

## Form CMS-2540-24 SKILLED NURSING FACILITY AND SKILLED NURSNG FACILITY HEALTHCARE COMPLEX COST REPORT CROSSWALK

The Form CMS-2540-24, Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex (SNF) cost report replaces the existing cost reporting Form CMS-2540-10. The new forms are effective for cost reporting periods beginning on and after October 1, 2022, and ending on or after September 30, 2023.

Changes in the cost report include:

1. Eliminated Worksheets S-6; S-7; S-8, Parts I and II; D, Parts II and III; and worksheet series I and J for RHC/FQHC and CMHCs.
2. Revised Worksheet S-3. Part I to collect Medicare and Medicaid HMO inpatient days and discharges.
3. Updated Worksheet A to remove obsolete cost centers. Included a column to separately identify contract *labor* to assist in rate setting associated with the SNF Patient-Driven Payment Model (PDPM).
4. Added Worksheet A-7, Part II, for capital reconciliation.
5. Added Worksheet C-6 to reclassify charges.
6. Split Worksheet E, Part I, Parts A and B, to two separate worksheets; Worksheet E, Part A, and Worksheet E, Part B.
7. Updated and renamed Worksheet E, Part II, to Worksheet E-2 for titles V and XIX.
8. Eliminated Worksheet G-1 and revised Worksheet G-2 to provide revenue data, broken out by provider payment and delivery system to support margin analysis by the Office of the Actuary (OACT).
9. Updated the H series of worksheets and Worksheet S-4 to be consistent with the freestanding Form-CMS-1728-20.
10. Redesignated the SNF-based hospice O series of worksheets as K series.

The overall burden to SNFs is estimated at 202 hours which is the same compared to the existing burden associated with the Form CMS-2540-10 of 202 hours taking into consideration both the decreases and increases contained in this revision, and the automation and flow of data amongst worksheets achieved through minor changes to existing worksheets.

Issue #	Instructions Page #	Form Page #	Section	Old Package Form CMS-2540-10	New Package Form CMS-2540-24	Reason for the Change/ Application of the instructions and accompanying worksheets	Burden Effect
1.	49-1 - 49-4			TOC	TOC	Table of Contents	N/A
2.	49-5 - 49-10		4900 - 4900.40			Updated general instructions to reflect revisions in the proposed package.	N/A
3.	49-11 - 49-13	49-503	4901 - 4901.13	Worksheet S, Parts I, II, and III	Worksheet S, Parts I, II, and III	Reorganized Worksheet S, Part I and revised S, Part III, to remove lines for FQHC, RHC, and CMHC.	N/A
4.	49-14 to 49-22	49-504 - 49-506	4901.30	Worksheet S-2, Parts I and II	<i>Worksheet S-2</i>	Revised to remove obsolete lines for an FQHC, RHC, and CMHC, and removed obsolete questions.	Decrease

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5.	49-23 - 49-32	49-507 - 49-511	4901.40 - 4901.45	Worksheet S-3, Parts I, II, III, IV, and V	Worksheet S-3, Parts I, II, III, IV, and V	Revised Worksheet S-3. Part I to collect Medicare and Medicaid HMO inpatient days and discharges. <i>Revised S-3, Part V, to reflect previous iteration but added data collection for Home Office/Chain Organization direct care expenditures.</i>	Increase
6.	49-33 - 49-37	49-512 - 49-513	4901.50 - 4901.54	Worksheet S-4	Worksheet S-4, Parts I, II, III, and IV	Revised form for reporting HHA data consistent with the freestanding HHA, Form CMS-1728-20.	Increase
7.				Worksheet S-5		Eliminated obsolete worksheet; FQHCs submit Form CMS-224-14 and RHCs submit Form CMS-222-17.	Decrease
8.				Worksheet S-6		Eliminated obsolete worksheet; CMHCs submit Form CMS-2088-17.	Decrease
9.				Worksheet S-7, Parts I and II		Eliminated obsolete worksheet as resource utilization groups (RUG) do not apply to the new SNF PDPM prospective payment system (PPS).	Decrease
10.	49-38 - 49-39	49-514	4901.60 - 4901.62	Worksheet S-8, Parts I, II, III, and IV	Worksheet S-5, Parts I and II	Redesignated Form CMS-2540-10, Worksheet S-8, as Form CMS-2540-23, Worksheet S-5. Eliminated obsolete portions of worksheet related to cost reporting periods beginning before October 1, 2015. Redesignated Parts III and IV as Parts I and II, respectively.	N/A
11.	49-40 - 49-51	49-515 - 49-518	4902 - 4902.10	Worksheet A	Worksheet A	Added Contract <i>Labor costs</i> columns. Removed cost centers for nursing and allied health education, other long-term care, clinic, RHC, FQHC, CMHC, malpractice premiums & paid losses, interest expense and utilization review. Added additional standard cost centers. Revised definitions consistent with language in the statute and regulations.	Increase
12.	49-52 - 49-53	49-519	4902.70	Worksheet A-6	Worksheet A-6	No change.	N/A

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13.	49-54	49-520	4902.80 - 4902.82	Worksheet A-7	Worksheet A-7, Parts I and II	Added Part II to report reconciliation of capital costs.	Increase
14.	49-55 - 49-57	49-521	4902.90	Worksheet A-8	Worksheet A-8	No change.	N/A
15.	49-58 - 49-59	49-522	4902.100 - 4902.102	Worksheet A-8-1, Parts I and II	Worksheet A-8-1, Parts I and II	Added a column to Worksheet A-8-1, Part II, to identify the Medicare home office # used when completing the SNF's home office cost statement.	Increase
16.	49-60 - 49-62	49-523	4902.110	Worksheet A-8-2	Worksheet A-8-2	Added a column to report physician professional hours for informational purposes only.	Increase
17.	49-63 - 49-66	49-524 - 49-529 & 49-536 - 49-541	4903 - 4903.10	Worksheets B, Part I, and B-1	Worksheet B, Part I, and B-1	Revised worksheets to conform to revisions on Worksheet A.	N/A
18.	49-67	49-530 - 49-535	4903.20	Worksheet B, Part II	Worksheet B, Part II	Revised worksheet to conform to revisions on the Worksheet A.	N/A
19.	49-68	49-542	4903.30	Worksheet B-2	Worksheet B-2	No changes.	N/A
20.	49-69	49-543	4904 - 4904.10	Worksheet C	Worksheet C	Revised worksheet to conform to revisions on Worksheet A and added a column to transfer reclassifications of charges from Worksheet C-6.	N/A
21.	49-70	49-544	4904.70		Worksheet C-6	Added worksheet to reclassify charges among cost centers for cost-to-charge ratio calculations on Worksheet C.	Increase
22.	49-71	49-545	4905 - 4905.10	Worksheet D, Parts I, II, and III	Worksheet D	Combined Parts I and II. Eliminated Part III. Revised worksheet to conform to revisions on Worksheet A.	N/A
23.	49-72 - 49-74	49-546	4905.20	Worksheet D-1, Parts I and II	Worksheet D-1, Parts I and II	Eliminated Part II.	N/A

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24.	49-75 - 49-78	49-547 - 49-548	4906 - 4906.20	Worksheet E, Part I	Worksheet E, Parts A and B	Redesignated Worksheet E, Part I, Part A, as Worksheet E, Part A; redesignated Worksheet E, Part I, Part B, as Worksheet E, Part B; revised worksheet consistent with other cost reporting settlement worksheets.	N/A
25.	49-79 - 49-80	49-549	4906.30	Worksheet E-1	Worksheet E-1	Revised worksheet to streamline instructions and added column 3 to line 8 to report the notice of program reimbursement (NPR) date.	N/A
26.	49-81 - 49-84	49-550	4906.40	Worksheet E, Part II	Worksheet E-2	Redesignated Worksheet E, Part II, as Worksheet E-2; removed obsolete lines; and relabeled the deductibles line as cost sharing.	Decrease
27.	49-85 - 49-89	49-551	4908 - 4908.10	Worksheet G	Worksheet G	Revised to eliminate reporting multiple funds and to remove obsolete lines.	N/A
28.				Worksheet G-1		Eliminated Statement of Changes in Fund Balances collection.	Decrease
29.	49-90 - 49-91	49-552	4908.30 - 4908.32	Worksheet G-2, Parts I and II	Worksheet G-2, Parts I and II	Revised to remove obsolete lines. Expanded reporting of patient revenues by payer.	Increase
30.	49-92	49-553	4908.40	Worksheet G-3	Worksheet G-3	Revised to renumber lines.	N/A
31.	49-93 - 49-100	49-554 - 49-555	4909 - 4909.10	Worksheet H	Worksheet H	Revised consistent with the Form CMS-1728-20. Added standard cost centers to report the cost of administering vaccines, advertising, and fundraising.	Increase
32.	49-101 - 49-106	49-556 - 49-559	4909.20	Worksheet H-1, Parts I and II	Worksheet H-1, Parts I and II	Revised consistent with revisions to Worksheet H.	N/A
33.	49-107 - 49-108	49-560 - 49-565	4909.30 - 4909.32	Worksheet H-2, Parts I and II	Worksheet H-2, Parts I and II	Revised consistent with revisions to Worksheet A for SNF overhead costs allocated to the SNF-based HHA.	Increase
34.	49-109 - 49-111	49-566	4909.40 - 4909.43	Worksheet H-3, Parts I and II	Worksheet H-3, Parts I, II, and III	Revised consistent with revisions to Worksheet A for apportionment of SNF-based HHA costs. Redesignated Part I as Parts I and II. Redesignated Part II as Part III and revised consistent with the Form CMS-1728-20.	N/A
35.	49-112 - 49-114	49-567	4909.50 - 4909.52	Worksheet H-4, Parts I and II	Worksheet H-4, Parts I and II	Revised consistent with Form CMS-1728-20.	N/A

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36.	49-115 - 49-116	49-568	4909.60	Worksheet H-5	Worksheet H-5	No changes.	N/A
37.				Worksheets I-1, I-2, I-3, I-4, and I-5		Eliminated obsolete worksheets.	Decrease
38.				Worksheets J-1, Parts I and II; J-2, Parts I and 2; J-3; and J-4		Eliminated obsolete worksheets.	Decrease
39.				Worksheet K; K-1; K-2; K-3; K-4, Parts I and II; K-5, Parts I and II; and K-6		See also crosswalk items 40 through 48. Removed old Worksheet K series of worksheets sunset effective for cost reporting periods beginning on or after October 1, 2015.	N/A
40.	49-117 - 49-126	49-569 - 49-570	4912 - 4912.10	Worksheet O	Worksheet K	Redesignated O series of worksheets to new K series of worksheets and expanded the Direct Patient Care Services cost centers to include Drugs Charged to Patients.	N/A
41.	49-127	49-571	4912.20	Worksheet O-1	Worksheet K-1	Redesignated as Worksheet K-1 and expanded the Direct Patient Care Services cost centers to include Drugs Charged to Patients.	N/A
42.	49-127	49-572	4912.20	Worksheet O-2	Worksheet K-2	Redesignated as Worksheet K-2 and expanded the Direct Patient Care Services cost centers to include Drugs Charged to Patients.	N/A
43.	49-127	49-573	4912.20	Worksheet O-3	Worksheet K-3	Redesignated as Worksheet K-3 and expanded the Direct Patient Care Services cost centers to include Drugs Charged to Patients.	N/A
44.	49-127	49-574	4912.20	Worksheet O-4	Worksheet K-4	Redesignated as Worksheet K-4 and expanded the Direct Patient Care Services cost centers to include Drugs Charged to Patients.	N/A
45.	49-128	49-575	4912.60	Worksheet O-5	Worksheet K-5	Redesignated as Worksheet K-5.	N/A
46.	49-129 - 49-131	49-576 - 49-581	4912.70	Worksheet O-6, Parts I and II	Worksheet K-6, Parts I and II	Redesignated as Worksheet K-6.	N/A

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47.	49-132	49-582	4912.80	Worksheet O-7	Worksheet K-7	Redesignated as Worksheet K-7 and revised to conform to the ancillary cost centers on Worksheet C.	Increase
48.	49-133 - 49-134	49-583 - 49-584	4912.90	Worksheet O-8	Worksheet K-8	Redesignated as Worksheet K-8.	N/A