



Medicare Update 2012

New Cost Report Forms 2552-10

Presented by

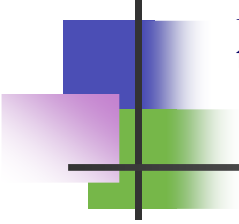


Southeast Reimbursement Group, LLC



CMS 2552-10

- The new “2552-10” is effective for fiscal years BEGINNING 5/1/2010. So the first year end reporting on the new forms are for 4/30/2011 year-ends.



All hospitals with full **12 months or greater cost reporting periods**, which begin on or after May 1, 2010 and end on or after April 30, 2011, will file using Form CMS 2552-10 subject to the following filing extension schedule:

COST REPORTING FYE	CURRENT DUE DATE	REVISED DUE DATE	EXTENSION
4/30/2011	9/30/2011	11/30/2011	60 days
5/31/2011	10/31/2011	11/30/2011	30 days
6/30/2011	11/30/2011	1/31/2012	60 days
7/30/2011	12/31/2011	1/31/2012	30 days
8/31/2011	1/31/2012	2/29/2012	30 days
9/30/2011	2/29/2012	3/31/2012	30 days
10/31/2011	3/31/2012	3/31/2012	None
11/30/2011	4/30/2012	4/30/2012	None



Short Period cost reports

Cost reports beginning on or after 5/1/2010 but ending prior to 4/30/2011, must file and settle on the 2552-96 forms. These cost reports are due the latter of 30 days from the date of the technical direction letter dated 10/2/2011, or 5 months after the FYE. This includes hospitals with hospital based end stage renal disease (ESRD) facilities and/or departments.



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S Series

- W/S S, settlement data, now has a new column to include the settlement related to the “health information technology.” (HIT). This is in column 4.
- W/S S-2, provider information, includes added lines to include Medicaid “paid” and “eligible” patient days. These questions are numbers 24 and 24.01. This data was previously reported on S-3, I.
- Questions 62, 62.01, 66 and 67 were added for teaching hospitals to track FTE’s related to the Primary Care Residency expansion provided under the Affordable Care Act.
- Question 86 was added for providers that have added a new subprovider.



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S Series (cont'd)

- Questions 117 – 119 were added regarding malpractice insurance. Also, there are no edits should a provider wish not to answer these questions.
- Question 133 was added to account for transplant centers other than the ones listed in the previous 125 – 132 questions.
- Questions 167 relating to meaningful user of electronic health record technology was added, as well. The answer to this question effects the settlement calculation on E-1, II.



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S Series (cont'd)

- W/S S-2, II is a new worksheet and replaces Exhibit I of the 339 Questionnaire. No more separate hard copy of Exhibit I. This will now be part of the electronic ECR file.
- Exhibits 2-5 are still hard copy and required to be sent in with the cost report. This includes the bad debt log and physician questionnaire. It will NOT be incorporated into the electronic file due to it containing PHI/sensitive information.



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S Series (cont'd)

- W/S S-3, I (statistical data) has been renumbered and column4 was added for CAH to report their hours spent in each area and is for informational purposes only.
- W/S S-3, Parts I, II, III, have a new column 1 added to record the W/S A cost center line reference to each component.



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S Series (cont'd)

- W/S S-3, II – V (wage index information) is where your hospital's wage data is reported. It collects information on salaries and paid hours, employee benefits and contract labor costs.
- Lines 17 and 18 on S-3,II now flow from S-3, V.
- The new S-3, IV worksheet shows the detail of wage related costs or your hospital's employee benefit costs. This data was previously reported on Form 339. You will not include WRC applicable to the excluded areas on S-3,II, lines 9 and 10.



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■ S Series (cont'd)

- Another new worksheet related to the wage index is W/S S-3, V for reporting total contract labor costs. These costs must be split between the labor portion and benefit portion.
- This data will be difficult for providers to obtain, as it is not something that is readily available. I am sure even the contracted vendors will have a hard time providing the hospitals this type of detail. We have a question into Cahaba to give additional guidance on completing this worksheet.



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S Series (cont'd)

- W/S S-7 - All SNF info will be reported here. Previously this was reported on W/S S-2 and S-7. Line 207, total SNF revenue now transfers from W/S G-2, I.
- W/S S-10 (uncompensated care) has been completely redesigned. S-10 houses the hospital's Uncompensated Care information.
- The worksheet is much more logical. In the past it has been my experience this worksheet hasn't been given much thought and in many instances was probably left blank. This worksheet will most likely become more important in the near future with Healthcare Reform and will impact payments and most likely be audited. The data will be used to calculate the HIT reimbursement on E-1,II.
- In addition, CAH's are now required to complete this worksheet.



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A Series

- Worksheet A (trial balance of expenses) has seen a lot of revisions and will most likely take the most time to get used to. The worksheet has been totally renumbered.
- Cost Centers now range from line 1-200.
- Previously a total of 101 lines



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A Series (cont'd)

- Eliminated “Old Capital” and “New Capital” designations, previously CC’s 1-4.
- Now Capital Related Costs are reported on cost center lines 1 and 2.
- Old CC line 90, Other Capital Related Costs, now assigned to CC 3.



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A Series (cont'd)

- W/S A-7 is a reconciliation of the capital cost centers, lines 1 & 2 of worksheet A.
- The “old” capital section has been eliminated and renumbered. The new form has Parts I, II, and III and there is no longer a part IV.
- Also, a section has been added to report HIT Assets



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A Series (cont'd)

- W/S A-8 reports necessary adjustments to expenses. It is mostly the same as the previous version.
- The new version eliminates obsolete references to A-8-4, as now only A-8-3 (old A-8-4) remains for Therapy adjustments.
- W/S A-8-3, Only CAH's required to fill out.
- And A-8-4 has been eliminated.



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B Series

- W/S B and B-1 (hospital statistics) are used to allocate overhead costs to the revenue producing departments. This is where the square footage, housekeeping and medical record time studies and other statistics are reported. The new worksheet eliminated all references to Old and New Capital. Now there are just two columns related to allocation of Capital Costs. W/S B, III has been eliminated.



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C Series

- W/S C houses a hospital's charge data and computes the CtC ratios.
- Parts I and II were revised to remove Old and New Capital designations.
- Also, part II relates only to Medicaid OP CtC Ratios.
- Parts III, IV and V eliminated.



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D Series

- W/S D, Parts I –VI (Cost Apportionment)
- Received minor changes including eliminating Old Capital references.
- W/S D, IV columns renumbered, but essentially the same. The new worksheet added a new column 6 to display Total Outpatient Cost.
- Also, W/S D, VI for Vaccine Cost Apportionment was eliminated . Now VC are reported on D, V, column 4. If charges need to be split as of January 1st, then column 2 is subscripted as 2.01 – i.e. for TOPS or if a provider experiences a geographic reclass from urban to rural.
- D, V columns 2 and 3 are like the old columns 5.01 and 5.02, PPS and non PPS Service charges.
- Worksheets D-1 & D-5 received minor changes.



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E Series

- E, A reports IP PPS Reimbursement Settlement
- It was redesigned to eliminate obsolete lines and subscripted line numbers.
- No more “splits” of payments on E part A.
- W/S E, B used to report Medicare OP Reimbursement Settlement was also redesigned to eliminate obsolete lines and subscripted line numbers.
- W/S E,B skipped lines 45-89 intentionally and added new lines 90-94 for Outlier Reconciliation to be completed by the MAC.



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E Series (Cont'd)

- E-1 used to report interim payments added a Part II worksheet to track additional payments made by the MAC related to Health Information Technology (HIT).
- E-3, I is also used for reimbursement settlement. The old E-3, parts I, II, III were revised for each component, so there is a new settlement page for each.



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E Series (Cont'd)

- New E-3, I = TEFRA.
- New E-3, II = IPF.
- New E-3, III = IRF.
- New E-3, IV = LTCH.
- New E-3, V = CAH.
- New E-3, VI = SNF (Medicare).
- New E-3, VII = Title 5 or 19.
- New E-4 = IME/GME (old E-3 part IV and VI).



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G Series

- W/S G which contains Balance Sheet data received minor revisions
- Lines 27 and 28 added to track HIT assets.



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H Series (HHA)

- Minor changes, mainly removing references to Old/New Capital and changing the subscripted line numbers to whole numbers.
- Eliminated old H-1, H-2, and H-3.
- New H-1, I & II was old H-4, I & II.
- New H-2, I & II was old H-5, I & II.
- New H-3 is old H-6.
- New H-4 is old H-7.
- New H-5 is old H-8.



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I, J, K, M Series

- W/S I – Renal Dialysis
- W/S J – Hospital Based Community Mental Health Ctr & Other OP Rehab
- W/S K – Hospice
- W/S M – RHC/FQHC
- Minor changes, mainly removing references to Old/New Capital and changing the subscripted line numbers to whole numbers.



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L Series (IP PPS Capital Pmt Calculation)

- W/S L eliminated Part II (hold harmless), and renumbered so old Part III is Part II, and old Part IV is now Part III.
- Other minor changes, mainly removing references to Old/New Capital and changing the subscripted line numbers to whole numbers



Questions?

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