

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop C5-03-04
Baltimore, Maryland 21244-1850



Center for Medicare

September 10, 2025

Ms. Blimi Schwartz
Progressive Provider Services, LLC
2255 Sheridan Blvd., Unit C335
Edgewater, CO 80214

Dear Ms. Schwartz:

We reviewed your cost report software program, **Med-CALC SYSTEMS** (the trade name of your system), for the Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report (Form CMS-2540-24) as well as the electronic cost report (ECR) and print image (PI) files you submitted from the software program for SNF cost report Transmittal 1/Transmittal 2 (T-1/T-2) for cost reporting periods **ending on or after September 30, 2025**. Based on our review, we approve Med-CALC SYSTEMS, subject to the terms and conditions in CMS Pub. 15-2, chapter 1, as accurately reflecting and incorporating the T-1/T-2 revisions to the cost report instructions, forms, and electronic reporting specifications.

Your approved vendor code **A31**, and the electronic cost report specification date of **2025091 (04/01/2025)** must appear in the first record of all transmitted electronic files (location 38 through 40 and 52 through 58, respectively). We also request that your providers have working knowledge of Table 5 - Cost Center Coding, pages 49-361 - 49-365 in §4990 of CMS Pub. 15-2, chapter 49.

We will notify all Medicare Administrative Contractors (MACs) as necessary. State agencies may accept the computerized worksheets for titles V and XIX in those States that use the CMS cost reporting worksheets for Medicaid. Our approval does not apply to any alternatives to the bases, or the sequence of allocation recommended for cost finding in the official CMS forms. Providers can find the procedures to seek MAC approval of variations in the bases or the sequence of allocation in CMS Pub. 15-1, chapter 23, §2313.

Page 2 - Ms. Schwartz

Sincerely,

Leonard Fisher

Leonard Fisher
Health Insurance Specialist
Division of Cost Reporting
Centers for Medicare and Medicaid Services

Enclosures

cc: Melvin Bowens and Tari Barker
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