Subprovider														3								
4	HMO IRF Subprovider														4								
5	Hospital Adults & Peds. Swing Bed SNF														5								

Columns 12 through 14--Enter the number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. (See 42 CFR 412.4.) Enter the title XVIII Medicare Advantage (MA) discharges in column 13, line 2. *For cost reporting periods ending on or after June 30, 2014, enter the title XIX managed care discharges in column 14, line 2. For columns 13 and 14, line 2 is a subset of column 15, line 1.*



Form Changes Worksheet S-3, Part I

- Line 30 clarification:

Line 30--Enter in column 8, the employee discount days if applicable. These days are used on Worksheet E, Part A, line 31, in the calculation of the DSH adjustment and Worksheet E-3, Part III, line 3, in the calculation of the LIP adjustment. *The days reported on this line must reflect hospital services provided in the beds reported on line 1, column 2.*



Form Changes Worksheet S-8

- Line 15 Allowable GME for RHC/FQHC
 - Not applicable for cost reporting periods ending on or after 10/1/2014.

Line 15--Are you claiming allowable GME costs as a result of your substantial payment for interns and residents. Enter a "Y" for yes or an "N" for no in column 1. If yes, enter in the appropriate column the number of program visits (columns 2-4) and total visits (column 5) performed by interns and residents.

For cost reporting periods ending on or after October 1, 2014, do not complete this line. The regulations at 42 CFR 413.78(a) state that the GME payment to the hospital includes all residents working in the hospital complex in determining the amount due. Therefore, separate intern and resident counts are not collected for hospital-based RHCs and FQHCs for the purpose of calculating GME costs.



Form Changes Worksheet E Part A

- CMS has determined that DRG payments will be split on Oct 1 for each cost reporting period and not just for those straddling 10/1/2014.

Line 1.01--For cost reporting periods that overlap October 1, 2013 *and subsequent years*, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring prior to October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of (January 1 through September 30).

Line 1.02--For cost reporting periods that *begin or* overlap October 1, 2013 *and subsequent years*, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring on or after October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of (October 1 through December 31).

Line 1.03--Enter the amount of the federal specific operating portion (DRG payments) for Model 4 bundled payments for care improvement (BPCI) initiative, effective for discharges occurring on or after October 1, 2013. *Effective for cost reporting periods that overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring prior to October 1.*

Line 1.04--*Effective for cost reporting periods that begin or overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring on or after October 1.*



Form Changes Worksheet E Part A

- CMS has determined that DRG payments will be split on Oct 1 for each cost reporting period and not just for those straddling 10/1/2014.
- This change impacts 9/30/2014 cost reports previously filed. Charges will need to be moved to line 1.02.

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet E, Part A	
		Title XVIII	Hospital		PPS	
			0	1.00	2.00	
PART A - INPATIENT HOSPITAL SERVICES UNDER IPPS						
1.00	DRG Amounts Other than Outlier Payments		0			1.00
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)		5,722,559			1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)		520,233			1.02
1.03	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)		543,750			1.03
1.04	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)		181,250			1.04
2.00	Outlier payments for discharges. (see instructions)		561,851			2.00
2.01	Outlier reconciliation amount		-100,000			2.01
2.02	Outlier payment for discharges for Model 4 BPCI (see instructions)		65,250			2.02
3.00	Managed Care Simulated Payments		2,703,696			3.00
4.00	Bed days available divided by number of days in the cost reporting period (see instructions)		396.28			4.00



FFY 2015 Final Rule Cost Report Provisions

- IME/GME – New Teaching Hospitals
 - Alignment of effective dates
 - Hospital Cap
 - Three-year average
 - IRB ratio
 - All effective for the first cost reporting year that coincides with or follows the sixth year of training.
 - Policy is effective for new teaching hospitals that began training residents on or after 10/1/2012.



Form Changes Worksheet E Part A

- Worksheet E, Part A, lines 6, 10, 16 and 20 revised for FFY 2015 IME/GME change regarding the definition of “initial years of the program.”



FFY 2015 Final Rule Cost Report Provisions

- IME - Effective for discharges on or after 10/1/2014
 - SCH providers will receive an IME adjustment for MC+ patients
 - MC+ IME will no longer be included in Federal payments to be compared to HSR



Form Changes Worksheet E Part A

- Per FFY 2015 Final Rule IME for managed care will be paid above the HSR. New line 22.01 and 28.01 to implement this provision effective for cost reporting periods beginning on or after 10/1/2015.

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014	Worksheet E, Part A
		Title XVIII	Hospital	PPS
		0	1.00	2.00
17.00	Adjustment for residents displaced by program or hospital closure		0.00	17.00
18.00	Adjusted rolling average FTE count		139.33	18.00
19.00	Current year resident to bed ratio (line 18 divided by line 4).		0.351595	19.00
20.00	Prior year resident to bed ratio (see instructions)		0.382000	20.00
21.00	Enter the lesser of lines 19 or 20 (see instructions)		0.351595	21.00
22.00	IME payment adjustment (see instructions)		1,694,435	22.00
22.01	IME payment adjustment - Managed Care (see instructions)		0	22.01
Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA				
23.00	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 Sec. 412.105 (f)(1)(iv)(C).		25.00	23.00
24.00	IME FTE Resident Count Over Cap (see instructions)		27.00	24.00
25.00	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)		25.00	25.00
26.00	Resident to bed ratio (divide line 25 by line 4)		0.063087	26.00
27.00	IME payments adjustment factor. (see instructions)		0.016557	27.00
28.00	IME add-on adjustment amount (see instructions)		160,131	28.00
28.01	IME add-on adjustment amount - Managed Care (see instructions)		0	28.01
29.00	Total IME payment (sum of lines 22 and 28)		1,854,566	29.00
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)		0	29.01



FFY 2015 Final Rule Cost Report Provisions

- Wage Index – New OMB Designations
 - Based on 2010 Census Data
 - New CBSA Definitions
 - New Urban/Rural designation
 - 37 Counties (12 hospitals) were urban now rural
 - 3-year transition for wage index
 - Not for DSH
 - 105 Counties (81 hospitals) were rural now urban
 - Transition if rural wage index was higher
 - Movement between CBSA
 - Transition period
 - If lower – one year blend
- DSH - Providers designated as rural that were urban prior to CBSA changes
 - Three year phase in
 - Year one payment for 2/3 difference
 - Year two payment for 1/3 difference
 - Still not using S-10 but looking for comments on feasibility of doing so.



Form Changes Worksheet E Part A

- For cost reporting periods ending on or after 10/1/2014 and before 10/1/2016, if the provider was reclassified from urban to rural due to CBSA changes, line 33 and 34 will have a subscripted column. 12% DSH cap will be phased in over that 3-year period.

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet E, Part A
		Title XVIII	Hospital		PPS
			Before Geo Reclassification	On or After Geo Reclassification	
		0	1.00	1.01	2.00
29.00	Total IME payment (sum of lines 22 and 28)		1,854,566	0	29.00
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)		0	0	29.01
Disproportionate Share Adjustment					
30.00	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)		25.55		30.00
31.00	Percentage of Medicaid patient days (see instructions)		13.09		31.00
32.00	Sum of lines 30 and 31		38.64		32.00
33.00	Allowable disproportionate share percentage (see instructions)		21.09	0.00	33.00
34.00	Disproportionate share adjustment (see instructions)		367,377	0	34.00
Uncompensated Care Adjustment					
			Prior to October 1	On/After October 1	
35.00	Total uncompensated care amount (see instructions)		0	0	35.00
35.01	Factor 3 (see instructions)		0.000000000	0.000000000	35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)		2,173,632	2,175,698	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)		1,625,757	548,396	35.03
36.00	Total uncompensated care (sum of columns 1 and 2 on line 35.03)		2,174,153		36.00



FFY 2015 Final Rule Cost Report Provisions

- UCC - Merged hospitals
 - Data will be merged in special UCC tables
 - If merger after Final Rule then will be treated as new hospital



Form Changes Worksheet E, Part A

- Lines 35 and 35.01 – In most cases lines 35 and 35.01 blank and line 35.02 will flow from CMS tables.

CALCULATION OF REIMBURSEMENT SETTLEMENT		For 12/31/2014 report column 1 will represent FFY 2014 pool allocation and column 2 will reflect FFY 2015.	01/01/2014 12/31/2014		Worksheet E, Part A	
			Hospital		PPS	
			0	1.00	2.00	
33.00	Allowable disproportionate share percentage (see instructions)			21.09		33.00
34.00	Disproportionate share adjustment (see instructions)		367,377		34.00	
Uncompensated Care Adjustment						
			Prior to October 1	On/After October 1		
35.00	Total uncompensated care amount (see instructions)		0	0	35.00	
35.01	Factor 3 (see instructions)		0.000000000	0.000000000	35.01	
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)		2,173,632	2,175,698	35.02	
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)		1,625,757	548,396	35.03	
36.00	Total uncompensated care (sum of columns 1 and 2 on line 35.03)		2,174,153		36.00	



Form Changes Worksheet E, Part A

- Lines 35 and 35.01 – Will be computed where:
 - Hospital not paid UCC during cost reporting period
 - New provider
 - Merged Provider not in CMS table
 - SCH Hospital beginning FFY 2015

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet E, Part A
		Title XVIII	Hospital		PPS
			0	1.00	2.00
33.00	Allowable disproportionate share percentage (see instructions)			21.09	33.00
34.00	Disproportionate share adjustment (see instructions)			367,377	34.00
Uncompensated Care Adjustment					
			Prior to October 1	On/After October 1	
35.00	Total uncompensated care amount (see instructions)		9,046,380,143	7,647,644,855	35.00
35.01	Factor 3 (see instructions)		0.000124524	0.000254780	35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)		1,126,491	1,948,467	35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)		842,553	491,121	35.03
36.00	Total uncompensated care (sum of columns 1 and 2 on line 35.03)		1,333,674		36.00



Form Changes Worksheet E, Part A

FY 2015 IPPS Final Rule: Implementation of Section 3133 of the Affordable Care Act - Medicare DSH-Supplemental Data

PROV	Medic aid Days	SSI Days	Insured Low Income Days	Factor 3	Total Uncompensated Care Payment Amount	Claims Average	Estimated Per Claim Amount	Projected to Receive DSH for FY 2015
010001	15723	5887	21610	0.000591628	\$4,524,564	7801	\$580.02	YES
010005	8951	2032	10983	0.000300687	\$2,299,550	3309	\$695.01	YES
010006	7882	2845	10727	0.000293679	\$2,245,951	5197	\$432.19	YES
010007	619	370	989	0.000027076	\$207,071	806	\$256.81	YES
010008	668	258	926	0.000025352	\$193,880	339	\$571.36	YES
010009	293	97	390	0.000010677	N/A	N/A	N/A	NO
010010	2303	4	2307	0.000063160	N/A	N/A	N/A	NO
010011	11350	3181	14531	0.000397823	\$3,042,408	4101	\$741.87	YES
010012	2818	473	3291	0.000090099	N/A	1438	\$479.28	SCH
010015	63	0	63	0.000001725	N/A	N/A	N/A	NO
010016	8860	1585	10445	0.000285958	\$2,186,907	3459	\$632.24	YES
010018	16	9	25	0.000000684	\$5,234	30	\$174.48	YES
010019	6707	1031	7738	0.000211847	\$1,620,133	3021	\$536.23	YES

Factor 3 from FFY 2015 table where:

- Not projected to receive DSH
- SCH Hospital



Form Changes Worksheet E Part A

- New lines on Worksheet E, Part A, for:
 - Line 70.89 - Pioneer Accountable Care Organization (ACO) payment adjustments (PS&R)
 - Lines 70.90 and 70.91
 - If an MDH was paid at the % of the HSP, the Hospital value-Based purchasing adjustment must be applied to the 75% HSR reimbursement.
 - This is calculated on lines 100 – 104
 - Line 70.99 – Hospital Acquired Conditions (HAC) payment adjustment from Exhibit 5.
 - Reductions on or after 10/1/2014 for risk hospitals
 - Adjustments applied after VBP and HRRP adjustments



Form Changes Worksheet E Part A

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet E, Part A
		Title XVIII	Hospital		PPS
			0	1.00	2.00
64.00	Allowable bad debts (see instructions)			27,000	64.00
65.00	Adjusted reimbursable bad debts (see instructions)			17,550	65.00
66.00	Allowable bad debts for dual eligible beneficiaries (see instructions)			5,000	66.00
67.00	Subtotal (line 61 plus line 65 minus lines 62 and 63)			14,321,011	67.00
68.00	Credits received from manufacturers for replaced devices for applicable to MS-DRGs (see instructions)			24,789	68.00
69.00	Outlier payments reconciliation (sum of lines 93, 95 and 96). (For SCH see instructions)			-36,048	69.00
70.00	OTHER ADJUSTMENTS (SEE INSTRUCTIONS) (SPECIFY)			0	70.00
70.50	RURAL DEMONSTRATION PROJECT			0	70.50
70.89	Pioneer ACO demonstration payment adjustment amount (see instructions)			105,000	70.89
70.90	HSP bonus payment HVBP adjustment amount (see instructions)			0	70.90
70.91	HSP bonus payment HRR adjustment amount (see instructions)			0	70.91
70.92	Bundled Model 1 discount amount (see instructions)			120,000	70.92
70.93	HVBP payment adjustment amount (see instructions)			500,000	70.93
70.94	HRR adjustment amount (see instructions)			-375,000	70.94
70.95	Recovery of accelerated depreciation			0	70.95
70.96	Low volume adjustment for federal fiscal year (yyyy) (Enter in column 0 the corresponding federal year for the period prior to 10/1)	2014		156,530	70.96
70.97	Low volume adjustment for federal fiscal year (yyyy) (Enter in column 0 the corresponding federal year for the period ending on or after 10/1)	2015		157,440	70.97
70.98	Low Volume Payment-3			0	70.98
70.99	HAC adjustment amount (see instructions)			18,713	70.99
71.00	Amount due provider (line 67 minus lines 68 plus/minus lines 69 & 70)			14,455,431	71.00
71.01	Sequestration adjustment (see instructions)			289,109	71.01



Form Changes Worksheet E Part A

– Lines 100-104

- If an MDH was paid at the % of the HSP, the Hospital value-Based purchasing adjustment must be applied to the 75% HSR reimbursement.

HSP Bonus Payment Amount					
			Prior to 10/1	On/After 10/1	
100.00	HSP bonus amount (see instructions)		0	0	100.00
HVBP Adjustment for HSP Bonus Payment					
101.00	HVBP adjustment factor (see instructions)		0.9920219021	0.0000000000	101.00
102.00	HVBP adjustment amount for HSP bonus payment (see instructions)		0	0	102.00
HRR Adjustment for HSP Bonus Payment					
103.00	HRR adjustment factor (see instructions)		0.9936	0.9919	103.00
104.00	HRR adjustment amount for HSP bonus payment (see instructions)		0	0	104.00



Form Changes Exhibit 4

LOW VOLUME CALCULATION EXHIBIT 4				Provider CCN: 140635	Period From: 01/01/2014 To: 12/31/2014		Worksheet E, Part A Exhibit 4	
				Title XVIII		Hospital	PPS	
		W/S E, Part A line	Amounts (from E, Part A)	Pre/Post Entitlement	Period Prior to 10/01	Period On/After 10/01	Total (Col 2 through 4)	
		0	1.00	2.00	3.00	4.00	5.00	
1.00	DRG amounts other than outlier payments	1.00	0	0	0	0	0	1.00
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1	1.01	5,722,559	0	5,722,559	0	5,722,559	1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1	1.02	520,233	0	0	520,233	520,233	1.02
1.03	DRG for Federal specific operating payment for Model 4 BPCI occurring prior to October 1	1.03	543,750	0	543,750	0	543,750	1.03
1.04	DRG for Federal specific operating payment for Model 4 BPCI occurring on or after October 1	1.04	181,250	0	0	181,250	181,250	1.04
2.00	Outlier payments for discharges (see instructions)	2.00	561,851	0	421,388	140,463	561,851	2.00
2.01	Outlier payments for discharges for Model 4 BPCI	2.02	65,250	0	48,937	16,313	65,250	2.01
3.00	Operating outlier reconciliation	2.01	-100,000	0	-75,000	-25,000	-100,000	3.00
4.00	Managed care simulated payments	3.00	2,703,696	0	2,027,772	675,924	2,703,696	4.00
Indirect Medical Education Adjustment								
5.00	Amount from Worksheet E, Part A, line 21 (see instructions)	21.00	0.351595	0.351595	0.351595	0.351595		5.00
6.00	IME payment adjustment (see instructions)	22.00	1,694,435	0	1,453,115	241,320	1,694,435	6.00
6.01	IME payment adjustment for managed care (see instructions)	22.01	0	0	0	0	0	6.01
Indirect Medical Education Adjustment for the Add-on for Section								
7.00	IME payment adjustment factor (see instructions)	27.00	0.016557	0.016557	0.016557	0.016557		7.00
8.00	IME adjustment (see instructions)	28.00	160,131	0	137,325	22,806	160,131	8.00
8.01	IME payment adjustment add on for managed care (see instructions)	28.01	0	0	0	0	0	8.01
9.00	Total IME payment (sum of lines 6 and 8)	29.00	1,854,566	0	1,590,440	264,126	1,854,566	9.00
9.01	Total IME payment for managed care (sum of lines 6.01 and 8.01)	29.01	0	0	0	0	0	9.01
Disproportionate Share Adjustment								
10.00	Allowable disproportionate share percentage (see instructions)	33.00	0.2109	0.2109	0.2109	0.2109		10.00
11.00	Disproportionate share adjustment (see instructions)	34.00	367,377	0	330,391	36,986	367,377	11.00
11.01	Uncompensated care payments	36.00	1,333,674	0	1,625,757	548,396	2,174,153	11.01
Additional payment for high percentage of ESRD beneficiary								
12.00	Total ESRD additional payment (see instructions)	46.00	36,965	0	27,648	9,317	36,965	12.00
13.00	Subtotal (see instructions)	47.00	10,362,475	0	8,851,641	1,510,834	10,362,475	13.00
14.00	Hospital specific payments (completed by SCH and MDH, small rural hospitals only.) (see instructions)	48.00	0	0	0	0	0	14.00
15.00	Total payment for inpatient operating costs (see instructions)	49.00	10,362,475	0	8,851,641	1,510,834	10,362,475	15.00
16.00	Payment for inpatient program capital	50.00	237,162	0	177,870	59,292	237,162	16.00
17.00	Special add-on payments for new technologies	54.00	20,000	0	15,000	5,000	20,000	17.00
17.01	Net organ acquisition cost	55.00	411,630	307,877	0	103,753	411,630	17.01
17.02	Capital received from manufacturers for replaced devices for applicable MS-DRGs	68.00	24,789	18,592	0	6,197	24,789	17.02
18.00	Capital outlier reconciliation adjustment amount (see instructions)	93.00	-10,000	0	-7,500	-2,500	-10,000	18.00
19.00	SUBTOTAL			326,469	9,037,011	1,682,576	11,046,056	19.00



Form Changes Exhibit 5

EXHIBIT 5

HOSPITAL ACQUIRED CONDITION (HAC) REDUCTION CALCULATION SCHEDULE

HOSPITAL ACQUIRED CONDITION (HAC) REDUCTION CALCULATION EXHIBIT 5	PROVIDER CODE _____	PERIOD FROM _____ TO _____				
	Wkst. E, Pt. A Line (0)	(Amt. from Wkst. E, Pt. A) (1)	Prior to 10/1 (2)	On or after 10/1 (3)	Total (cols. 2 and 3) (4)	
1 DRG Amounts Other than Outlier Payments	1					1
101 DRG amounts other than outlier payments for discharges occurring prior to October 1	101					101
102 DRG amounts other than outlier payments for discharges occurring on or after October 1	102					102
103 DRG for Federal specific operating payment for Model 4 BPCI occurring prior to October 1	103					103
104 DRG for Federal specific operating payment for Model 4 BPCI occurring on or after October 1	104					104
2 Outlier payments for discharges (see instructions)	2					2
201 Outlier payment for discharge for Model 4 BPCI	201					201
3 Operating outlier reconciliation	3					3
4 Managed Care Simulated Payments	4					4
Indirect Medical Education Adjustment						
5 Amount from Worksheet E, Part 4, line 21 (see instructions)	21					5
6 IME payment adjustment (see instructions)	22					6
601 IME payment adjustment for (see instructions)	22a					6.01
Indirect Medical Education Adjustment						
7 IME payments adjustment add	7					7
8 IME add-on adjustment amount	8					8
801 IME payment adjustment add	801					8.01
9 Total IME payment (sum of 7 and 8)	9					9
901 Total IME payment for managed care (see instructions)	901					9.01
Disproportionate Share Adjustment						
10 Allowable disproportionate share adjustment	10					10
11 Disproportionate share adjustment	11					11
1101 Uncompensated care payment	1101					11.01
Additional payment for high cost						
12 Total ESPD additional payment	12					12
13 Subtotal (see instructions)	13					13
14 Hospital specific payments for	14					14
15 Total payment for inpatient of	15					15
16 Payment for inpatient program	16					16
17 Special add-on payment for	17					17
17.01 Net organ acquisition cost	65					17.01
17.02 Credits received from manufacturers for replaced devices for applicable MS-DRGs	66					17.02
18 Capital outlier reconciliation adjustment amount (see instructions)	92					18
19 SUBTOTAL						19
	Wkst. E, Pt. A Line (0)	(Amt. from Wkst. E, Pt. A) (1)	(2)	(3)	(4)	
20 Capital DRG other than outlier	1					20
20.01 Model 4 BPCI Capital DRG other than outlier	101					20.01
21 Capital DRG outlier payments	2					21
21.01 Model 4 BPCI Capital DRG outlier payments	201					21.01
22 Indirect medical education percentage (see instructions)	5					22
23 Indirect medical education adjustment (see instructions)	5					23
24 Allowable disproportionate share percentage (see instructions)	10					24
25 Disproportionate share adjustment (see instructions)	11					25
26 Total prospective capital payments (see instructions)	12					26
	Wkst. E, Pt. A Line (0)	(Amt. from Wkst. E, Pt. A) (1)	(2)	(3)	(4)	
27 Low volume adjustment prior to October 1	70.56					27
28 Low volume adjustment on or after October 1	70.57					28
29 HYBR payment adjustment (see instructions)	70.60 plus 70.33					29
30 HRR adjustment (see instructions)	70.91 plus 76.34					30
31					(Amt. to Wkst. E, Pt. A)	31
32 HAC Reduction Program adjustment (see instructions)	70.55					32

Hospital Acquired Conditions (HAC) reduction

- Reductions on or after 10/1/2014 for risk hospitals
- Adjustments applied after VBP and HRRP adjustments



Form Changes Exhibit 5

	A	B	C
1	TABLE 17.— FY 2015 HOSPITAL ACQUIRED CONDITIONS (HAC) REDUCTION PROGRAM		
2	CMS Certification Number (CCN)	Top 25th Percentile	Total HAC Score⁺
3	010001	N	6.9
4	010005	N	1.65

Hospital Acquired Conditions (HAC) reduction

- Reductions on or after 10/1/2014 for risk hospitals
- In FFY 2015 – 1% reduction for top 25th Percentile

10	010010	N	4.4
11	010018	N	6
12	010019	N	1.7
13	010021	N	6.05
14	010022	N	5
15	010023	N	4.275
16	010024	N	5.6
17	010025	N	3.05
18	010029	Y	8.275
19	010032	N	5
20	010033	Y	8
21	010034	N	1.7
22	010035	N	2.025
23	010036	N	6.65
24	010038	N	3.7

Transmittal 7



Settlement Form Changes

- Added lines for Pioneer ACO demonstration payment adjustment (From PS&R)
 - E Part A, line 70.89
 - E Part B, line 39.50
 - E-2, line 16.50
 - E-3, Part I, line 17.50
 - E-3, Part II, line 30.50
 - E-3, Part III, line 31.50
 - E-3, Part IV, line 21.50
 - E-3, Part V, line 29.50
 - E-3, Part VI, line 14.50
 - H-4, Part II, line 30.50
 - J-3, line 25.50
 - M-3, line 25.50



Worksheet L, Capital DSH

- Capital DSH computation revised to include labor room days – Effective retroactively

Navigation: »No topics above this level«

4064.1 Part I - Fully Prospective Method

discharges during the period. (See [42 CFR 412.312\(c\)](#).)

Line 2.01–Enter the amount of the federal rate portion of the capital outlier payments made for PPS discharges during the period associated with Model 4 BPCI. (See 42 CFR 412.312(c).)

Indirect Medical Education Adjustment

Lines 3 - 6

Line 3–Enter the result of dividing the sum of total patient days (Worksheet S-3, Part I, column 8, lines 14 and 30) by the number of days in the cost reporting period (365 or 366 in case of leap year). **Effective for cost reporting periods beginning on or after October 1, 2013, also include in total patient days, the labor and delivery days from Worksheet S-3, Part I, column 8, line 32. Do not include statistics associated with an excluded unit (subprovider).**

NOTE: Reduce total patient days by nursery days (Worksheet S-3, Part I, column 8, line 13), and swing bed days (Worksheet S-3, Part I, column 8, lines 5 and 6).



Edit Changes

- Hospital street address now required:

10000S The hospital *street* address, city, state, and *ZIP* code (Worksheet S-2, Part I, line 1, *column 1, and line 2*, columns 1, 2, and 3) must be present and valid. [05/01/2010b]

- If you stated that State DSH payments were not included in the Medicaid payments then Medicaid DSH payments must be reported.

~~12920S-14000S~~ *If Worksheet S-10, line 3, is “Y” and line 4 is “N”, then line 5 should not be zero. [10/01/2014]*



Edit Changes

- New Level One edits to ensure proper completion of A-8-3:

10755A If Worksheet A-8-3, line 33, is greater than zero, then line 33 must equal line 28; if line 34 is greater than zero, then line 34 must equal the sum of lines 27 and 31; or, if line 35 is greater than zero, then line 35 must equal the sum of lines 31 and 32. [05/01/2010b]

10760A If Worksheet A-8-3, line 44, is greater than zero, then line 44 must equal the sum of lines 38 and 39; if line 45 is greater than zero, then line 45 must equal the sum of lines 39 and 42; or, if line 46 is greater than zero, then line 46 must equal the sum of lines 42 and 43. [05/01/2010b]



Edit Changes

- Previously a Level One edit

20900E Worksheet E-3, Part VI, line 9, bad debt for dual eligible beneficiaries, cannot exceed the total bad debt line 8 (e.g. Worksheet E-3, Part I, line 13, cannot exceed line 11; E-3, Part II, line 25, cannot exceed line 23; E-3, Part III, line 26, cannot exceed line 24; E-3, Part IV, line 16, cannot exceed line 14; E-3, Part V, line 27, cannot exceed line 25). Do not apply this edit if total bad debt is negative. [05/01/2010b]

- Clarification of previous Level Two edit

*20210S The DRG payments for federal specific operating payment for Model 4 BPCI (Worksheet E, Part A, column 1, **sum of lines 1.03 and 1.04**) should be greater than the outlier payment for discharges for Model 4 BPCI (Worksheet E, Part A, column 1, line 2.02). Do not apply this edit if Worksheet E, Part A, column 1, lines 1.03, 1.04 and 2.02, all equal zero. [10/01/2014]*



Cost Center Coding

- All cost center subscripts must have an associated “cost center code”
- CMS published listing of non-standard cost center code descriptions
- When adding a line the “most appropriate” cost center code should be used, and cost center descriptions can be edited
- Review of HCRIS data and cost center descriptions indicates that providers are not reviewing selected codes

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES



GENERAL SERVICE COST CENTERS	CODE	USE	ANCILLARY SERVICE COST CENTERS (Cont.)	CODE	USE
Nonpatient Telephones	00540	(10)	Cardiopulmonary	03160	(20)
Data Processing	00550	(10)	Chemistry	03180	(10)
Purchasing, Receiving and Stores	00560	(10)	Chemotherapy	03190	(10)
Admitting	00570	(10)	Circumcision	03220	(10)
Cashiering/Accounts Receivable	00580	(10)	Cytology	03240	(10)
Other Administrative and General	00590	(10)	Dental Services	03250	(10)
Inservice Education	01080	(20)	Echocardiography	03260	(10)
Management Services	01140	(20)	EKG and EEG	03280	(10)
Communications	01160	(20)	Electromyography	03290	(10)
Other General Service Cost Center	01850	(50)	Electroshock Therapy	03320	(10)
Paramedical Education Program (specify)	02300	(100)	Endoscopy	03330	(10)
INPATIENT ROUTINE SERVICE COST CENTERS			Gastro Intestinal Services	03340	(10)
Detoxification Intensive Care	02040	(20)	Hematology	03350	(10)
Neonatal Intensive Care Unit	02060	(20)	Histology	03360	(10)
Pediatric Intensive Care Unit	02080	(20)	Holter Monitor	03370	(10)
Premature Intensive Care	02120	(20)	Immunology	03380	(10)
Psychiatric Intensive Care	02140	(20)	Laboratory – Clinical	03390	(10)
Trauma Intensive Care Unit	02180	(20)	Laboratory – Pathological	03420	(10)
ICF/MR	04510	(01)	Mammography	03440	(10)
Other Special Care (specify)	02400	(50)	Nuclear Medicine - Diagnostic	03450	(10)
ANCILLARY SERVICE COST CENTERS			Nuclear Medicine – Therapeutic	03470	(10)
Acupuncture	03202	(10)	Oncology	03480	(10)
Angiocardiology	03030	(10)	Ophthalmology	03520	(10)
Audiology	03040	(10)	Osteopathic Therapy	03530	(10)
Bacteriology & Microbiology	03050	(10)	Prosthetic Devices	03540	(10)
Biopsy	03060	(10)	Psychiatric/Psychological Services	03550	(10)
Birthing Center	03070	(10)	Pulmonary Function Testing	03560	(10)
Cardiology	03140	(10)	Recreational Therapy	03580	(10)
			Stress Test	03620	(10)
			Ultra Sound	03630	(10)
			Urology	03640	(10)
			Vascular Lab	03650	(10)
			Other Ancillary Service Cost Centers	03950	(47)
			Blood Clotting Factors for Hemophilia	06250	(10)
			Cardiac Rehabilitation	07697	(1)



Cost Center Coding

Cost Center and Statistic Set Up

Cost Centers

Line	Code	Cost Center Description	Stat Code	Stat Label
34.00	03400	SURGICAL INTENSIVE CARE UNIT		
40.00	04000	SUBPROVIDER - IPF		
41.00	04100	SUBPROVIDER - IRF		
42.00	04200	SUBPROVIDER		
43.00	04300	NURSERY		
44.00	04400	SKILLED NURSING FACILITY		
45.00	04500	NURSING FACILITY		
46.00	04600	OTHER LONG TERM CARE		
50.00	05000	OPERATING ROOM		
50.01	05001	OPERATING ROOM		
51.00	05100	RECOVERY ROOM		
52.00	05200	DELIVERY ROOM & LABOR ROOM		
53.00	05300	ANESTHESIOLOGY		
54.00	05400	RADIOLOGY-DIAGNOSTIC		
55.00	05500	RADIOLOGY-THERAPEUTIC		
56.00	05600	RADIOISOTOPE		
57.00	05700	CT SCAN		
58.00	05800	MAGNETIC RESONANCE IMAGING (MRI)		

Line: 50.01

Cost Centers Stat Codes

05000	OPERATING ROOM	28
03020	ACUPUNCTURE	10
03030	ANGIOCARDIOGRAPHY	10
03040	AUDIOLOGY	10
03050	BACTERIOLOGY & MICROBIOLOGY	10

Line: 50.02
Code: 05002

Line: 50.01
Code: 05002

Add Delete Apply

OK Cancel

When adding cost centers do not just use first available code, scan listing for appropriate codes.



Cost Center Coding

CCC	Code Description	TXT
03020	ACUPUNCTURE	ACTIVITIES THERAPY
03020	ACUPUNCTURE	DAY CARE
03020	ACUPUNCTURE	EYE CENTER
03020	ACUPUNCTURE	FAMILY PRACTICE CENTER
03020	ACUPUNCTURE	PAIN MANAGEMENT
03020	ACUPUNCTURE	SPECIALTY BEDS
03021	ACUPUNCTURE	ADULT DAY CARE
03021	ACUPUNCTURE	GROUP THERAPY



Cost Center Coding

- T-7 “Solution”
 - Most non-standard cost centers limited to use of (1)
 - Will need to use “Other” for multiple cost centers
 - For Example
 - Laboratory – Clinical 1 – 03390
 - Laboratory – Clinical 2 – 03950

02-12 FORM CMS-2552-10 0995 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2. NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

GENERAL SERVICE COST CENTERS		ANCILLARY SERVICE COST CENTERS (C-10)	
CODE	USE	CODE	USE
00540	(1)	01180	(1)
00550	(1)	01190	(1)
00560	(1)	01220	(1)
00570	(1)	01240	(1)
00580	(1)	01250	(1)
00590	(1)	01260	(1)
00600	(1)	01270	(1)
00610	(1)	01280	(1)
00620	(1)	01290	(1)
00630	(1)	01300	(1)
00640	(1)	01310	(1)
00650	(1)	01320	(1)
00660	(1)	01330	(1)
00670	(1)	01340	(1)
00680	(1)	01350	(1)
00690	(1)	01360	(1)
00700	(1)	01370	(1)
00710	(1)	01380	(1)
00720	(1)	01390	(1)
00730	(1)	01400	(1)
00740	(1)	01410	(1)
00750	(1)	01420	(1)
00760	(1)	01430	(1)
00770	(1)	01440	(1)
00780	(1)	01450	(1)
00790	(1)	01460	(1)
00800	(1)	01470	(1)
00810	(1)	01480	(1)
00820	(1)	01490	(1)
00830	(1)	01500	(1)
00840	(1)	01510	(1)
00850	(1)	01520	(1)
00860	(1)	01530	(1)
00870	(1)	01540	(1)
00880	(1)	01550	(1)
00890	(1)	01560	(1)
00900	(1)	01570	(1)
00910	(1)	01580	(1)
00920	(1)	01590	(1)
00930	(1)	01600	(1)
00940	(1)	01610	(1)
00950	(1)	01620	(1)
00960	(1)	01630	(1)
00970	(1)	01640	(1)
00980	(1)	01650	(1)
00990	(1)	01660	(1)
01000	(1)	01670	(1)
01010	(1)	01680	(1)
01020	(1)	01690	(1)
01030	(1)	01700	(1)
01040	(1)	01710	(1)
01050	(1)	01720	(1)
01060	(1)	01730	(1)
01070	(1)	01740	(1)
01080	(1)	01750	(1)
01090	(1)	01760	(1)
01100	(1)	01770	(1)
01110	(1)	01780	(1)
01120	(1)	01790	(1)
01130	(1)	01800	(1)
01140	(1)	01810	(1)
01150	(1)	01820	(1)
01160	(1)	01830	(1)
01170	(1)	01840	(1)
01180	(1)	01850	(1)
01190	(1)	01860	(1)
01200	(1)	01870	(1)
01210	(1)	01880	(1)
01220	(1)	01890	(1)
01230	(1)	01900	(1)
01240	(1)	01910	(1)
01250	(1)	01920	(1)
01260	(1)	01930	(1)
01270	(1)	01940	(1)
01280	(1)	01950	(1)
01290	(1)	01960	(1)
01300	(1)	01970	(1)
01310	(1)	01980	(1)
01320	(1)	01990	(1)
01330	(1)	02000	(1)
01340	(1)	02010	(1)
01350	(1)	02020	(1)
01360	(1)	02030	(1)
01370	(1)	02040	(1)
01380	(1)	02050	(1)
01390	(1)	02060	(1)
01400	(1)	02070	(1)
01410	(1)	02080	(1)
01420	(1)	02090	(1)
01430	(1)	02100	(1)
01440	(1)	02110	(1)
01450	(1)	02120	(1)
01460	(1)	02130	(1)
01470	(1)	02140	(1)
01480	(1)	02150	(1)
01490	(1)	02160	(1)
01500	(1)	02170	(1)
01510	(1)	02180	(1)
01520	(1)	02190	(1)
01530	(1)	02200	(1)
01540	(1)	02210	(1)
01550	(1)	02220	(1)
01560	(1)	02230	(1)
01570	(1)	02240	(1)
01580	(1)	02250	(1)
01590	(1)	02260	(1)
01600	(1)	02270	(1)
01610	(1)	02280	(1)
01620	(1)	02290	(1)
01630	(1)	02300	(1)
01640	(1)	02310	(1)
01650	(1)	02320	(1)
01660	(1)	02330	(1)
01670	(1)	02340	(1)
01680	(1)	02350	(1)
01690	(1)	02360	(1)
01700	(1)	02370	(1)
01710	(1)	02380	(1)
01720	(1)	02390	(1)
01730	(1)	02400	(1)
01740	(1)	02410	(1)
01750	(1)	02420	(1)
01760	(1)	02430	(1)
01770	(1)	02440	(1)
01780	(1)	02450	(1)
01790	(1)	02460	(1)
01800	(1)	02470	(1)
01810	(1)	02480	(1)
01820	(1)	02490	(1)
01830	(1)	02500	(1)
01840	(1)	02510	(1)
01850	(1)	02520	(1)
01860	(1)	02530	(1)
01870	(1)	02540	(1)
01880	(1)	02550	(1)
01890	(1)	02560	(1)
01900	(1)	02570	(1)
01910	(1)	02580	(1)
01920	(1)	02590	(1)
01930	(1)	02600	(1)
01940	(1)	02610	(1)
01950	(1)	02620	(1)
01960	(1)	02630	(1)
01970	(1)	02640	(1)
01980	(1)	02650	(1)
01990	(1)	02660	(1)
02000	(1)	02670	(1)
02010	(1)	02680	(1)
02020	(1)	02690	(1)
02030	(1)	02700	(1)
02040	(1)	02710	(1)
02050	(1)	02720	(1)
02060	(1)	02730	(1)
02070	(1)	02740	(1)
02080	(1)	02750	(1)
02090	(1)	02760	(1)
02100	(1)	02770	(1)
02110	(1)	02780	(1)
02120	(1)	02790	(1)
02130	(1)	02800	(1)
02140	(1)	02810	(1)
02150	(1)	02820	(1)
02160	(1)	02830	(1)
02170	(1)	02840	(1)
02180	(1)	02850	(1)
02190	(1)	02860	(1)
02200	(1)	02870	(1)
02210	(1)	02880	(1)
02220	(1)	02890	(1)
02230	(1)	02900	(1)
02240	(1)	02910	(1)
02250	(1)	02920	(1)
02260	(1)	02930	(1)
02270	(1)	02940	(1)
02280	(1)	02950	(1)
02290	(1)	02960	(1)
02300	(1)	02970	(1)
02310	(1)	02980	(1)
02320	(1)	02990	(1)
02330	(1)	03000	(1)
02340	(1)	03010	(1)
02350	(1)	03020	(1)
02360	(1)	03030	(1)
02370	(1)	03040	(1)
02380	(1)	03050	(1)
02390	(1)	03060	(1)
02400	(1)	03070	(1)
02410	(1)	03080	(1)
02420	(1)	03090	(1)
02430	(1)	03100	(1)
02440	(1)	03110	(1)
02450	(1)	03120	(1)
02460	(1)	03130	(1)
02470	(1)	03140	(1)
02480	(1)	03150	(1)
02490	(1)	03160	(1)
02500	(1)	03170	(1)
02510	(1)	03180	(1)
02520	(1)	03190	(1)
02530	(1)	03200	(1)
02540	(1)	03210	(1)
02550	(1)	03220	(1)
02560	(1)	03230	(1)
02570	(1)	03240	(1)
02580	(1)	03250	(1)
02590	(1)	03260	(1)
02600	(1)	03270	(1)
02610	(1)	03280	(1)
02620	(1)	03290	(1)
02630	(1)	03300	(1)
02640	(1)	03310	(1)
02650	(1)	03320	(1)
02660	(1)	03330	(1)
02670	(1)	03340	(1)
02680	(1)	03350	(1)
02690	(1)	03360	(1)
02700	(1)	03370	(1)
02710	(1)	03380	(1)
02720	(1)	03390	(1)
02730	(1)	03400	(1)
02740	(1)	03410	(1)
02750	(1)	03420	(1)
02760	(1)	03430	(1)
02770	(1)	03440	(1)
02780	(1)	03450	(1)
02790	(1)	03460	(1)
02800	(1)	03470	(1)
02810	(1)	03480	(1)
02820	(1)	03490	(1)
02830	(1)	03500	(1)
02840	(1)	03510	(1)
02850	(1)	03520	(1)
02860	(1)	03530	(1)
02870	(1)	03540	(1)
02880	(1)	03550	(1)
02890	(1)	03560	(1)
02900	(1)	03570	(1)
02910	(1)	03580	(1)
02920	(1)	03590	(1)
02930	(1)	03600	(1)
02940	(1)	03610	(1)
02950	(1)	03620	(1)
02960	(1)	03630	(1)
02970	(1)	03640	(1)
02980	(1)	03650	(1)
02990	(1)	03660	(1)
03000	(1)	03670	(1)
03010	(1)	03680	(1)
03020	(1)	03690	(1)
03030	(1)	03700	(1)
03040	(1)	03710	(1)
03050	(1)	03720	(1)
03060	(1)	03730	(1)
03070	(1)	03740	(1)
03080	(1)	03750	(1)
03090	(1)	03760	(1)
03100	(1)	03770	(1)
03110	(1)	03780	(1)
03120	(1)	03790	(1)
03130	(1)	03800	(1)
03140	(1)	03810	(1)
03150	(1)	03820	(1)
03160	(1)	03830	(1)
03170	(1)	03840	(1)
03180	(1)	03850	(1)
03190	(1)	03860	(1)
03200	(1)	03870	(1)
03210	(1)	03880	(1)
03220	(1)	03890	(1)
03230	(1)	03900	(1)
03240	(1)	03910	(1)
03250	(1)	03920	(1)
03260	(1)	03930	(1)
03270	(1)	03940	(1)
03280	(1)	03950	(1)
03290	(1)	03960	(1)
03300	(1)	03970	(1)
03310	(1)	03980	(1)
03320	(1)	03990	(1)
03330	(1)	04000	(1)
03340	(1)	04010	(1)
03350	(1)	04020	(1)
03360	(1)	04030	(1)
03370	(1)	04040	(1)
03380	(1)	04050	(1)
03390	(1)	04060	(1)
03400	(1)	04070	(1)
03410	(1)	04080	(1)
03420	(1)	04090	(1)
03430	(1)	04100	(1)
03440	(1)	04110	(1)
03450	(1)	04120	(1)
03460	(1)	04130	(1)
03470	(1)	04140	(1)
03480	(1)	04150	(1)
03490	(1)	04160	(1)
03500	(1)	04170	(1)
03510	(1)	04180	(1)
03520	(1)	04190	(1)
03530	(1)	04200	(1)
03540	(1)	04210	(1)
03550	(1)	04220	(1)
03560	(1)	04230	(1)
03570	(1)	04240	(1)
03580	(1)	04250	(1)
03590	(1)	04260	(1)
03600	(1)	04270	(1)
03610	(1)	04280	(1)
03620	(1)	04290	(1)
03630	(1)	04300	(1)
03640	(1)	04310	(1)
03650	(1)	04320	(1)
03660	(1)	04330	(1)
03670	(1)	04340	(1)
03680	(1)	04350	(1)
03690	(1)	04360	(1)
03700	(1)	04370	(1)
03710	(1)	04380	(1)
03720	(1)	04390	(1)
03730	(1)	04400	(1)
03740	(1)	04410	(1)
03750	(1)	04420	(1)
03760	(1)	04430	(1)
03770	(1)	04440	(1)
03780	(1)	04450	(1)
03790	(1)	04460	(1)
03800	(1)	04470	(1)
03810	(1)	04480	(1)
03820	(1)	04490	(1)
03830	(1)	04500	(1)
03840	(1)	04510	(1)
03850	(1)	04520	(1)
03860	(1)	04530	(1)
03			



A&G Cost Center Coding

- HFS is now editing for proper use of A&G cost center coding
- CMS has tightened up editing resulting in some rejection
 - A&G codes 00501 – 00539 invalid
 - Code 00500 can only be used where 1 A&G cost center on line 5



HCRIS/A&G Cost Center Coding

- Example

Cost Center and Statistic Set Up

Cost Centers

Line	Code	Cost Center Description	Stat Code	Stat Label
1.00	00100	CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET
2.00	00200	CAP REL COSTS-MVBLE EQUIP	2	DOLLAR VALUE
3.00	00300	OTHER CAP REL COSTS		
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	5	GROSS SALARIES
5.01	00501	NON PATIENT TELEPHONES	4	NUMBER
5.02	00502	DATA PROCESSING	-1	ACCUM. COST
5.03	00503	PURCHASING	5	PURCHASED SERVICES
5.04	00504	ADMITTING	1	INPATIENT REVENUE
5.05	00505	CREDIT AND COLLECTIONS	C	GROSS REVE NUE
5.06	00506	OTHER ADMIN AND GENERAL	-2	ACCUM. COST
6.00	00600	MAINTENANCE & REPAIRS	1	SQUARE FEET
7.00	00700	OPERATION OF PLANT	1	SQUARE FEET
7.01	01850	SECURITY	1	SQUARE FEET
8.00	00800	LAUNDRY & LINEN SERVICE	6	POUNDS OF LAUNDRY

Line: 5.01

Cost Centers Stat Codes

00500	ADMINISTRATIVE & GENERAL	1
00540	NONPATIENT TELEPHONES	10
00550	DATA PROCESSING	10
00560	PURCHASING RECEIVING AND STORES	10
00570	ADMITTING	10

Line: 5.07
Code: 00540

Line: 5.01
Code: 00540

Add Delete Apply

OK Cancel



HCRIS/A&G Cost Center Coding

- To correct codes
 - Highlight appropriate line
 - Select valid code
 - Hit “Apply”

Cost Center and Statistic Set Up

Cost Centers

Line	Code	Cost Center Description	Stat Code	Stat Label
1.00	00100	CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET
2.00	00200	CAP REL COSTS-MVBLE EQUIP	2	DOLLAR VALUE
3.00	00300	OTHER CAP REL COSTS		
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	S	GROSS SALARIES
5.01	00540	NONPATIENT TELEPHONES	4	NUMBER
5.02	00502	DATA PROCESSING	-1	ACCUM. COST
5.03	00503	PURCHASING	5	PURCHASED SERVICES
5.04	00504	ADMITTING	I	INPATIENT REVENUE
5.05	00505	CREDIT AND COLLECTIONS	C	GROSS REVE NUE
5.06	00506	OTHER ADMIN AND GENERAL	-2	ACCUM. COST
6.00	00600	MAINTENANCE & REPAIRS	1	SQUARE FEET
7.00	00700	OPERATION OF PLANT	1	SQUARE FEET
7.01	01850	SECURITY	1	SQUARE FEET
8.00	00800	LAUNDRY & LINEN SERVICE	6	POUNDS OF LAUNDRY

Line: 5.01

Cost Centers Stat Codes

00500	ADMINISTRATIVE & GENERAL	1
00540	NONPATIENT TELEPHONES	9
00550	DATA PROCESSING	10
00560	PURCHASING RECEIVING AND STORES	10
00570	ADMITTING	10

Line: 5.07
Code: 00541

Line: 5.01
Code: 00541

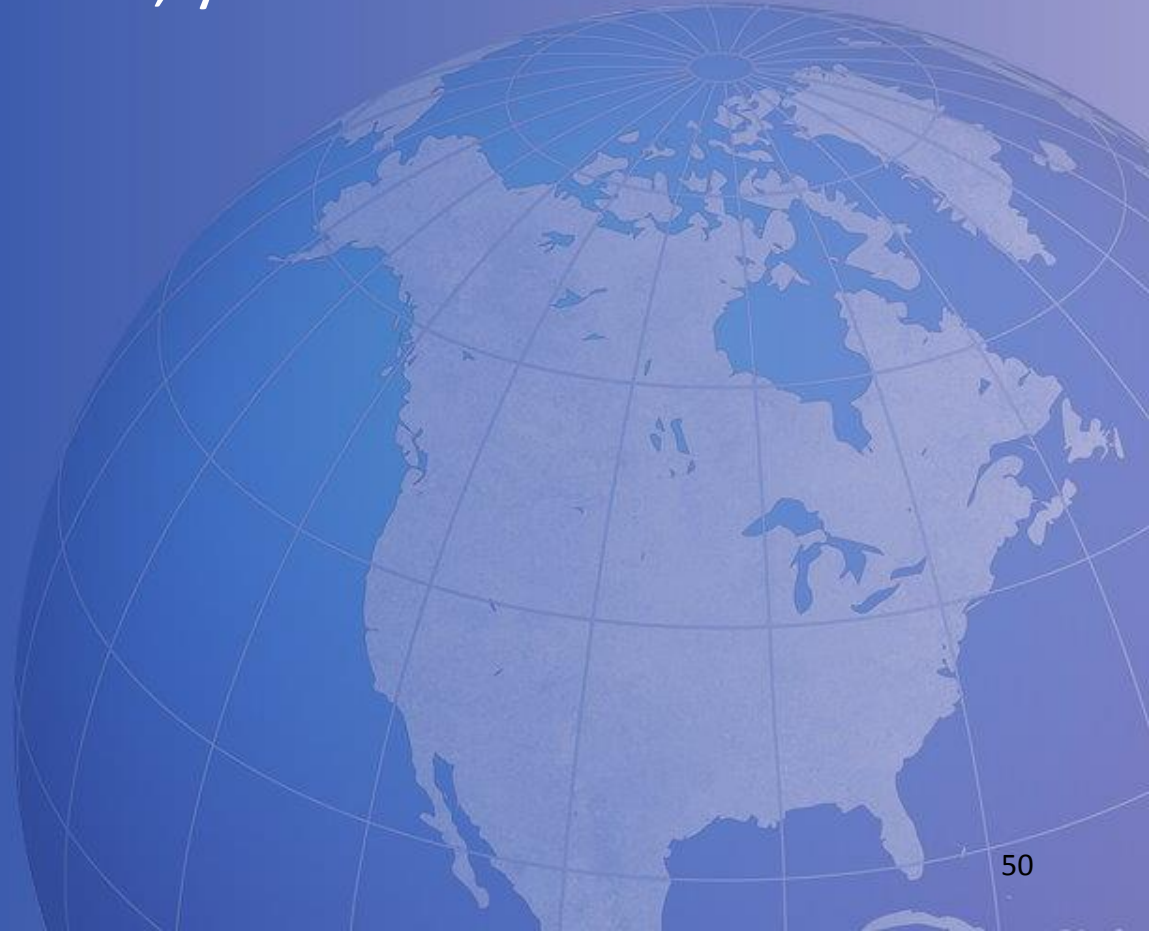
Add Delete Apply

OK Cancel



HCRIS/A&G Cost Center Coding

- If the descriptions do not apply to one of the specific Cost Center descriptions, you use 00590 for Other A&G.





SSI and use on Worksheet E Worksheet L

- With version 5.6.155.0 HFS began flowing the SSI adjustment to Worksheet L





SSI and use on Worksheet E Worksheet L

- Transmittal 4 clarified that SSI was to be entered on Worksheet E, Part A

Navigation: »No topics above this level«

4030.1 Part A - Inpatient Hospital Services Under IPPS

VI, line 23.

Line 29--Total IME Payment--Enter the sum of lines 22 and 28. **HFS Note:** Old w/s E Part A, line 3.24.

Disproportionate Share Adjustment--Section 1886(d)(5)(F) of the Act, as implemented by [42 CFR 412.106](#), requires additional Medicare payments to hospitals with a disproportionate share of low income patients. Calculate the amount of the Medicare disproportionate share adjustment on lines 30 through 34. **Complete lines 33 and 34 only if you are an IPPS hospital and answered yes to line 22, column 1 of Worksheet S-2, Part I.**

Line 30--Enter the percentage of SSI recipient patient days to Medicare Part A patient days. (Obtain the percentage from your contractor.)

Disproportionate Share Adjustment			
30.00	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)	7.18	
31.00	Percentage of Medicaid patient days (see instructions)	18.85	
32.00	Sum of lines 30 and 31	26.03	
33.00	Allowable disproportionate share percentage (see instructions)	10.69	
34.00	Disproportionate share adjustment (see instructions)	392,351	



SSI and use on Worksheet E

Worksheet L

- Worksheet L, Line 7 must agree with Worksheet E, Part A SSI

A	B	C	D	E	F	G	H	I	J	K
CALCULATION OF CAPITAL PAYMENT					Provider CCN:	170058	Period From:	07/01/2012	Worksheet L, Part I	
							To:	06/30/2013		

Print

Navigation: »No topics above this level«

4064.1 Part I - Fully Prospective Method

disproportionate share in accordance with [42 CFR 412.106\(c\)\(2\)](#) (Pickle amendment hospitals), do not complete lines 7 through 9, and enter 11.89 percent on line 10.

Line 7--Enter the percentage of SSI recipient patient days (from your contractor or your records) to Medicare Part A patient days. This amount agrees with the amount reported on Worksheet E, Part A, line 30.

7.00	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, part A line 30) (see instructions)	0.00	7.00
8.00	Percentage of Medicaid patient days to total days (see instructions)	0.00	8.00
9.00	Sum of lines 7 and 8	0.00	9.00
10.00	Allowable disproportionate share percentage (see instructions)	0.00	10.00
11.00	Disproportionate share adjustment (line 10 times the sum of lines 1 and 1.01)	0	11.00
12.00	Total prospective capital payments (sum of lines 1, 1.01, 2, 2.01, 6 and 11)	305,955	12.00



2552-10 T-6 to T-7 Issues

- Possible issues when rolling over previous years data.
 - Level One edit 1000S requiring street address
 - Requirement to complete S-2, Lines 39 and 40
 - Tightened Cost Center Coding guidelines
- Possible T-6 to T-7 Reimbursement issues
 - Use of Worksheet E, Part A, lines 1.01 and 1.02 for 9/30/2014 reports
 - Capital DSH computation on Worksheet L revised to include labor room days – Effective retroactively



Other Form Sets

- Hospice 1984-14 published by CMS
 - Effective for cost reporting periods beginning on or after 10/1/2014
 - HFS Software approved 10/24/2014 and released 11/3/2014



Review of Worksheet Changes

Worksheet S-1 Additional Items

Other Information					
19.00	Type of control (see instructions)	4 - Proprietary, Corporation		19.00	
20.00	Number of CBSAs where Medicare covered services were provided during	2		20.00	
21.00	List each CBSA code where Medicare covered hospices services were provided during the cost reporting period (line 21 contains the first code)	16974		21.00	
21.01	CBSA #2	29404		21.01	
PART II - STATISTICAL DATA					
UNDULICATED DAYS					
		Title XVIII - Medicare	Title XIX - Medicaid	Other	Total
30.00	Continuous Home Care	13,254	0	0	13,254
31.00	Routine Home Care	10,890	1,375	345	12,610
32.00	Inpatient Respite Care	22,254	2	3	22,259
33.00	General Inpatient Care	54,514	6	3	54,523
34.00	Total Hospice Days	100,912	1,383	351	102,646
PART III - CONTRACTED STATISTICAL DATA					
40.00	Inpatient Respite Care	22	2	3	27
41.00	General Inpatient Care	54	6	3	63

Level One Edit

1170S Worksheet S-1, Part III, lines 40 and/or 41, columns 1, 2, or 3, cannot be greater than Worksheet S-1, Part II, lines 33 and/or 34, columns 1, 2, or 3, respectively.[10/01/2014b]



Review of Worksheet Changes

Worksheet A

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				Provider CCN: 144590		Period From: 10/01/2014 To: 09/30/2015		Worksheet A	
	Cost Center Description	SALARIES 1.00	OTHER 2.00	SUBTOTAL (col. 1 + col. 2) 3.00	RECLASSIFICATIO NS 4.00	SUBTOTAL 5.00	ADJUSTMENTS 6.00	TOTAL (col. 5 +- col. 6) 7.00	
GENERAL SERVICE COST CENTERS									
1.00	0100 CAP REL COSTS-BLDG & FIXT		162,113	162,113	16,766	178,879	-2,548	176,331	1.00
2.00	0200 CAP REL COSTS-MVBLE EQUIP		56,552	56,552	29,171	85,723	-7,050	78,673	2.00
3.00	0300 EMPLOYEE BENEFITS DEPARTMENT	293,014	67,857	360,871	0	360,871	0	360,871	3.00
4.00	0400 ADMINISTRATIVE & GENERAL	377,920	300,000	677,920	-45,937	631,983	-12,785	619,198	4.00
5.00	0500 PLANT OPERATION & MAINTENANCE	45,245	405,582	450,827	0	450,827	0	450,827	5.00
6.00	0600 LAUNDRY & LINEN SERVICE	25,004	458,075	483,079	0	483,079	0	483,079	6.00
7.00	0700 HOUSEKEEPING	12,254	12,478	24,732	0	24,732	0	24,732	7.00
8.00	0800 DIETARY	45,789	254,635	300,424	0	300,424	-3,054	297,370	8.00
9.00	0900 NURSING ADMINISTRATION	57,084	45,025	102,109	0	102,109	0	102,105	9.00
10.00	1000 ROUTINE MEDICAL SUPPLIES						0	36,199	10.00
11.00	1100 MEDICAL RECORDS						0	30,630	11.00
12.00	1200 STAFF TRANSPORTATION						0	30,139	12.00
13.00	1300 VOLUNTEER SERVICE COORDINATION						0	3,172	13.00
14.00	1400 PHARMACY						0	157,861	14.00
15.00	1500 PHYSICIAN ADMINISTRATIVE SERVICES						0	36,017	15.00
16.00	1600 OTHER GENERAL SERVICE (SPECIFY)						0	58,078	16.00
17.00	1700 PATIENT/RESIDENTIAL CARE SERVICES								17.00
DIRECT PATIENT CARE SERVICE COST CENTERS									
25.00	2500 INPATIENT CARE-CONTRACTED	52,700	17,704	70,404	0	70,404	-12,097	58,307	25.00
26.00	2600 PHYSICIAN SERVICES	177,982	34,746	212,728	0	212,728	0	212,728	26.00
27.00	2700 NURSE PRACTITIONER	252,040	40,489	292,529	0	292,529	0	292,529	27.00
28.00	2800 REGISTERED NURSE	212,453	42,781	255,234	45,000	300,234	0	300,234	28.00
29.00	2900 LPN/LVN	196,511	15,483	211,994	0	211,994	0	211,994	29.00
30.00	3000 PHYSICAL THERAPY	152,639	11,726	164,365	0	164,365	0	164,365	30.00
31.00	3100 OCCUPATIONAL THERAPY	26,547	14,487	41,034	0	41,034	0	41,034	31.00
32.00	3200 SPEECH/LANGUAGE PATHOLOGY	31,878	17,477	49,355	0	49,355	0	49,355	32.00
33.00	3300 MEDICAL SOCIAL SERVICES	34,778	18,455	53,233	0	53,233	0	53,233	33.00
34.00	3400 SPIRITUAL COUNSELING	44,457	23,484	67,941	0	67,941	0	67,941	34.00
35.00	3500 DIETARY COUNSELING	19,620	9,611	29,231	0	29,231	0	29,231	35.00
36.00	3600 COUNSELING - OTHER	28,407	13,611	42,018	0	42,018	0	42,018	36.00

Three Categories of Costs

- General Service Cost Centers (Overheads)
- Direct Patient Care Service Cost Centers
- NonReimbursable Cost Centers



✕ A-4 - Trial Balance - General Inpatient Care
✕ A-3 - Trial Balance - Inpatient Respite Care
✕ A-2 - Trial Balance - Routine Home Care
✕ A-1 - Trial Balance - Continuous Home Care

A-4 - Trial Balance - General Inpatient Care

A-3 - Trial Balance - Inpatient Respite Care

A-2 - Trial Balance - Routine Home Care

A-1 - Trial Balance - Continuous Home Care

For each of Worksheets A-1 through A-4

- Sum of Worksheets A-1 – A-4, columns 1 and 2 will transfer to Worksheet A , columns 1 and 2

		H	I	J	K
1	RECLASSIFICATION	10/01/2014 09/30/2015		Worksheet A-1	
2	EXPENSES C				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					

DIRECT PATIENT CARE SERVICE COST CENTERS										
25.00	2500	INPATIENT CARE-CONTRACTED								25.00
26.00	2600	PHYSICIAN SERVICES	41,408	13,911	55,319	0	55,319	0	55,319	26.00
27.00	2700	NURSE PRACTITIONER	82,661	8,090	90,751	0	90,751	0	90,751	27.00
28.00	2800	REGISTERED NURSE	83,881	20,641	104,522	10,000	114,522	0	114,522	28.00
29.00	2900	LPN/LVN	51,091	5,109	56,200	0	56,200	0	56,200	29.00
30.00	3000	PHYSICAL THERAPY	83,848	5,109	88,957	0	88,957	0	88,957	30.00
31.00	3100	OCCUPATIONAL THERAPY	4,141	2,159	6,300	0	6,300	0	6,300	31.00
32.00	3200	SPEECH/LANGUAGE PATHOLOGY	15,140	8,400	23,540	0	23,540	0	23,540	32.00
33.00	3300	MEDICAL SOCIAL SERVICES	4,139	2,131	6,270	0	6,270	0	6,270	33.00
34.00	3400	SPIRITUAL COUNSELING	21,609	11,558	33,167	0	33,167	0	33,167	34.00
35.00	3500	DIETARY COUNSELING	5,090	2,491	7,581	0	7,581	0	7,581	35.00
36.00	3600	COUNSELING - OTHER	8,387	4,111	12,498	0	12,498	0	12,498	36.00
37.00	3700	HOSPICE AIDE AND HOME MAKER SERVICES	10,739	5,017	15,756	-10,000	5,756	-129,125	-123,369	37.00
38.00	3800	DURABLE MEDICAL EQUIPMENT/OXYGEN	41,090	21,314	62,404	0	62,404	0	62,404	38.00
39.00	3900	PATIENT TRANSPORTATION	41,111	11,690	52,801	0	52,801	0	52,801	39.00
40.00	4000	IMAGING SERVICES	8,384	50	8,434	0	8,434	0	8,434	40.00
41.00	4100	LABS AND DIAGNOSTICS	41,111	53,497	94,608	0	94,608	0	94,608	41.00
42.00	4200	MEDICAL SUPPLIES - NON-ROUTINE	4,793	18,662	23,455	0	23,455	0	23,455	42.00
43.00	4300	OUTPATIENT SERVICES	7,011	22,393	29,404	0	29,404	0	29,404	43.00
44.00	4400	PALLIATIVE RADIATION THERAPY	117,036	99,000	216,036	0	216,036	0	216,036	44.00
45.00	4500	PALLIATIVE CHEMOTHERAPY	41,093	133,842	174,935	0	174,935	0	174,935	45.00
46.00	4600	OTHER PATIENT CARE SVC (SPECIFY)	47,858	151,165	199,023	0	199,023	0	199,023	46.00
100.00		TOTAL	761,621	600,340	1,361,961	0	1,361,961	-129,125	1,232,836	100.00



Form CMS 224-14

OMB Draft





Form CMS 224-14

Worksheet S

DRAFT		FORM CMS-224-14		4490	
This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).				FORM APPROVED OMB NO. 0938-XXXX	
FEDERALLY QUALIFIED HEALTH CENTER COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY		CCN: <u>14-1800</u>	PERIOD: FROM: 10/1/2014 TO: 9/30/2015	WORKSHEET S PARTS I, II & III	
PART I- COST REPORT STATUS					
Provider use only		1. <input checked="" type="checkbox"/> Electronically filed cost report 2. <input type="checkbox"/> Manually submitted cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report. 4. <input checked="" type="checkbox"/> Medicare Utilization. Enter "F" for full or "L" for low.			
Contractor use only		Date: 2/15/2016 Time: 12:01:01			
5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended		6. Date Received: _____ 7. Contractor No: _____		10. NPR Date: _____ 11. Contractors Vendor Code: _____	
PART II- CERTIFICATION		<ul style="list-style-type: none">Part I – Updated to reflect new form set itemsPart II – CertificationPart III- Settlement Summary			
MISREPRESENTATION OR FALSIFICATION		MINAL, CIVIL AND			
ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT, DIRECTLY OR INDIRECTLY, OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.					
CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Sanity Inc., <u>14-1800</u> (Provider Name(s))					
C this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.					



- Similar to prior 222
 - All Physician Specific data eliminated
 - Hours of operation information eliminated
 - Line 8 for consolidated reports
 - Request and approval date reported
 - Separate S-1, Part II, for each FQHC
 - Grant/Malpractice/I&R/Capital question added by FQHC



Form CMS 224-14

Worksheet S-2

4490 (Cont.)		FORM CMS-224-14		DRAFT	
FEDERALLY QUALIFIED HEALTH CENTER REIMBURSEMENT QUESTIONNAIRE		CCN: 14-1800	PERIOD: FROM: 10/1/2014 TO: 9/30/2015	WORKSHEET S-2	
General Instructions: Enter Y for all YES responses. Enter N for all NO responses. Enter all dates in the mm/dd/yyyy format.					
COMPLETED BY ALL FOHCs					
Provider Organization and Operation		Y/N	Date	V/I	
		1	2	3	
1	Has the FOHC changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)	N			1
2	Has the FOHC terminated participation in the Medicare program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. (see instructions)	N			2
3	Is the FOHC involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3
		Y/N	Type	Date	
		1	2	3	
4	Column 1: V Column 2: I date available	Incorporated Appropriate 339 Questions			4
Approved Educational Activities		Y/N	Y/N		
		1	2		
5	Are costs for Intern-Resident programs claimed on the current cost report?	Y			5
6	Was an Intern-Resident program initiated or renewed in the current cost reporting period? If yes, see instructions.	Y			6
7	Are GME costs directly assigned to cost centers other than Allowable Intern and Resident Costs on Worksheet A? If yes, see instructions.	N			7
Bad Debts			Y/N		
			Y		
8	Is the FOHC seeking reimbursement for bad debts? If yes, see instructions.		Y		8
9	If line 8 is yes, did the FOHC's bad debt collection policy change during this cost reporting period? If yes, submit copy.		Y		9
10	If line 8 is yes, were patient coinsurance amounts waived? If yes, see instructions.		N		10
PS&R Report Data		Y/N	Date		
		1	2		
11	Was the cost report prepared using the PS&R Report only? If column 1 is yes, enter the paid-through date of the PS&R Report used in column 2. (see instructions)	Y	12/31/2015		11
12	Was the cost report prepared using the PS&R Report for totals and the FOHC's records for allocation? If column 1 is yes, enter the paid-through date in column 2. (see instructions)	N			12
13	If line 11 or 12 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N			13
14	If line 11 or 12 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	Y			14
15	If line 11 or 12 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments: Other as Reported	Y			15
16	Was the cost report prepared only using the FOHC's records? If yes, see instructions.	N			16
Cost Report Preparer Contact Information					
17	First name: Eric	Last name: Swanson	Title: Manager		17
18	Employer: Sanitry Inc.				18
19	Phone number: 312-265-8386	E-mail Address: eric@sanitry.com			19



Form CMS 224-14

Worksheet S-3, Part I

DRAFT		FORM CMS-224-14		4490 (Cont.)		
FEDERALLY QUALIFIED HEALTH CENTER DATA		CCN: 14-1800	PERIOD: FROM: 10/1/2014 TO: 9/30/2015	WORKSHEET S-3 PART I		
PART I - FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA						
Breakout Title and total visits by:						
• Medical visit						
• Mental health visit						
• Visits performed by I&Rs						
• And by each facility						
1.0						
1.02	Medical Visits	14-1802				
2	Total Medical Visits		-	39,900	2,457	45,993
3	Mental Health Visits	14-1800		1,000	980	2,000
3.01	Mental Health Visits	14-1801		500	750	1,000
3.02	Mental Health Visits	14-1802		500	650	1,000
4	Total Mental Health Visits		-	2,000	2,380	4,000
5	Number of Visits Performed by Interns and Residents	14-1800		100	75	200
5.01	Number of Visits Performed by Interns and Residents	14-1801		50	10	100
5.02	Number of Visits Performed by Interns and Residents	14-1802		50	10	100
6	Total Number of Visits Performed by Interns and Residents		-	2,200	2,475	4,400



Form CMS 224-14

Worksheet A Series

DRAFT		FORM CMS-224-14				4490 (Cont.)	
RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				CCN:	PERIOD:	WORKSHEET A	
				14-1800	FROM: 10/1/2014 TO: 9/30/2015		
COST CENTER DESCRIPTIONS (omit cents)	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
	1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS							
1 0100 Cap Rel Costs-Bldg and Fix		127,945	127,945		127,945	(290)	127,655
2 0200 Cap Rel Costs-Mvble Equip		50,248	50,248		50,248	385	50,633
3 0300 Employee Benefits	57,845	161,456	219,301		219,301		219,301
4 0400 Administrative & General Services	189,024	45,678	234,702	(32,236)	202,466	41,300	243,766
5 0500 Plant Operation and Maintenance	72,045	32,541	104,586		104,586		104,586
6 0600 Janitorial	28,965	14,098	43,063		43,063		43,063
7 0700 Medical Records	55,248	20,145	75,393		75,393		75,393
8 Subtotal - Administrative Overhead	385,127	452,111	837,238	(32,236)	805,002	41,395	846,397
9 0900 Pharmacy	65,123	124,456	189,579		189,579		189,579
10 1000 Medical Supplies							16,814
11 1100 Transportation							27,978
12 1200 Other General Service							-
13 Subtotal - Total Overh							34,371
DIRECT CARE COST CENTERS							
23 2300 Physician							23,178
24 2400 Physician Services Und							16,902
25 2500 Physician Assistant							33,037
26 2600 Nurse Practitioner							81,903
27 2700 Registered Nurse							-
28 2800 Licensed Practical Nur							83,629
29 2900 Certified Nurse Midwife							-
30 3000 Clinical Psychologist	148,527	22,300	170,827		170,827		170,827
31 3100 Clinical Social Worker	101,237	14,890	116,127		116,127		116,127
32 3200 Laboratory Technician	56,017	7,701	63,718	(63,718)	-		-
33 3300 Reg Dietician/Cert DSMT/MNT Educator	57,892	52,965	110,857		110,857		110,857
34 3400 Physical Therapist							-
35 3500 Occupational Therapist							-
36 3600 Other Allied Health Personnel	200,000	20,000	220,000	(110,857)	109,143		109,143
37 Subtotal - Direct Patient Care Services	1,783,246	736,932	2,520,178	(174,575)	2,345,603	-	2,345,603
REIMBURSABLE PASS THROUGH COSTS							
47 4700 Allowable GME Costs	25,000		25,000		25,000		25,000
48 4800 Pneumococcal Vaccines & Med Supplies		20,000	20,000		20,000		20,000
49 4900 Influenza Vaccines & Med Supplies		15,000	15,000		15,000		15,000
50 Subtotal - Reimbursable Pass through Costs	25,000	35,000	60,000	-	60,000	-	60,000
OTHER FOHC SERVICES							
60 6000 Medicare Excluded Services							-
61 6100 Diagnostic & Screening Lab Tests	15,000	20,000	35,000	63,718	98,718		98,718
62 6200 Radiology - Diagnostic	12,000	30,215	42,215	110,857	153,072		153,072
63 6300 Prosthetic Devices							-
64 6400 Durable Medical Equipment							-
65 6500 Ambulance Services							-

- Worksheet A – Reclassification and Adjustment of WTB
- Worksheet A-1 – Reclassifications
- Worksheet A-2 – Adjustments to Expenses
- Worksheet A-2-1 – Related Organization Costs



Form CMS 224-14

Worksheet B

4490 (Cont.) FORM CMS-224-14 DRAFT

CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COSTS	CCN: 14-1800	PERIOD: FROM: 10/1/2014 TO: 9/30/2015	WORKSHEET B PARTS I & II
--	-----------------	---	-----------------------------

PART I - CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COST PER VISIT

Positions	From Wkst. A, col. 7, line:	Direct Cost by Practitioner from Wkst. A	General Service Cost (see instructions)	Total Costs by Practitioner	Total Visits by Practitioner	Average Cost Per Visit by Practitioner	Total Visits		Title XVIII Visits		Title XVIII Costs	
		1	2	3	4	5	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Cost by Practitioner	Mental Health Cost by Practitioner
1 Physician	23	923,178	81,815	1,004,993	23,659	42.48	22,659	1,000	20,750		881,460	-
2 Physician Services Under Agreement	24	516,902	45,809	562,711	5,000	112.54	4,750	250	4,000	500	450,160	56,270
3 Physician Assistant											280	15,640
4 Nurse Practitioner											475	-
5 Registered Nurse											-	-
6 Licensed Practical Nurse											940	-
7 Certified Nurse Midwife											-	-
8 Clinical Psychologist											020	40,425
9 Clinical Social Worker											805	-
10 Laboratory Technician											-	-
11 Reg Dietician/Cert DSMT/MNT Educator											-	-
12 Physical Therapist											-	-
13 Occupational Therapist											-	-
14 Other Allied Health Personnel											-	-
15 Totals											140	112,335
16 Unit Cost Multiplier			0.088623									1
17 Total Cost Per Visit						51.08					45.52	56.17

- No overhead stepdown
- Direct costs allocated to Title XVIII based on visits
 - Medical
 - Mental Health
- If applicable I&R costs allocated based on I&R visits

PART II - CALCULATION OF ALLOWABLE DIRECT GRADUATE MEDICAL EDUCATION COSTS

18 Allowable GME Costs	Total Cost (from Wkst. A col. 7, line 47)	Total I & R Visits	Title XVIII I & R Visits	Ratio of Title XVIII Visits to Total Visits	Allowable Title XVIII Direct GME Costs
	1	2	3	4	5
18 Allowable GME Costs	25,000	4,400	2,200	0.500000	12,500



Form CMS 224-14

Worksheet B

4490 (Cont.)		FORM CMS-224-14		DRAFT	
CALCULATION OF REIMBURSEMENT SETTLEMENT		CCN:	PERIOD:	WORKSHEET E	
		14-1800	FROM: 10/1/2014 TO: 9/30/2015		
1	FQHC PPS Amount		250,000		1
2	Direct graduate medical education payments (from Worksheet B, Part II, line 18, column 5)		12,500		2
3	Medicare cost of pneumococcal and influenza vaccine and their administration (From Worksheet B-1, line 16)		91,740		3
4	Medicare advantage supplemental payments		24,125		4
5	Total (sum of amounts on lines 1 through 4)		378,365		5
6	Primary payer payments				6
7	Total amount payable for program				7
8	Coinsurance billed to program beneficiary				8
9	Net Medicare reimbursement excluding				9
10	Allowable bad debts (see instructions)				10
11	Adjusted reimbursable bad debts (see instructions)				11
12	Allowable bad debts for dual eligible				12
13	Subtotal (line 9 plus line 11)				13
14	Other adjustments (specify) (see instructions)				14
15	Amount due FQHC prior to the sequestration adjustment				15
16	Sequestration adjustment (see instructions)		7,046		16
17	Amount due FQHC after sequestration adjustment (see instructions)		345,273		17
18	Interim payments		245,000		18
19	Tentative settlement (for contractor use only)				19
20	Balance due FQHC/program (line 17 minus lines 18 and 19)		100,273		20
21	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2				21

- Settlement includes
 - FQHC PPS Payment
 - DGME (if applicable)
 - Vaccine costs
 - MA supplemental payments(?)



Form CMS 2552-10

OMB Draft





Form 2552-10 OMB Revision

- Incorporates FQHC PPS and Hospice form changes
 - FQHC Effective cost reporting periods beginning 10/1/2014
 - Worksheet S-11 parts I-III added similar to 224-14
 - Worksheet N Series added similar to 224-14
 - Hospice reporting changes
 - Worksheet O series added similar to 1984-14