CENTERS FOR MEDICARE & MEDICAID SERVICES

# Medicare Part A Cost Report e-Filing Updates

*Wednesday, February 14, 2024*

***Presenters:***

*Owen Osaghae, CMS*
*Jolene Nguyen, CGI Federal*

# Acronyms in this Presentation

- BSO - Backup Security Official
- CCN - CMS Certification Number
- CMHC - Community Mental Health Center
- ECR - Electronic Cost Report
- ESRD - End Stage Renal Disease
- EUS - External User Services
- FQHC - Federally Qualified Health Center
- FTE - Full Time Equivalent
- FYB - Fiscal Year Begin
- FYE - Fiscal Year End
- GME - Graduate Medical Education
- HHA - Home Health Agency
- Histolab - Histocompatibility Laboratory
- HO - Home Office
- IDM - Identity Management system
- IME - Indirect Medical Education
- IPPS - Inpatient Prospective Payment System
- IRIS - Intern and Resident Information System
- IRR - Interim Rate Review
- LPIC - Limited Purpose Insurance Company
- MAC - Medicare Administrative Contractor
- MCR - Medicare Cost Report
- MCReF - Medicare Cost Report e-Filing system
- MFA - Multi-Factor Authentication
- NPR- Notice of Program Reimbursement
- OPA - Organ Procurement Agency
- PHI - Protected Health Information
- PII - Personally Identifiable Information
- PS&R - Provider Statistical and Reimbursement System
- RHC - Rural Health Clinic
- SNF - Skilled Nursing Facility
- SO - Security Official
- STAR - System for Tracking Audit and Reimbursement
- TS - Tentative Settlement

# Clarification of Terms

- When we say “Provider”, we mean Medicare Part A Providers *and* their Home Offices
- When we say “Cost Report”, we mean Medicare Part A Cost Reports *and* their Home Office Cost Statements

# Agenda

- Introductions
- Background and Overview
- Discuss Updates and New Features to MCReF
- e-Filing Refresher
- Q&A

# Business Overview

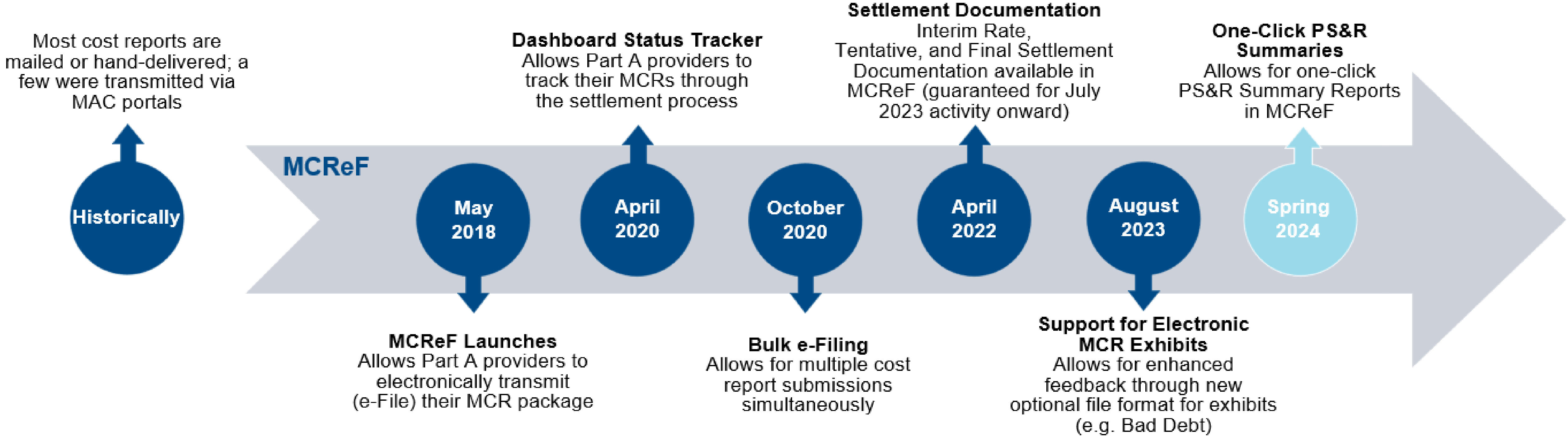
- The Medicare Cost Report (MCR) is used to determine Part A providers' annual Medicare reimbursable cost.

- Providers use a variety of sources (including Provider Statistical and Reimbursement system (PS&R) claim reimbursement data) to create their MCR.
  - There are about 56,000 MCRs submitted each year that account for over $250 Billion of Medicare reimbursement.

- Regulation specifies deadline for submitting an acceptable cost report

- Medicare Administrative Contractors (MACs) have requirements for receiving, accepting, reviewing, auditing, and finalizing cost reports.

# History of Cost Report Submission and Receipt Process



**Historically**

Most cost reports are mailed or hand-delivered; a few were transmitted via MAC portals

**MCReF**

**May 2018**

**MCReF Launches**
Allows Part A providers to electronically transmit (e-File) their MCR package

**April 2020**

**Dashboard Status Tracker**
Allows Part A providers to track their MCRs through the settlement process

**October 2020**

**Bulk e-Filing**
Allows for multiple cost report submissions simultaneously

**April 2022**

**Settlement Documentation**
Interim Rate, Tentative, and Final Settlement Documentation available in MCReF (guaranteed for July 2023 activity onward)

**August 2023**

**Support for Electronic MCR Exhibits**
Allows for enhanced feedback through new optional file format for exhibits (e.g. Bad Debt)

**Spring 2024**

**One-Click PS&R Summaries**
Allows for one-click PS&R Summary Reports in MCReF

# MCReF Usage

- **Since 5/1/2018:**
  - Over 140,000 successful submissions from over 10,000 distinct users
  - Median Submission Time: 4 seconds
  - Over 2,900 providers were able to correct errors with their MCR prior to submission and without the need for correspondence with their MAC, and potentially avoiding the rejection of their MCR
  - Tentative Settlement payments issued faster on average for MCReF submissions versus non-MCReF submissions
- CY2023: 65% of all MCR submissions were e-Filed via MCReF
- **A few quotes received from MCReF users:**
  - "In the 25 years I have been doing cost reporting, never have we gotten tentatives this early or have we filed this early, so we know it is all because of MCReF."
  - "I am loving the cost report submission season! MCReF is awesome!"
  - "This is a great, centrally located tool for cost report filing statuses, especially when you have multiple facilities and multiple fiscal years."
  - "Finally started using it this year, and kicking myself for not doing it sooner!"
  - "…I have been involved in cost reporting since 1983. This is the best initiative that I have seen from CMS to help providers and be more efficient."

# CMS Goal

- Enhance the Medicare provider experience
  - Continuously improve the cost report filing experience
  - Increase transparency to providers through cost report tracking

# Advantages of MCReF for Providers

- One process for all providers via one submission portal
  - Available to all Part A providers regardless of MAC
  - Beneficial to chain organizations which have providers at multiple MACs, and any time you change MACs
  - Reduces confusion, delays, and time you spend on administrative processes

- Direct feedback on the receivability of your MCR submission, and potential for instant acceptance

- Tentative Settlement payments issued faster on average for MCReF submissions

- Live updates on cost report status from submission through desk review and final settlement, including access to Interim Rate, Tentative, and Final Settlement documentation for activity since July 2023

# MCReF – High Level System Changes

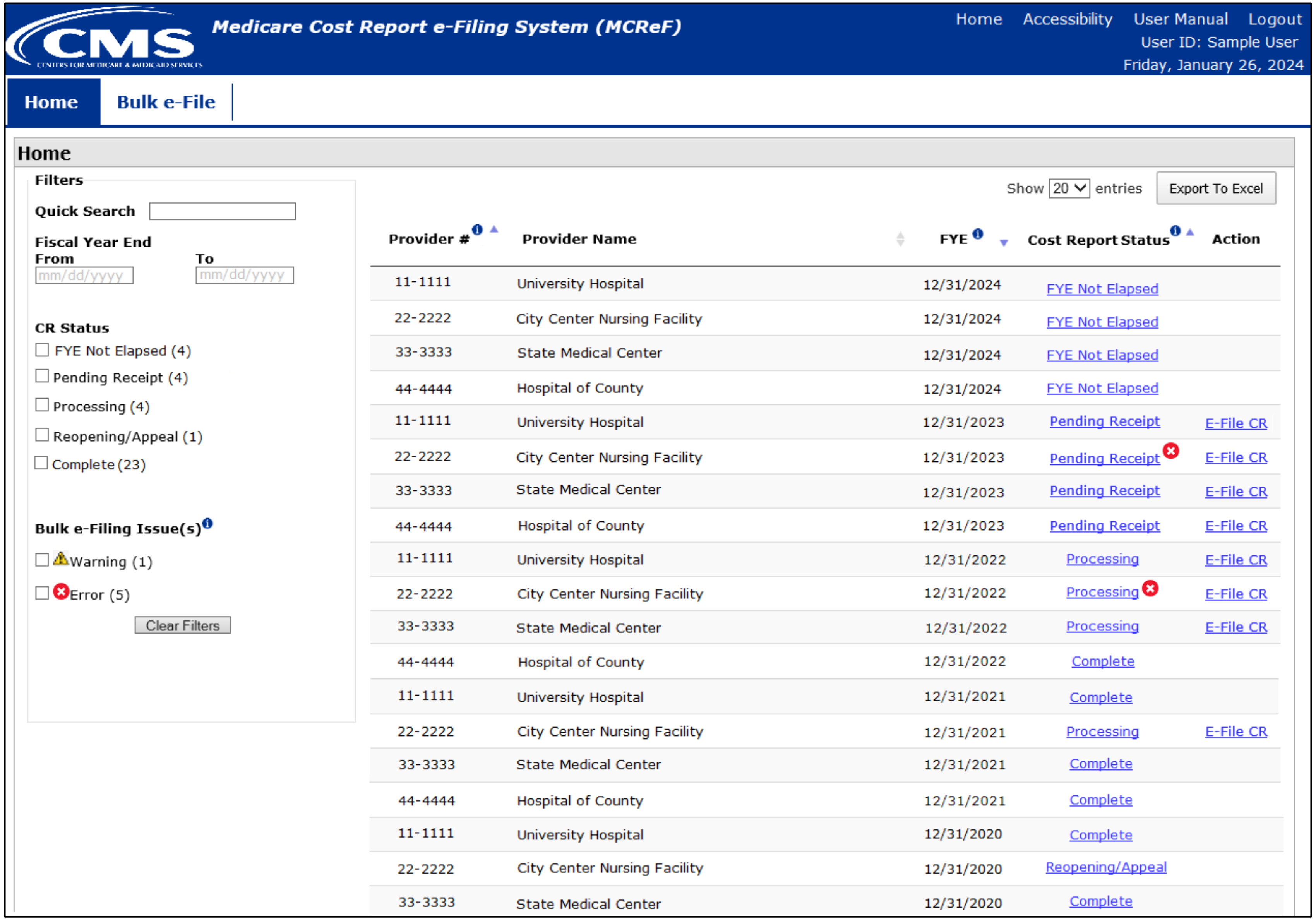
- **One-Click PS&R Summaries:** PS&R Summary Reports will be directly accessible in MCReF via one-click download
- **Electronic Exhibits:** Now fully supporting CMS initiative to create standardized, electronic versions of the Medicare Bad Debt Listing, Medicaid Eligible Days, Charity Care Charges, and Total Bad Debt exhibits

# One-Click PS&R Summary Report Download

# One-Click PS&R Summary Report Download

- PS&R Summary Reports tailored for cost report creation will be directly accessible via a one-click download within the Medicare Cost Report e-Filing system (MCReF)
- The goal of this is to make acquiring PS&R Summary Reports:
  - Easier (one-click, rather than current multi-screen flow for custom requests)
  - Faster (immediate download, no queue/inbox)
  - Vendor-ready (format and dates coordinated with cost report vendors for plug'n'play simplicity)

# Existing MCReF Home Page



*Medicare Cost Report e-Filing System (MCReF)*

User ID: Sample User

Friday, January 26, 2024

**Home**

**Filters**

**Quick Search**

**Fiscal Year End**

**From** mm/dd/yyyy **To** mm/dd/yyyy

**CR Status**

- ☐ FYE Not Elapsed (4)
- ☐ Pending Receipt (4)
- ☐ Processing (4)
- ☐ Reopening/Appeal (1)
- ☐ Complete (23)

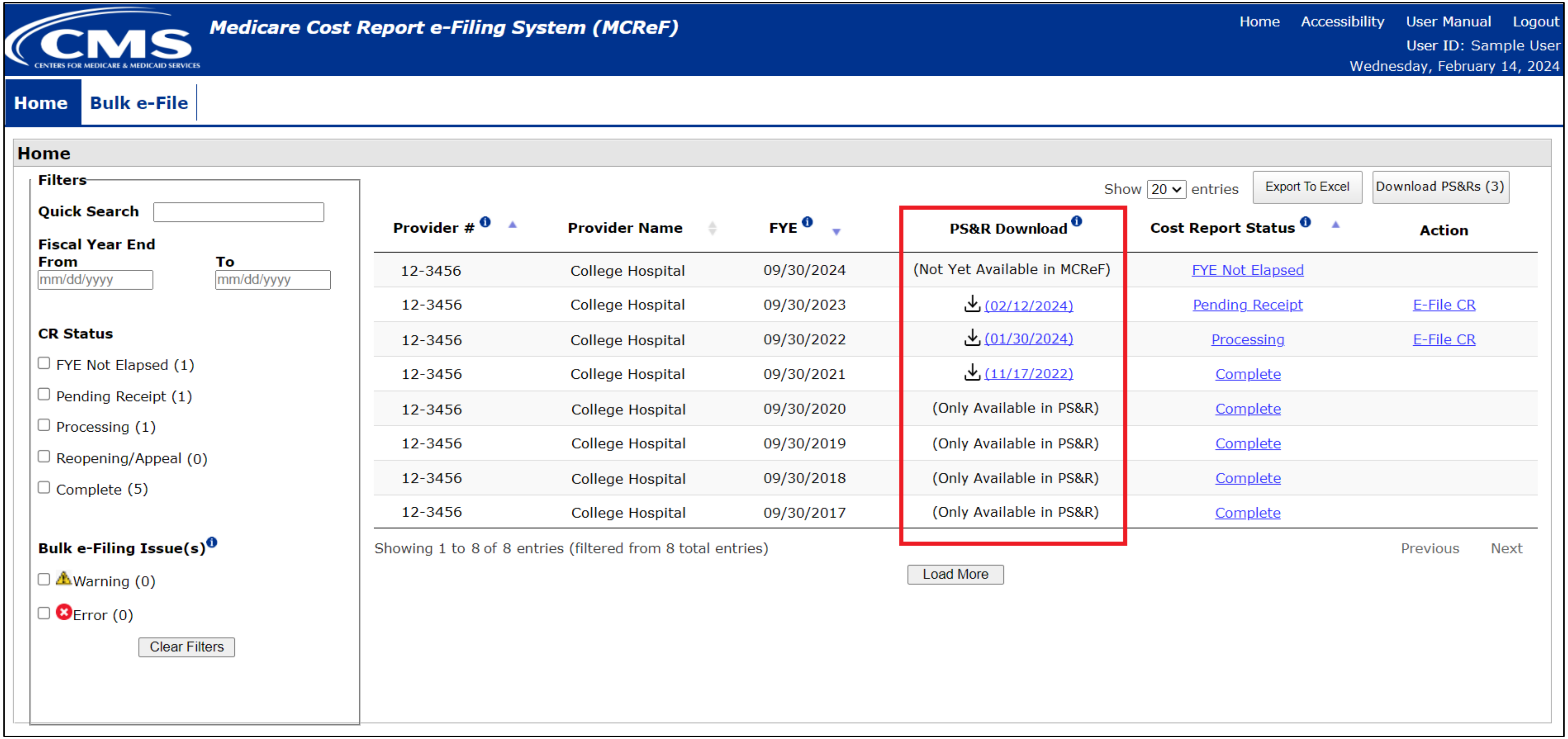
**Bulk e-Filing Issue(s)**

- ☐ ⚠Warning (1)
- ☐ ⊗Error (5)

Show 20 entries

| Provider # | Provider Name | FYE | Cost Report Status | Action |
|---|---|---|---|---|
| 11-1111 | University Hospital | 12/31/2024 | FYE Not Elapsed | |
| 22-2222 | City Center Nursing Facility | 12/31/2024 | FYE Not Elapsed | |
| 33-3333 | State Medical Center | 12/31/2024 | FYE Not Elapsed | |
| 44-4444 | Hospital of County | 12/31/2024 | FYE Not Elapsed | |
| 11-1111 | University Hospital | 12/31/2023 | Pending Receipt | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2023 | Pending Receipt ⊗ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2023 | Pending Receipt | E-File CR |
| 44-4444 | Hospital of County | 12/31/2023 | Pending Receipt | E-File CR |
| 11-1111 | University Hospital | 12/31/2022 | Processing | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2022 | Processing ⊗ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2022 | Processing | E-File CR |
| 44-4444 | Hospital of County | 12/31/2022 | Complete | |
| 11-1111 | University Hospital | 12/31/2021 | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2021 | Processing | E-File CR |
| 33-3333 | State Medical Center | 12/31/2021 | Complete | |
| 44-4444 | Hospital of County | 12/31/2021 | Complete | |
| 11-1111 | University Hospital | 12/31/2020 | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2020 | Reopening/Appeal | |
| 33-3333 | State Medical Center | 12/31/2020 | Complete | |

# Mock-up with Upcoming Changes



*Medicare Cost Report e-Filing System (MCReF)*

Home Accessibility User Manual Logout

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Wednesday, February 14, 2024

**Home** **Bulk e-File**

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**CR Status**

- ☐ FYE Not Elapsed (1)
- ☐ Pending Receipt (1)
- ☐ Processing (1)
- ☐ Reopening/Appeal (0)
- ☐ Complete (5)

**Bulk e-Filing Issue(s)**

- ☐ ⚠Warning (0)
- ☐ ✖Error (0)

Clear Filters

Show 20 entries Export To Excel Download PS&Rs (3)

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 12-3456 | College Hospital | 09/30/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 12-3456 | College Hospital | 09/30/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 12-3456 | College Hospital | 09/30/2022 | ⤓ (01/30/2024) | Processing | E-File CR |
| 12-3456 | College Hospital | 09/30/2021 | ⤓ (11/17/2022) | Complete | |
| 12-3456 | College Hospital | 09/30/2020 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2019 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2018 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2017 | (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

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# What the One-Click Summaries Will Contain

- All available PS&R Report Types for the provider and any subunits the MAC is currently aware of
  - Report package will also include the PS&R 1000 Consolidated Summary report and supplemental sections as applicable (i.e. 110 DRG Section, 329/339 Patient CBSA Visit Section)
- Service Periods
  - Will encompass 1 full cost reporting period
  - Service-period "splits" will be applied as follows:
    - IPPS Hospitals receive a split on 10/1
    - The following provider types will receive a split on 1/1:
      - Cancer Hospitals
      - Teaching Facilities
      - Based Psych and Rehab units attached to a Teaching Hospital
      - Based Swing-Bed SNFs and RHCs
    - RHCs receive an additional one-time split on 4/1/2021
- All Paid Dates available as of report generation
- CSV and PDF format

*Note:* Before using One-Click Summaries, you should confirm that these defaults meet your particular filing needs

# Service Period Date “Splits” Example

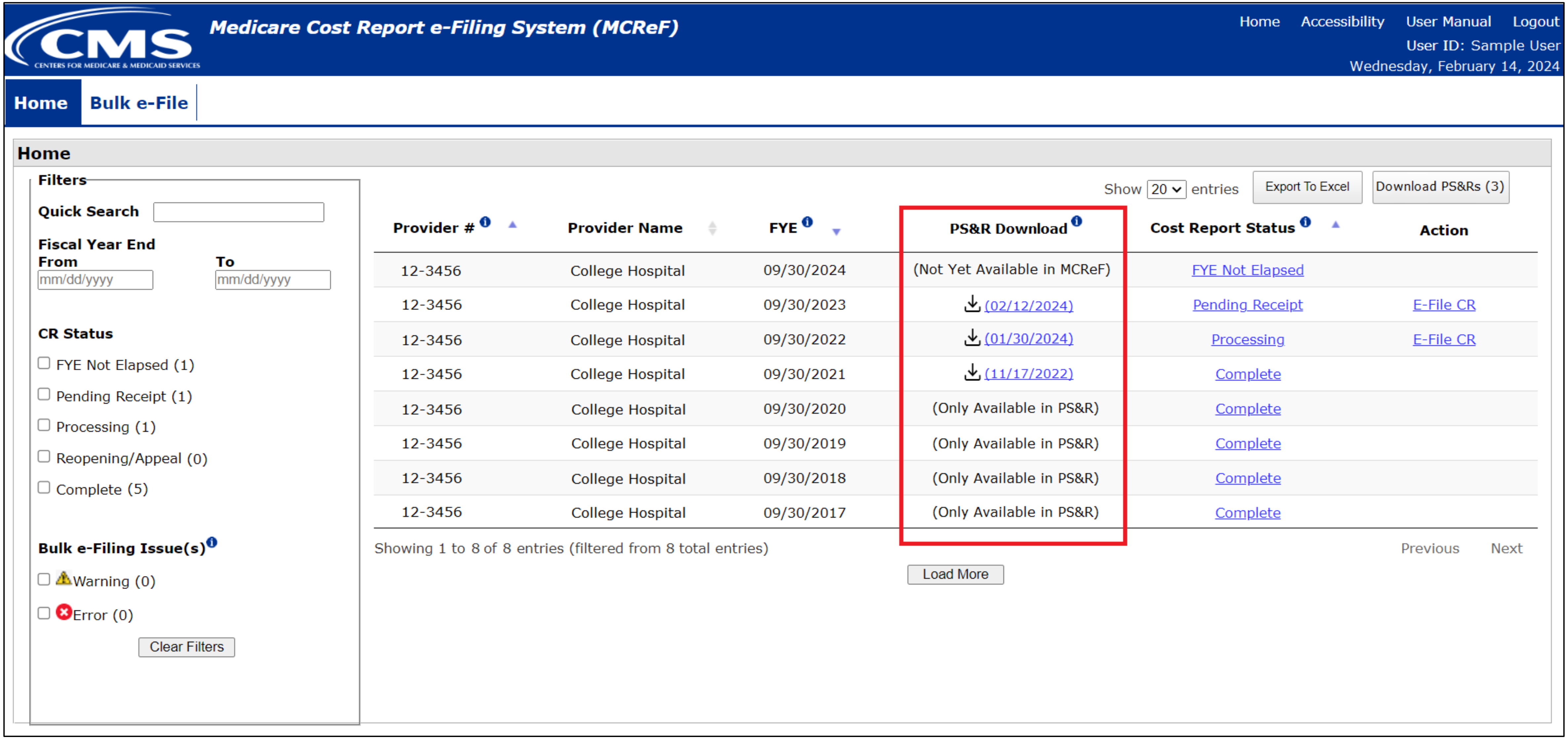
For example, assuming a Teaching Hospital with based Psych, RHC, and HHA subunits, and a Cost Reporting Period of 7/1/2022-6/30/2023, the default service periods would be as follows:

| Provider | “Splits” on… | Period 1 | Period 2 | Period 3 | Period 4 |
|---|---|---|---|---|---|
| Teaching IPPS Hospital | 10/1 (IPPS)<br>1/1 (Teaching) | 7/1/2022 – 9/30/2022 | 10/1/2022 – 12/31/2022 | 1/1/2023 – 6/30/2023 | |
| Based Psych | 1/1 (Based Psych to a Teaching facility) | 7/1/2022 – 12/31/2022 | 1/1/2023 – 6/30/2023 | | |
| Based RHC | 1/1 (RHC) | 7/1/2022 – 12/31/2022 | 1/1/2023 – 6/30/2023 | | |
| Based HHA | None | 7/1/2022 – 6/30/2023 | | | |

# Supported FYEs and Data Refresh Frequency

- Functionality will generate refreshed default PS&R Summary reports for cost reporting periods which meet all 3 of the following criteria:
  - FYE is in the past
  - FYE is within the last 3 years
  - FYE does not have a Finalized NPR
- Supported FYEs will have refreshed reports made available on a rolling basis:
  - FYEs without an Accepted cost report will be refreshed at least weekly
  - Accepted FYEs which do not have a Finalized NPR will be refreshed at least monthly
  - FYEs where a Finalized NPR has been issued will stop being refreshed
    - Most recently refreshed report will remain available with the date it was last refreshed
- For any reports not made available per the guidelines above (including Detail and Miscellaneous), users would continue to request those manually in the PS&R system

# Mock-up with Upcoming Changes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**CR Status**

- ☐ FYE Not Elapsed (1)
- ☐ Pending Receipt (1)
- ☐ Processing (1)
- ☐ Reopening/Appeal (0)
- ☐ Complete (5)

**Bulk e-Filing Issue(s)**

- ☐ ⚠Warning (0)
- ☐ ✖Error (0)

Show 20 entries

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 12-3456 | College Hospital | 09/30/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 12-3456 | College Hospital | 09/30/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 12-3456 | College Hospital | 09/30/2022 | ⤓ (01/30/2024) | Processing | E-File CR |
| 12-3456 | College Hospital | 09/30/2021 | ⤓ (11/17/2022) | Complete | |
| 12-3456 | College Hospital | 09/30/2020 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2019 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2018 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2017 | (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

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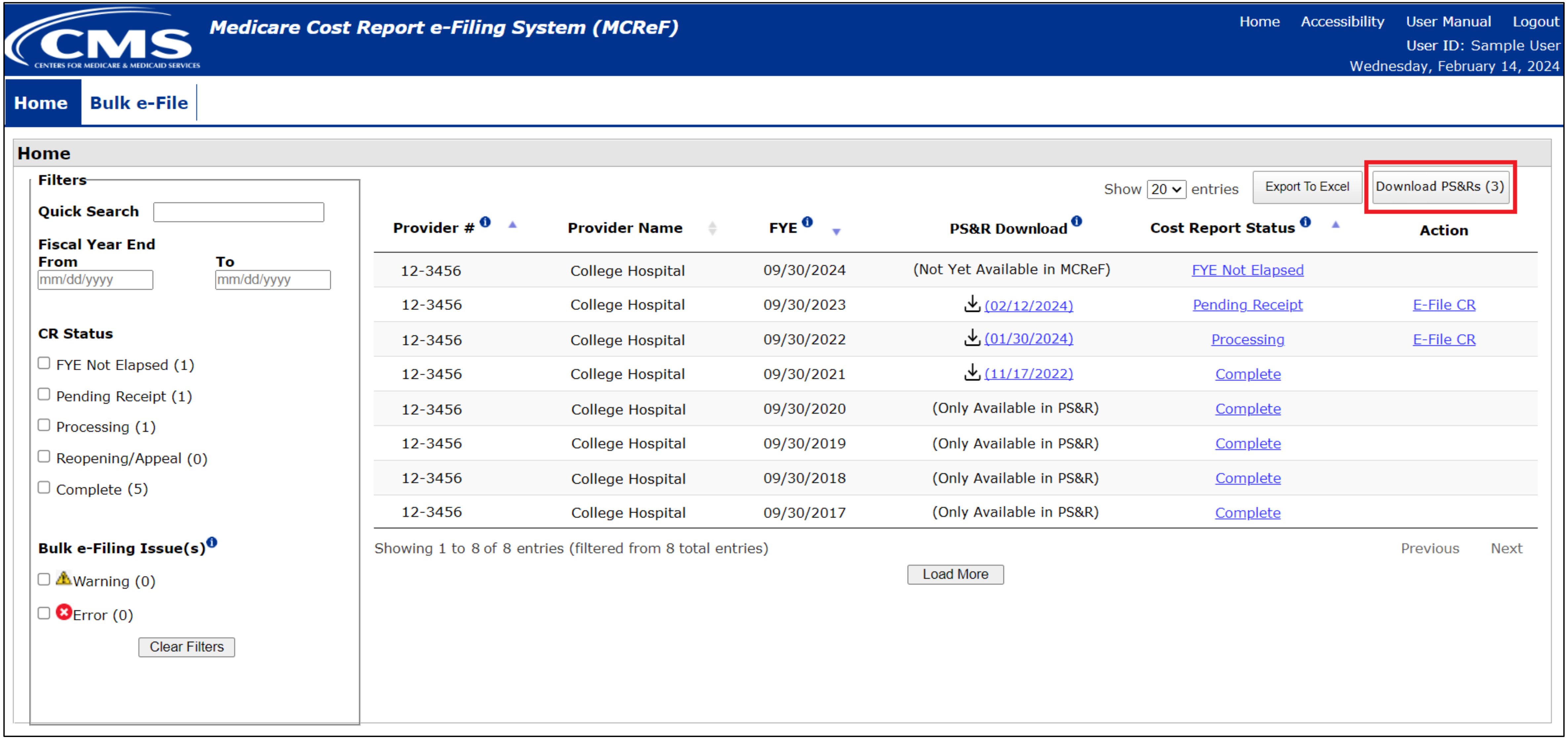
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- ☐ Error (0)

Show 20 entries

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| 12-3456 | College Hospital | 09/30/2022 | (01/30/2024) | Processing | E-File CR |
| 12-3456 | College Hospital | 09/30/2021 | (11/17/2022) | Complete | |
| 12-3456 | College Hospital | 09/30/2020 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2019 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2018 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2017 | (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

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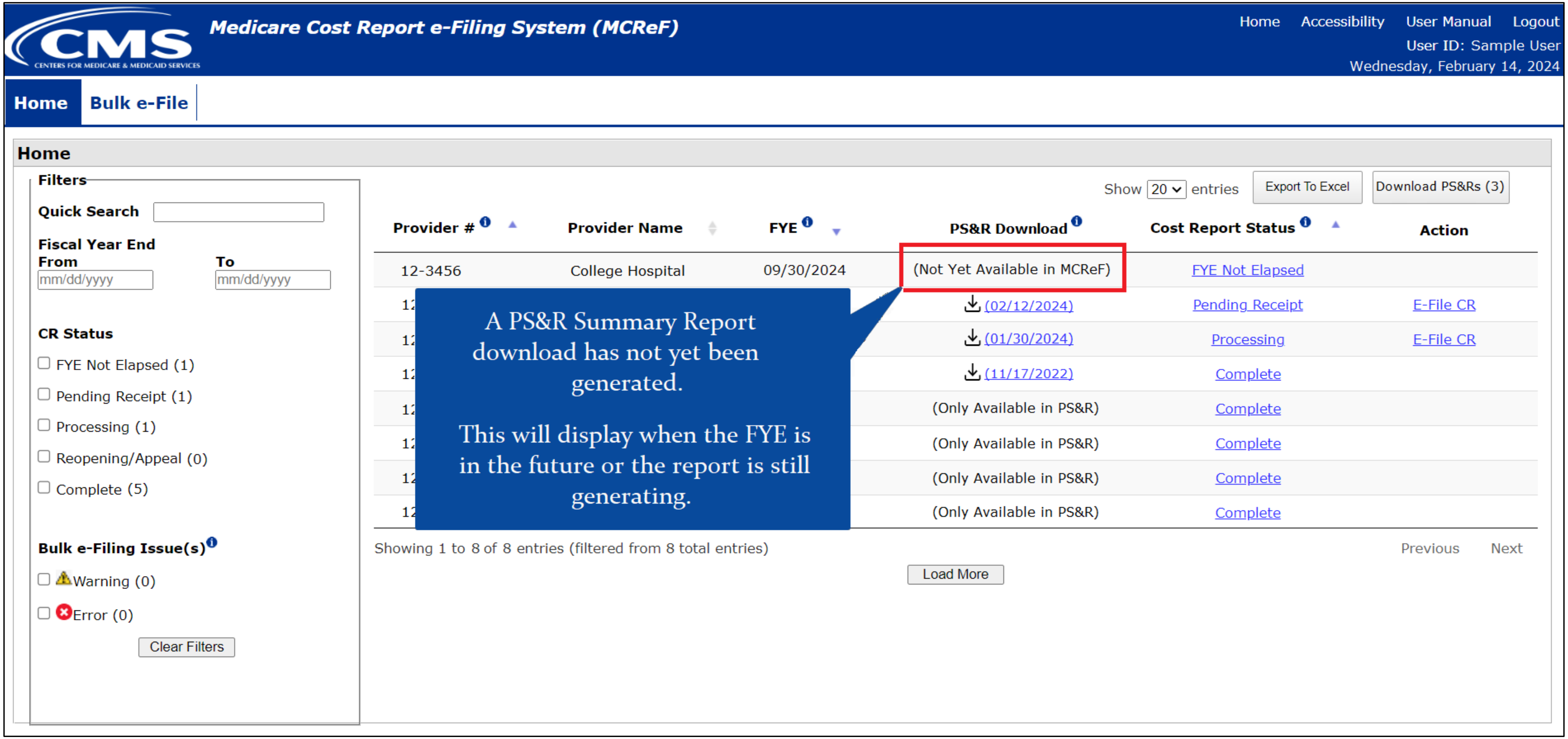

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Show 20 entries

Export To Excel
Download PS&Rs (3)

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 12-3456 | College Hospital | 09/30/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 12 | | | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 12 | | | ⤓ (01/30/2024) | Processing | E-File CR |
| 12 | | | ⤓ (11/17/2022) | Complete | |
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| 12 | | | (Only Available in PS&R) | Complete | |
| 12 | | | (Only Available in PS&R) | Complete | |
| 12 | | | (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

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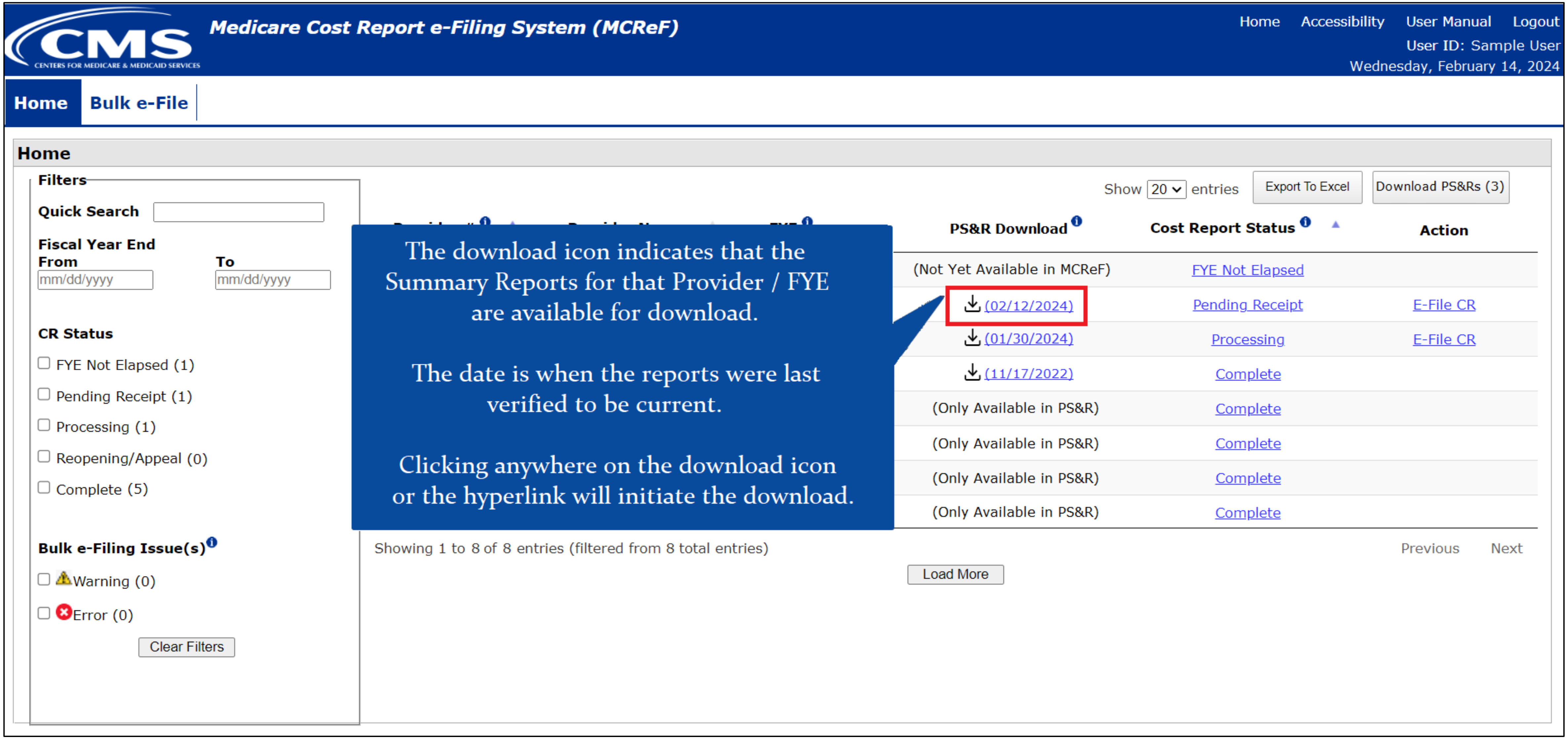
A PS&R Summary Report download has not yet been generated.

This will display when the FYE is in the future or the report is still generating.

# Mock-up with Upcoming Changes



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- ☐ ✖Error (0)

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Show 20 entries Export To Excel Download PS&Rs (3)

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|---|---|---|
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| ⤓ (01/30/2024) | Processing | E-File CR |
| ⤓ (11/17/2022) | Complete | |
| (Only Available in PS&R) | Complete | |
| (Only Available in PS&R) | Complete | |
| (Only Available in PS&R) | Complete | |
| (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

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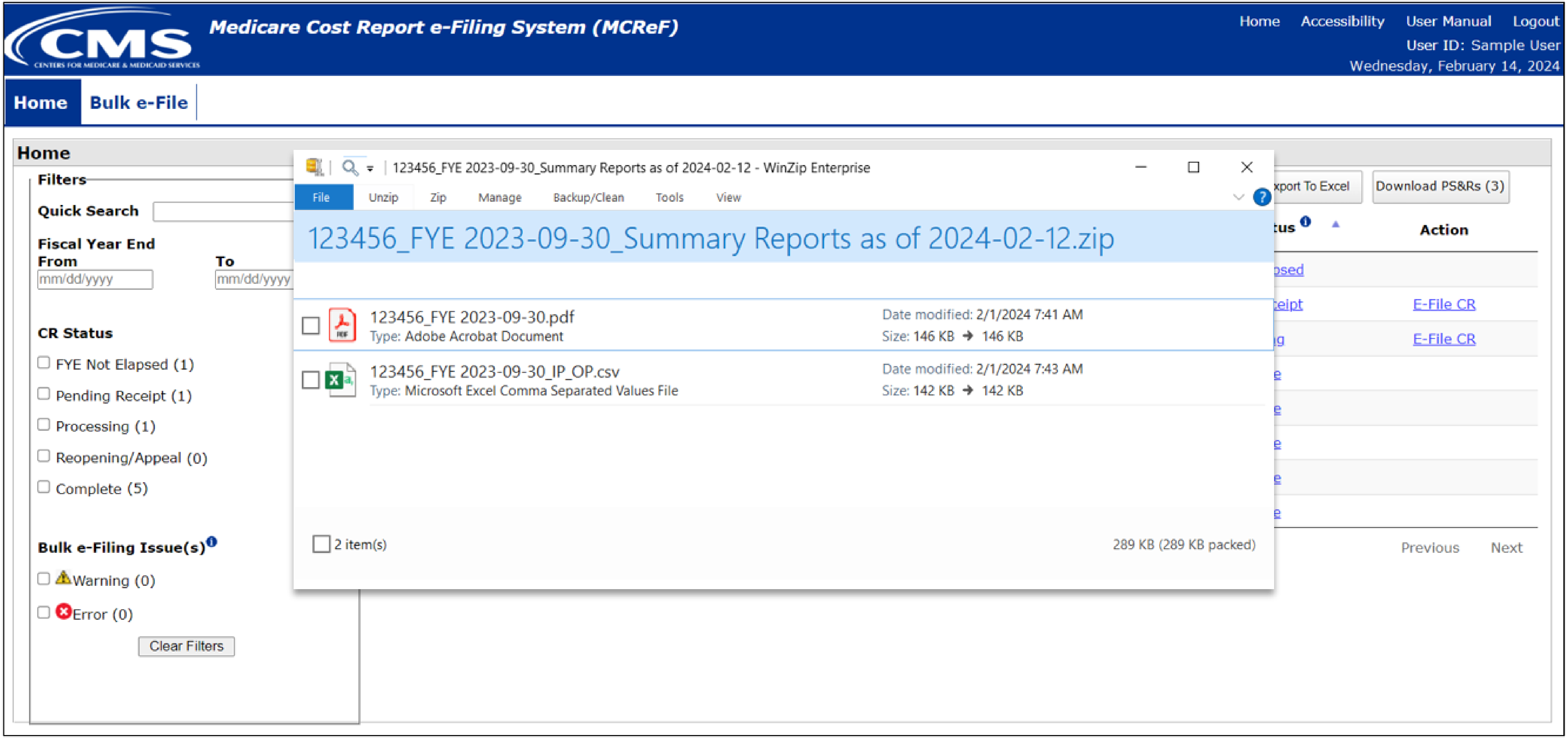
The download icon indicates that the Summary Reports for that Provider / FYE are available for download.

The date is when the reports were last verified to be current.

Clicking anywhere on the download icon or the hyperlink will initiate the download.

# Mock-up with Upcoming Changes



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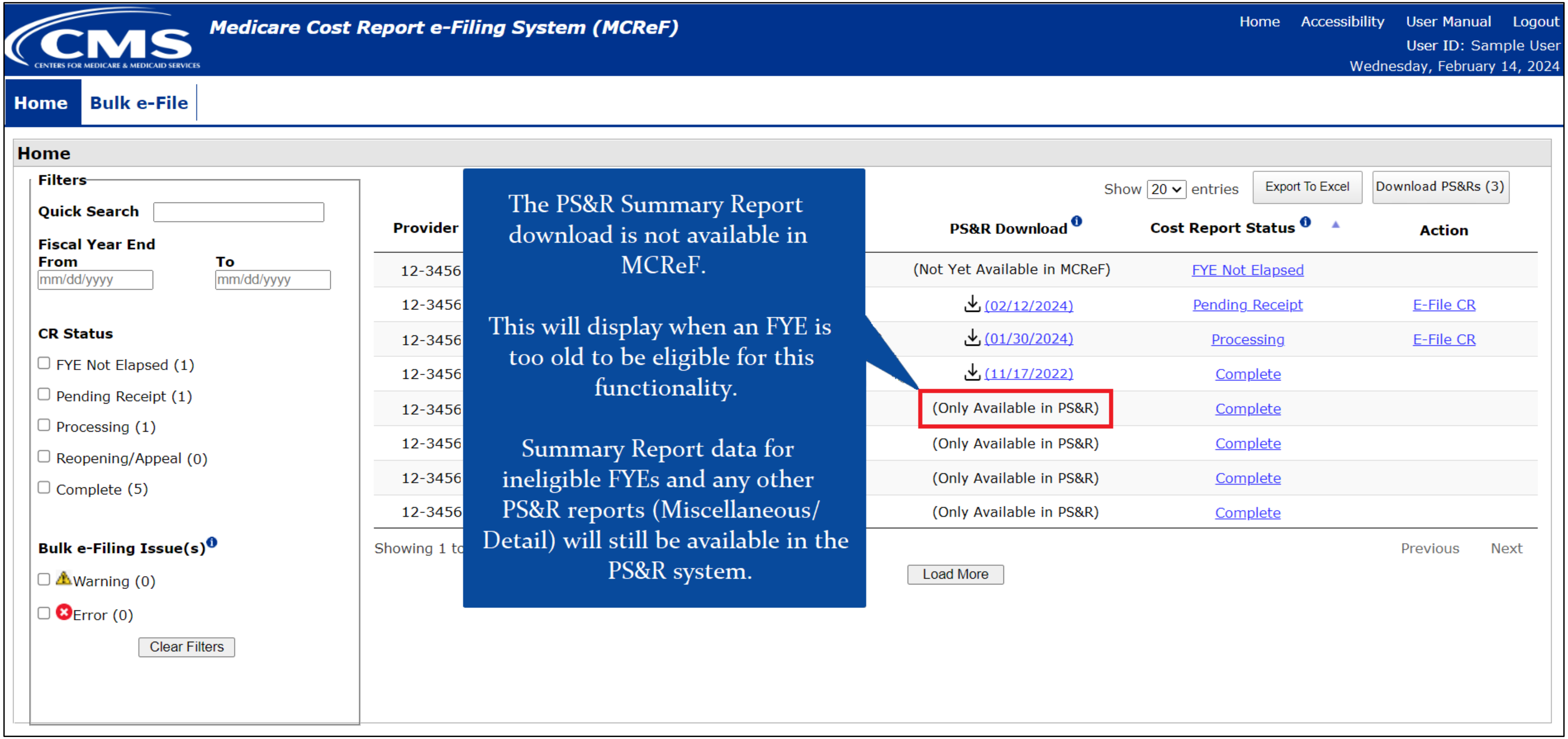
| ☐ | 123456_FYE 2023-09-30_IP_OP.csv<br>Type: Microsoft Excel Comma Separated Values File | Date modified: 2/1/2024 7:43 AM<br>Size: 142 KB → 142 KB |

☐ 2 item(s)

289 KB (289 KB packed)

# Mock-up with Upcoming Changes



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**From** mm/dd/yyyy **To** mm/dd/yyyy

**CR Status**
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**Bulk e-Filing Issue(s)**
- ☐ ⚠Warning (0)
- ☐ ✖Error (0)

Clear Filters

Show 20 entries Export To Excel Download PS&Rs (3)

| Provider | PS&R Download | Cost Report Status | Action |
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| 12-3456 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
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| 12-3456 | (Only Available in PS&R) | Complete | |
| 12-3456 | (Only Available in PS&R) | Complete | |
| 12-3456 | (Only Available in PS&R) | Complete | |
| 12-3456 | (Only Available in PS&R) | Complete | |

Showing 1 to

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The PS&R Summary Report download is not available in MCReF.

This will display when an FYE is too old to be eligible for this functionality.

Summary Report data for ineligible FYEs and any other PS&R reports (Miscellaneous/ Detail) will still be available in the PS&R system.

# Next Steps

- Work for this feature is currently being completed, and will be tested by MACs and Providers next
- Goal is to have this available to everyone in MCReF during Spring 2024

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# Support for Electronic Medicare Cost Report Exhibits

- **Medicare Bad Debt Listing**
- **Medicaid Eligible Days**
- **Charity Care Charges**
- **Total Bad Debt**

# Support for Electronic Medicare Cost Report Exhibits

- CMS has completed their initiative to create standardized, electronic versions of the **Medicare Bad Debt Listing**, **Medicaid Eligible Days**, **Charity Care Charges**, and **Total Bad Debt** exhibits, and they are now fully available for use
  - The aim of this initiative is to accelerate cost report settlement
  - Adoption of these electronic versions is optional
- The specifications for how to create the electronic exhibits and pre-made templates have been posted online (see URL on slide 32)
- MCReF is now setup to receive and process all of these new electronic exhibits

# Support for Electronic Medicare Cost Report Exhibits

**Exhibits**

- MCR instructions include exhibits specifying how to submit additional information that supports the reimbursement being claimed in the cost report
  - Exhibits include a visual layout of the requested information, definitions of the data, and rules that the data is required to follow
  - Note: For the Hospital 2552-10 and the HHA 1728-20, the layout as shown in the MCR instructions is required, regardless of what format (e.g. PDF, CSV, XLS) is used

# Support for Electronic Medicare Cost Report Exhibits

**Electronic Specifications**

- CMS support of exhibits now includes *optional* electronic specifications for creating digital versions of the exhibits
- The specifications for each exhibit include a required identifier, the necessary labels for header fields and columns, the rules for the information to be filled in (acceptable formatting, etc.), and the appropriate locations for all of the above

# Support for Electronic Medicare Cost Report Exhibits

**Templates**

- In addition to optional electronic specifications, CMS has created pre-made spreadsheet templates as a reference for how to meet the specifications which can also have data directly entered into them

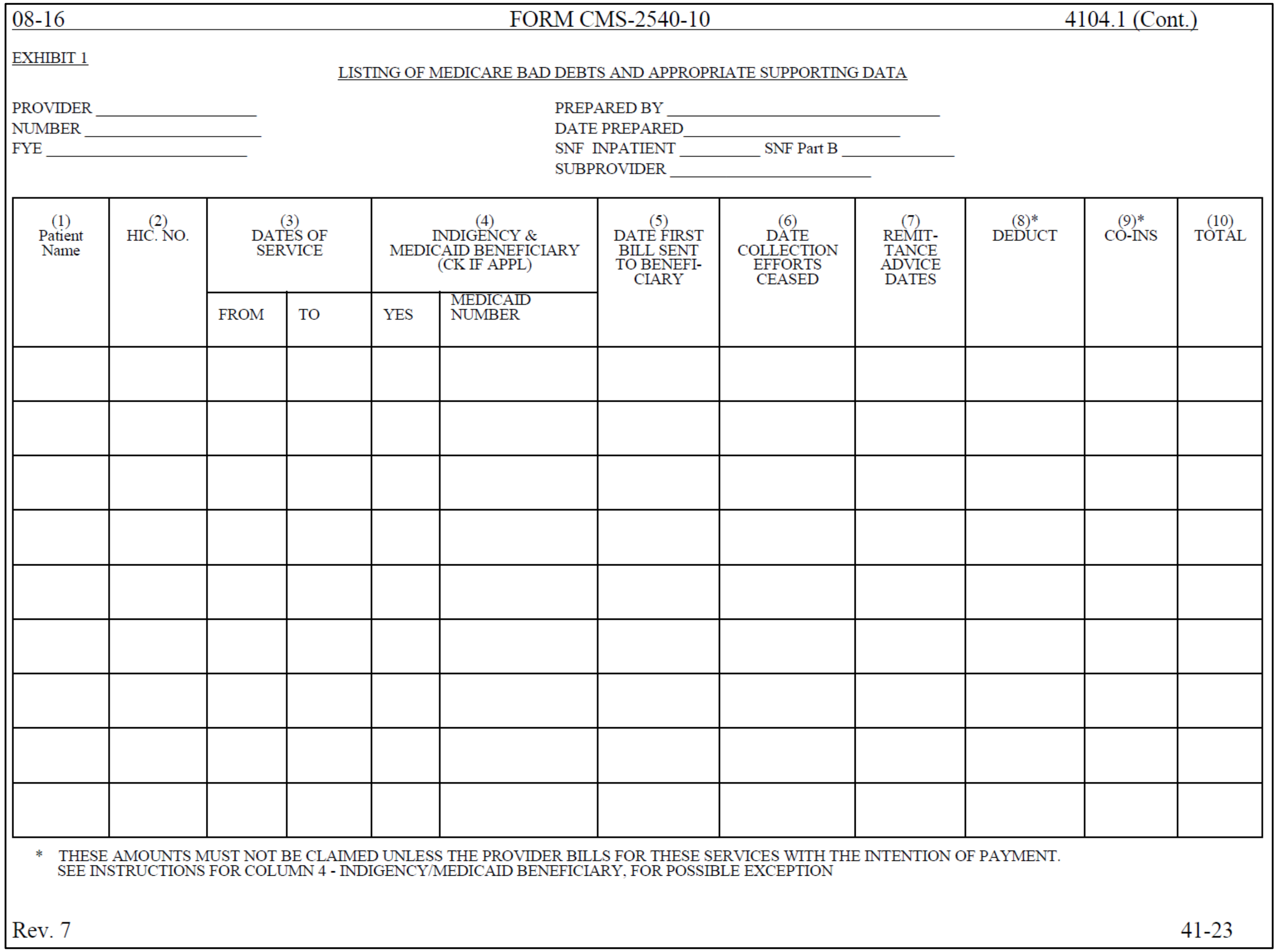
- Templates will help guide data entry in accordance with the specifications:
  - Pre-formatted dates for expected fields
  - Data entry limitations for fields with a specific list of valid values (e.g. Yes/No fields)

# Examples of Exhibits, Templates, and Specifications

# Website for Cost Report Instructions

https://www.cms.gov/regulations-and-guidance/guidance/manuals/paper-based-manuals-items/cms021935

# Example of the SNF 2540-10 Bad Debt Exhibit



08-16 FORM CMS-2540-10 4104.1 (Cont.)

EXHIBIT 1

LISTING OF MEDICARE BAD DEBTS AND APPROPRIATE SUPPORTING DATA

PROVIDER ________________
NUMBER ________________
FYE ________________

PREPARED BY ________________
DATE PREPARED ________________
SNF INPATIENT ________ SNF Part B ________
SUBPROVIDER ________________

| (1) Patient Name | (2) HIC. NO. | (3) DATES OF SERVICE | | (4) INDIGENCY & MEDICAID BENEFICIARY (CK IF APPL) | | (5) DATE FIRST BILL SENT TO BENEFICIARY | (6) DATE COLLECTION EFFORTS CEASED | (7) REMITTANCE ADVICE DATES | (8)* DEDUCT | (9)* CO-INS | (10) TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FROM | TO | YES | MEDICAID NUMBER | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

* THESE AMOUNTS MUST NOT BE CLAIMED UNLESS THE PROVIDER BILLS FOR THESE SERVICES WITH THE INTENTION OF PAYMENT. SEE INSTRUCTIONS FOR COLUMN 4 - INDIGENCY/MEDICAID BENEFICIARY, FOR POSSIBLE EXCEPTION

Rev. 7 41-23

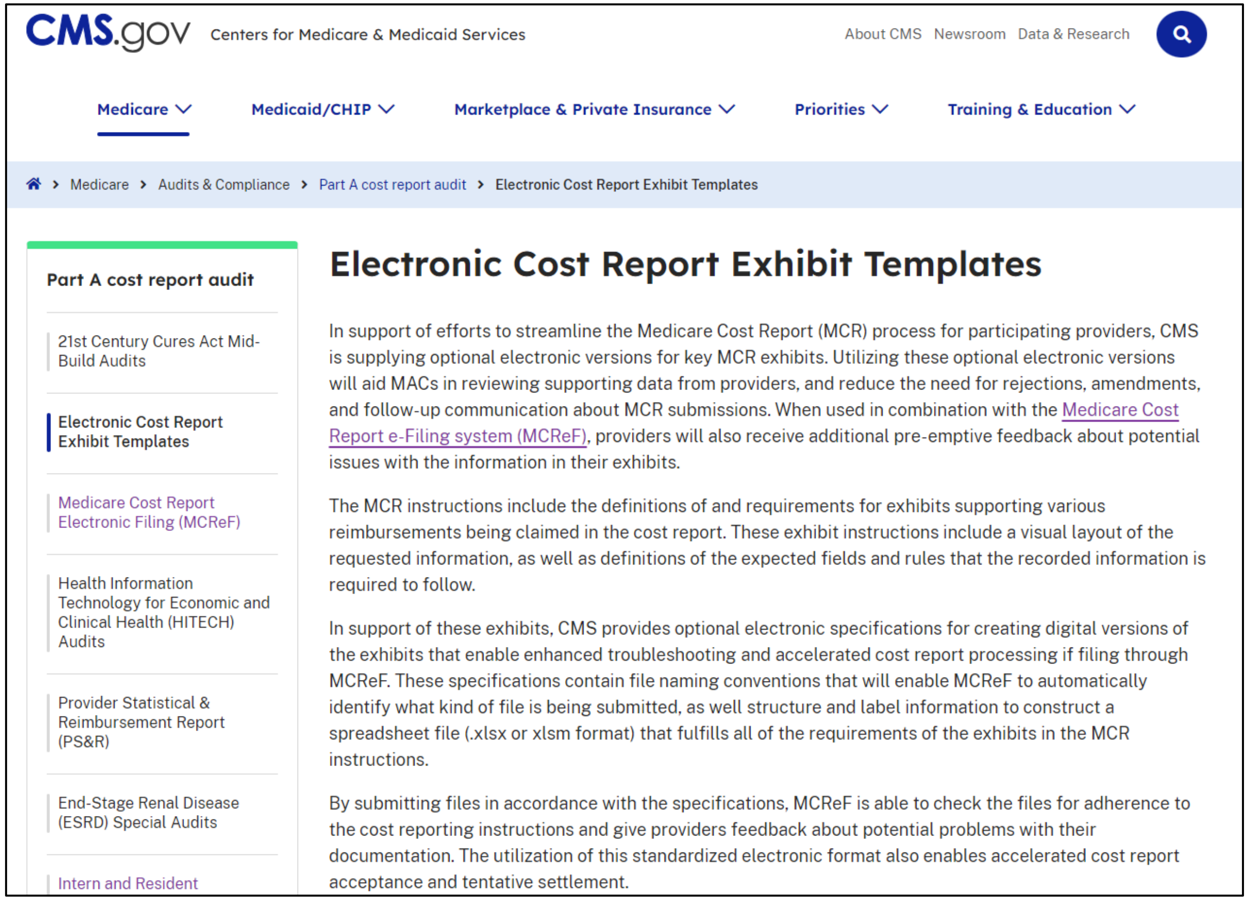
Cost report instructions found at:
https://www.cms.gov/regulations-and-guidance/guidance/manuals/paper-based-manuals-items/cms021935

# Website for Accessing Templates and Specifications

https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/electronic-cost-report-exhibit-templates

# Website for Accessing Templates and Specifications

Summary at the top of the page…


CMS.gov
Centers for Medicare & Medicaid Services
About CMS
Newsroom
Data & Research
Medicare
Medicaid/CHIP
Marketplace & Private Insurance
Priorities
Training & Education
Medicare › Audits & Compliance › Part A cost report audit › Electronic Cost Report Exhibit Templates
Part A cost report audit
21st Century Cures Act Mid-Build Audits
Electronic Cost Report Exhibit Templates
Medicare Cost Report Electronic Filing (MCReF)
Health Information Technology for Economic and Clinical Health (HITECH) Audits
Provider Statistical & Reimbursement Report (PS&R)
End-Stage Renal Disease (ESRD) Special Audits
Intern and Resident

## Electronic Cost Report Exhibit Templates

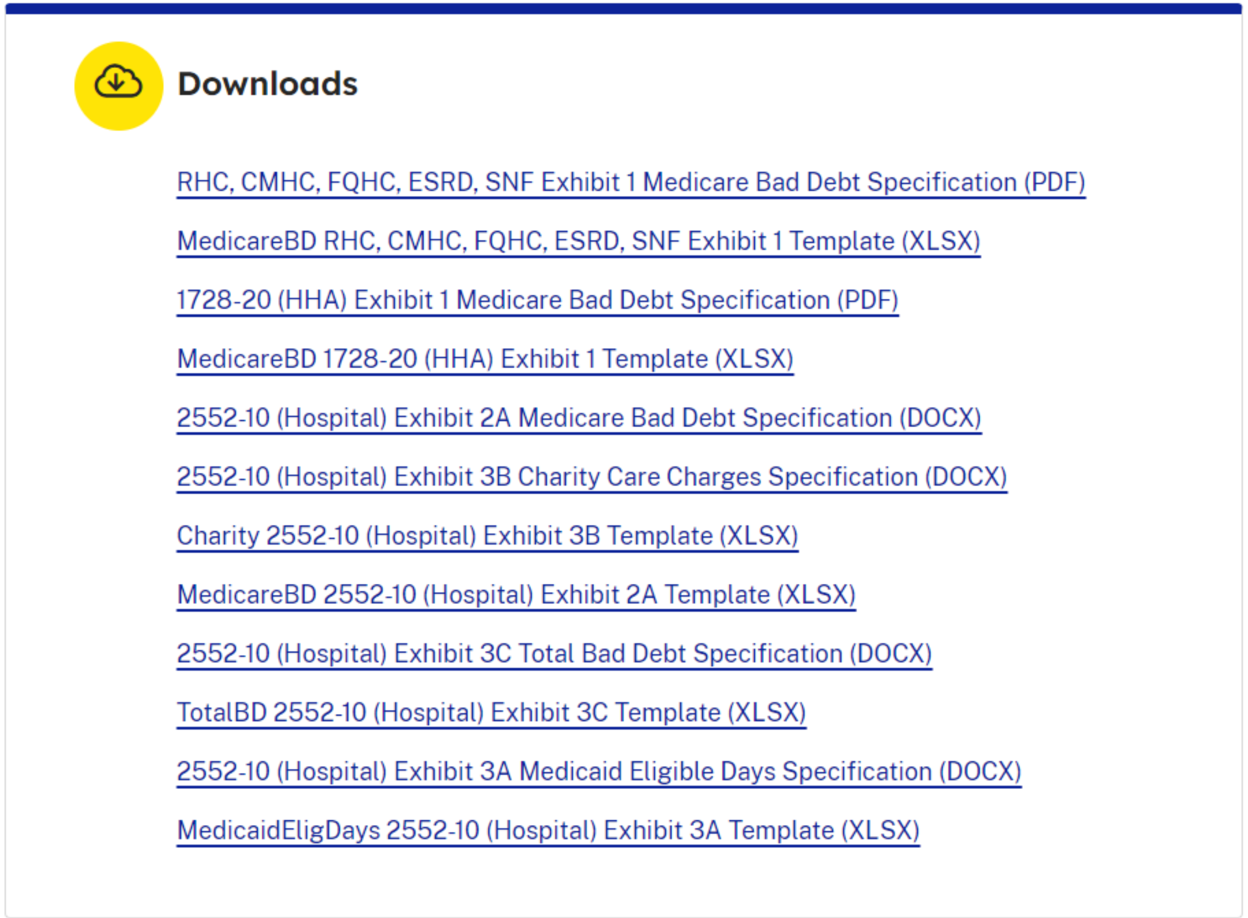
In support of efforts to streamline the Medicare Cost Report (MCR) process for participating providers, CMS is supplying optional electronic versions for key MCR exhibits. Utilizing these optional electronic versions will aid MACs in reviewing supporting data from providers, and reduce the need for rejections, amendments, and follow-up communication about MCR submissions. When used in combination with the Medicare Cost Report e-Filing system (MCReF), providers will also receive additional pre-emptive feedback about potential issues with the information in their exhibits.

The MCR instructions include the definitions of and requirements for exhibits supporting various reimbursements being claimed in the cost report. These exhibit instructions include a visual layout of the requested information, as well as definitions of the expected fields and rules that the recorded information is required to follow.

In support of these exhibits, CMS provides optional electronic specifications for creating digital versions of the exhibits that enable enhanced troubleshooting and accelerated cost report processing if filing through MCReF. These specifications contain file naming conventions that will enable MCReF to automatically identify what kind of file is being submitted, as well structure and label information to construct a spreadsheet file (.xlsx or xlsm format) that fulfills all of the requirements of the exhibits in the MCR instructions.

By submitting files in accordance with the specifications, MCReF is able to check the files for adherence to the cost reporting instructions and give providers feedback about potential problems with their documentation. The utilization of this standardized electronic format also enables accelerated cost report acceptance and tentative settlement.

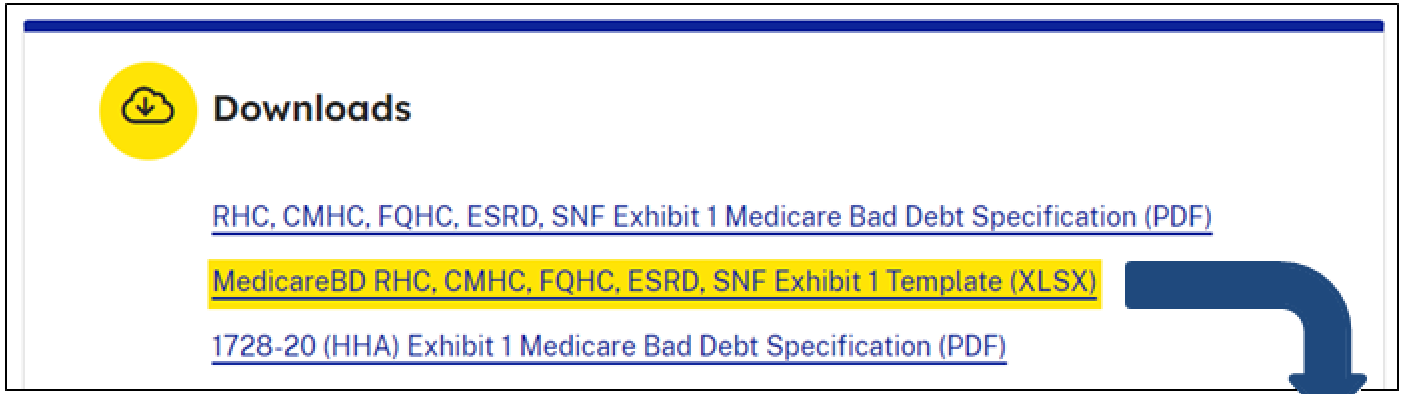
… downloads available at the bottom of the page



## Downloads

- RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Medicare Bad Debt Specification (PDF)
- MedicareBD RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Template (XLSX)
- 1728-20 (HHA) Exhibit 1 Medicare Bad Debt Specification (PDF)
- MedicareBD 1728-20 (HHA) Exhibit 1 Template (XLSX)
- 2552-10 (Hospital) Exhibit 2A Medicare Bad Debt Specification (DOCX)
- 2552-10 (Hospital) Exhibit 3B Charity Care Charges Specification (DOCX)
- Charity 2552-10 (Hospital) Exhibit 3B Template (XLSX)
- MedicareBD 2552-10 (Hospital) Exhibit 2A Template (XLSX)
- 2552-10 (Hospital) Exhibit 3C Total Bad Debt Specification (DOCX)
- TotalBD 2552-10 (Hospital) Exhibit 3C Template (XLSX)
- 2552-10 (Hospital) Exhibit 3A Medicaid Eligible Days Specification (DOCX)
- MedicaidEligDays 2552-10 (Hospital) Exhibit 3A Template (XLSX)

# Example Pre-made Template

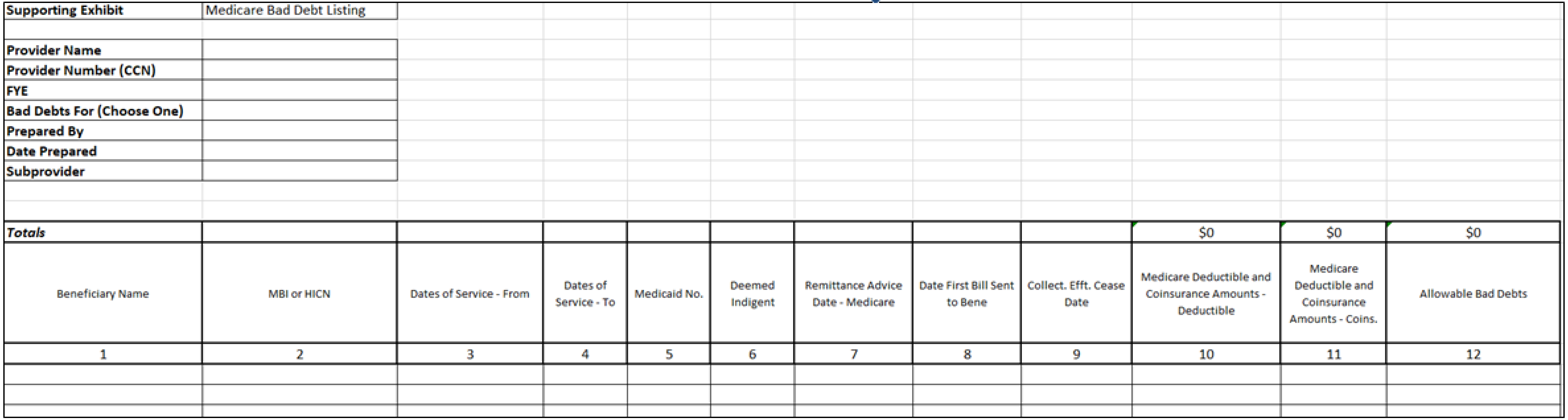


## Downloads

RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Medicare Bad Debt Specification (PDF)

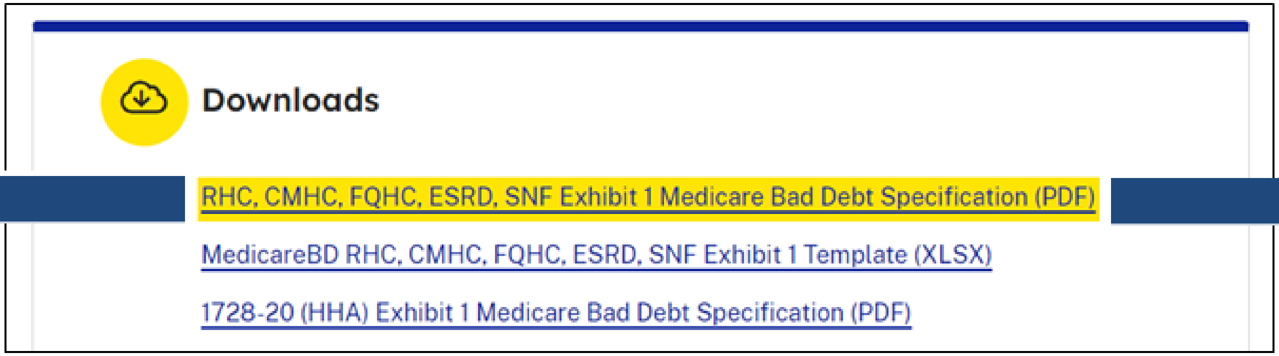
MedicareBD RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Template (XLSX)

1728-20 (HHA) Exhibit 1 Medicare Bad Debt Specification (PDF)



| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Supporting Exhibit** | Medicare Bad Debt Listing | | | | | | | | | | |
| | | | | | | | | | | | |
| **Provider Name** | | | | | | | | | | | |
| **Provider Number (CCN)** | | | | | | | | | | | |
| **FYE** | | | | | | | | | | | |
| **Bad Debts For (Choose One)** | | | | | | | | | | | |
| **Prepared By** | | | | | | | | | | | |
| **Date Prepared** | | | | | | | | | | | |
| **Subprovider** | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| ***Totals*** | | | | | | | | | $0 | $0 | $0 |
| Beneficiary Name | MBI or HICN | Dates of Service - From | Dates of Service - To | Medicaid No. | Deemed Indigent | Remittance Advice Date - Medicare | Date First Bill Sent to Bene | Collect. Efft. Cease Date | Medicare Deductible and Coinsurance Amounts - Deductible | Medicare Deductible and Coinsurance Amounts - Coins. | Allowable Bad Debts |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

# Example Specifications

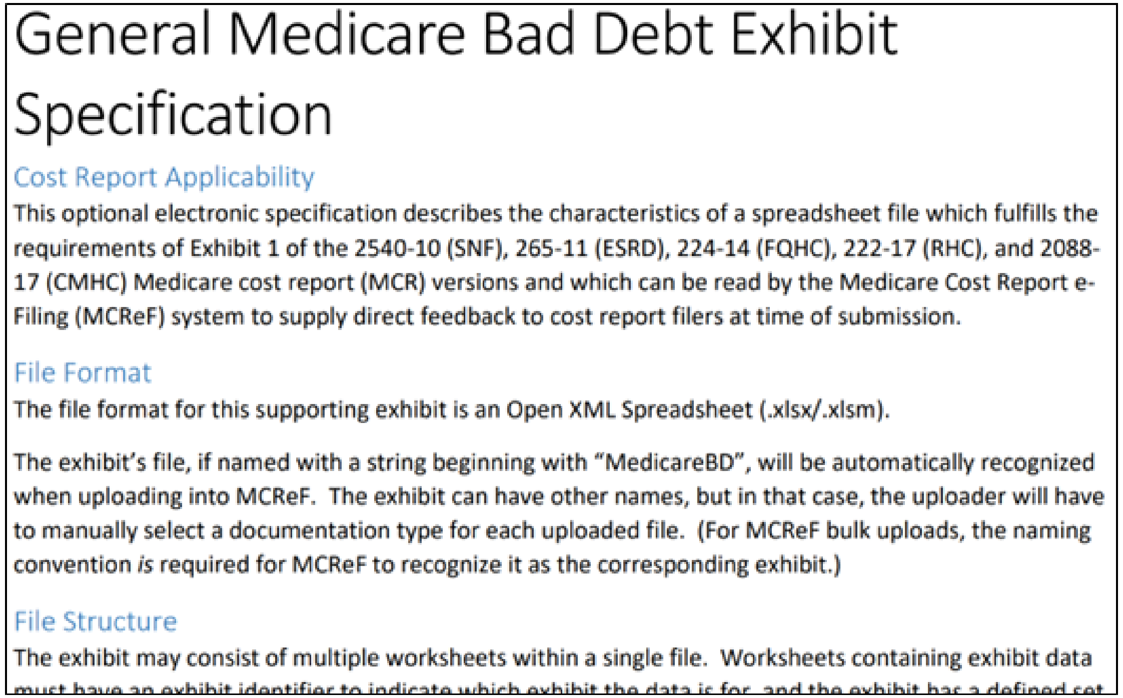


## Downloads

RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Medicare Bad Debt Specification (PDF)

MedicareBD RHC, CMHC, FQHC, ESRD, SNF Exhibit 1 Template (XLSX)

1728-20 (HHA) Exhibit 1 Medicare Bad Debt Specification (PDF)



# General Medicare Bad Debt Exhibit Specification

## Cost Report Applicability

This optional electronic specification describes the characteristics of a spreadsheet file which fulfills the requirements of Exhibit 1 of the 2540-10 (SNF), 265-11 (ESRD), 224-14 (FQHC), 222-17 (RHC), and 2088-17 (CMHC) Medicare cost report (MCR) versions and which can be read by the Medicare Cost Report e-Filing (MCReF) system to supply direct feedback to cost report filers at time of submission.

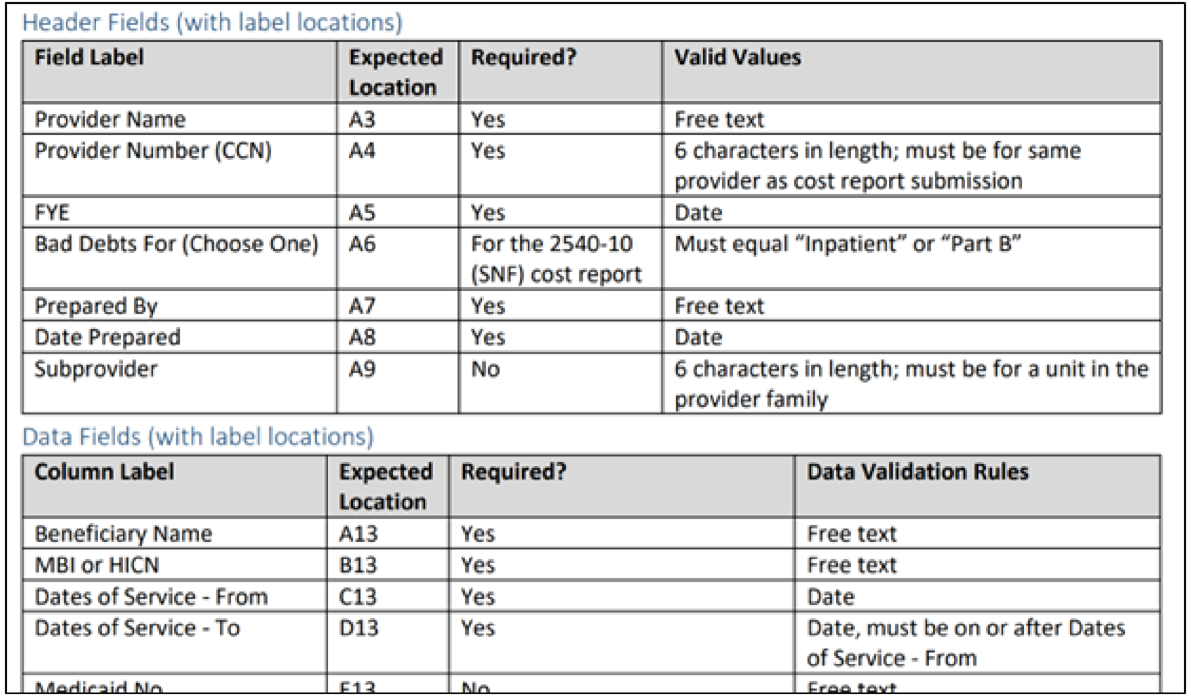
## File Format

The file format for this supporting exhibit is an Open XML Spreadsheet (.xlsx/.xlsm).

The exhibit's file, if named with a string beginning with "MedicareBD", will be automatically recognized when uploading into MCReF. The exhibit can have other names, but in that case, the uploader will have to manually select a documentation type for each uploaded file. (For MCReF bulk uploads, the naming convention *is* required for MCReF to recognize it as the corresponding exhibit.)

## File Structure

The exhibit may consist of multiple worksheets within a single file. Worksheets containing exhibit data must have an exhibit identifier to indicate which exhibit the data is for, and the exhibit has a defined set



### Header Fields (with label locations)

| Field Label | Expected Location | Required? | Valid Values |
|---|---|---|---|
| Provider Name | A3 | Yes | Free text |
| Provider Number (CCN) | A4 | Yes | 6 characters in length; must be for same provider as cost report submission |
| FYE | A5 | Yes | Date |
| Bad Debts For (Choose One) | A6 | For the 2540-10 (SNF) cost report | Must equal "Inpatient" or "Part B" |
| Prepared By | A7 | Yes | Free text |
| Date Prepared | A8 | Yes | Date |
| Subprovider | A9 | No | 6 characters in length; must be for a unit in the provider family |

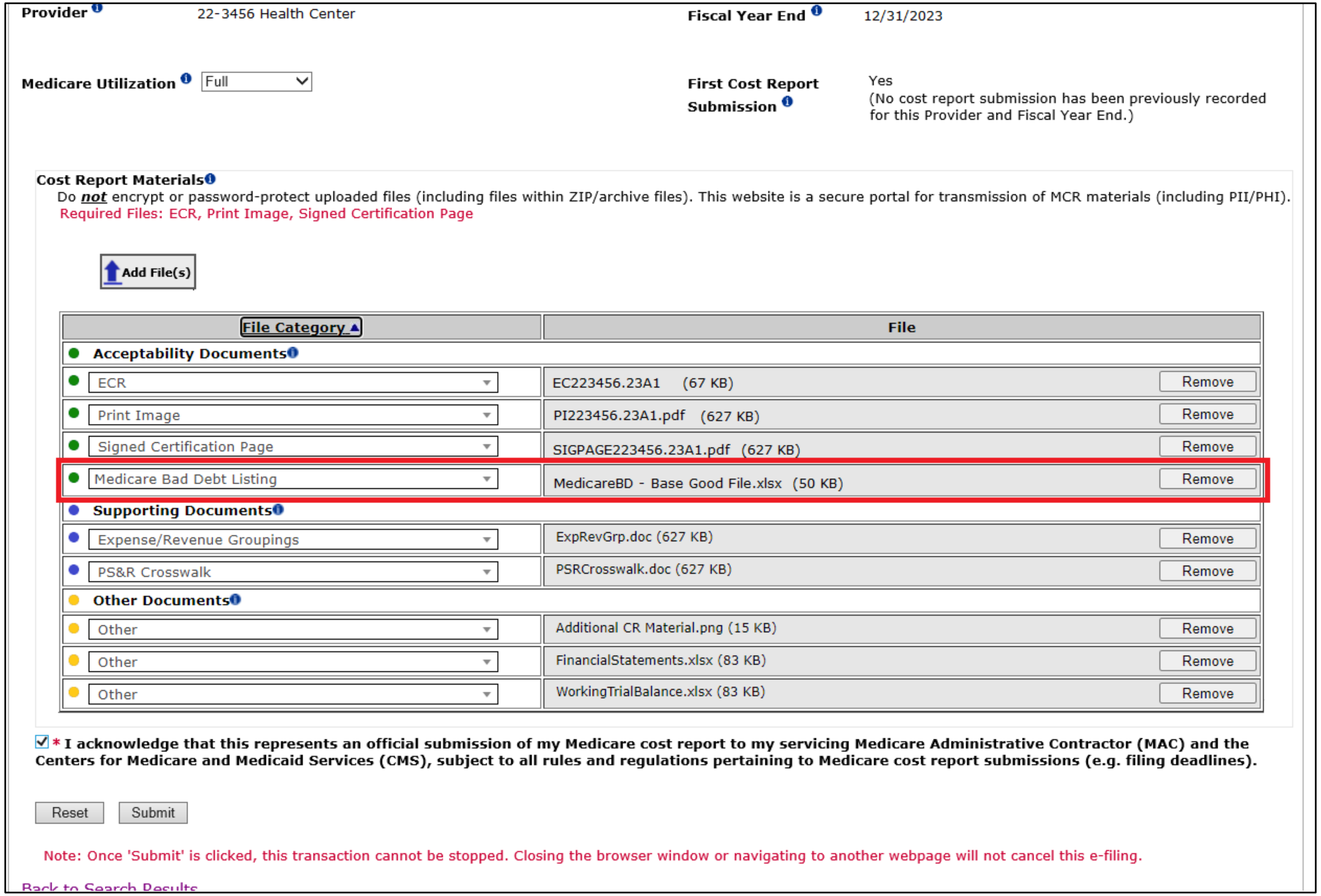
### Data Fields (with label locations)

| Column Label | Expected Location | Required? | Data Validation Rules |
|---|---|---|---|
| Beneficiary Name | A13 | Yes | Free text |
| MBI or HICN | B13 | Yes | Free text |
| Dates of Service - From | C13 | Yes | Date |
| Dates of Service - To | D13 | Yes | Date, must be on or after Dates of Service - From |
| Medicaid No. | E13 | No | Free text |

# Support for Electronic Medicare Cost Report Exhibits

- Benefits of following electronic specifications:
  - Upfront, live notice of potential issues with your exhibits if filing through MCReF (which, if addressed, minimizes back-and-forth with your MAC)
  - Accelerated cost report acceptance and tentative settlement
    - With potential for instant acceptance if filing through MCReF

# Support for Electronic Medicare Cost Report Exhibits



**Provider** 22-3456 Health Center

**Fiscal Year End** 12/31/2023

**Medicare Utilization** Full

**First Cost Report Submission** Yes
(No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

**Cost Report Materials**

Do ***not*** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Required Files: ECR, Print Image, Signed Certification Page

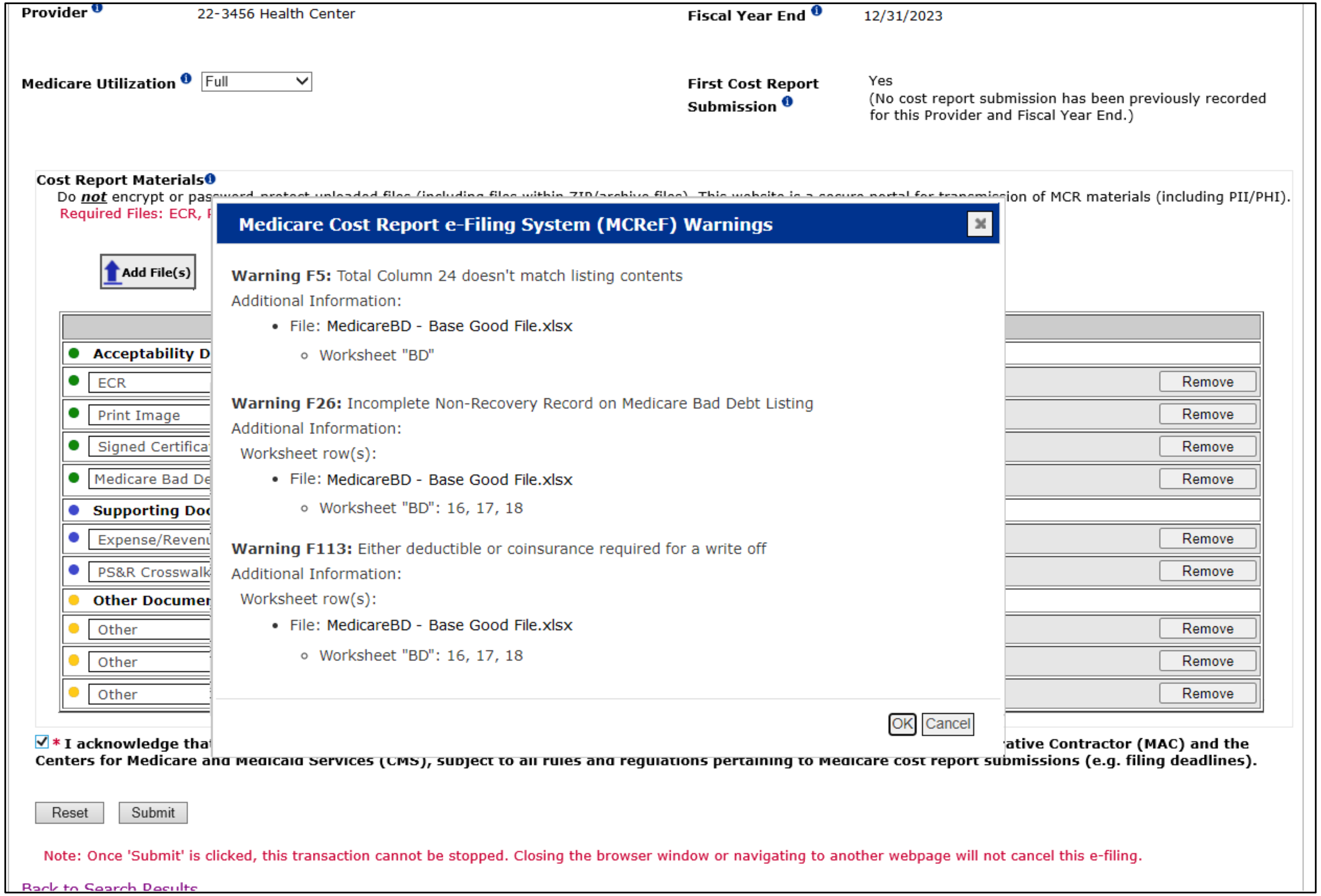
| File Category ▲ | File |
|---|---|
| ● **Acceptability Documents** | |
| ● ECR | EC223456.23A1 (67 KB) Remove |
| ● Print Image | PI223456.23A1.pdf (627 KB) Remove |
| ● Signed Certification Page | SIGPAGE223456.23A1.pdf (627 KB) Remove |
| ● Medicare Bad Debt Listing | MedicareBD - Base Good File.xlsx (50 KB) Remove |
| ● **Supporting Documents** | |
| ● Expense/Revenue Groupings | ExpRevGrp.doc (627 KB) Remove |
| ● PS&R Crosswalk | PSRCrosswalk.doc (627 KB) Remove |
| ● **Other Documents** | |
| ● Other | Additional CR Material.png (15 KB) Remove |
| ● Other | FinancialStatements.xlsx (83 KB) Remove |
| ● Other | WorkingTrialBalance.xlsx (83 KB) Remove |

☑ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

Back to Search Results

# Support for Electronic Medicare Cost Report Exhibits



**Provider** 22-3456 Health Center

**Fiscal Year End** 12/31/2023

**Medicare Utilization** Full

**First Cost Report Submission** Yes (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

**Cost Report Materials**

Do ***not*** encrypt or pas ion of MCR materials (including PII/PHI).

Required Files: ECR, F

### Medicare Cost Report e-Filing System (MCReF) Warnings

**Warning F5:** Total Column 24 doesn't match listing contents

Additional Information:

- File: MedicareBD - Base Good File.xlsx
  - Worksheet "BD"

**Warning F26:** Incomplete Non-Recovery Record on Medicare Bad Debt Listing

Additional Information:

Worksheet row(s):

- File: MedicareBD - Base Good File.xlsx
  - Worksheet "BD": 16, 17, 18

**Warning F113:** Either deductible or coinsurance required for a write off

Additional Information:

Worksheet row(s):

- File: MedicareBD - Base Good File.xlsx
  - Worksheet "BD": 16, 17, 18

OK
Cancel
Add File(s)
Acceptability D
ECR
Print Image
Signed Certifica
Medicare Bad De
Supporting Doc
Expense/Revenu
PS&R Crosswalk
Other Documen
Other
Other
Other
Remove
Reset
Submit

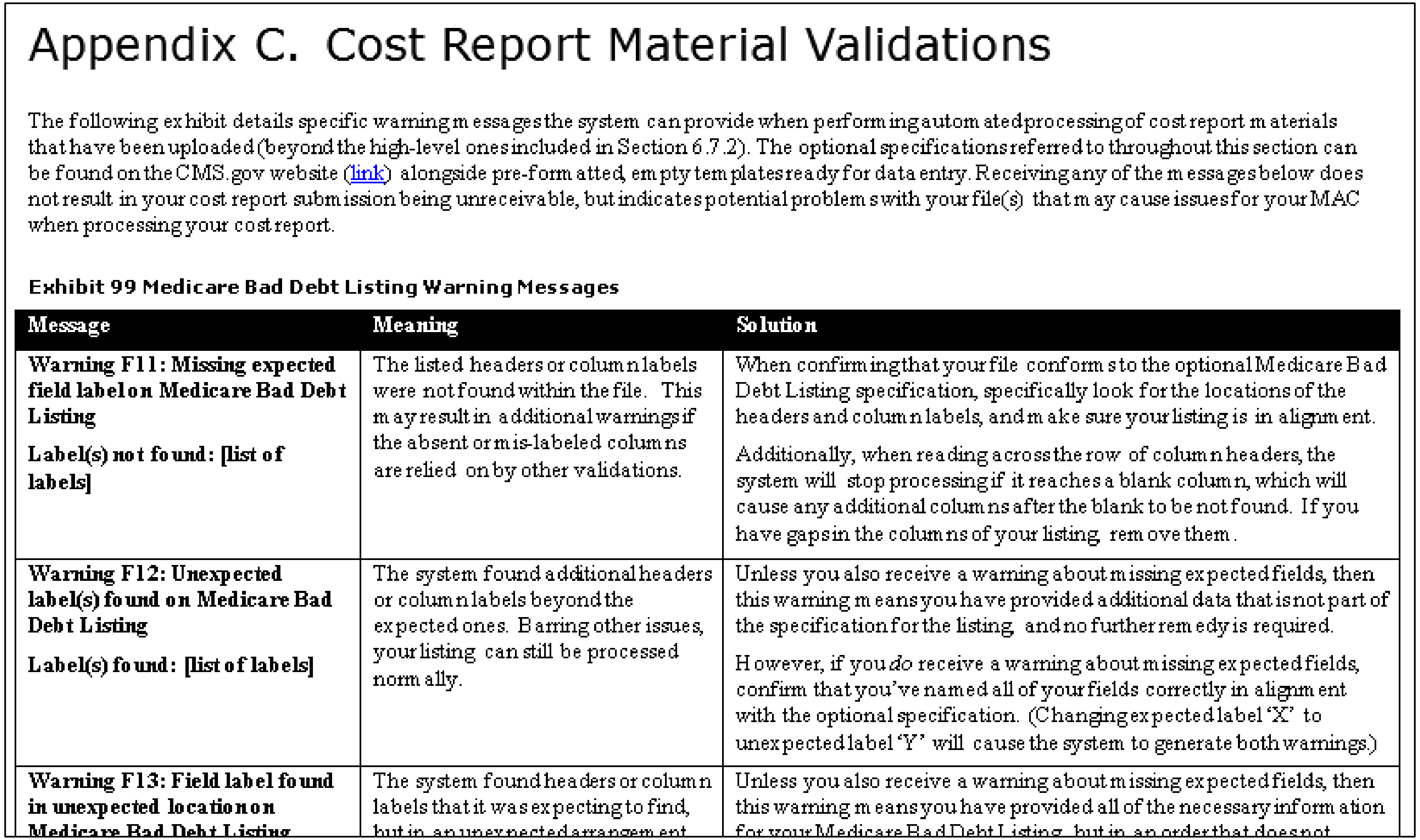
☑ * **I acknowledge that** **ative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

Back to Search Results

# MCReF User Manual Excerpt

Listing of all messages, additional explanation of their meanings, and suggestions for solutions available in Appendix C of the MCReF User Manual:



## Appendix C. Cost Report Material Validations

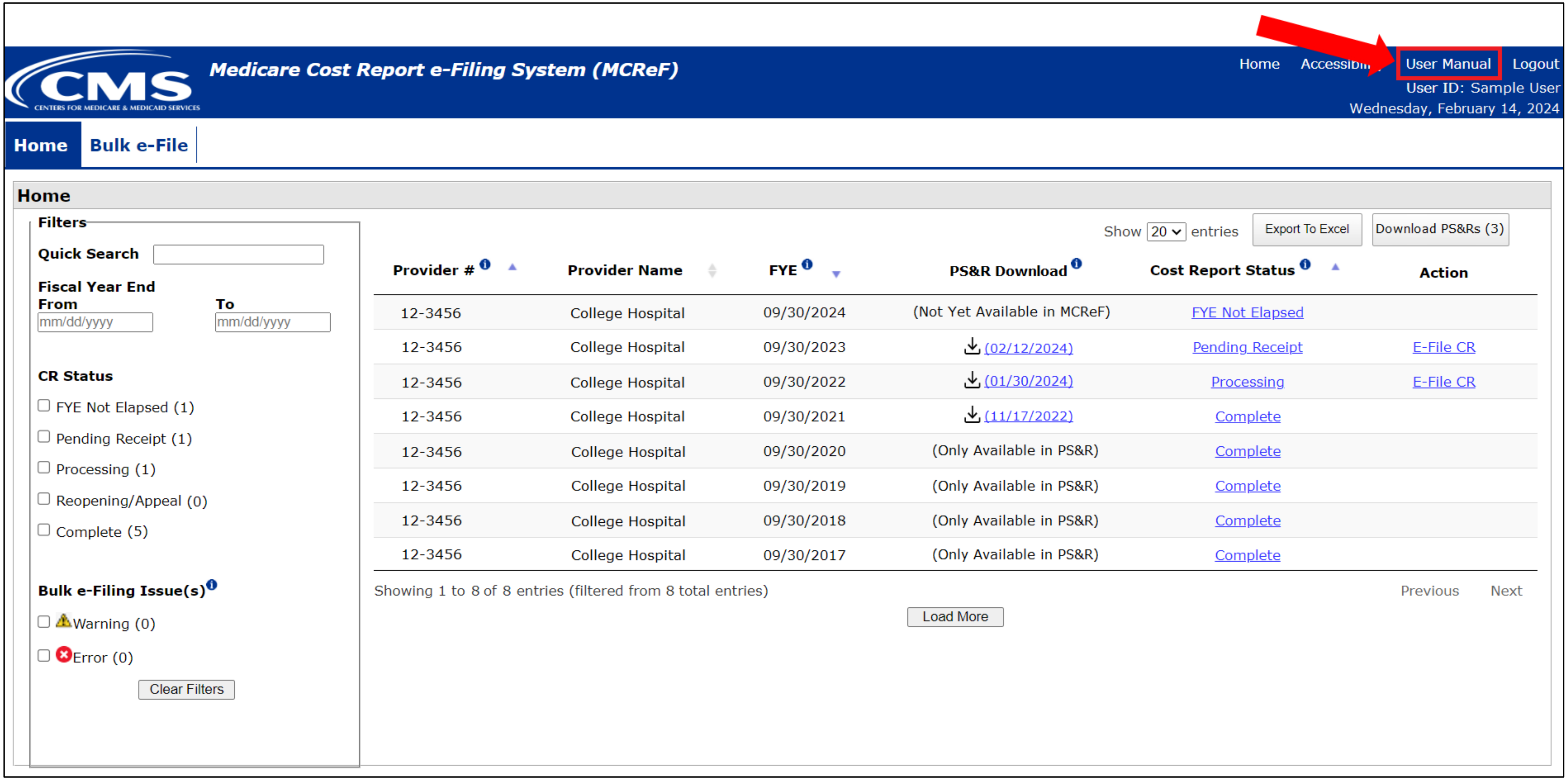
The following exhibit details specific warning messages the system can provide when performing automated processing of cost report materials that have been uploaded (beyond the high-level ones included in Section 6.7.2). The optional specifications referred to throughout this section can be found on the CMS.gov website (link) alongside pre-formatted, empty templates ready for data entry. Receiving any of the messages below does not result in your cost report submission being unreceivable, but indicates potential problems with your file(s) that may cause issues for your MAC when processing your cost report.

**Exhibit 99 Medicare Bad Debt Listing Warning Messages**

| Message | Meaning | Solution |
|---|---|---|
| **Warning F11: Missing expected field label on Medicare Bad Debt Listing**<br>**Label(s) not found: [list of labels]** | The listed headers or column labels were not found within the file. This may result in additional warnings if the absent or mis-labeled columns are relied on by other validations. | When confirming that your file conforms to the optional Medicare Bad Debt Listing specification, specifically look for the locations of the headers and column labels, and make sure your listing is in alignment.<br>Additionally, when reading across the row of column headers, the system will stop processing if it reaches a blank column, which will cause any additional columns after the blank to be not found. If you have gaps in the columns of your listing, remove them. |
| **Warning F12: Unexpected label(s) found on Medicare Bad Debt Listing**<br>**Label(s) found: [list of labels]** | The system found additional headers or column labels beyond the expected ones. Barring other issues, your listing can still be processed normally. | Unless you also receive a warning about missing expected fields, then this warning means you have provided additional data that is not part of the specification for the listing, and no further remedy is required.<br>However, if you *do* receive a warning about missing expected fields, confirm that you've named all of your fields correctly in alignment with the optional specification. (Changing expected label 'X' to unexpected label 'Y' will cause the system to generate both warnings.) |
| **Warning F13: Field label found in unexpected location on Medicare Bad Debt Listing** | The system found headers or column labels that it was expecting to find, but in an unexpected arrangement | Unless you also receive a warning about missing expected fields, then this warning means you have provided all of the necessary information for your Medicare Bad Debt Listing, but in an order that does not |

# Where to Find the User Manual

“User Manual” link within MCReF:


CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Home
Accessibili
User Manual
Logout
Home
Bulk e-File
Export To Excel
Download PS&Rs (3)
Clear Filters
Previous
Next
Load More

**Medicare Cost Report e-Filing System (MCReF)**

User ID: Sample User
Wednesday, February 14, 2024

**Home**

**Filters**

**Quick Search**

**Fiscal Year End**
**From** mm/dd/yyyy **To** mm/dd/yyyy

**CR Status**

- ☐ FYE Not Elapsed (1)
- ☐ Pending Receipt (1)
- ☐ Processing (1)
- ☐ Reopening/Appeal (0)
- ☐ Complete (5)

**Bulk e-Filing Issue(s)**

- ☐ ⚠Warning (0)
- ☐ ✖Error (0)

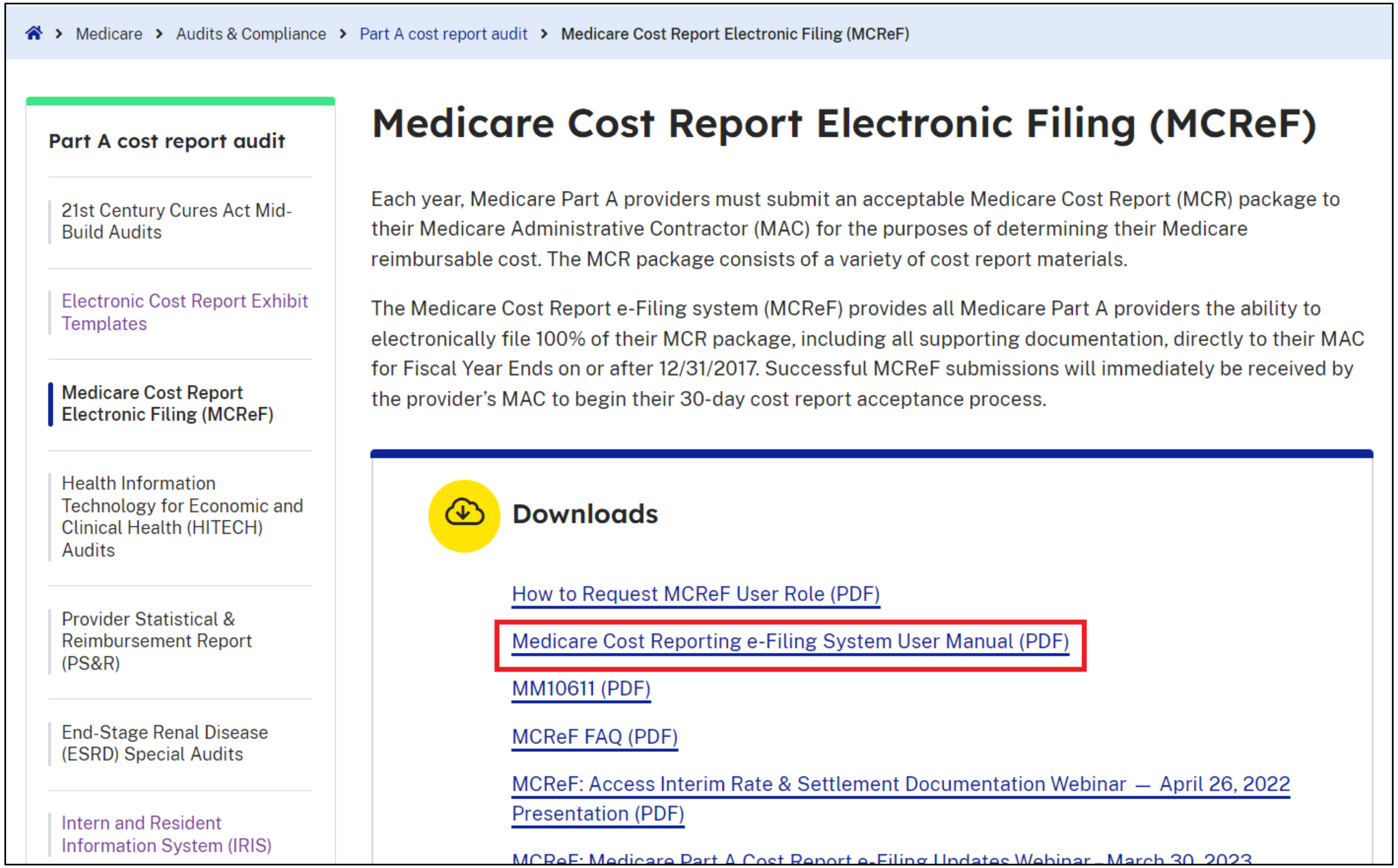
Show 20 entries

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 12-3456 | College Hospital | 09/30/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 12-3456 | College Hospital | 09/30/2023 | (02/12/2024) | Pending Receipt | E-File CR |
| 12-3456 | College Hospital | 09/30/2022 | (01/30/2024) | Processing | E-File CR |
| 12-3456 | College Hospital | 09/30/2021 | (11/17/2022) | Complete | |
| 12-3456 | College Hospital | 09/30/2020 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2019 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2018 | (Only Available in PS&R) | Complete | |
| 12-3456 | College Hospital | 09/30/2017 | (Only Available in PS&R) | Complete | |

Showing 1 to 8 of 8 entries (filtered from 8 total entries)

# Where to Find the User Manual

On CMS.gov: https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/medicare-cost-report-electronic-filing-mcref



Medicare › Audits & Compliance › Part A cost report audit › Medicare Cost Report Electronic Filing (MCReF)

Part A cost report audit
21st Century Cures Act Mid-Build Audits
Electronic Cost Report Exhibit Templates
Medicare Cost Report Electronic Filing (MCReF)
Health Information Technology for Economic and Clinical Health (HITECH) Audits
Provider Statistical & Reimbursement Report (PS&R)
End-Stage Renal Disease (ESRD) Special Audits
Intern and Resident Information System (IRIS)

## Medicare Cost Report Electronic Filing (MCReF)

Each year, Medicare Part A providers must submit an acceptable Medicare Cost Report (MCR) package to their Medicare Administrative Contractor (MAC) for the purposes of determining their Medicare reimbursable cost. The MCR package consists of a variety of cost report materials.

The Medicare Cost Report e-Filing system (MCReF) provides all Medicare Part A providers the ability to electronically file 100% of their MCR package, including all supporting documentation, directly to their MAC for Fiscal Year Ends on or after 12/31/2017. Successful MCReF submissions will immediately be received by the provider's MAC to begin their 30-day cost report acceptance process.

### Downloads

- How to Request MCReF User Role (PDF)
- Medicare Cost Reporting e-Filing System User Manual (PDF)
- MM10611 (PDF)
- MCReF FAQ (PDF)
- MCReF: Access Interim Rate & Settlement Documentation Webinar — April 26, 2022 Presentation (PDF)
- MCReF: Medicare Part A Cost Report e-Filing Updates Webinar – March 30, 2023

# Support for Electronic Medicare Cost Report Exhibits

**Next Steps**

- Everything is available on CMS.gov and supported by MCReF, ready for you to use today
- If you use a vendor, consultant, or internal IT system for creating your exhibit listings, ask them about accelerating your cost report acceptance via the new electronic exhibits
- *Coming soon*: additional MCReF feedback on cost report and exhibit agreement

# MCReF Individual E-File Walkthrough

# MCReF Access

- MCReF Login: https://mcref.cms.gov

- Access requires an account from the CMS Identity Management (IDM) system, tied to the PS&R/STAR Application
  - Restricted to IDM PS&R Security Officials (SO) / PS&R Backup Security Officials (BSO) / MCReF Approved Cost Report Filers
  - Existing PS&R SOs / BSOs already have access
  - Any organization without access must go into IDM, select “Role Request”, choose “PS&R/STAR” from the Application list, and request to set up a PS&R SO.
  - Just like Providers filing cost reports, Home Offices should be registered by SOs to file cost statements.

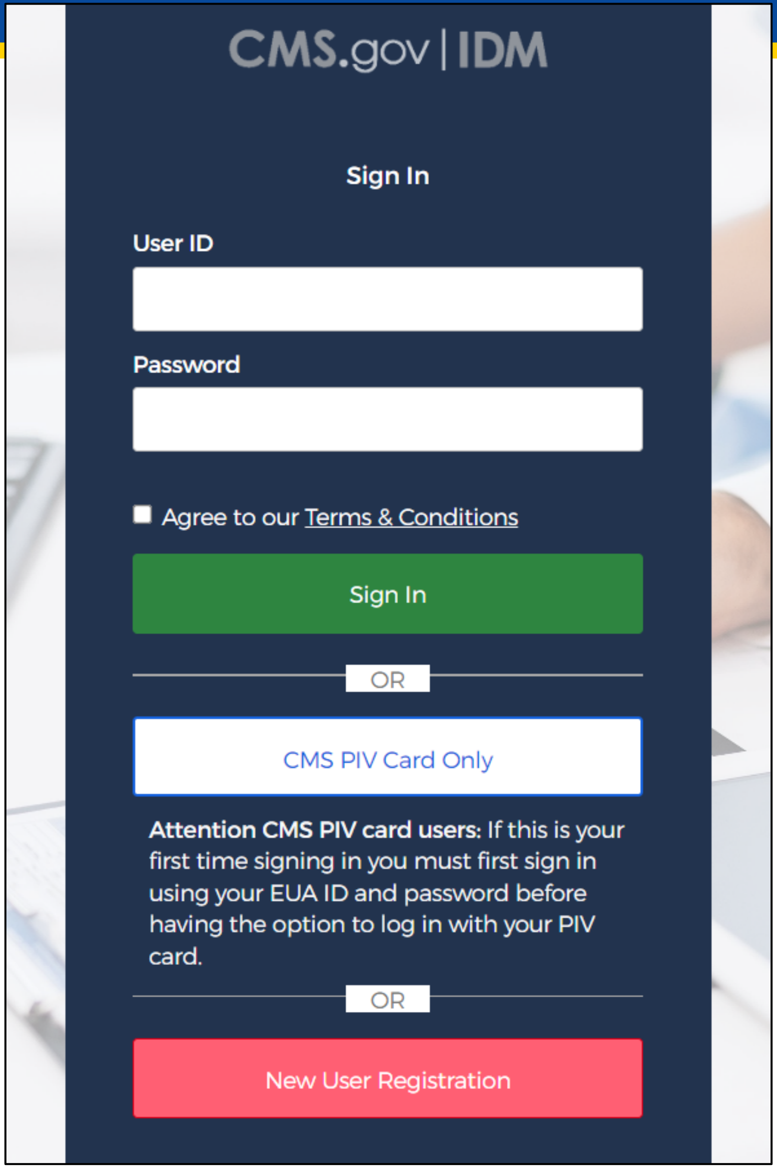
# IDM Tips and Updates

- To use MCReF, keep your IDM account in good-standing.
  - Includes password updates or signing into your account every 60 days to keep it active.
  - Timely replacement of SOs and setting up (or requesting to be) a Backup Security Official to simplify transitions.
  - If you are an SO, make sure to recertify your users annually to ensure they keep their access.
  - IDM credential issues are not a valid reason for late MCR filing.

- For help with any IDM/account issues, contact EUS: https://eus.custhelp.com/
  - If you need assistance identifying the SO of your organization, reach out to EUS and have the organization’s TIN (Tax Identification Number) handy

- Updated Identity Proofing Process since August 2023
  - When requesting your first new role since August 2023, you may be required to undergo the updated process

# MCReF Login via IDM

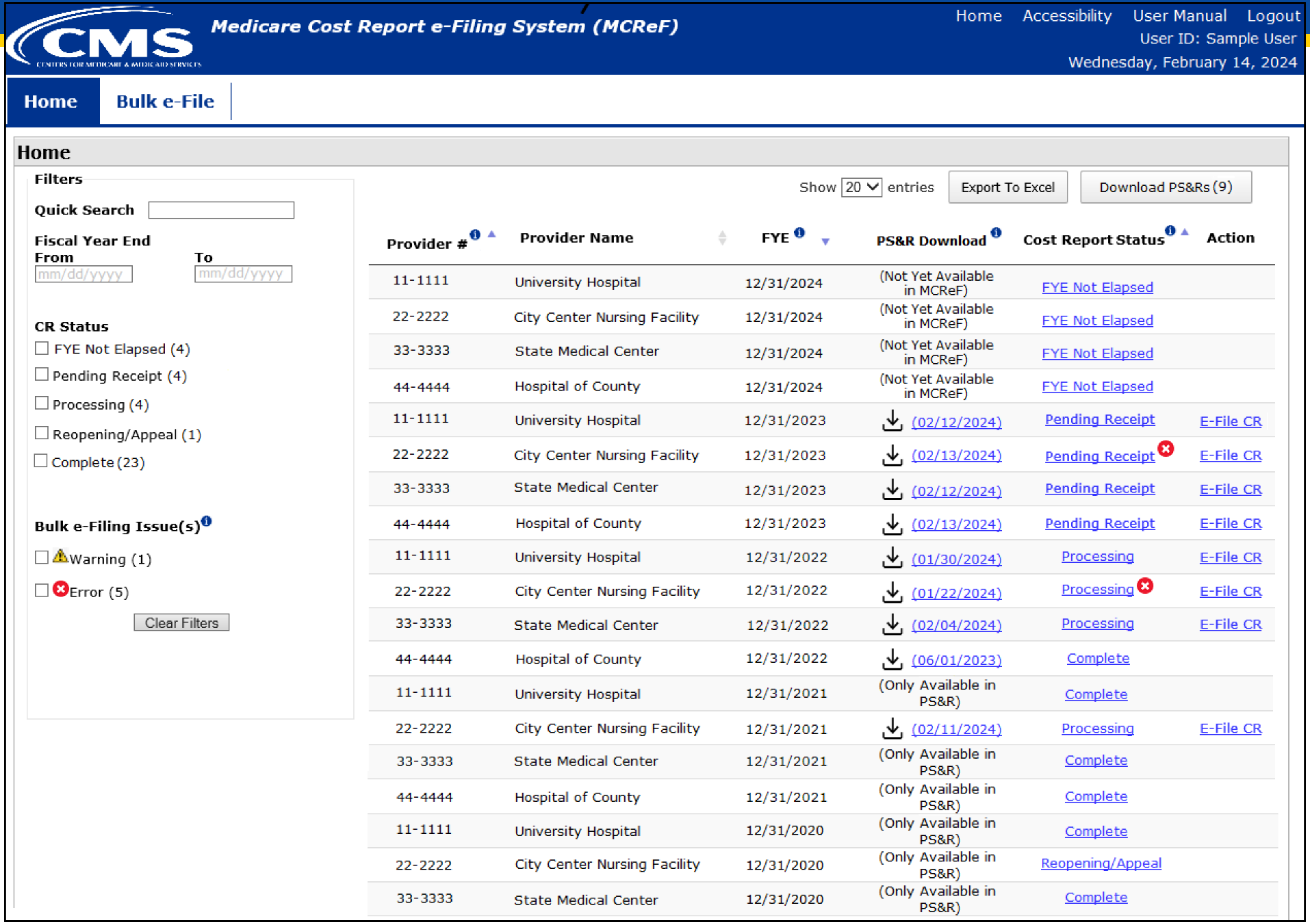


CMS.gov | IDM
Sign In
User ID
Password
☐ Agree to our Terms & Conditions
Sign In
OR
CMS PIV Card Only

**Attention CMS PIV card users:** If this is your first time signing in you must first sign in using your EUA ID and password before having the option to log in with your PIV card.

OR
New User Registration

# MCReF Walkthrough – Home Page



User ID: Sample User
Wednesday, February 14, 2024

**Home**

**Filters**

**Quick Search** ______

**Fiscal Year End**
**From** mm/dd/yyyy **To** mm/dd/yyyy

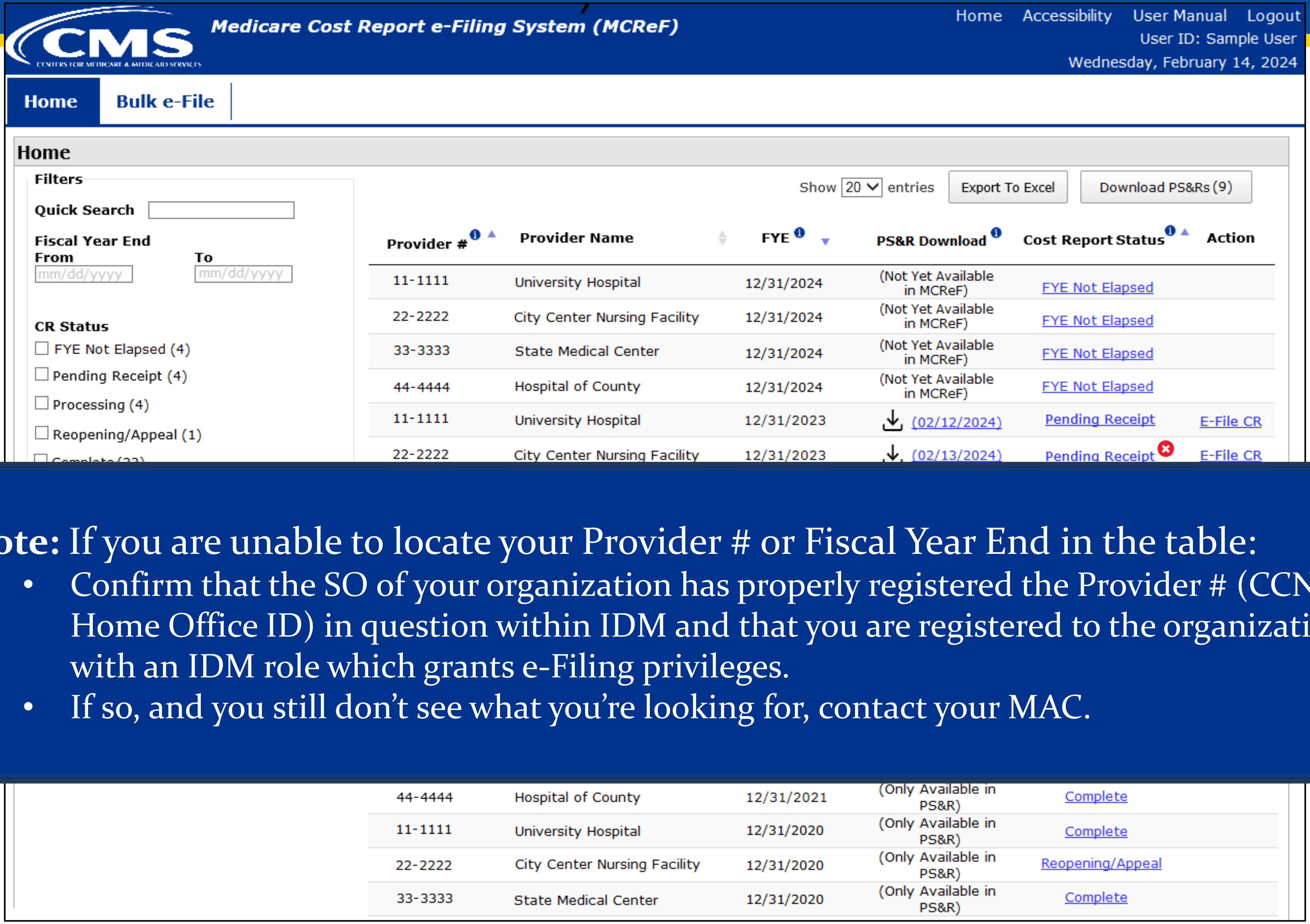
**CR Status**
- ☐ FYE Not Elapsed (4)
- ☐ Pending Receipt (4)
- ☐ Processing (4)
- ☐ Reopening/Appeal (1)
- ☐ Complete (23)

**Bulk e-Filing Issue(s)**
- ☐ ⚠Warning (1)
- ☐ ✖Error (5)

Show 20 entries

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 11-1111 | University Hospital | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 22-2222 | City Center Nursing Facility | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 33-3333 | State Medical Center | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 44-4444 | Hospital of County | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 11-1111 | University Hospital | 12/31/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2023 | ⤓ (02/13/2024) | Pending Receipt ✖ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 44-4444 | Hospital of County | 12/31/2023 | ⤓ (02/13/2024) | Pending Receipt | E-File CR |
| 11-1111 | University Hospital | 12/31/2022 | ⤓ (01/30/2024) | Processing | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2022 | ⤓ (01/22/2024) | Processing ✖ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2022 | ⤓ (02/04/2024) | Processing | E-File CR |
| 44-4444 | Hospital of County | 12/31/2022 | ⤓ (06/01/2023) | Complete | |
| 11-1111 | University Hospital | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2021 | ⤓ (02/11/2024) | Processing | E-File CR |
| 33-3333 | State Medical Center | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 44-4444 | Hospital of County | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 11-1111 | University Hospital | 12/31/2020 | (Only Available in PS&R) | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2020 | (Only Available in PS&R) | Reopening/Appeal | |
| 33-3333 | State Medical Center | 12/31/2020 | (Only Available in PS&R) | Complete | |

# MCReF Walkthrough – Home Page



**Medicare Cost Report e-Filing System (MCReF)**

Home Accessibility User Manual Logout
User ID: Sample User
Wednesday, February 14, 2024

Home | Bulk e-File

**Home**

**Filters**

**Quick Search** ☐

**Fiscal Year End**
**From** mm/dd/yyyy **To** mm/dd/yyyy

**CR Status**
- ☐ FYE Not Elapsed (4)
- ☐ Pending Receipt (4)
- ☐ Processing (4)
- ☐ Reopening/Appeal (1)
- ☐ Complete (22)

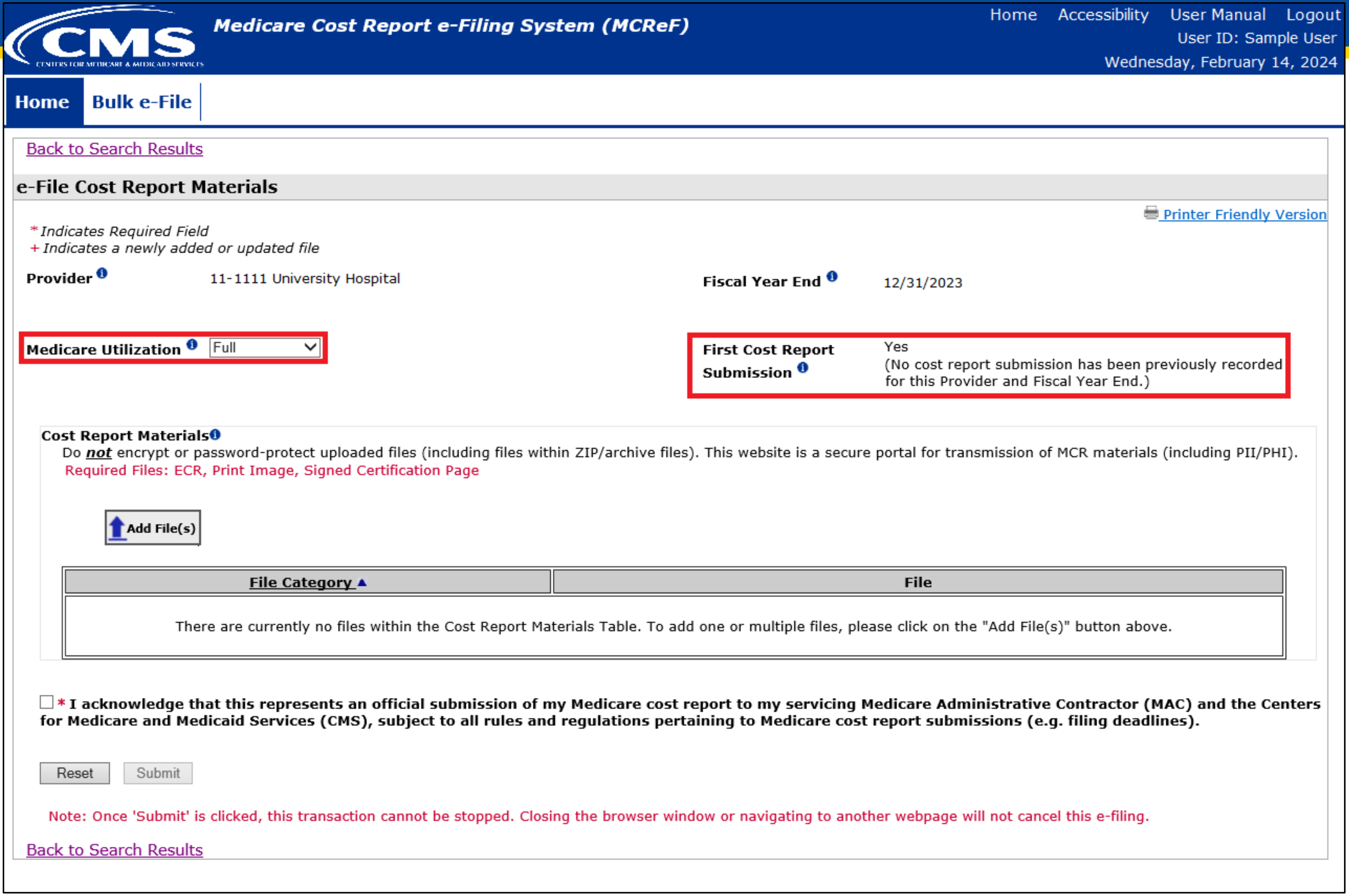
Show 20 entries | Export To Excel | Download PS&Rs (9)

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 11-1111 | University Hospital | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 22-2222 | City Center Nursing Facility | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 33-3333 | State Medical Center | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 44-4444 | Hospital of County | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 11-1111 | University Hospital | 12/31/2023 | (02/12/2024) | Pending Receipt | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2023 | (02/13/2024) | Pending Receipt ✖ | E-File CR |
| 44-4444 | Hospital of County | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 11-1111 | University Hospital | 12/31/2020 | (Only Available in PS&R) | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2020 | (Only Available in PS&R) | Reopening/Appeal | |
| 33-3333 | State Medical Center | 12/31/2020 | (Only Available in PS&R) | Complete | |

*__Note:__ If you are unable to locate your Provider # or Fiscal Year End in the table:

- Confirm that the SO of your organization has properly registered the Provider # (CCN or Home Office ID) in question within IDM and that you are registered to the organization with an IDM role which grants e-Filing privileges.
- If so, and you still don't see what you're looking for, contact your MAC.

# MCReF Walkthrough – Individual e-File



*Medicare Cost Report e-Filing System (MCReF)*

User ID: Sample User
Wednesday, February 14, 2024

Back to Search Results

**e-File Cost Report Materials**

* *Indicates Required Field*
+ *Indicates a newly added or updated file*

**Provider** 11-1111 University Hospital

**Fiscal Year End** 12/31/2023

**Medicare Utilization** Full

**First Cost Report Submission** Yes
(No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

**Cost Report Materials**

Do ***not*** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Required Files: ECR, Print Image, Signed Certification Page

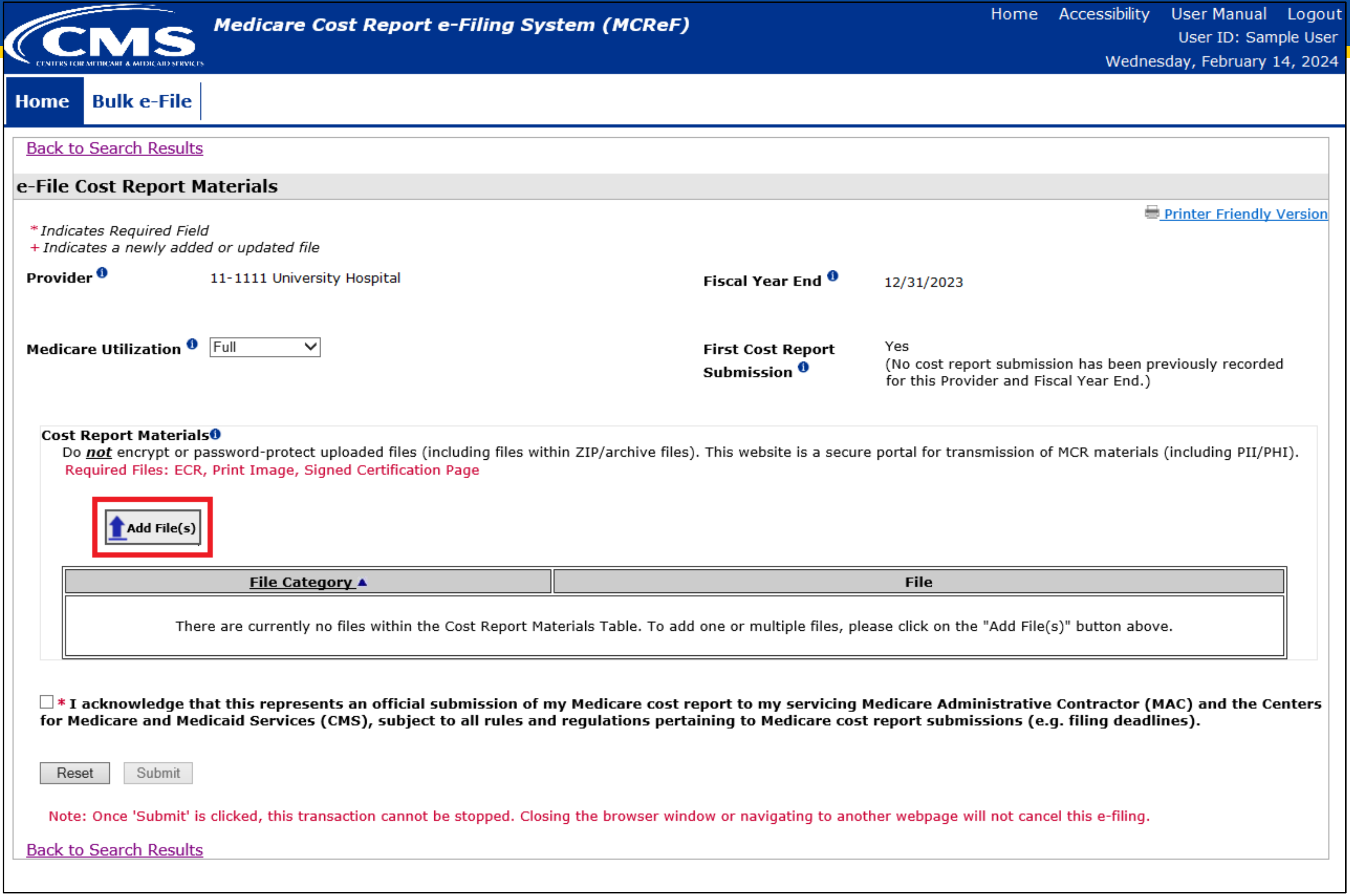
| File Category ▲ | File |
|---|---|
| There are currently no files within the Cost Report Materials Table. To add one or multiple files, please click on the "Add File(s)" button above. | |

☐ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

Back to Search Results

# MCReF Walkthrough – Individual e-File


CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout
Home
Bulk e-File
Printer Friendly Version
Add File(s)
Reset
Submit

User ID: Sample User
Wednesday, February 14, 2024

Back to Search Results

**e-File Cost Report Materials**

* *Indicates Required Field*
+ *Indicates a newly added or updated file*

**Provider** 11-1111 University Hospital

**Fiscal Year End** 12/31/2023

**Medicare Utilization** Full

**First Cost Report Submission** Yes
(No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

**Cost Report Materials**
Do ***not*** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
Required Files: ECR, Print Image, Signed Certification Page

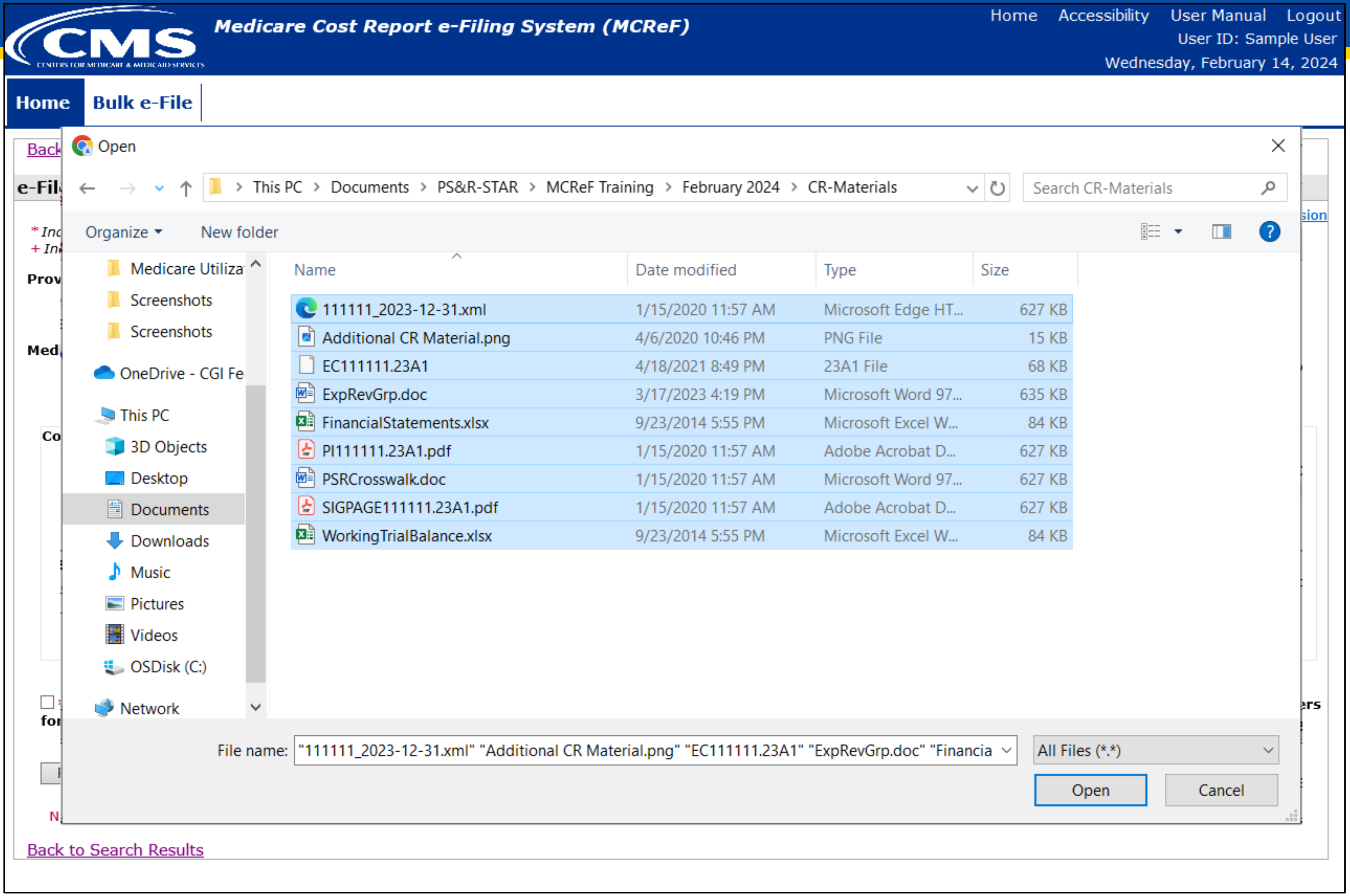
| File Category ▲ | File |
|---|---|
| There are currently no files within the Cost Report Materials Table. To add one or multiple files, please click on the "Add File(s)" button above. | |

☐ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

Back to Search Results

# MCReF Walkthrough – Individual e-File



Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout
Home
Bulk e-File
Open
Organize
New folder
Medicare Utiliza
Screenshots
Screenshots
OneDrive - CGI Fe
This PC
3D Objects
Desktop
Documents
Downloads
Music
Pictures
Videos
OSDisk (C:)
Network
Open
Cancel

User ID: Sample User

Wednesday, February 14, 2024

This PC > Documents > PS&R-STAR > MCReF Training > February 2024 > CR-Materials

Search CR-Materials

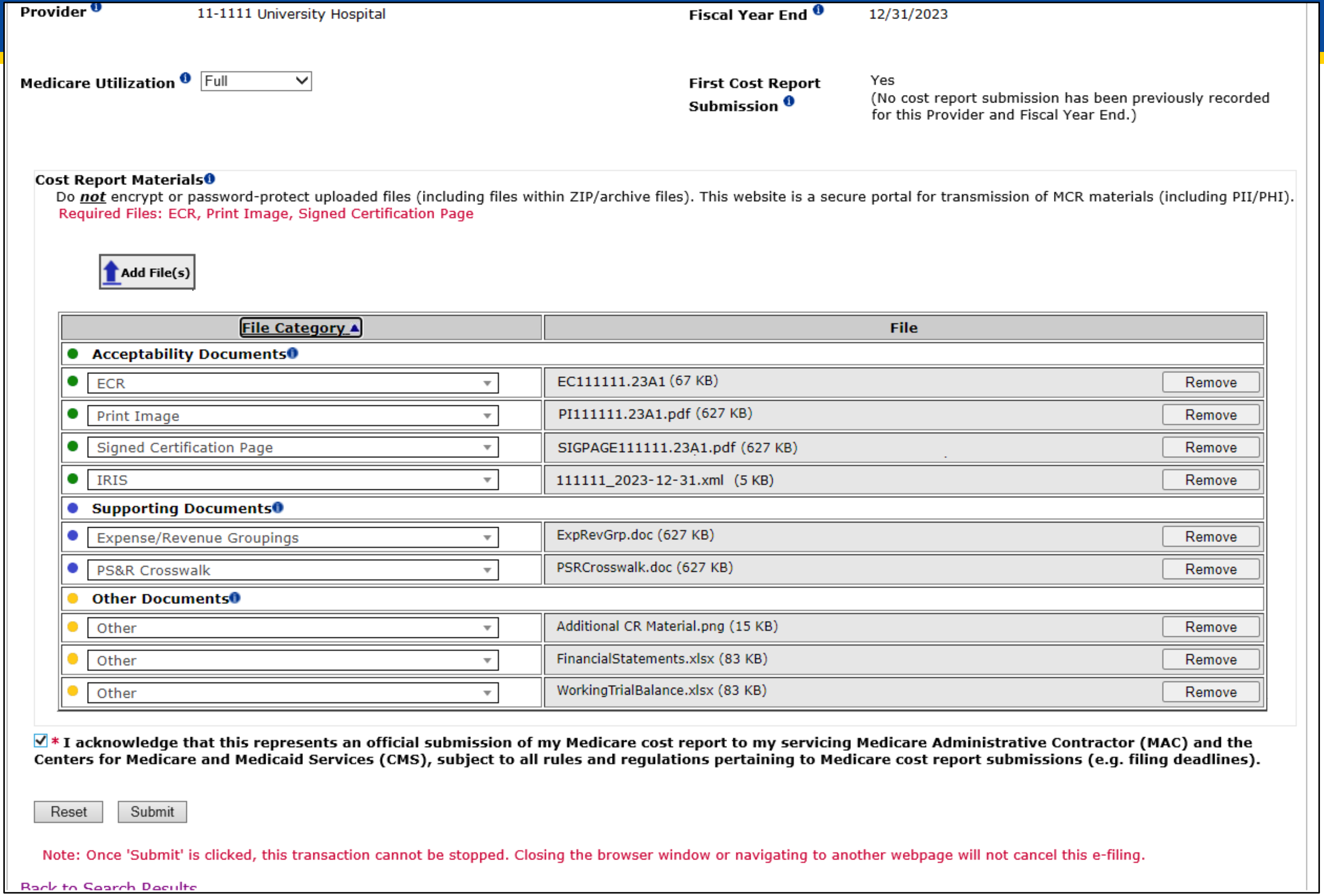
| Name | Date modified | Type | Size |
|---|---|---|---|
| 111111_2023-12-31.xml | 1/15/2020 11:57 AM | Microsoft Edge HT... | 627 KB |
| Additional CR Material.png | 4/6/2020 10:46 PM | PNG File | 15 KB |
| EC111111.23A1 | 4/18/2021 8:49 PM | 23A1 File | 68 KB |
| ExpRevGrp.doc | 3/17/2023 4:19 PM | Microsoft Word 97... | 635 KB |
| FinancialStatements.xlsx | 9/23/2014 5:55 PM | Microsoft Excel W... | 84 KB |
| PI111111.23A1.pdf | 1/15/2020 11:57 AM | Adobe Acrobat D... | 627 KB |
| PSRCrosswalk.doc | 1/15/2020 11:57 AM | Microsoft Word 97... | 627 KB |
| SIGPAGE111111.23A1.pdf | 1/15/2020 11:57 AM | Adobe Acrobat D... | 627 KB |
| WorkingTrialBalance.xlsx | 9/23/2014 5:55 PM | Microsoft Excel W... | 84 KB |

File name: "111111_2023-12-31.xml" "Additional CR Material.png" "EC111111.23A1" "ExpRevGrp.doc" "Financia

All Files (*.*)

Back to Search Results

# MCReF Walkthrough – Individual e-File



**Provider** 11-1111 University Hospital

**Fiscal Year End** 12/31/2023

**Medicare Utilization** Full

**First Cost Report Submission** Yes
(No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

**Cost Report Materials**

Do *not* encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Required Files: ECR, Print Image, Signed Certification Page

| File Category ▲ | File |
|---|---|
| ● **Acceptability Documents** | |
| ● ECR | EC111111.23A1 (67 KB) |
| ● Print Image | PI111111.23A1.pdf (627 KB) |
| ● Signed Certification Page | SIGPAGE111111.23A1.pdf (627 KB) |
| ● IRIS | 111111_2023-12-31.xml (5 KB) |
| ● **Supporting Documents** | |
| ● Expense/Revenue Groupings | ExpRevGrp.doc (627 KB) |
| ● PS&R Crosswalk | PSRCrosswalk.doc (627 KB) |
| ● **Other Documents** | |
| ● Other | Additional CR Material.png (15 KB) |
| ● Other | FinancialStatements.xlsx (83 KB) |
| ● Other | WorkingTrialBalance.xlsx (83 KB) |

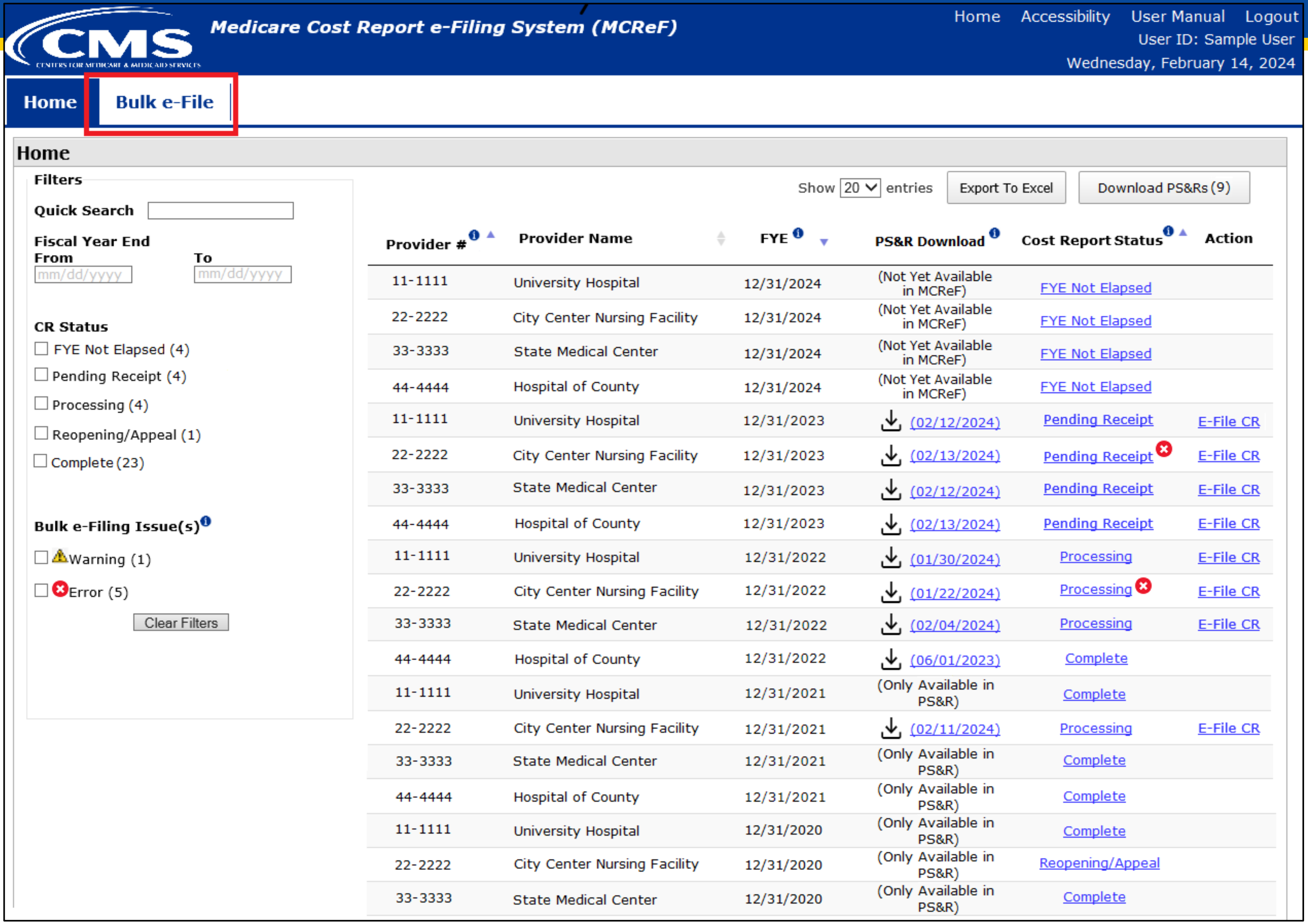
☑ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

Back to Search Results

# MCReF Bulk E-File Walkthrough

# MCReF Walkthrough – Bulk e-File – Bulk Upload



CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home Accessibility User Manual Logout

User ID: Sample User

Wednesday, February 14, 2024

**Home**

**Filters**

**Quick Search**

**Fiscal Year End**
**From** mm/dd/yyyy **To** mm/dd/yyyy

**CR Status**

- ☐ FYE Not Elapsed (4)
- ☐ Pending Receipt (4)
- ☐ Processing (4)
- ☐ Reopening/Appeal (1)
- ☐ Complete (23)

**Bulk e-Filing Issue(s)**

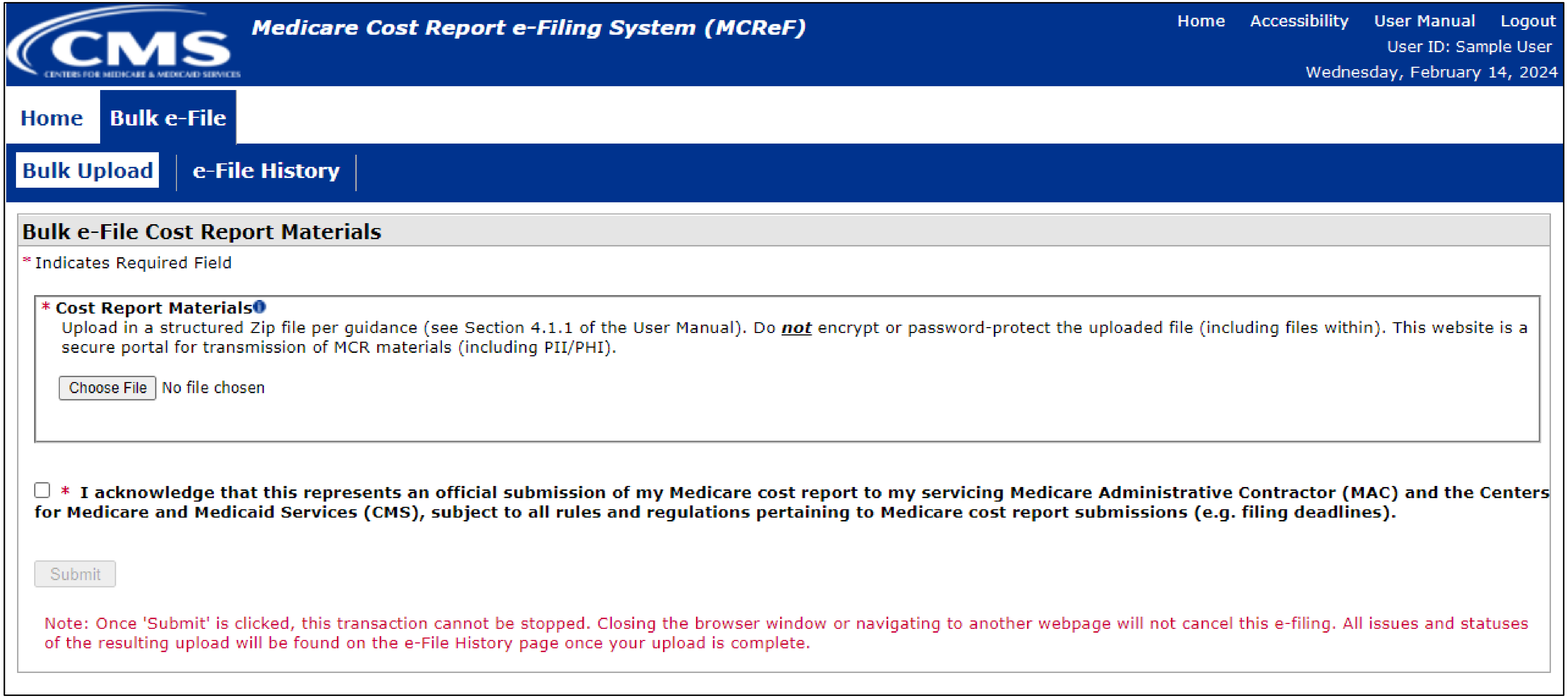
- ☐ ⚠Warning (1)
- ☐ ⊗Error (5)

Show 20 entries

Export To Excel
Download PS&Rs (9)

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|---|---|---|---|---|---|
| 11-1111 | University Hospital | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 22-2222 | City Center Nursing Facility | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 33-3333 | State Medical Center | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 44-4444 | Hospital of County | 12/31/2024 | (Not Yet Available in MCReF) | FYE Not Elapsed | |
| 11-1111 | University Hospital | 12/31/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2023 | ⤓ (02/13/2024) | Pending Receipt ⊗ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2023 | ⤓ (02/12/2024) | Pending Receipt | E-File CR |
| 44-4444 | Hospital of County | 12/31/2023 | ⤓ (02/13/2024) | Pending Receipt | E-File CR |
| 11-1111 | University Hospital | 12/31/2022 | ⤓ (01/30/2024) | Processing | E-File CR |
| 22-2222 | City Center Nursing Facility | 12/31/2022 | ⤓ (01/22/2024) | Processing ⊗ | E-File CR |
| 33-3333 | State Medical Center | 12/31/2022 | ⤓ (02/04/2024) | Processing | E-File CR |
| 44-4444 | Hospital of County | 12/31/2022 | ⤓ (06/01/2023) | Complete | |
| 11-1111 | University Hospital | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2021 | ⤓ (02/11/2024) | Processing | E-File CR |
| 33-3333 | State Medical Center | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 44-4444 | Hospital of County | 12/31/2021 | (Only Available in PS&R) | Complete | |
| 11-1111 | University Hospital | 12/31/2020 | (Only Available in PS&R) | Complete | |
| 22-2222 | City Center Nursing Facility | 12/31/2020 | (Only Available in PS&R) | Reopening/Appeal | |
| 33-3333 | State Medical Center | 12/31/2020 | (Only Available in PS&R) | Complete | |

# MCReF Walkthrough – Bulk e-File – Bulk Upload


CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout

User ID: Sample User
Wednesday, February 14, 2024

Home
Bulk e-File
Bulk Upload
e-File History

**Bulk e-File Cost Report Materials**

* Indicates Required Field

* **Cost Report Materials**

Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do ***not*** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

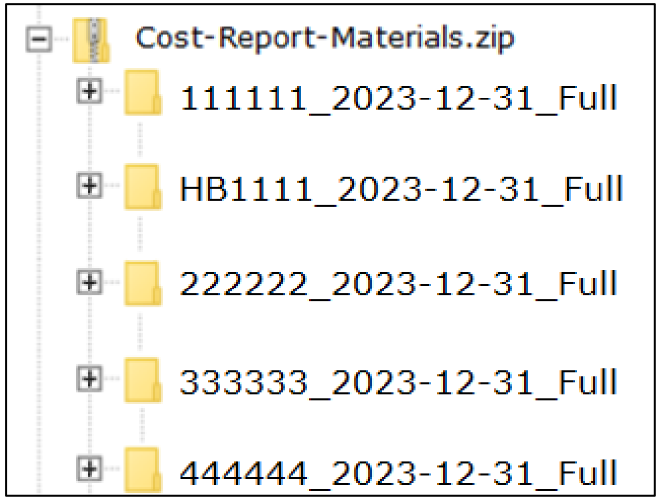
Choose File

No file chosen

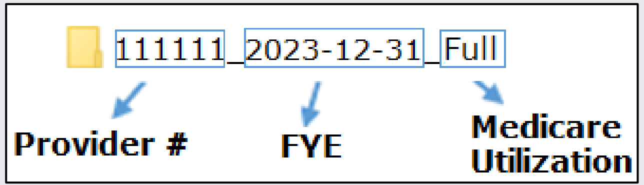
☐ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

# MCReF Walkthrough – Bulk e-File – Bulk Upload

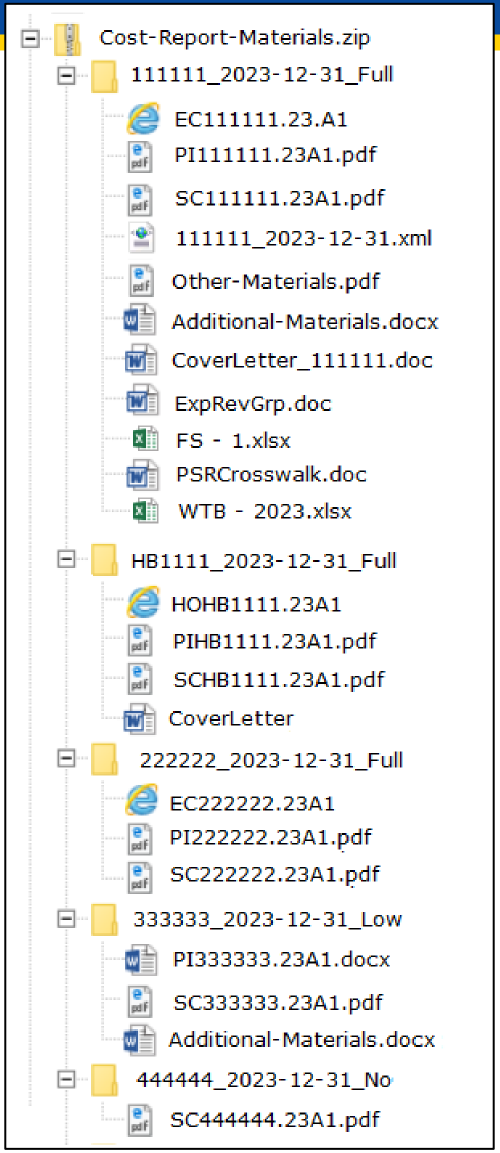


Cost-Report-Materials.zip
111111_2023-12-31_Full
HB1111_2023-12-31_Full
222222_2023-12-31_Full
333333_2023-12-31_Full
444444_2023-12-31_Full

| File | Example File Name | Guidance |
|---|---|---|
| ***Main uploaded ZIP file*** | Cost-Report-Materials.ZIP | The single ZIP file containing a folder for each MCR submission. There is no restriction on how the uploaded ZIP file is named.<br>**Format:** A single ZIP file<br>**File limit:** 1 GB |
| ***Folder per submission*** | 111111_2023-12-31_Full | A well-named folder containing the cost report materials for a specific Provider/FYE.<br> 111111_2023-12-31_Full<br>Provider #<br>FYE<br>Medicare Utilization<br>• Provider # – 6-character CMS Certification Number (without a dash, '111111' not '11-1111')<br>• FYE – Fiscal Year End of the cost report being submitted, with the 4-digit year, followed by the month, and then day, separated by hyphens (yyyy-mm-dd)<br>• Medicare Utilization – "Full", "Low", "No", or "Vaccine". If this is not included, the system will assume the submission is a Full Medicare Utilization submission.<br>• The Provider #, FYE, and Medicare Utilization should each be separated by a single underscore (_) |

Details excerpted from Section 4.1.1 of the MCReF User Manual

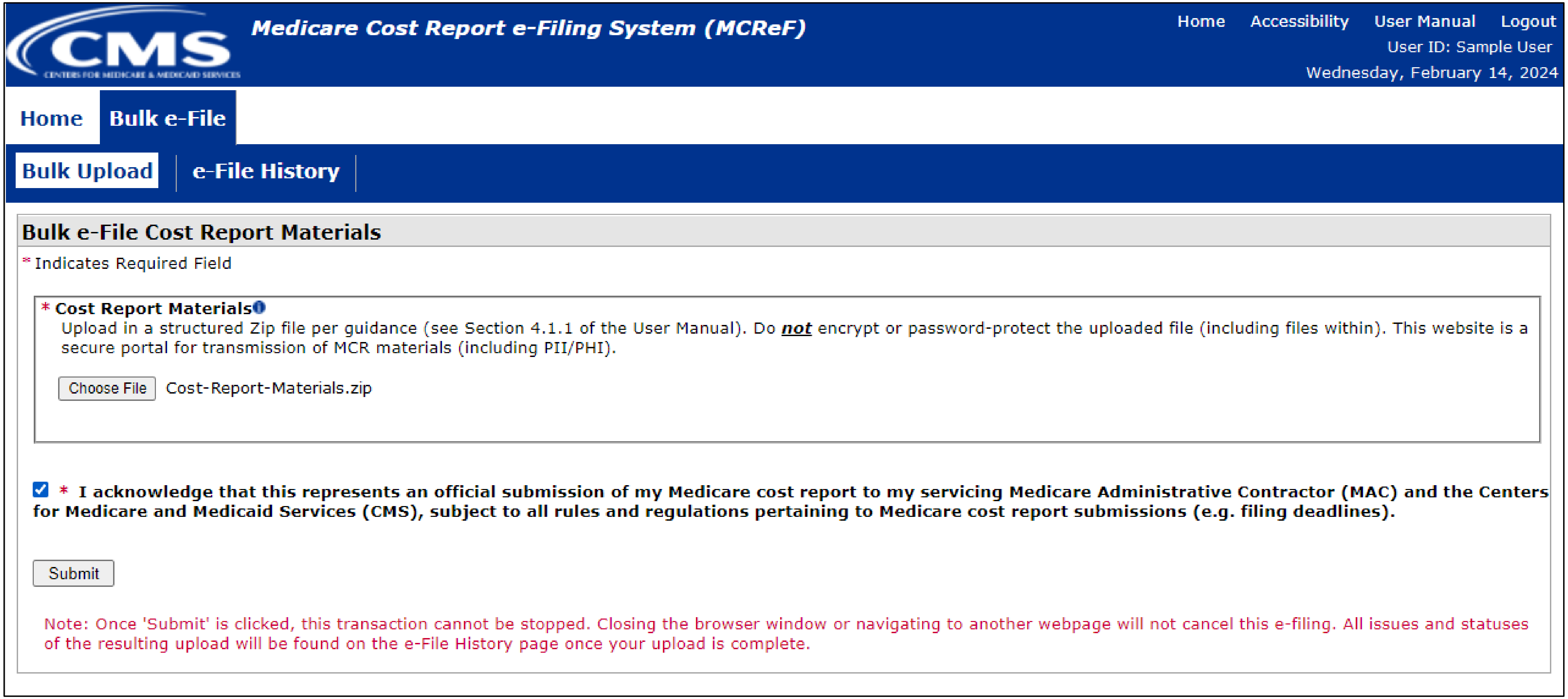
# MCReF Walkthrough – Bulk e-File – Bulk Upload



- Cost-Report-Materials.zip
  - 111111_2023-12-31_Full
    - EC111111.23.A1
    - PI111111.23A1.pdf
    - SC111111.23A1.pdf
    - 111111_2023-12-31.xml
    - Other-Materials.pdf
    - Additional-Materials.docx
    - CoverLetter_111111.doc
    - ExpRevGrp.doc
    - FS - 1.xlsx
    - PSRCrosswalk.doc
    - WTB - 2023.xlsx
  - HB1111_2023-12-31_Full
    - HOHB1111.23A1
    - PIHB1111.23A1.pdf
    - SCHB1111.23A1.pdf
    - CoverLetter
  - 222222_2023-12-31_Full
    - EC222222.23A1
    - PI222222.23A1.pdf
    - SC222222.23A1.pdf
  - 333333_2023-12-31_Low
    - PI333333.23A1.docx
    - SC333333.23A1.pdf
    - Additional-Materials.docx
  - 444444_2023-12-31_No
    - SC444444.23A1.pdf

Naming convention detailed in Appendix B of the MCReF User Manual

# MCReF Walkthrough – Bulk e-File – Bulk Upload



CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout
Home
Bulk e-File
Bulk Upload
e-File History
Choose File
Submit

User ID: Sample User

Wednesday, February 14, 2024

**Bulk e-File Cost Report Materials**

* Indicates Required Field

* **Cost Report Materials**

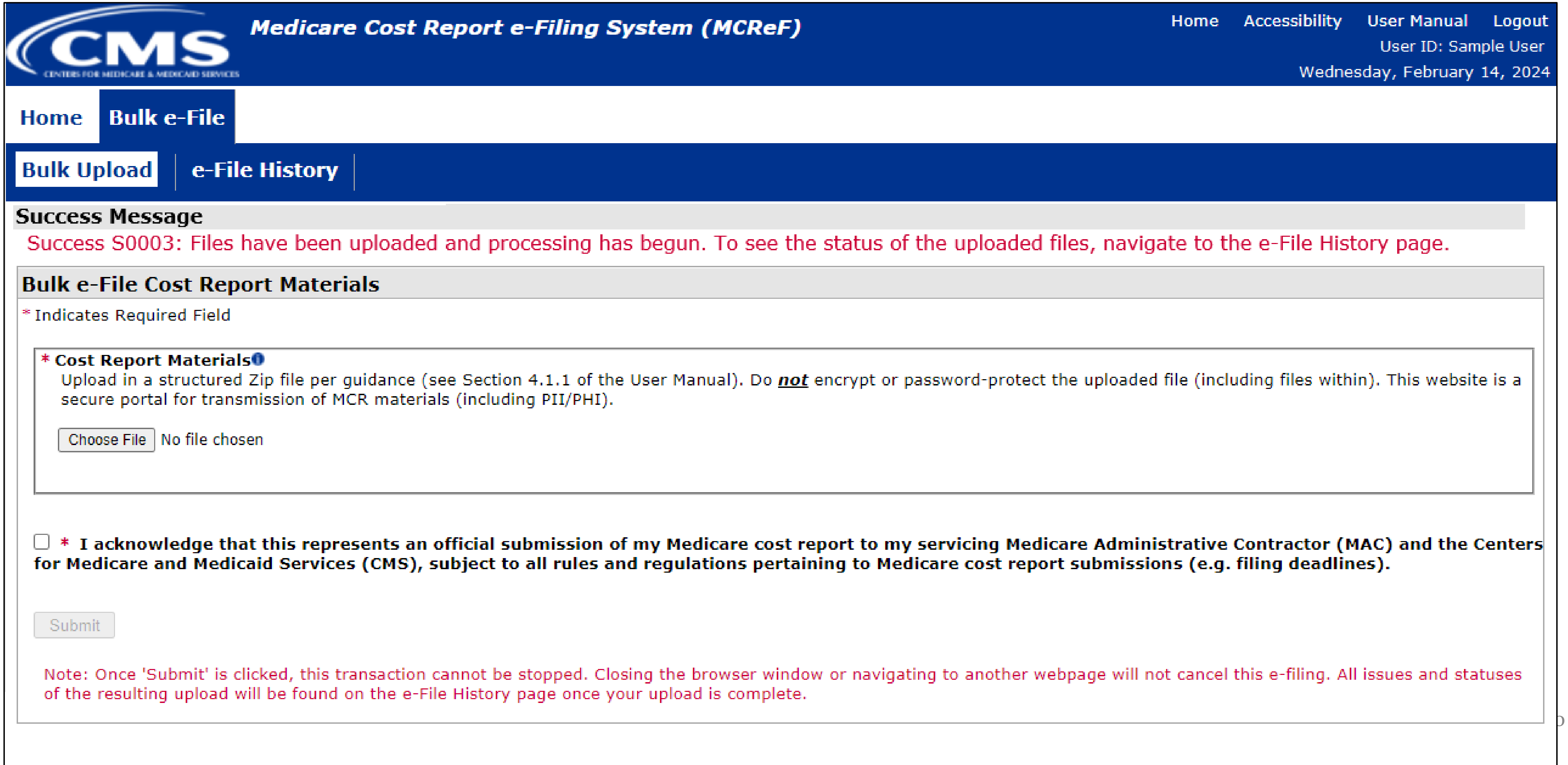
Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do ***not*** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Cost-Report-Materials.zip

☑ * **I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

# MCReF Walkthrough – Bulk e-File – Bulk Upload


CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout
Home
Bulk e-File
Bulk Upload
e-File History
Choose File
Submit

User ID: Sample User

Wednesday, February 14, 2024

**Success Message**

Success S0003: Files have been uploaded and processing has begun. To see the status of the uploaded files, navigate to the e-File History page.

**Bulk e-File Cost Report Materials**

* Indicates Required Field

*** Cost Report Materials**

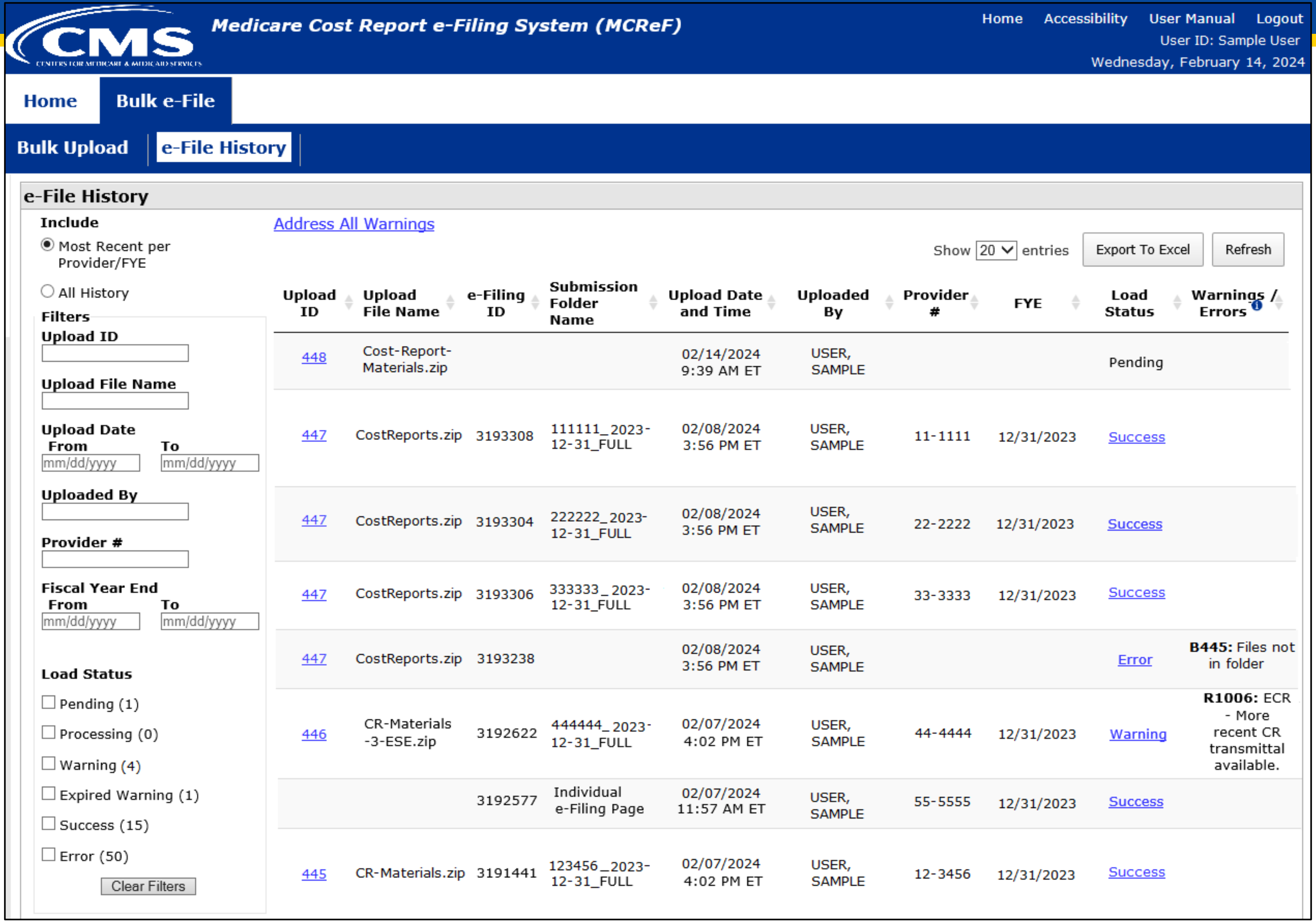
Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do ***not*** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

No file chosen

☐ *** I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

# MCReF Walkthrough – Bulk e-File – e-File History



CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home
Accessibility
User Manual
Logout

User ID: Sample User

Wednesday, February 14, 2024

Home
Bulk e-File
Bulk Upload
e-File History

**e-File History**

**Include**

● Most Recent per Provider/FYE

○ All History

**Filters**

**Upload ID**

**Upload File Name**

**Upload Date** **From** mm/dd/yyyy **To** mm/dd/yyyy

**Uploaded By**

**Provider #**

**Fiscal Year End** **From** mm/dd/yyyy **To** mm/dd/yyyy

**Load Status**

☐ Pending (1)

☐ Processing (0)

☐ Warning (4)

☐ Expired Warning (1)

☐ Success (15)

☐ Error (50)

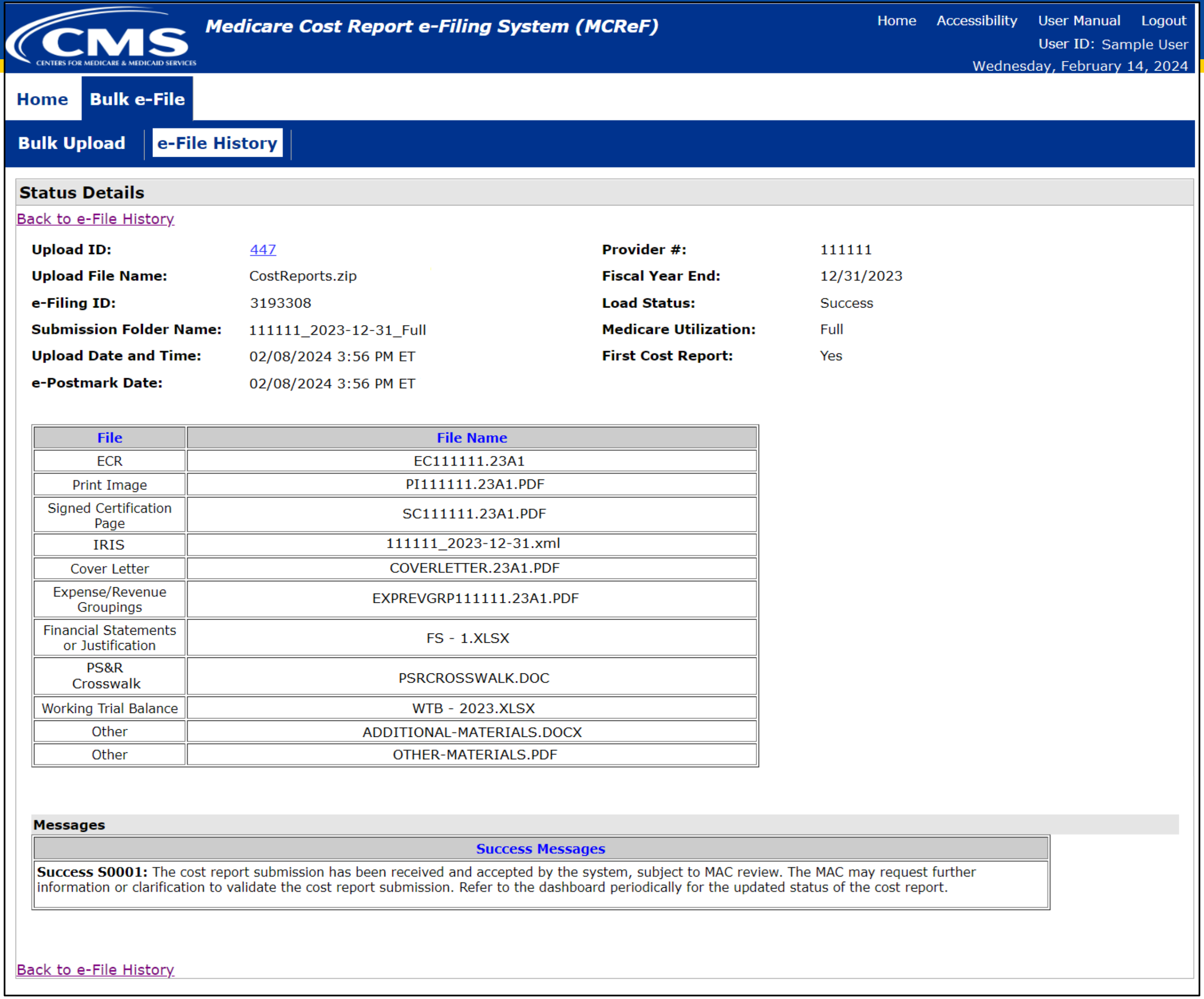
Clear Filters
Address All Warnings

Show 20 entries

Export To Excel
Refresh

| Upload ID | Upload File Name | e-Filing ID | Submission Folder Name | Upload Date and Time | Uploaded By | Provider # | FYE | Load Status | Warnings / Errors |
|---|---|---|---|---|---|---|---|---|---|
| 448 | Cost-Report-Materials.zip | | | 02/14/2024 9:39 AM ET | USER, SAMPLE | | | Pending | |
| 447 | CostReports.zip | 3193308 | 111111_2023-12-31_FULL | 02/08/2024 3:56 PM ET | USER, SAMPLE | 11-1111 | 12/31/2023 | Success | |
| 447 | CostReports.zip | 3193304 | 222222_2023-12-31_FULL | 02/08/2024 3:56 PM ET | USER, SAMPLE | 22-2222 | 12/31/2023 | Success | |
| 447 | CostReports.zip | 3193306 | 333333_2023-12-31_FULL | 02/08/2024 3:56 PM ET | USER, SAMPLE | 33-3333 | 12/31/2023 | Success | |
| 447 | CostReports.zip | 3193238 | | 02/08/2024 3:56 PM ET | USER, SAMPLE | | | Error | **B445:** Files not in folder |
| 446 | CR-Materials-3-ESE.zip | 3192622 | 444444_2023-12-31_FULL | 02/07/2024 4:02 PM ET | USER, SAMPLE | 44-4444 | 12/31/2023 | Warning | **R1006:** ECR - More recent CR transmittal available. |
| | | 3192577 | Individual e-Filing Page | 02/07/2024 11:57 AM ET | USER, SAMPLE | 55-5555 | 12/31/2023 | Success | |
| 445 | CR-Materials.zip | 3191441 | 123456_2023-12-31_FULL | 02/07/2024 4:02 PM ET | USER, SAMPLE | 12-3456 | 12/31/2023 | Success | |

# MCReF Walkthrough – Bulk e-File – Status Details


CMS
CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Cost Report e-Filing System (MCReF)
Home Accessibility User Manual Logout
Home
Bulk e-File
Bulk Upload
e-File History
Back to e-File History

User ID: Sample User
Wednesday, February 14, 2024

**Status Details**

| | | | |
|---|---|---|---|
| **Upload ID:** | 447 | **Provider #:** | 111111 |
| **Upload File Name:** | CostReports.zip | **Fiscal Year End:** | 12/31/2023 |
| **e-Filing ID:** | 3193308 | **Load Status:** | Success |
| **Submission Folder Name:** | 111111_2023-12-31_Full | **Medicare Utilization:** | Full |
| **Upload Date and Time:** | 02/08/2024 3:56 PM ET | **First Cost Report:** | Yes |
| **e-Postmark Date:** | 02/08/2024 3:56 PM ET | | |

| File | File Name |
|---|---|
| ECR | EC111111.23A1 |
| Print Image | PI111111.23A1.PDF |
| Signed Certification Page | SC111111.23A1.PDF |
| IRIS | 111111_2023-12-31.xml |
| Cover Letter | COVERLETTER.23A1.PDF |
| Expense/Revenue Groupings | EXPREVGRP111111.23A1.PDF |
| Financial Statements or Justification | FS - 1.XLSX |
| PS&R Crosswalk | PSRCROSSWALK.DOC |
| Working Trial Balance | WTB - 2023.XLSX |
| Other | ADDITIONAL-MATERIALS.DOCX |
| Other | OTHER-MATERIALS.PDF |

**Messages**

| Success Messages |
|---|
| **Success S0001:** The cost report submission has been received and accepted by the system, subject to MAC review. The MAC may request further information or clarification to validate the cost report submission. Refer to the dashboard periodically for the updated status of the cost report. |

# Updates and General Reminders

# E-Filing Updates

- With the introduction of the 287-22 Cost Statement, Home Office e-filings for FYBs on or after 10/01/2022 have an electronic format which supports e-signature and can be fully e-filed in MCReF (no need to mail anything in if e-filed and e-signed)
  - The ‘HO’ electronic cost statement file would be placed in the ECR file slot, just like a cost report ECR file
- The IRIS file size limit has been increased to 50MB as a result of user feedback

# MCReF General Reminders

- You will receive errors if your submission contains fundamental problems that prevent the system from processing it
    - Providers will not receive an extension for system issues preventing e-Filing
    - These must be resolved for the submission to be received by the MAC
- You will be warned if:
    - MCR submission is late
    - You try to upload an MCR generated with outdated software
    - There are any potentially missing documents in CR materials
    - There are any potential issues with the electronic exhibits
- Timely receipt of the cost report will be measured based on 11:59 PM ET for the provider's cost report due date
- Files uploaded are ***not*** to be encrypted or password protected. MCReF is a secure portal for transmission of MCR materials (including PII/PHI)
- Duplicate submissions will be rejected by the MAC; only the first MCR received by the MAC will be processed.

# Electronic Signatures

# Electronic Signature

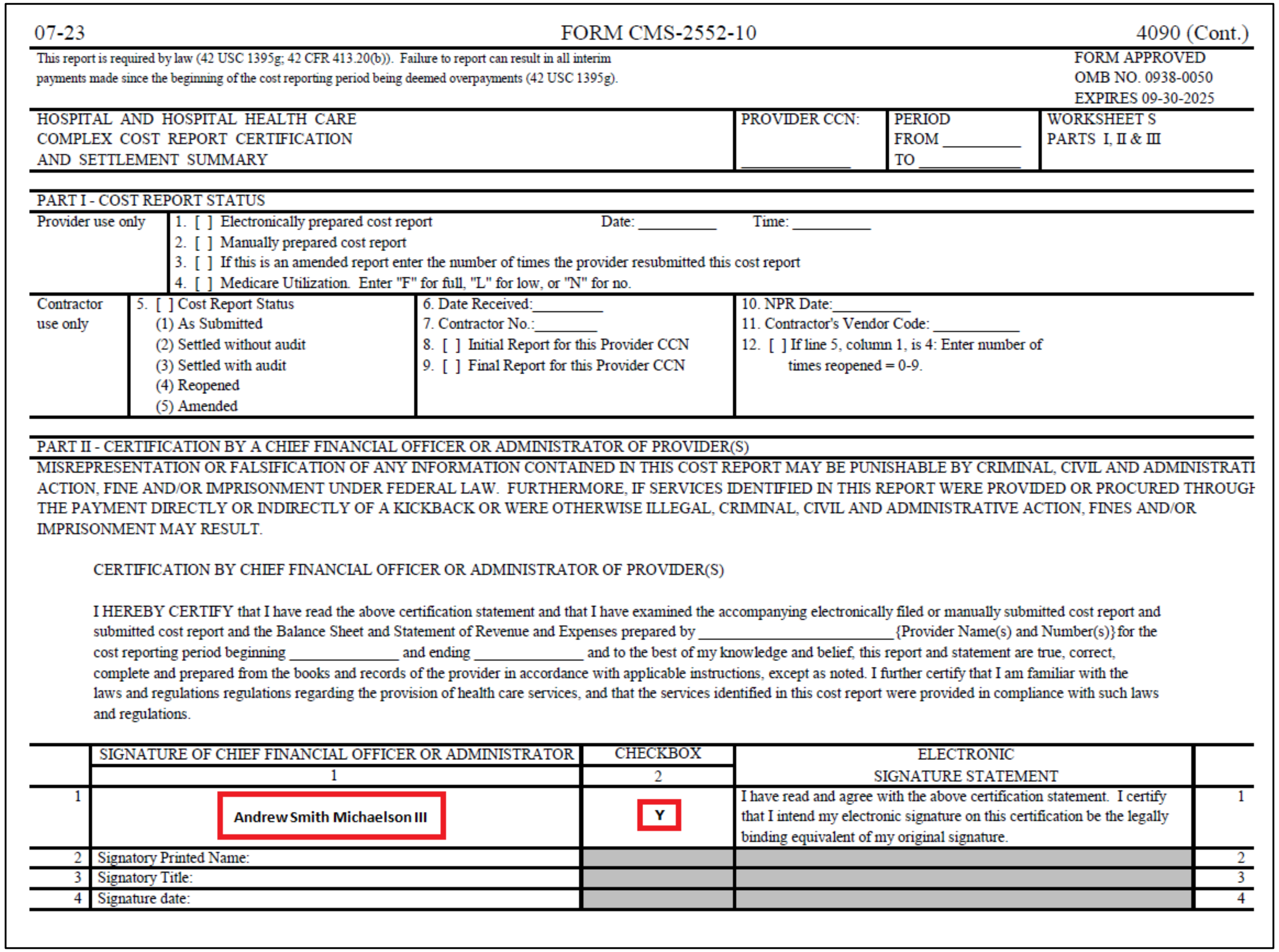
- 2018 IPPS final rule issued in August 2017, authorizes providers to file with an electronic signature effective for FYEs on/after 12/31/2017.
  - Note: IPPS final rule does not change the authorized signatories (CFR §413.24(f)(4)(iv)(C))
- CMS has released MCR transmittals which support e-signature for every MCR form (including Home Offices)
  - An approved form of e-signature (per the 2018 IPPS final rule) is required for signing and subsequently uploading the "Signed Certification Page" in MCReF

# Electronic Signature

- The next few slides provide examples of valid and invalid uses of e-signature
- These examples are not the exhaustive list of all possible valid and invalid uses of e-signature
- Refer to the 2018 IPPS final rule for e-signature guidance

# Valid use of e-signature

## E-signature checkbox checked and typed First and Last Name



07-23 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 09-30-2025

| | | | |
|---|---|---|---|
| HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | PROVIDER CCN:<br>___________ | PERIOD<br>FROM _________<br>TO ___________ | WORKSHEET S<br>PARTS I, II & III |

PART I - COST REPORT STATUS

Provider use only
1. [ ] Electronically prepared cost report Date: _________ Time: _________
2. [ ] Manually prepared 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, "L" for low, or "N" for no.

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

PART II - CERTIFICATION BY A CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATI ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

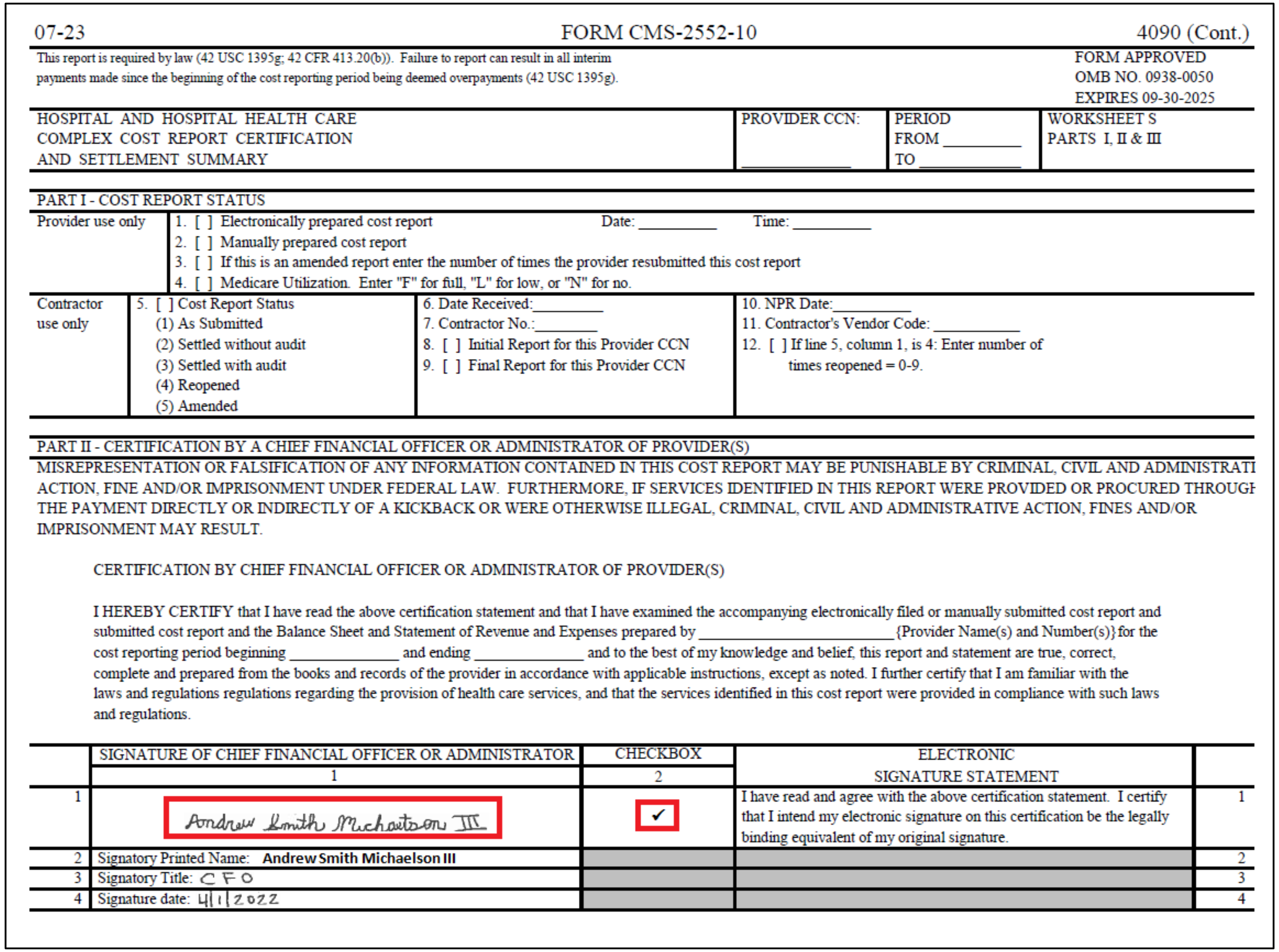
CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by ______________________{Provider Name(s) and Number(s)} for the cost reporting period beginning _____________ and ending _____________ and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

| | SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR | CHECKBOX | ELECTRONIC SIGNATURE STATEMENT | |
|---|---|---|---|---|
| | 1 | 2 | | |
| 1 | **Andrew Smith Michaelson III** | **Y** | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name: | | | 2 |
| 3 | Signatory Title: | | | 3 |
| 4 | Signature date: | | | 4 |

# Valid use of e-signature

**Printed, e-signature checkbox Checked and Signed, Scanned**



07-23 FORM CMS-2552-10 4090 (Cont.)

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| | | | |
|---|---|---|---|
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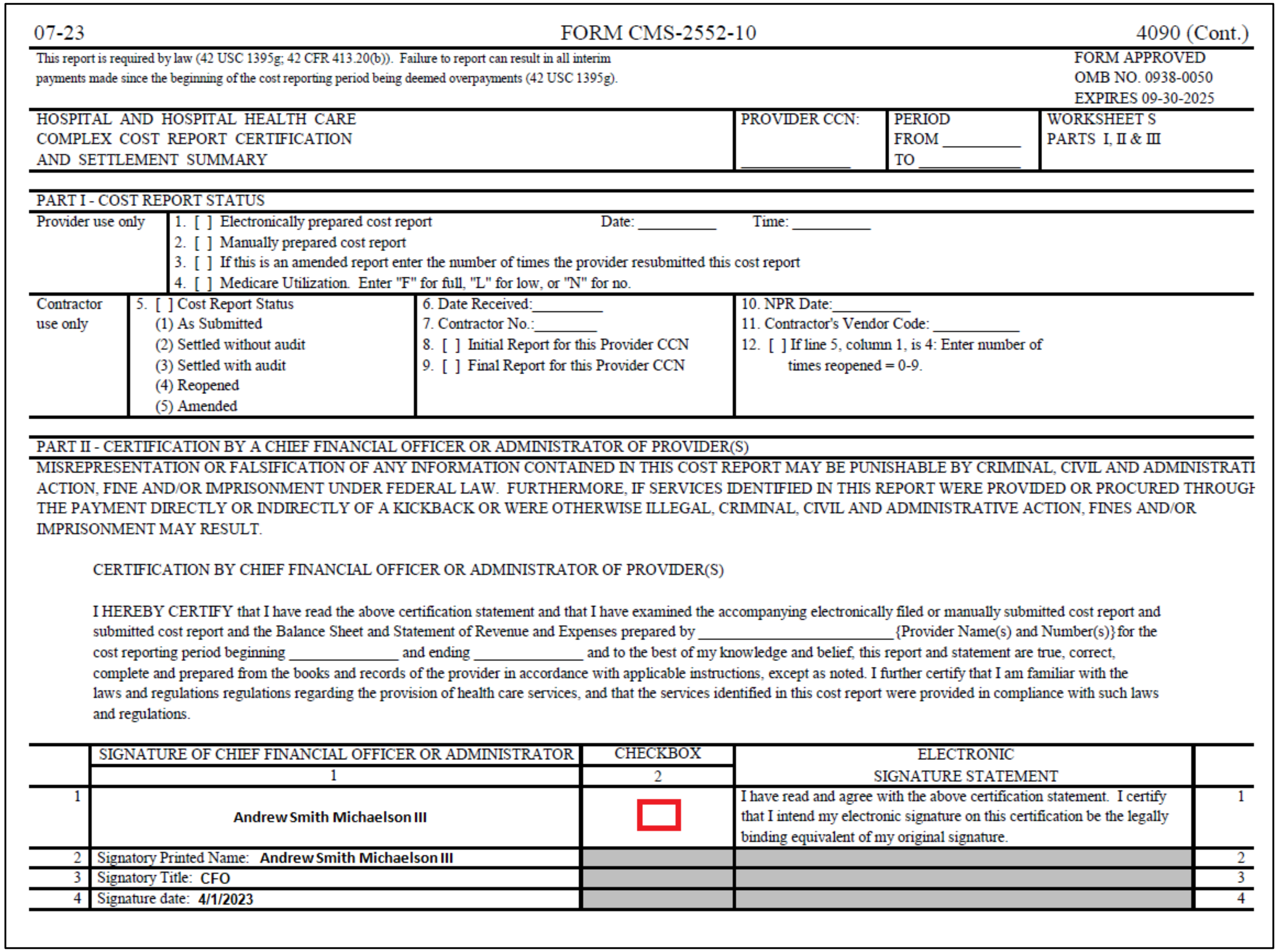
|---|---|---|---|---|
| | 1 | 2 | | |
| 1 | Andrew Smith Michaelson III | ✓ | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name: **Andrew Smith Michaelson III** | | | 2 |
| 3 | Signatory Title: CFO | | | 3 |
| 4 | Signature date: 4/1/2022 | | | 4 |

# Invalid use of e-signature

## E-signature checkbox not checked



07-23 FORM CMS-2552-10 4090 (Cont.)

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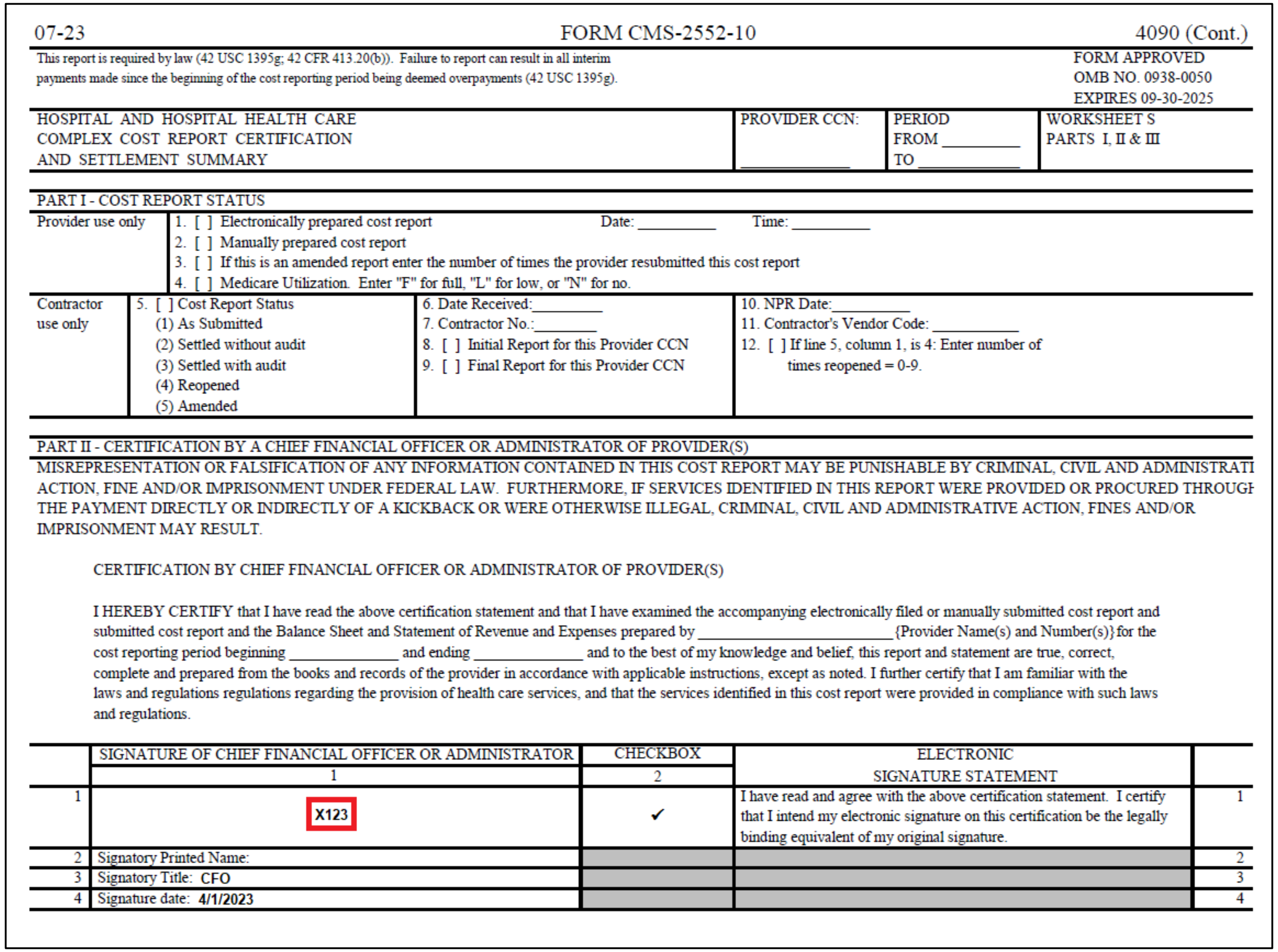
| 3 | Signatory Title: **CFO** | | | 3 |
| 4 | Signature date: **4/1/2023** | | | 4 |

# Invalid use of e-signature

**Signature must contain First and Last Name**



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Contractor use only
5. [ ] Cost Report Status
   (1) As Submitted
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|---|---|---|---|---|
| | 1 | 2 | | |
| 1 | X123 | ✓ | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name: | | | 2 |
| 3 | Signatory Title: CFO | | | 3 |
| 4 | Signature date: 4/1/2023 | | | 4 |

# Tips for Accelerating Cost Report Processing

# e-Filing Tips for Accelerating CR Processing

- Use MCReF
- e-Sign through the ECR software
- Categorize files appropriately
- Submit exhibits using the optional electronic specifications/templates
- Pay attention to warnings

# Future MCReF Enhancements

# Continuing Improvements to MCReF

- Simplifying Cost Report Revisions/Amendments
- Save and Resume
- Display of Non-claims Payments Information
- Hospice Cap Determination Document Downloads
- Opt-In Push Notifications (e.g. e-mails, texts) about Status Changes and Newly Available Documentation

CENTERS FOR MEDICARE & MEDICAID SERVICES

# MCReF Feedback and Suggestion Poll

Q&A Up Next!

# Question & Answer Session

# Resources

- E-mail questions or ideas for improvements relating to MCReF to:

**OFMDPAOQUESTIONS@CMS.HHS.GOV**

- For any questions relating to your IDM account (role requests, passwords, annual certifications, login, etc…) contact EUS Support Helpdesk:
  - Website: https://eus.custhelp.com/app/home
  - e-mail: EUSSupport@cgi.com
  - Phone: 1-866-484-8049 (TTY/TDD: 866-523-4759)

# Thank You – Please Evaluate Your Experience

Share your thoughts to help us improve – complete in-webinar poll

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- Medicare Learning Network homepage for other free educational materials for health care professionals

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# Disclaimer

This presentation was current at the time it was published or uploaded onto the web. Medicare policy changes frequently so links to the source documents have been provided within the document for your reference.

This presentation was prepared as a service to the public and is not intended to grant rights or impose obligations. This presentation may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations, and other interpretive materials for a full and accurate statement of their contents.