

Revisions to Form CMS-2540-10 SKILLED NURSING FACILITY COST REPORT APPLICATION/UPDATE FORM

The last major revision to the Skilled Nursing Facility (SNF) cost report was 1996. This revision of the SNF Cost Report is undertaken to eliminate any and all worksheets that are no longer needed for rate setting or refinement purposes which impact the accuracy of Medicare payments. This revision will also be incorporating worksheet and instructions to capture information currently reported manually on Provider Cost Report Reimbursement Questionnaire FORM CMS-339 (OMB NO. 0938-0301). The overall burden to providers will be decreased due the provider just completing and submitting one composite electronic file for the new Form CMS 2540-10, and will not be required to submit the FORM CMS-339.

Changes

Issue #	Instructions Page #	Form Page #	Section	Old Package Form CMS - 2540-96	New Package Form CMS – 2540-10	Reason for the Change Application of the instructions and accompanying worksheets	Burden Effect
1	41-17	41-303	4103	S	S, Parts I, II & III	Added Part I for cost report status, Part II now certification and Part III is now the certification summary.	N/A
2	41-28 - 41-20	41-304 – 41-305	4104	S-2	S-2, Part I	Expanded the questions that will generate other worksheets on the cost report generate other worksheets on the cost Re-designated the subscripted lines into whole number lines Deleted obsolete lines – 5,9,22,30,41,44,47,48, and 49 Added lines 47 - 49 dealing with chain home office numbers.	N/A
3	41-21 - 41-39	41-306 – 41-308	4104.2		S-2, Part II	Included the SNF Cost Report Questionnaire FORM CMS-339 (OMB NO. 0938-0301) into CMS-2540-10.	Increase
4	41-40 - 41-41	41-309 –	4105	S-3, Part I	S-3, Part I	Eliminated lines 2,6, and 10	N/A
5	41-41 41-44	41-310 –	4105.1- 4105.2	S-3,Parts II& III	S-3, Parts II & III	Delete column 6. Form 339 lines will be added.	N/A
6	41-45	41-311	4105.3		S-3, Part IV	New worksheet to capture wage related that was formerly on the cost report questionnaire FORM CMS-339.	Increase
7	41-45	40-312	4105.4		S-3, Part V	New worksheet to capture Contract labor and Benefit Cost.	Increase
8	41-46 41468	41-313	4106	S-4	S-4	Re-designated the subscripted lines and columns into whole number lines and columns.	N/A
9	41-49-	41-314	4107	S-5	S-5	Re-designated the subscripted lines and columns into whole number lines and columns.	N/A

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10	41-50	41-315	4108	S-6	S-6		N/A
	41-51	41-316-41-317	4109	S-7 Parts I, II, III & IV	S-7, Parts I & II	Eliminated Old Parts I, II, III, and IV) This new redesigned worksheet provides all of the statistics for skilled nursing facility (SNFs) Moved questions from Worksheet S-2 to Part.II	N/A
12	41-55 – 41-59	41-319-41-320	4113	A	A	Re-designated the subscripted lines and columns into whole number lines and columns. Renumber to allow for future changes from the (PPACA) Public Law 111-148	Decrease
13	41-60 – 41-61	41-321	4114	A-6	A-6		
14	41-62 –	41-322	4115	A-7	A-7		
15	41-63 – 41-64	41-323	4116	A-8	A-8	Minor changes to conform to Worksheet A.	N/A
16	41-65	41-324	4117	A-8-1	A-8-1	Minor changes to conform to Worksheet A.	N/A
17	41-66 – 41-68	41-325	4118	A-8-2	A-8-2	No change	N/A
18				A-8-3, Parts I-VII		Worksheet eliminated	Decrease
19				A-8-4		Worksheet Eliminated	Decrease
20				A-8-5		Worksheet Eliminated	Decrease
21	41-69-41-72	41-326 – 41-331	4120	B, Part I	B, Part I	Eliminated old and subscripted lines and columns into whole number lines and columns.	Decrease
22	41-73 – 41-74	41-332 – 41-337	4120	B-1	B-1	Eliminated old and subscripted lines and columns into whole number lines and columns.	Decrease
23	41-75 –	41-338 - 40-345	4121	B, Part II	B, Part II	Re-designated the subscripted lines and columns into whole number lines and columns.	Decrease
24	41-75	41-346	4122	B-2	B-2	Minor changes to conform to Worksheet A.	N/A
25	41-76	41-347	4123	C,	C,	Re-designated the subscripted lines and	

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						columns into whole number lines and columns.	
26	41-77 – 41-78	41-348 – 41-349	4124	D, Parts I – II III	D, Parts I –II- III	Deleted columns 6,7 & 8.	Decrease
27	41-79 – 41-81	41-350 –	4125	D-1	D-1	Minor changes	N/A
28	41-82 – 41-84	41-351	4126	D-2	D-2	Minor changes	N/A
29	41-85 – 41-92	41-352 41-353	4130	E, Parts I to Part IV	E, Parts I & II	Cost to charge information no longer needed.	Decrease
30	41-93 – 41-94	41-354 –	4131	E-1	E-1	Minor changes	N/A
31	41-95 –	41-355 – 41-359	4140	G, G-1, G-2, and G-3	G, G-1, G-2, and G-3	Minor changes. Re-designated the subscripted lines and into whole number lines.	N/A
32	41-96 – 41-99	41-360	4141	H	H	Add “telemedicine” cost center. All column 7, 8, 9, & 10	Increase
33				H-1		Eliminated worksheet. Data is now included on Worksheet H.	Decrease
34				H-2		Eliminated worksheet. Data is now included on Worksheet H.	Decrease
35				H-3		Eliminated worksheet. Data is now included on Worksheet H.	Decrease
367	41-100 – 41-103	41-361 41-362	4142		H-1 Parts I & II	Redesigned to calculate cost allocation	Increase
37	41-104 41-105	41-363 41-369	4143		H-2 Parts I & II	Redesigned to allocate general service cost to HHA cost centers	Increase
38	41-106 – 41-108	41-370	4144	H-4 & H-5	H-3 Parts I & II	Apportion patient service cost	Decrease
39	41-109 – 41-112	41-371	4145	H-6	H-4	Calculation of HHA settlement	Increase
40	41-113	41-372	4146	H-7	H-5	Analysis of payments to provider based HHA	N/A
41	41-114 – 41-115	41-373	4148	I-1	I-1	Minor change	N/A

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42	41-116 – 41-117	41-374	4149	I-2	I-2	No change to form	N/A
43	41-118 41-120	41-375	4150	I-3	I-3	Delete lines 2 & 20. All vaccine cost for Program Administration costs of vaccine	N/A
44	41-121 41-122	41-376	4151	I=4	I-34	No change to form	N/A
45	41-123	41-377	4152	I-5	I-5	Minor change to form	N/A
46	41-124 41-125	41-378 41-384	4153	J-1, Parts I&II	J-1 Parts I&II	Form is for CMHC only Delete reference to OPT, OSP, CORF & OOT	N/A
47	41-126	41-385 41-386	4154	J-2 Parts I & II	J-2 Parts I & II	Form redesigned to include Title XVIII charges and cost columns	N/A
48	41-127	41-387	4155	J-3 Parts I, II & III	J-3	Eliminate Parts II and III	Decrease
49	41-128	41-388	4156	J-4	J-4	Minor changes	N/A
50	41-129 41-133	41-389	4157	K	K	Added lines 11, 20, 23, 24, & 25	Increase
51	41-134 41-136	41-390	4158	K-1	K-1	Added lines 11, 20, 23, 24, & 25	Increase
52	41-137	41-391	4159	K-2	K-2	Added lines 11, 20, 23, 24, & 25	Increase
53	41-137	41-392	4160	K-3	K-3	Added lines 11, 20, 23, 24, & 25	Increase
54	41-138 41-141	41-393 41-394	4161	K-4	K-4	Added lines 11, 20, 23, 24, & 25	Increase
55	41-142 41-143	41-395 41-401	4162	K-5	K-5	Added lines 11, 20, 23, 24, & 25	Increase
56	41-144	41-402	4163	K-6	K-6	No change	N/A