Medicare Cost Report Update

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Objectives

- Cost Report Changes
  - Form 2552-10
    - T-9 Changes
    - Anticipated T-10 Changes
  - Form 2540-10 T-7
  - Form 1728-94 OMB Revision Draft for comments
- Other Issues
  - UCC and S-10

2552-10 Transmittal 9 General

- Published on CMS Website 3/18/2016
- Effective for cost reporting periods beginning on or after 10/1/2015
  - Some provisions retroactive
- HFS approved 6/15/2016

2552-10 Transmittal 9 Regulation Changes

- OPPS Final Rule – Federal Register 11/13/2015
- Transition for Former Medicare Dependent Small Rural Hospitals (MDHs)
  - OMB revised delineations for CBSAs effecting 10/1/2014
  - Some MDHs re-defined as urban
  - Could apply for rural status

2552-10 Transmittal 9 Regulation Changes

- For MDHs reclassified as rural that have not reclassified to rural prior to 1/1/2016
  - Transitional payment
    - Discharges 1/1/2016 – 9/30/2016
      - Federal rate plus two-thirds of 75% of the amount by which the Federal rate payments is exceeded by the HSR
    - Discharges 10/1/2016 – 9/30/2017
      - Federal rate plus one-third of 75% of the amount by which the Federal rate payments is exceeded by the HSR

2552-10 Transmittal 9 Regulation Changes

- 8 prior MDH providers identified by CMS:

08-0006	44-0031
14-0184	45-0451
39-0072	49-0019
42-0019	51-0062

2552-10 Transmittal 9 Regulation Changes

- 8 prior MDH providers identified by CMS:

08-0006	44-0031
14-0184	45-0451
39-007	
42-001	

These providers are NOT MDH providers:

- Line 37 – "0"
- Line 37.01 "Y"
- Line 39 – No dates

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA			Provider CCN: 140635	Period From: 10/01/2015 To: 09/30/2016			Worksheet S-
		From:	To:				
		1.00	2.00	3.00	4.00	5.00	6.00
37.00	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.	0					
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with FY 2016 OPPS final rule? Enter "Y" for yes or "N" for no. (see instructions)	Y					
		Beginning:	Ending:				
38.00	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.						
		Y/N	Y/N				

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet S-2, Part I
  - Lines 3-17 -Definition of TEFRA hospital expanded to include:

    "Religious Non-Medical Health Care Institutions (RNHCIs), and hospitals located outside the 50 States, the District of Columbia, and Puerto Rico (i.e., hospitals located in the U.S. Virgin Islands, Guam, the Northern Mariana Island, and American Samoa)."

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet S-2, Part I
  - Line 37.01 added:

37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.
37.01	*Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPPS final rule? Enter "Y" for yes or "N" for no. (see instructions)*
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.

  - Line 122 added:

	rural hospital with ≤100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions) Enter in column 2, "Y" for yes or "N" for no.
121	Did this facility incur and report costs for high cost implantable devices charged to patients? Enter "Y" for yes or "N" for no.
122	*Does the cost report contain state health or similar taxes? Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", enter in column 2 the Worksheet A line number where these taxes are included.*

  - Instructions to line 169 revised:

Line 169--If this is a §1886(d) provider that responded "N" for no to question 105 and "Y" for yes to question 167, enter the transition factor to be used in the calculation of your EHR incentive payment. *For cost reporting periods where the transition factor is zero, enter "9.99" for software programming purposes. This line is not applicable for cost reporting periods beginning on or after October 1, 2016.*

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet S-2, Part II
  - Exhibit 2 instructional change:

T-8

Column 4--Indigency/Welfare Recipient--If the patient included in column 1 has been deemed indigent, place a check in this column. If the patient in column 1 has a valid Medicaid number, also include this number in this column. See the criteria in CMS Pub. 15-1, chapter 3, §§312 and 322 and 42 CFR §413.89 for guidance on the billing requirements for indigent and welfare recipients.

T-9

Column 4--Indigency/*Medicaid Beneficiary*--If the patient included in column 1 has been deemed indigent *(either by virtue of being dual eligible for Medicare and Medicaid, or otherwise)*, place a check in *the "yes" section of this* column. If the patient *included* in *this* column has a valid Medicaid number, also include this number in *the "Medicaid Number" section of this* column. See the criteria in CMS Pub. 15-1, chapter 3, §§312 and 322, and 42 CFR §413.89 for guidance on the billing requirements for indigent and *Medicaid beneficiaries*.

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet S-3, Part II
  - Instructional change:

T-8

NOTE: Capital related salaries, hours, and wage-related costs associated with lines 1 and 2 of Worksheet A must not be included on Worksheet S-3, Parts II and III.

T-9

NOTE: *Capitalized labor costs (salaries, hours, and wage-related costs) including, but not limited to, capital projects associated with* lines 1 and 2 of Worksheet A must not be included on Worksheet S-3, Parts II and III.

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet S-10, Line 26, total facility bad debts
  - Clarification – Bad debts written off during the cost reporting period regardless of the date of service.

2552-10 Transmittal 9 Form/Instructional Changes

- T-8 change but:
  - A-8-2 instructions updated for revised RCE Amounts
  - Published in 8/22/2014 Federal Register
  - Effective CR periods beg on or after 1/1/2015

FINAL CY 2015 RCE LIMITS

Total	$211,500
General/Family Practice	179,000
Internal Medicine	197,500
Surgery	246,400
Pediatrics	169,700
OB/GYN	237,100
Radiology	271,900
Psychiatry	181,300
Anesthesiology	239,400
Pathology	260,300

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet E, Part A, Line 35, total UCC pool amounts
  - FFY 2014 and 2015 published in the instructions.
  - Subsequent amounts will not be published in the instructions.
  - HFS will obtain and note pool amounts from subsequent IPPS Final Rules or Correction Notices.

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet E, Part A, line 49
- For MDHs reclassified as rural that have not reclassified to rural prior to 1/1/2016
  - Transitional payment
    - Discharges 1/1/2016 – 9/30/2016
      - Federal rate plus two-thirds of 75% of the amount by which the Federal rate payments is exceeded by the HSR
    - Discharges 10/1/2016 – 9/30/2017
      - Federal rate plus one-third of 75% of the amount by which the Federal rate payments is exceeded by the HSR

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet E, Part A, line 49
- Cost report implementation
  - Days/days ratio used to compute 75% phase down
    - Period 1/1/2016 through 9/30/2016 50% (2/3 of 75%)
    - Period 10/1/2016 through 9/30/2017 25% (1/3 of 75%)
- Example (next slide)

2552-10 Transmittal 9 Form/Instructional Changes

- Example

1/1/2016 to 12/31/2016	
Days 1/1/2016 – 9/30/2016	274
Days in cost reporting period	366
	0.748634
Times 50%	37.43%
PLUS	
Days 10/1/2016 – 12/31/2016	92
Days in cost reporting period	366
	0.251366
Times 25%	6.28%
Total	43.72%

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet E, Part A, line 70.88
  - Volume Decrease Adjustment
    - Not Low volume Adjustment
    - Previously computed off the cost report
    - Added and will be adjusted for Low Volume and VBP adjustments

A Volume Decrease Adjustment (VDA) is a payment adjustment granted by Medicare to hospitals defined as either Sole Community Providers (SCH) or Medicare Dependent Hospitals (MDH) when these providers experience a decline in discharges greater than 5% in any given year due to an unusual circumstance or occurrence that is externally imposed and beyond the hospital's control.

2552-10 Transmittal 9 Form/Instructional Changes

- For MDHs reclassified as rural that have not reclassified to rural prior to 1/1/2016
  - Worksheet E, Part A, line 100 MDH bonus computed as on line 49
  - Also impacts Exhibit 4 and 5, line 15

2552-10 Transmittal 9 Form/Instructional Changes

- Worksheet I-1
  - All ESA costs will be reported on line 15 (Drugs)
  - Line 25 (Pharmacy) will transfer from Worksheet B, lines 74 or 94, column 15
- Worksheet I-2
  - For cost reporting periods ending on or after 12/31/2015
  - All ESA's reported on line 14 and line 15 not to be completed.

2552-10 Transmittal 9 Edit/Specification Changes

- New Edit 10225
  - ~~The contractor number on Worksheet S, Part I, line 7, must be present, consist of five digits and not exclusively zero's. [12/31/2015]~~
- Revised Edit 10450S
  - If NOT CAH (line 105="N"), and the cost reporting period equals 365 or 366 days, and line 167="Y", then line 169, column 1, must be present. Do not apply this edit for cost reporting periods beginning on or after October 1, 2016.
  - Line 169 is the HIT transition factor

2552-10 Transmittal 9 Edit/Specification Changes

- New Edit 12125S
  - If Worksheet S-2, Part I, column 1, line 20, begins on or after October 1, 2014, and Worksheet A, column 7, line 89 is greater than zero, than Worksheet S-8 and Worksheets M-1 through M-5 must not be completed. [10/1/2014b]
- New Edit 12955S
  - For Worksheet S-3, Part I, the amount reported in column 13, line 2 must be less than or equal to the amount in column 15, line 1; column 14, line 2 must be less than or equal to the amount in column 15, line 1; column 14, line 3 must be less than or equal to the amount in column 15, line 16; and column 14, line 4, must be less than or equal to the amount in column 15, line 17. [12/31/15]
  - Ensures that HMO IPPS, IPF and/or IRF discharges are less than total discharges

2552-10 Transmittal 9 Edit/Specification Changes

- Revised Edit 10400D
  - If any of the hospital's Worksheet D-1, lines 5 through 8, and 17 through 20, are greater than zero, then each Worksheet D-1 with line 21 greater than zero for title V, title XVIII, and title XIX, must have the same rates for lines 5 through 8, and 17 through 20. Do not apply this edit to a CAH. [05/01/2010b]
  - This edit revised to ensure consistency in reporting of swing-bed data on all Worksheet D-1's

2552-10 Transmittal 9 Edit/Specification Changes

- Revised Edits due to FQHC PPS
  - 10150M - The sum of Worksheet M-1, column 7, lines 1 through 9, 11 through 13, 15 through 19, 23 through 27, and 29 through 30, must equal the amount on Worksheet A, column 7, *line 88 for an* RHC, *and line 89 for an FQHC for cost reporting periods beginning prior to October 1, 2014*. [05/01/2010b]
  - 10250M - The sum of Worksheet M-3, line 16.02, columns 1 and 2, must be less than or equal to the sum of line 16.01, columns 1 and 2. *For FQHCs, do not apply this edit for cost reporting periods beginning on or after 10/1/2014.* [05/01/2010b]
  - 2000M - Worksheet M-2, sum of column 2, lines 1 through 3, 5 through 7, and 9, should agree with Worksheet S-3, Part I, column 8, line 26, and subscripts as applicable. *For FQHCs, do not apply this edit for cost reporting periods beginning on or after 10/1/2014.* [05/01/2010b]
  - 20050M - Total FTEs on Worksheet M-2, column 1, sum of lines 1 through 3 and 5 through 7, should be equal to or less than the FTEs on Worksheet S-3, Part I, column 10, line 26, and subscripts as applicable. *For FQHCs, do not apply this edit for cost reporting periods beginning on or after 10/1/2014.* [05/01/2010b]

2552-10 Transmittal 10 Anticipated Changes

- Effective for cost reporting periods beginning on or after 10/1/2015 (Same as T-9)
  - Some provisions retroactive
- Major provisions of T-10
  - New Worksheet N series for hospital-based Federally Qualifies Health Centers (FQHCs), effective for cost reporting period beginning on or after October 1, 2014
  - New Worksheet O series for hospital-based hospices, effective or cost reporting periods beginning on or after October 1, 2015

2552-10 Transmittal 10 Anticipated Changes

- Worksheet S – As with other form sets CMS is adding the OMB expiration date.

DRAFT	FORM CMS-2552-10		4090 (Cont.)
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. 0938-0050 *EXPIRES 05-31-2019*
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III

PART I - COST REPORT STATUS

Provider use only	1. [ ] Electronically filed cost report 2. [ ] Manually submitted cost report 3. [ ] If this is an amended report enter the number of times the provider resubmitted this cost report 4 [ ] Medicare Utilization. Enter "F" for full or "L" for low.	Date:	Time:

Contractor use only	5. [ ] Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received:_____ 7. Contractor No.:_____ 8. [ ] Initial Report for this Provider CCN 9. [ ] Final Report for this Provider CCN	10. NPR Date:_____ 11. Contractor's Vendor Code: _____ 12. [ ] If line 5, column 1 is 4: Enter number of times reopened = 0-9.

PART II - CERTIFICATION

2552-10 Transmittal 10 Anticipated Changes

- Worksheet S-2, Part I:
  - Added line 171, column 2 to capture section 1876 Medicare days.
  - These days will be reported on Worksheet S-3, Part I, line 2, column 6 BUT are not reported on PS&R 118 report.

171	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 *in column 1.* *If column 1 is yes, enter the number of section 1876 Medicare days in column 2. (see instructions)*

2552-10 Transmittal 10 Anticipated Changes

- Worksheet S-3, Part IV:

  Eliminated the Wage Index Pension Cost Schedule (Exhibit 3) and the corresponding instructions from the cost reporting instructions and directed providers to use the latest published Wage Index Pension Cost Schedule on the CMS website.

  www. cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/Wage-Index-Files .html

  Added lines 8.01, 8.02, and 8.03, to accommodate various categories of health insurance effective for cost reporting periods beginning on or after October 1, 2015.

Lines 8, 8.01, 8.02, and 8.03--Effective for cost reporting periods beginning prior to August 1, 2016, complete line 8 if the hospital has purchased or self-funded insurance. Effective for cost reporting periods beginning on or after August 1, 2016, complete line 8.01 if the hospital has self-funded insurance without a TPA. Complete line 8.02 if the hospital has self-funded insurance with a TPA. Complete line 8.03 if the hospital purchases health insurance. (See the instructions under Worksheet S-3, Part II, regarding health insurance as a wage-related cost for the wage index).

2552-10 Transmittal 10 Anticipated Changes

Worksheet S-9, Parts I - IV:

- Effective for cost reporting periods beginning on or after October 1, 2015, hospital-based hospices will no longer complete Parts I and II, but will complete the new Parts III and IV.

2552-10 Transmittal 10 Anticipated Changes

PART III - ENROLLMENT DAYS FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Unduplicated Days				
		Title XVIII	Title XIX	Other	Total (sum of cols. 1 through 3)	
		1	2	3	4	
10	Hospice Continuous Home Care					10
11	Hospice Routine Home Care					11
12	Hospice Inpatient Respite Care					12
13	Hospice General Inpatient Care					13
14	Total Hospice Days					14

PART IV - CONTRACTED STATISTICAL DATA FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Title XVIII	Title XIX	Other	Total (sum of cols. 1 through 3)	
		1	2	3	4	
15	Hospice Inpatient Respite Care					15
16	Hospice General Inpatient Care					16

NOTE: Parts I and II, columns 1 and 2 also include the days reported in columns 3 and 4

2552-10 Transmittal 10 Anticipated Changes

Worksheet S-10:

- Clarified instructions for line 20 for the total initial payment obligation of patients approved for charity care.
- Changed the reference to State Children's Health Insurance Program (SCHIP) to Children's Health Insurance Program (CHIP) in the instructions and on the worksheet.

Line 20--*For cost reporting periods beginning prior to October 1, 2016, e*nter the total initial payment obligation, *measured at full charges,* of patients who are given a full or partial discount based on the hospital's charity care criteria for care delivered during this cost reporting period for the entire facility. *For cost reporting periods beginning on or after October 1, 2016, enter the total initial payment obligation, measured at full charges, of patients who are given a full or partial discount based on the hospital's charity care criteria for care written off during this cost reporting period, regardless of when the services were provided.*

2552-10 Transmittal 10 Anticipated Changes

Worksheet S-11:

- This new worksheet captures statistics related to hospital-based FQHCs paid under the FQHC prospective payment system (PPS) that meet the requirements set forth in 42 CFR 413.65(n). These worksheets supersede Worksheet S-8 for FQHCs only and are effective for cost reporting periods beginning on or after October 1, 2014.

2552-10 Transmittal 10 Anticipated Changes

Worksheet A – New cost center for allogeneic stem cell transplant.

Line 112.50--Record any acquisition costs related to allogeneic stem cell transplants as defined in CMS Pub. 100-04, chapter 3, §90.3.3. Acquisition charges for allogeneic stem cell transplants apply only to allogeneic transplants, for which stem cells are obtained from a donor (other than the recipient himself or herself). Acquisition charges do not apply to autologous transplants (transplanted stem cells are obtained from the recipient himself or herself), because autologous transplants involve services provided to the beneficiary only (and not to a donor), for which the hospital may bill and receive payment. Unlike the acquisition costs of solid organs for transplant (e.g., hearts and kidneys), which are paid on a reasonable cost basis, acquisition costs for allogeneic stem cells are included in prospective payment. This cost center flows through cost finding and accumulates any appropriate overhead costs.

2552-10 Transmittal 10 Anticipated Changes

Worksheet A – New cost center for allogeneic stem cell transplant.

SPECIAL PURPOSE COST CENTERS

Kidney Acquisition	10500	(01)
Heart Acquisition	10600	(01)
Liver Acquisition	10700	(01)
Lung Acquisition	10800	(01)
Pancreas Acquisition	10900	(01)
Intestinal Acquisition	11000	(01)
Islet Acquisition	11100	(01)
Allogeneic Stem Cell Acquisition	*11250*	*(01)*

2552-10 Transmittal 10 Anticipated Changes

Worksheet A-8-1 – Correct placement of contract costs (also on A)

Part A--Cost applicable to home office costs, services, facilities, and supplies *furnished* by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere. *Costs for services provided by a home office or related party, including employee or contract labor, must be assigned to the most closely matched cost centers on Worksheet A (lines 4 through 17). When portions of home office or related party costs, including employee or contract labor costs, pertain to more than A&G, assign the applicable costs to the corresponding most closely matched cost centers on lines 4 through 17 of Worksheet A. For example, if the home office cost included contracted housekeeping services, the contract labor costs must be reported on Worksheet A, line 9, and reflected on Worksheet A-8-1, referencing Worksheet A, line 9, in column 1.*

2552-10 Transmittal 10 Anticipated Changes

Worksheet E, Part A – New line for Islet Isolation add-on Payment. Previously in new technology payments

Line 54--Enter the special add-on payment for new technologies (see 42 CFR 412.87 and 412.88). *Include in the add-on payment for new technologies payments associated with Model 4 BPCI.*

Line 54.01--Enter the special add-on payment for islet isolation cell transplantation (see CR 9570).

2552-10 Transmittal 10 Anticipated Changes

Worksheet E, Part A – Change for MDH providers NOT subject to HVBP or HRR

Line 101--Enter the HVBP adjustment factor that corresponds to the portion of the cost reporting period prior to October 1, in column 1 and the HVBP adjustment factor that corresponds to the portion of the cost reporting period on or after October 1, in column 2. The HVBP adjustment factors are published annually in the IPPS final rule and posted on the CMS website. *Enter "1" if the provider is not subject to the HVBP adjustment.*

Line 102--The HVBP adjustment amount is computed as ((HSP Bonus x HVBP adjustment factor)-HSP Bonus). Enter in column 1, the HVBP adjustment amount for the portion of the cost reporting period prior to October 1, by multiplying (column 1, line 100, times column 1, line 101), minus column 1, line 100. Enter in column 2, the HVBP adjustment amount for the portion of the cost reporting period on or after October 1, by multiplying (column 2, line 100, times column 2, line 101) minus column 2, line 100.

Line 103--Enter the HRR adjustment factor that corresponds to the portion of the cost reporting period prior to October 1, in column 1, and HRR adjustment factor that corresponds to the portion of the cost reporting period on or after October 1, in column 2. The HRR adjustment factors are published annually in the IPPS final rule and posted on the CMS website. *Enter "1" if the provider is not subject to the HRR adjustment.*

2552-10 Transmittal 10 Anticipated Changes

Worksheet E-3, Part IV

Line Descriptions

Line 1--Enter the net federal LTCH PPS payment including short stay outlier payments. Obtain this information from the PS&R and/or your records.

Complete lines 1.01 through 1.04 for discharges occurring in cost reporting periods beginning on or after October 1, 2015. See 42 CFR 412.522. These amounts may be obtained from the PS&R and/or your records.

Line 1.01--Enter the full standard LTCH PPS payment.

Line 1.02--Enter the short stay outlier standard payment amount.

Line 1.03--Enter the cost based site neutral payment amount.

Line 1.04--Enter the LTCH PPS comparable site neutral payment amount, which may include high cost outlier payments.

2552-10 Transmittal 10 Anticipated Changes

Worksheet E-4 – New lines for STAR reconciliation?

Line 10.01--Enter in column 2, the unweighted dental and podiatric resident FTE count for the current year. This amount used for informational purposes only and does not impact the calculations on this worksheet.

Line 15.01--Enter the unweighted number of FTE residents in the initial years of a program in column 1 for primary care and OB/GYN, and in column 2 for nonprimary care FTEs. Use line 15 instructions to determine the unweighted FTE resident counts for this line. This amount used for informational purposes only and does not impact the calculations on this worksheet.

Line 16.01--Enter the temporary unweighted FTE residents that were displaced by program or a hospital closure in column 1 for primary care, and in column 2 for nonprimary care FTEs, which you would not be able to count without a temporary cap adjustment. (42 CFR 413.79(h).) This amount used for informational purposes only and does not impact the calculations on this worksheet.

2552-10 Transmittal 10 Anticipated Changes

Worksheet I-1:

- Modified instructions for lines 10 through 16, revising the effective date for line 15 (Drugs) to cost reporting periods beginning on or after October 1, 2015, to capture Erythropoiesis stimulating agents (ESA).
- Modified instructions for line 27 (Subtotal) to reflect the applicable reconciliation to Worksheet B, Part I, for cost reporting periods beginning prior to October 1, 2015, and on or after October 1, 2015.
- Revised edit 10050I.

Worksheet I-2 and I-3:

- Clarified instructions for lines 14 and 15 to include all ESA costs on line 14 for cost reporting periods beginning on or after October 1, 2015.
- Modified line 14 description and shaded line 15.

2552-10 Transmittal 10 Anticipated Changes

Worksheet M series:

- Modified instructions to convey that the Worksheet M series no longer applies to hospital-based FQHCs, effective for cost reporting periods beginning on or after October 1, 2014. However, hospital-based rural health clinics still complete the "M" worksheet series.
- Revised forms and instructions to comply with the regulations at 42 CFR 413.78(a), to ensure that no separate graduate medical education (GME) payment is calculated for the hospital-based RHC or FQHC.

Worksheet N series:

- Effective for cost reporting periods beginning on or after October 1, 2014, hospital-based FQHCs complete the new Worksheet N series and are reimbursed under the FQHC prospective payment system as set forth in 42 CFR 413.65(n).

Worksheet K series:

- Modified instructions to convey that the Worksheet K series no longer applies to hospital-based hospices, effective for cost reporting periods beginning on or after October 1, 2015.

Worksheet O series:

- Effective for cost reporting periods beginning on or after October 1, 2015, hospital-based hospices complete the new Worksheet O series in accordance with the statutory requirements of §3132 of the ACA.

Form 2552-10 T-10
Worksheet S-9

- Hospice data, Parts III and IV replace Parts I and II for cost reporting periods beginning on or after 10/1/2015

PART III - ENROLLMENT DAYS FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Unduplicated Days				
		Title XVIII	Title XIX	Other	Total (sum of cols. 1 through 3)	
		1	2	3	4	
10	Hospice Continuous Home Care					10
11	Hospice Routine Home Care					11
12	Hospice Inpatient Respite Care					12
13	Hospice General Inpatient Care					13
14	Total Hospice Days					14

PART IV - CONTRACTED STATISTICAL DATA FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Title XVIII	Title XIX	Other	Total (sum of cols. 1 through 3)	
		1	2	3	4	
15	Hospice Inpatient Respite Care					15
16	Hospice General Inpatient Care					16

NOTE: Parts I *and* II, columns 1 and 2 also include the days reported in columns 3 and 4 .

Form 2552-10 T-10 Worksheet O

4090 (Cont.) FORM CMS-2552-10 DRAFT

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

PROVIDER CCN: _____ HOSPICE CCN: _____ PERIOD: FROM _____ TO _____ WORKSHEET O

		SALARIES 1	OTHER 2	SUBTOTAL (col 1 plus col 2) 3	RECLASSIFICATIONS 4	SUBTOTAL 5	ADJUSTMENTS 6	TOTAL (col 5 + col 6) 7	
	GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs-Bldg & Fixt *								1
2	Cap Rel Costs-Mvble Equip *								2
3	Employee Benefits Department *								3
4	Administrative & General *								4
5	Plant Operation and Maintenance *								5
6	Laundry & Linen Service *								6
7	Housekeeping *								7
8	Dietary *								8
9	Nursing Administration *								9
10	Routine Medical Supplies *								10
11	Medical Records *								11
12	Staff Transportation *								12
13	Volunteer Service Coordination *								13
14	Pharmacy *								14
15	Physician Administrative Services *								15
16	Other General Service *								16
17	Patient/Residential Care Services								17
	DIRECT PATIENT CARE SERVICE COST CENTER								
25	Inpatient Care-Contracted **								25
26	Physician Services **								26
27	Nurse Practitioner **								27
28	Registered Nurse **								28
29	LPN/LVN **								29
30	Physical Therapy **								30
31	Occupational Therapy **								31
32	Speech/Language Pathology **								32
33	Medical Social Services **								33
34	Spiritual Counseling **								34
35	Dietary Counseling **								35
36	Counseling - Other **								36
37	Hospice Aide and Homemaker Services **								37
38	Durable Medical Equipment/Oxygen **								38
39	Patient Transportation **								39

Similar to Worksheet K but all columns for lines 24-46 must transfer from Worksheets O-1 – O-4.

* Transfer the amounts in column 7 to Wkst. O-5, col. 1, line as appropriate.

** See instructions. Do not transfer the amounts in col. 7 to Wkst. O-5.

FORM CMS-2552-10 (draft) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4072)

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Form 2552-10 T-10
Worksheet O-1 – O-4

- All data from Worksheets O-1 through O-4 will flow to Worksheet O.

4090 (Cont.) FORM CMS-2552-10 DRAFT

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS
HOSPICE CONTINUOUS HOME CARE

PROVIDER CCN: _____ HOSPICE CCN: _____ PERIOD: FROM _____ TO _____ WORKSHEET O-1

		SALARIES 1	OTHER 2	SUBTOTAL (col 1 plus col 2) 3	RECLASSI-FICATIONS 4	SUBTOTAL 5	ADJUST-MENTS 6	TOTAL (col 5 ± col 6) 7	
	DIRECT PATIENT CARE SERVICE COST CENTERS								
25	Inpatient Care - Contracted								25
26	Physician Services								26
27	Nurse Practitioner								27
28	Registered Nurse								28
29	LPN/LVN								29
30	Physical Therapy								30
31	Occupational Therapy								31
32	Speech/Language Pathology								32
33	Medical Social Services								33
34	Spiritual Counseling								34
35	Dietary Counseling								35
36	Counseling - Other								36
37	Hospice Aide and Homemaker Services								37
38	Durable Medical Equipment/Oxygen								38
39	Patient Transportation								39
40	Imaging Services								40
41	Labs and Diagnostics								41
42	Medical Supplies-Non-routine								42
43	Outpatient Services								43
44	Palliative Radiation Therapy								44
45	Palliative Chemotherapy								45
46	Other Patient Care Svc								46
100	Total *								100

- Worksheet O-1 Hospice Continuous Care
- Worksheet O-2 Hospice Routine Home Care
- Worksheet O-3 Hospice Inpatient Respite Care
- Worksheet O-4 Hospice General Inpatient Care

* Transfer the amount in column 7 to Wkst. O-5, column 1, line 50

Form 2552-10 T-10 Worksheet O-5

4090 (Cont.)		FORM CMS-2552-10			DRAFT
COST ALLOCATION - DETERMINATION OF HOSPITAL-BASED HOSPICE NET EXPENSES FOR ALLOCATION		PROVIDER CCN: _____ HOSPICE CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET O-5	
	Descriptions	HOSPICE DIRECT EXPENSES (see instructions) 1	GENERAL SERVICE EXPENSES FROM WKST B PART I (see instructions) 2	TOTAL EXPENSES (sum of cols. 1 + 2) 3	
GENERAL SERVICE COST CENTERS					
1	Cap Rel Costs-Bldg & Fixt				1
2	Cap Rel Costs-Mvble Equip				2
3	Employee Benefits				3
4	Administrative & General				4
5	Plant Operation and Maintenance				5
6	Laundry & Linen Service				6
7	Housekeeping				7
8	Dietary				8
9	Nursing Administration				9
10	Routine Medical Supplies				10
11	Medical Records				11
12	Staff Transportation				12
13	Volunteer Service Coordination				13
14	Pharmacy				14
15	Physician Administrative Services				15
16	Other General Service				16
17	Patient/Residential Care Services				17
LEVEL OF CARE					
50	Hospice Continuous Home Care				50
51	Hospice Routine Home Care				51
52	Hospice Inpatient Respite Care				52
53	Hospice General Inpatient Care				53
NONREIMBURSABLE COST CENTERS					
60	Bereavement Program				60
61	Volunteer Program				61
62	Fundraising				62
63	Hospice/Palliative Medicine Fellows				63
64	Palliative Care Program				64
65	Other Physician Services				65

Worksheet O-5 combines the Hospice Direct costs (Worksheet O) with the facility overhead costs (Worksheet B)

Form 2552-10 T-10 Worksheet O-5

Column 2--For each general service cost center, transfer the amount from the corresponding column on Worksheet B, Part I, line 116 as follows:

NOTE: If a general service cost center on Worksheet B, Part I, is subscripted, add the amounts on the standard cost center line and it's corresponding subscripted lines, and transfer the sum total to column 2 of the applicable line on this worksheet.

Line:	From Worksheet B, line 116, column(s):
1	1
2	2
3	4
4	5, 11, and 12
5	6 and 7
6	8
7	9
8	10
9	13
10	14
11	16
12	N/A
13	N/A
14	15
15	N/A
16	18
17	17

Worksheet O-5 combines the Hospice Direct costs (Worksheet O) with the facility overhead costs (Worksheet B)

Form 2552-10 T-10
Worksheet O-6 Parts I and II

DRAFT — FORM CMS-2552-10 — 4090 (Cont.)

COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS — PROVIDER CCN:_____ HOSPICE CCN:_____ — PERIOD: FROM:_____ TO:_____ — WORKSHEET O-6 PART I

	Descriptions	TOTAL EXPENSES	CAP REL BLDG & FIX	CAP REL MVBLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	ADMINIS-TRATIVE & GENERAL	PLANT OP & MAINT	LAUNDRY & LINEN	HOUSE-KEEPING	DIETARY	
		0	1	2	3	3.01	4	5	6	7	8	
	GENERAL SERVICE COST CENTERS											
1	Cap Rel Costs-Bldg & Fixt											1
2	Cap Rel Costs-Mvble Equip											2
3	Employee Benefits											3
4	Administrative & General											4
5	Plant Operation and Maintenance											5
6	Laundry & Linen Service											6
7	Housekeeping											7
8	Dietary											8
9	Nursing Administration											9
10	Routine Medical Supplies											10
11	Medical Records											11
12	Staff Transportation											12
13	Volunteer Service Coordination											13
14	Pharmacy											14
15	Physician Administrative Services											15
16	Other General Service											16
17	Patient/Residential Care Services											17
	LEVEL OF CARE											
50	Hospice Continuous Home Care											50
51	Hospice Routine Home Care											51
52	Hospice Inpatient Respite Care											52
53	Hospice General Inpatient Care											53
	NONREIMBURSABLE COST CENTERS											
60	Bereavement Program											60
61	Volunteer Program											61
62	Fundraising											62
63	Hospice/Palliative Medicine Fellows											63
64	Palliative Care Program											64
65	Other Physician Services											65
66	Residential Care											66
67	Advertising											67
68	Telehealth/Telemonitoring											68
69	Thrift Store											69
70	Nursing Facility Room & Board											70
71	Other Nonreimbursable											71
99	Negative Cost Center											99
100	Total											100

Worksheet O-6 Parts I and II allocate the combined overhead costs from Worksheet O-5 to the LOC and Nonreimbursable cost centers.

Form 2552-10 T-10 Worksheet O-7

DRAFT — FORM CMS-2552-10 — 4090 (Cont.)

APPORTIONMENT OF HOSPITAL-BASED HOSPICE SHARED SERVICE COSTS BY LEVEL OF CARE | PROVIDER CCN:_____ HOSPICE CCN:_____ | PERIOD: FROM:_____ TO:_____ | WORKSHEET O-7

	Cost Center Descriptions	Wkst. C, Pt. I, col. 3, line	Cost to Charge Ratio	Charges by LOC (from Provider Records)				Shared Service Costs by LOC				
				HCHC	HRHC	HIRC	HGIP	HCHC (col. 1 x col. 2)	HRHC (col. 1 x col. 3)	HIRC (col. 1 x col. 4)	HGIP (col. 1 x col. 5)	
		0	1	2	3	4	5	6	7	8	9	
	ANCILLARY SERVICE COST CENTERS											
1	Physical Therapy	66										1
2	Occupational Therapy	67										2
3	Speech/Language Pathology	68										3
4	Drugs, Biological and Infusion Therapy	73										4
5	Durable Medical Equipment/Oxygen	96										5
6	Labs and Diagnostics	60										6
7	Medical Supplies	71										7
8	Outpatient Services (including E/R Dept.)	93										8
9	Radiation Therapy	55										9
10	Other	76										10
11	Totals (sum of lines 1 through 10)											11

Worksheet O-7 computes costs for services shared by the main facility. Columns 2-5 are Total charges by Level of Care not available from the PS&R.

Form 2552-10 T-10 Worksheet O-8

4090 (Cont.) FORM CMS-2552-10 DRAFT

CALCULATION OF HOSPITAL-BASED HOSPICE PER DIEM COST

PROVIDER CCN: _____ HOSPICE CCN: _____

PERIOD: FROM _____ TO _____

WORKSHEET O-8

		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	TOTAL	
		1	2	3	
HOSPICE CONTINUOUS HOME CARE					
1	Total cost (Wk.st. D-6, Part I, col 16, line 50 plus Wk.st. D-7, col. 6, line 11)				1
2	Total unduplicated days (Wk.st. S-3, col. 4, line 10)				2
3	Total average cost per diem (line 1 divided by line 2)				3
4	Unduplicated program days (Wk.st. S-3, col. as appropriate, line 10)				4
5	Program cost (line 3 times line 4)				5
HOSPICE ROUTINE HOME CARE					
6	Total cost (Wk.st. D-6, Part I, col. 16, line 51 plus Wk.st. D-7, col. 7, line 11)				6
7	Total unduplicated days (Wk.st. S-3, col. 4, line 11)				7
8	Total average cost per diem (line 6 divided by line 7)				8
9	Unduplicated program days (Wk.st. S-3, col. as appropriate, line 11)				9
10	Program cost (line 8 times line 9)				10
HOSPICE INPATIENT RESI					
11	Total cost (Wk.st. D-6,				11
12	Total unduplicated days				12
13	Total average cost per				13
14	Unduplicated program c				14
15	Program cost (line 13 t				15
HOSPICE GENERAL INPAT					
16	Total cost (Wk.st. D-6, Part I, col. 16, line 53 plus Wk.st. D-7, col. 9, line 11)				16
17	Total unduplicated days (Wk.st. S-3, col. 4, line 13)				17
18	Total average cost per diem (line 16 divided by line 17)				18
19	Unduplicated program days (Wk.st. S-3, col. as appropriate, line 13)				19
20	Program cost (line 18 times line 19)				20
TOTAL HOSPICE CARE					
21	Total cost (sum of line 1 + line 6 + line 11 + line 16)				21
22	Total unduplicated days (Wk.st. S-3, col. 4, line 14)				22
23	Average cost per diem (line 21 divided by line 22)				23

Worksheet O-8 computes costs by level of care and Program.

No input required.

Page 1

Form 2552-10 T-10
New Edits

12013S If Worksheet S-2, Part I, any of lines 16.01 through 16.49, column 2, has an FQHC CCN entry, then Worksheet S-11, Part I, line 8, column 1, must be "N" (filing a consolidated cost report), and Worksheet S-11, Part II, must not be completed. [10/01/2014]

12125S If Worksheet S-2, Part I, column 1, line 20, begins on or after October 1, 2014, and Worksheet A, column 7, line 89 is greater than zero, then Worksheet S-8 and Worksheets M-1 through M-5 must not be completed. *However, if Worksheet S-2, Part I, column 1, line 20, begins on or after October 1, 2014, and Worksheet A, column 7, line 89, is greater than zero, then Worksheets S-11, Parts I, III, and Part II for consolidated FQHCs, and Worksheets N-1 through N-5, respectively, must be completed. [10/1/2014b]*

12830S If Worksheet S-2, Part I, column 1, line 140 is "Y", and column 2 is not blank, the contractor number must be present on Worksheet S-2, Part I, column 3, line 141, and the contractor number must consist of five digits that are not exclusively zeros. [12/31/2015]

Form 2552-10 T-10
New Edits (Hospice)

13700S	Worksheet S-9, Part III, lines 10 through 14, and Worksheet S-9, Part IV, lines 15 and 16, all applicable columns must be equal to or greater than zero. [10/01/2015b]
13705S	If Worksheet S-9, Part III, column 4, line 10, is greater than zero, then Worksheet O-1, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
13710S	If Worksheet S-9, Part III, column 4, line 11, is greater than zero, then Worksheet O-2, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
13715S	If Worksheet S-9, Part III, column 4, line 12, is greater than zero, then Worksheet O-3, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
13720S	If Worksheet S-9, Part III, column 4, line 13, is greater than zero, then Worksheet O-4, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
13725S	Worksheet S-9, Part IV, line 15, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 12, columns 1, 2, or 3, respectively. [10/01/2015b]
13730S	Worksheet S-9, Part IV, line 16, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 13, columns 1, 2, or 3, respectively. [10/01/2015b]
13735S	If Worksheet S-9, Part IV, column 4, line 15, is greater than zero, then Worksheet O-3, column 7, line 25, must be greater than zero, and if Worksheet S-9, Part IV, column 4, line 16, is greater than zero, then Worksheet O-4, column 7, line 25, must be greater than zero. [10/01/2015b]
10000K	For cost reporting periods beginning on or after October 1, 2015, the K Worksheet series must not be used. For cost reporting periods beginning before October 1, 2015, the O Worksheet series must not be used. [10/01/2015b]

Form 2552-10 T-10 New Edits (FQHC)

13700S *Worksheet S-9, Part III, lines 10 through 14, and Worksheet S-9, Part IV, lines 15 and 16, all applicable columns must be equal to or greater than zero. [10/01/2015b]*

13705S *If Worksheet S-9, Part III, column 4, line 10, is greater than zero, then Worksheet O-1, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]*

13710S *If Worksheet S-9, Part III, column 4, line 11, is greater than zero, then Worksheet O-2, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]*

13715S *If Worksheet S-9, Part III, column 4, line 12, is greater than zero, then Worksheet O-3, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]*

13720S *If Worksheet S-9, Part III, column 4, line 13, is greater than zero, then Worksheet O-4, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]*

13725S *Worksheet S-9, Part IV, line 15, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 12, columns 1, 2, or 3, respectively. [10/01/2015b]*

13730S *Worksheet S-9, Part IV, line 16, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 13, columns 1, 2, or 3, respectively. [10/01/2015b]*

13735S *If Worksheet S-9, Part IV, column 4, line 15, is greater than zero, then Worksheet O-3, column 7, line 25, must be greater than zero, and if Worksheet S-9, Part IV, column 4, line 16, is greater than zero, then Worksheet O-4, column 7, line 25, must be greater than zero. [10/01/2015b]*

Form 2552-10 T-10 New Edits (FQHC)

15300S *If Worksheet S-11, Part I, line 4, is "Y", then Worksheet S-11, Part I, columns 1, 2, and 3, as applicable, lines 5 through 7, must be present and valid, and vice versa. [10/01/2014b]*

15350S *The certification dates for the primary FQHC listed on Worksheet S-2, Part I, column 5, line 16, and for each corresponding consolidated FQHC entered on Worksheet S-11, Part II, column 2, line 1, must be present and possible, and must be on or before the cost reporting period beginning date (Worksheet S-2, Part I, column 1, line 20) and after 01/01/1966. [10/01/2014b]*

15400S *If Worksheet S-11, Part I, column 1, line 8, is "Y", then column 4 must contain a number greater than or equal to one, for the number of consolidated FQHCs, and if Worksheet S-2, Part I, column 5, line 16, is on or after 10/01/2014, then Worksheet S-11, Part I, column 2, line 8, must contain a date of request, and column 3 must contain the date of approval. If Worksheet S-11, Part I, column 4, line 8, is greater than or equal to 1, then column 1, must be "Y". [10/01/2014b]*

15450S *If Worksheet S-11, Part I, column 1, line 8, is "Y", then line 9, beginning with subscripted line 9.01, for each FQHC must contain: the FQHC site name in column 1, the FQHC CCN in column 2, and the CBSA code in column 3. If the applicable Worksheet S-11, Part II, column 2, line 1, is on or after 10/01/2014, then Worksheet S-11, Part I, line 9, beginning with subscripted line 9.01, must contain the date of request in column 4, and the date of approval in column 5. If Worksheet S-11, Part I, column 1, line 8, is "N", then line 9, beginning with subscripted line 9.01, must be blank. [10/01/2014b]*

15500S *If Worksheet S-11, Part I, column 1, line 10, is "1" or "3", then column 2 must have only an A, B, C, and/or D, and vice versa. If Worksheet S-11, Part I, column 1, line 10, is "2", then column 2 must be blank, and vice versa. [10/01/2014b]*

15550S *If Worksheet S-11, Part I, column 1, line 11, is "Y", then line 12 must contain the type of grant award in column 1 (see Table 3B), the date of the grant award in column 2 (MM/DD/YYYY), and the grant award number in column 3. If Worksheet S-11, Part I, column 1, line 11, is "N", then line 12 must be blank. [10/01/2014b]*

15600S *If Worksheet S-11, Part I, column 1, line 13, is "Y", then column 2 must contain a valid date (MM/DD/YYYY), and vice versa. [10/01/2014b]*

15650S *If Worksheet S-11, Part I, column 1, line 14, is "Y", then columns 2 and 3 must be greater than zero, and vice versa. [10/01/2014b]*

15700S *If Worksheet S-11, Part I, any of lines 9.01 through 9.99, has an entry, then the corresponding Worksheet S-11, Part II, lines 1 through 3, must contain an entry for each FQHC: the FQHC site name in column 1, line 1; the FQHC street address in column 1, line 2; the FQHC city name in column 1, line 3; the FQHC 2-letter state abbreviation in column 2, line 3; the FQHC ZIP code (formatted as XXXXX) or the FQHC ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3; the FQHC county name in column 4, line 3; and an "R" or "U" in column 5, line 3. [10/01/2014b]*

Form 2552-10 T-10
New Edits (FQHC)

Edit	Condition
15750S	For each consolidated FQHC entered on Worksheet S-11, Part II, column 1, line 1, there must be a corresponding entry for the type of control in column 3, and must have a value of 1 through 11. (See Table 3B.) [10/01/2014b]
15800S	If Worksheet S-11, Part II, column 1, line 4, is "1" or "3", then column 2 must have only an A, B, C, and/or D, and vice versa. If Worksheet S-11, Part II, column 1, line 4 is "2", then column 2 must be blank, and vice versa. (See Table 3B.) [10/01/2014b]
15850S	If Worksheet S-11, Part I, column 1, line 8, is "Y", then for each consolidated FQHC identified on Worksheet S-11, Part I, column 2, lines 9.01 through 9.99, there must be a "Y" or "N" response on each applicable Worksheet S-1, Part II for: Column 1: lines 5, 7, and 8. [10/01/2014b]
15900S	If Worksheet S-11, Part II, column 1, line 5, is "Y", then line 6 must contain the type of grant award in column 1 (see Table 3B), the date of the grant award in column 2 (MM/DD/YYYY), and the grant award number in column 3. If Worksheet S-11, Part II, column 1, line 5, is "N", then line 6 must be blank. [10/01/2014b]
15950S	If Worksheet S-11, Part II, column 1, line 7, is "Y", then column 2 must contain a valid date (MM/DD/YYYY), and vice versa. [10/01/2014b]
16000S	If Worksheet S-11, Part II, column 1, line 8, is "Y", then both columns 2 and 3 must be greater than zero, and vice versa. [10/01/2014b]
16050S	If Worksheet S-11, Part I, column 1, line 1, contains an entry, then Worksheet S-11, Part III, columns 1 through 4, lines 1 through 4, must be equal to or greater than zero. [10/01/2014b]
16100S	If Worksheet S-11, Part I, column 2, any of lines 9.01 through 9.99, has an FQHC CCN entry, then Worksheet S-11, Part III, column 0, for lines 1.01 through 1.99, and 3.01 through 3.99, must contain a corresponding CCN in the exact same order. [10/01/2014b]

Form 2552-10 T-10
Worksheet S-11, Part I

4090 (Cont.) FORM CMS-2552-10 DI

HOSPITAL-BASED FQHC IDENTIFICATION DATA | PROVIDER CCN: _____ COMPONENT CCN: _____ | PERIOD: FROM: _____ TO: _____ | WORKSHEET S-11 PART I

PART I- HOSPITAL-BASED FQHC IDENTIFICATION DATA

	1	Type of control (see instructions) 2	Date Decertified 3	V/I Decertification 4	Date of CHOW 5
1	Site Name:				
2	Street: P.O. Box:				
3	City:				
4	Is this hospital-based FQHC part of an entity enter the entity's information below.				
5	Name of Entity:				
6	Street:				
7	City:				

		2	3	4
	Consolidated Cost Report	Requested	Date Approved	Number of FQHCs
8	Is this hospital-based FQHC filing a consolid If column 1 is yes, complete columns 2 throu			

		CBSA 3	Date Requested 4	Date Approved 5
9	List of Consolidated Providers			
9.01	Site Name:			

	Hospital-Based FQHC Operations	1	2	3
10	What type of organization is this hospital-ba characters in column 2. (see instructions)			
11	Did this hospital-based FQHC receive a grar on line 1, column 2 receive a grant under §33			
12	If the response to line 11 is yes, indicate in co column 2 and enter the grant award number i			
	Medical Malpractice			
13	Did this hospital-based FQHC submit an init yes or "N" for no in column 1. If column 1 is y			
	Interns and Residents			
14	Did this hospital-based FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your hospital-based FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, the total manger of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)			

- Line 8 for consolidated reports
  - Request and approval date reported
  - MID-YEAR CERTIFICATION NOT ALLOWED BY CMS
  - Requests and approval dates only required where certification date is on or after 10/1/2014
- Separate S-1, Part II, for each FQHC
- Grant/Malpractice/I&R/Capital question added by FQHC

Form 2552-10 T-10
Worksheet S-11, Part II

DRAFT | FORM CMS-2552-10 | 4090 (

HOSPITAL-BASED FQHC IDENTIFICATION DATA	PROVIDER CCN: _____ COMPONENT CCN: _____ SUBCOMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-11 PART II

PART II - HOSPITAL-BASED FQHC CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

	1	Date Certified 2	Type of control (see instructions) 3	Date Decertified 4	V/I Decertification 5	Date of CHOW 6
1	Site Name:					
2	Street: P.O. Box:					
3	City: State: Zip Code: County:		Designation - Enter "R" for rural or "U" for urban:			
Hospital-Based FQHC Operations				1	2	3
4	What type of organization is this hospital-based FQHC? If you operate as more than one sub-type of an organization, enter only the applicable alpha characters in column 2. (see instructions)					
5	Did this hospital-based FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. (complete line 6)					
6	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.					
Medical Malpractice						
7	Did this hospital-based FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.					
Interns and Residents						
8	Did this hospital-based FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If your THC grant in this cost reporting period in this cost reporting period. (see instruction					

- Similar data as Worksheet S-1, Part I but to be completed by each additional facility
  - Grant/Malpractice/I&R/Capital questions
  - If data not specific to each entity must be reported on each

Form 2552-10 T-10
Worksheet S-11, Part III

4090 (Cont.)	FORM CMS-2552-10				DRAFT
HOSPITAL-BASED FQHC IDENTIFICATION DATA	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-11 PART III		

PART III - HOSPITAL-BASED FQHC STATISTICAL DATA

		COMPONENT CCN	Title V	Title XVIII	Title XIX	Other	Total All Patients	
		0	1	2	3	4	5	
1	Medical Visits							1
2	Total Medical Visits							2
3	Mental Health Visits							3
4	Total Mental Health Visits							4

Breakout Title and total visits by:

- Medical visit
- Mental health visit
- Visits performed by I&Rs
- And by each facility
- S-3, Part I Medicare data is available in PS&R
- Note that reporting of “Other” visits will require providers to report non-paid Medicare charges as “Other” to reconcile to PS&R

Form 2552-10 T-10 Worksheet N-1

4090 (Cont.) FORM CMS-2552-10 DRAFT

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES FOR HOSPITAL-BASED FQHC | PROVIDER CCN: _____ COMPONENT CCN: _____ | PERIOD: FROM: _____ TO: _____ | WORKSHEET N-1

	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	Cap Rel Costs-Bldg and Fix								1
2	Cap Rel Costs-Mvble Equip								2
3	Employee Benefits								3
4	Administrative and General								4
5	Plant Operation and Maintenance								5
6	Janitorial								6
7	Medical Records								7
8	Subtotal - Administrative Overhead								8
9	Pharmacy								9
10	Medical Supplies								10
11	Transportation								11
12	Other General Service								12
13	Subtotal - Total Overhead								13
	DIRECT CARE COST CENTERS								
23	Physician								23
24	Physician Services Under Agreement								24
25	Physician Assistant								25
26	Nurse Practitioner								26
27	Visiting Registered Nurse								27
28	Visiting Licensed Practical Nurse								28
29	Certified Nurse Midwife								29
30	Clinical Psychologist								30
31	Clinical Social Worker								31
32	Laboratory Technician								32
33	Reg Dietician/Cert DSMT/MNT Educator								33
34	Physical Therapist								34
35	Occupational Therapist								35
36	Other Allied Health Personnel								36
37	Subtotal - Direct Patient Care Services								37

- Trial Balance
  - Lines 1-13 General Service Costs
  - Lines 23-37 Direct Care Cost Centers
  - Lines 47-49 Reimbursable Pass-through Costs (Vaccines)
  - Lines 60-70 Other FQHC Services
  - Lines 77-79 Non-Reimbursable cost Centers

Form 2552-10 T-10 Worksheet N-2

4090 (Cont.) FORM CMS-2552-10 D

CALCULATION OF HOSPITAL-BASED FQHC COST PER VISIT

PROVIDER CCN: _____ COMPONENT CCN: _____

PERIOD: FROM: _____ TO: _____

WORKSHEET

									Total Visits		Title XVIII Visits		Title XVIII Costs	
	Positions	From Wkst. N-1, col. 7, line:	Direct Cost by Practitioner from Wkst. N-1	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs & Pharmacy Cost (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	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 Practitione
		1	2	3	4	5	6	7	8	9	10	11	12	
1	Physician	23												
2	Physician Services Under Agreement	24												
3	Physician Assistant	25												
4	Nurse Practitioner	26												
5	Visiting Registered Nurse	27												
6	Visiting Licensed Practical Nurse	28												
7	Certified Nurse Midwife	29												
8	Clinical Psychologist	30												
9	Clinical Social Worker	31												
10	Reg Dietician/Cert DSMT/MNT Educator	33												
11	Totals													
12	Unit Cost Multiplier													
13	Total Cost Per Visit													

- Other Direct (Pharmacy, Lab, PT OT Other) costs allocated on per visit UCM
- General Service (All overhead but pharmacy) allocated on accumulated cost UCM
- Total costs allocated to Title XVIII based on visits
  - Medical
  - Mental Health
  - Notice Medicare visits identified by practitioner type – This split not available on PS&R
- If applicable I&R costs allocated based on I&R visits

Form 2552-10 T-10 Worksheet N-3

DRAFT	FORM CMS-2552-10		4090 (Cont.)
COMPUTATION OF HOSPITAL-BASED FQHC PNEUMOCOCCAL AND INFLUENZA VACCINE COST	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET N-3

		PNEUMOCOCCAL	INFLUENZA	
		1	2	
1	Health care staff cost (from Worksheet N-1, column 7, sum of lines 23, and 25 through 36)			1
2	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time			2
3	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)			3
4	Vaccines and related medical supplies cost (from Worksheet N-1, column 7, lines 47 and 48, respectively)			4
5	Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)			5
6	Total direct cost of the hospital-based FQHC (from Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 8)			6
7	Total administrative overhead (from Worksheet N-1, column 7, line 8)			7
8	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)			8
9	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)			9
10	Total cost of pneumococcal and influenza vaccine and their administration (sum of lines 5 and 9)			10
11	Total number of pneumococcal and influenza vaccine injections (from your records)			11
12	Cost per pneumococcal and influenza vaccine injection (line 10 / line 11)			12
13	Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries			13
14	Cost of pneumococcal and influenza vaccines and their administration co			14
15	Total cost of pne (sum of columns 1 and 2, line 10)			15
16	Total Medicare cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet N-4, line 2)			16

- Calculation of Vaccine costs

Form 2552-10 T-10 Worksheet N-4

4090 (Cont.)	FORM CMS-2552-10		DRAFT
CALCULATION OF HOSPITAL-BASED FQHC REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET N-4

1	FQHC PPS Amount (see instructions)		1
2	Medicare cost of pneumococcal and influenza vaccine and administration (From Worksheet N-3, line 16)		2
3	Medicare advantage supplemental payments (for information only)		3
4	Total (sum of lines 1 through 2)		4
5	Primary payer payments		5
6	Total amount payable for program beneficiaries (line 4 minus line 5)		6
7	Coinsurance billed to program beneficiaries		7
8	Net Medicare reimbursement excluding bad debts (line 6 minus line 7)		8
9	Allowable bad debts (see instructions)		9
10	Adjusted reimbursable bad debts (see instructions)		10
11	Allowable bad debts for dual eligible beneficiaries (see instructions)		11
12	Subtotal (line 8 plus line 10)		12
13	Other adjustments (specify) (see instructions)		13
14	Amount due hospital-based FQHC prior to the sequestration adjustment (see instructions)		14
15	Sequestration adjustment (see instructions)		15
16	Amount due hospital-based FQHC after sequestration adjustment (see instructions)		16
17	Interim payments (from Worksheet N-5, column 2, line 4)		17
18	Tentative settlement (for contractor use only)		18
19	Balance due hospital-based FQHC/program (line 16 minus lines 17 and 18)		19
20	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		20

- Settlement includes
  - FQHC PPS Payment
  - Vaccine costs
  - Bad Debts

Form 2552-10 T-10 Worksheet N-5

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED FQHC FOR SERVICES RENDERED	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET N-5

	Description			Part B mm/dd/yyyy 1	Part B Amount 2	
1	Total interim payments paid to hospital-based FQHC					1
2	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, write "NONE" or enter a zero					2
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01			3.01
			.02			3.02
			.03			3.03
			.04			3.04
			.05			3.05
		Provider to Program	.50			3.50
			.51			3.51
			.52			3.52
			.53			3.53
			.54			3.54
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)		.99			3.99
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. N-4, line 17)					4
	TO BE COMPLETED BY CONTRACTOR					
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01			5.01
			.02			5.02
			.03			5.03
			.50			5.50
						5.51
						5.52
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.5[illegible])					5.99
6	Determine net settlement amount (balance due) based on the cost report (1)	Program to provider	.01			6.01
		Provider to program	.02			6.02
7	Total Medicare program liability (see instructions)					7

- Analysis of Payments

(1) On lines 3, 5, and 6, where an amount is due hospital-based FQHC to program, show the amount and date on which the hospital-based FQHC agrees to the amount of repayment even though total repayment is not accomplished until a later date.

Form 2540-10 T-7

- Effective date
  - Cost reporting periods beginning on or after October 1, 2015.
  - Primarily for SNF-based ACA Hospice reporting requirement changes
  - Short period reports?
- Currently at CMS for approval.

Form 2540-10 T-7 Worksheet S

- CMS has started adding OMB Expiration dates to new transmittals:

07-16 FORM CMS-2540-10 4190 (Cont.)

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. 0938-0463
Expires: 6/30/2018

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER CCN: 14-5000	PERIOD: FROM 10/01/2015 TO 09/30/2016	WORKSHEET S PARTS I, II & III

PART I - COST REPORT STATUS

Provider use only	1. [ ] Electronic filed cost report Date:_____ Time:_____ 2. [ ] Manually submitted cost report 3. [ ] If this is an amended report enter the number of times the provider resubmitted this cost report.	
Contractor use only:	4. [ ] Cost Report Status [1] As Submitted: [2] Settled without audit [3] Settled with audit [4] Reopened [5] Amended	5. Date Received _____ 6. Contractor No. _____ 7. [ ] First Cost Report for this Provider CCN 8. [ ] Last Cost Report for this Provider CCN 9. [ ] NPR Date: _____ 10. [ ] If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code _____

Form 2540-10 T-7 Worksheet S

- Use of IID – "Individuals with Intellectual Disabilities"
- New OMB footer

PART III - SETTLEMENT SUMMARY

		TITLE V	TITLE XVIII		TITLE XIX	
			A	B		
		1	2	3	4	
1	SKILLED NURSING FACILITY		29,206	7,621		1
2	NURSING FACILITY				100,220	2
3	ICF / IID					3
4	SNF - BASED HHA		-	-		4
5	SNF - BASED RHC			27,108		5
6	SNF - BASED FQHC					6
7	SNF - BASED CMHC			17,117		7
100	TOTAL		29,206	51,846	100,220	100

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB c number for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instruc search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or s for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

Form 2540-10 T-7 Worksheet S-5

- Minor text changes, major change :
- *Effective for cost reporting periods beginning on and after October 1, 2014 SNF-based FQHCs must complete a free standing FQHC cost report Form CMS-224-14.*

07-16 | FORM CMS-2540-10 | 4190 (Cont.)

SNF-BASED RHC/FQHC STATISTICAL DATA	PROVIDER CCN: 14-5000 RHC/FQHC CCN: 14-3975	PERIOD: FROM 10/01/2015 TO 9/30/2016	WORKSHEET S-5

Check applicable box: [X] RHC [ ] FQHC

Clinic Address and Identification:

1	Street: 100 Main St		County: Cook	1
2	City: Littletown	State: IL	Zip Code: 60611	2
3	Designation (for FQHC's only) - "U" for urban or "R" for rural			3

Source of Federal funds:		Grant Award	Date	
4	Community Health Center (Section 330(d), PHS Act)	$ 27,000	4/1/2011	4
5	Migrant Health Center (Section 329(d), PHS Act)			5
6	Health Services for the Homeless (Section 340(d), PHS Act)			6
7	Appalachian Regional Commission			7
8	Look - Alikes			8
9	Other (specify)			9

		1	2	
10	Does the facility operate as other than an RHC or FQHC? Enter "Y" for yes or "N" for no in column 1. If yes, indicate the number of other operations in column 2.	N		10

Facility hours of operations (1)

	Type Operation	Sunday from	Sunday to	Monday from	Monday to	Tuesday from	Tuesday to	Wednesday from	Wednesday to	Thursday from	Thursday to	Friday from	Friday to	Saturday from	Saturday to	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
11	Clinic			700	1600	700	1600	700	1600	700	1600	700	2000	1100	1500	11

(1) Enter clinic/*center* hours of operation on line 11 and other type operations on subscripts of line 11 (both type and hours of operation).
List hours of operation based on a 24 hour clock. For example: 8:00am is 0800, 6:30pm is 1830, and midnight is 2400.

		1	2	
12	Have you received an approval for an exception to the productivity standard?	N		12
13	Is this a consolidated cost report in accordance with CMS Pub. 100-04, Chapter 9, §30.8? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of *RHC/FQHC's* included in this report. List the names of all *RHC/FQHC's* and numbers below.	N		13
14	*RHC/FQHC* Name:	CCN Number:		14

Form 1728-94 OMB Revision Draft for comments

- Form S-2-1 added and replaced Form CMS-339
- Hospice form changes (effective for cost reporting periods beginning on or after 10/1/2015)
  - Added Worksheet S-5, Parts III&IV to replace Parts I & II
  - Added O Series of Worksheets to replace the current K series

Other Issues FFY 2017 UCC

- Change in methodology for computing Factor 3
  - Move to a 3-year "average" Factor 3
  - FFY 2017
    - 2012 SSI/2011 Medicaid days
    - 2013 SSI/2012 Medicaid days
    - 2014 S-10 data (changed to 2014 SSI/2013 Medicaid days in final)
  - FFY 2018
    - (To be addressed in subsequent rulemaking)

Other Issues FFY 2017 UCC

- Total Uncompensated Care Pool
  - FFY 2014 – 9,046,380,143
  - FFY 2015 – 7,647,644,885
  - FFY 2016 – 6,406,145,534
  - FFY 2017 – 5,982,495,714

Other Issues FFY 2017 UCC

- With change in methodology for computing Factor 3 CMS issued CR 9648
  - Requiring MACs to
    - Accept within 30 days of receipt amended cost reports from IPPS hospitals whose FY 2014 report is not settled (If request made before 9/30/2016)
    - For settled reports issue a RNPR for newly submitted S-10 data by 10/31/2016 (If request prior to 9/30/2016)
    - Amended or RNPR reports submitted to HCRIS within 10-days of acceptance or RNPR no later than 12/1/2026