

Medicare

Department of Health and
Human Services (DHHS)
Centers for Medicare and
Medicaid Services (CMS)

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 40, Form CMS-2552-10

Transmittal 14

Date: March 16, 2018

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NEW/REVISED MATERIAL--EFFECTIVE DATE: Cost Reporting Periods Ending on or After January 31, 2018.

This transmittal updates Chapter 40, Hospital and Hospital Health Care Complex Cost Report (Form CMS-2552-10), by accommodating select provisions of the Bipartisan Budget Act of 2018, and the Fiscal Year (FY) 2018 Inpatient Prospective Payment System (IPPS) and Long Term Care Hospital (LTCH) PPS Final Rule. This transmittal also updates Chapter 40 by clarifying and correcting the existing instructions as well as incorporating additional statutory and regulatory changes. Effective dates will vary.

Revisions include:

- Worksheet S-2, Part I:
 - Modified the instructions for line 39 to reflect the extension of the inpatient hospital adjustment for low-volume hospitals for discharges occurring through FY 2018 (the portion of the cost reporting period occurring before October 1, 2018). The inpatient hospital adjustment for low-volume hospitals for discharges in FY 2019 through FY 2023 will be addressed in a subsequent transmittal.
 - Clarified the instructions for lines 61, 61.01, 61.05, and 61.06, to reflect that these questions apply only for portions of cost reporting periods occurring on or after July 1, 2011, and before July 1, 2016 (5-year evaluation period).
 - Modified the instructions for line 87 to reflect the new category of IPPS excluded hospital named “extended neoplastic disease care hospital” under subsection (d)(1)(B)(vi) of the Act, for hospitals that were formally classified as “subclause (II) LTCHs,” in accordance with the 2018 inpatient prospective payment system (IPPS) final rule, 82 FR 38298 (August 14, 2017).
- Worksheet S-3, Part I:
 - Opened line 33, column 13 for reporting discharges associated with non-covered LTCH Medicare days.
- Worksheet S-10:
 - Clarified the instructions for line 28 to clarify the calculation of non-Medicare bad debt expense for cost reporting periods beginning before October 1, 2013, and for cost reporting periods beginning on or after October 1, 2013.
 - Clarified the instructions for line 29 to clarify the calculation of non-Medicare and non-reimbursable Medicare bad debt expense for cost reporting periods beginning before October 1, 2013, and for cost reporting periods beginning on or after October 1, 2013.
- Worksheets B, Part I and B-1:
 - Added lines 206 and 207 to compute a unit cost multiplier used to allocate the nursing and allied health education (NAHE) post step-down adjustment amounts. Additionally, added instructions for transferring the adjustment amounts to Worksheet D, Part III, and Worksheet D, Part IV.
- Worksheets B-2:
 - Corrected the NAHE pass-through payment example to correct a rounding error in the example.
- Worksheets D, Part IV:
 - Shaded line 92, columns 2A and 3A.

- Worksheets E, Part A:
 - Clarified the instructions for line 8.01 for reporting FTE cap slots during portions of cost reporting periods occurring during the 5-year evaluation period (beginning July 1, 2011 and before July 1, 2016).
 - Added instructions for line 35.01 to reflect the uncompensated care Factor 3 calculation methodology in accordance with the 2018 IPPS correction notice.
 - Updated the instructions for lines 48 and 49 to reflect the extension of the Medicare-dependent hospital (MDH) program through September 30, 2022, in accordance with the Bipartisan Budget Act of 2018, §50205.
 - Corrected instructions for line 70.50.
 - Removed the instructions for line 210 that added back 35% of Medicare bad debt amounts previously included in the calculation of the Rural Community Hospital Demonstration Project (§410A Demonstration) adjustment.
- Worksheets E, Part B:
 - Added the payment to cost ratio (PCR) for calendar year 2018 to line 5 instructions.
 - Clarified the instructions for line 25 for reporting deductible and coinsurance amounts for Part B services exempt from the lower of reasonable costs or customary charges (LCC).
- Worksheets E-2:
 - Removed the instructions for line 210 that added back 35% of Medicare bad debt amounts previously included in the calculation of the Rural Community Hospital Demonstration Project (§410A Demonstration) adjustment.
- Worksheets E-3, Part IV:
 - Modified the instructions for the completion of line 1 for cost reporting periods ending on or after September 30, 2017.
- Worksheets E-4:
 - Modified the instructions for line 4.01 to clarify reporting redistributed FTE cap slots during portions of cost reporting periods occurring during the 5-year evaluation period (beginning July 1, 2011 and before July 1, 2016).
- Worksheets O, O-1, O-2, O-3, and O-4:
 - Added line 42.50 to report the costs of drugs furnished to individual patients.
- Worksheets O-6:
 - Clarified the instructions for accumulated cost statistics when a hospital-based hospice has contracted services that include A&G costs.
- New Edits:
 - 10540D, 10830E, and 20100E.
- Revised Edits:
 - 10450S, 13255S, 14005S, 14015S, 10160A, 10540A, 10100E, and 10455E.

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after January 31, 2018.

DISCLAIMER: The revision date and transmittal number apply to the red *italicized material* only. Any other material was previously published and remains unchanged.

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HOSPITAL AND HOSPITAL
HEALTH CARE COMPLEX COST REPORT
FORM CMS-2552-10

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4000. GENERAL

The Paperwork Reduction Act of 1995 requires that you be informed why information is collected and what the information is used for by the government. In accordance with §§1815(a), 1833(e), and 1861(v)(1)(A) of the Social Security Act (the Act), providers of service participating in the Medicare program are required to submit annual information to achieve settlement of costs for health care services rendered to Medicare beneficiaries. In accordance with these provisions, all hospital and hospital health care complexes must complete Form CMS-2552-10 with a valid Office of Management and Budget (OMB) control number in order to determine program payment. In addition to determining program payment, the data submitted on the cost report support management of the federal programs, e.g., data extraction in developing cost limits, data extraction in developing and updating various prospective payment systems. The information reported on Form CMS-2552-10 must conform to the requirements and principles set forth in 42 CFR 412, 42 CFR 413, and in the Provider Reimbursement Manual, Part 1 (CMS Pub. 15-1). The filing of the cost report is mandatory, and failure to do so results in all payments for the cost reporting period being deemed overpayments and up to 100 percent withhold of subsequent payments until the cost report is received. (See Provider Reimbursement Manual, Part 2 (CMS Pub. 15-2), chapter 1, §100.) The Medicare cost report information is considered public record under the Freedom of Information Act, 45 CFR Part 5. The Form CMS-2552-10 is effective for hospitals and hospital health care complexes with cost reporting periods beginning on or after May 1, 2010.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB. No. 0938-0050 (expires 05/31/2019). The time required to complete this information collection is estimated average 673 hours per response, including the time to review instructions; search existing data resources; gather the data needed; and complete and review the information collection. Direct any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form to:

- o Center for Medicare and Medicaid Services
Attn: PRA Report Clearance Officer
7500 Security Boulevard
Mail Stop C4-26-05
Baltimore, MD 21244-1850
- o The Office of Information and Regulatory Affairs
Office of Management and Budget
Washington, DC 20503

Worksheets are provided on an as needed basis dependent on the needs of the hospital. Not all worksheets are needed by all hospitals. The following are a few examples of conditions for which worksheets are needed:

- Reimbursement is claimed for hospital swing beds;
- Reimbursement is claimed for a hospital-based inpatient rehabilitation facility (IRF) or inpatient psychiatric facility (IPF);
- Reimbursement is claimed for a hospital-based community mental health center (CMHC);
- The hospital has physical therapy services furnished by outside suppliers (applicable for cost reimbursement and Tax Equity and Fiscal responsibility Act of 1982 (PL97248) (TEFRA providers, not PPS); or
- The hospital is a certified transplant center (CTC).

Section 4007(b) of the Omnibus Budget Reconciliation Act (OBRA 1987) states that effective with cost reporting periods beginning on or after October 1, 1989, you are required to submit your cost report electronically unless you receive an exemption from CMS. The legislation allows CMS to delay or waiver implementation if the electronic submission results in financial hardship (in particular for providers with only a small percentage of Medicare volume). Exemptions are granted on a case-by-case basis (see 42 CFR 413.24(h)).

In addition to Medicare reimbursement, these forms also provide for the computation of reimbursement applicable to titles V and XIX to the extent required by individual State programs. Generally, the worksheets and portions of worksheets applicable to titles V and XIX are completed only to the extent these forms are required by the State program. However, Worksheets S-3 and D-1 must always be completed with title XIX data.

Each electronic system provides for the step-down method of cost finding. This method provides for allocating the cost of services rendered by each general service cost center to other cost centers, which utilize the services. Once the costs of a general service cost center have been allocated, that cost center is considered closed. Once closed, it does not receive any of the costs subsequently allocated from the remaining general service cost centers. After all costs of the general service cost centers have been allocated to the remaining cost centers, the total costs of these remaining cost centers are further distributed to the departmental classification to which they pertain, e.g., hospital general inpatient routine, subprovider.

This cost report is designed to accommodate a hospital health care complex with multiple entities. If a hospital health care complex has more than one entity reporting (except skilled nursing facilities and nursing facilities which cannot exceed more than one hospital-based facility), add additional lines for each entity by subscribing the appropriate line designation.

In completing the worksheets, show reductions in expenses in parentheses () unless otherwise indicated.

4000.1 Rounding Standards for Fractional Computations.--Throughout the Medicare cost report, required computations result in fractions. The following rounding standards must be employed for such computations. When performing multiple calculations, round after each calculation. However,

1. Round to 2 decimal places:
 - a. Percentages
 - b. Averages, standard work week, payment rates, and cost limits
 - c. Full time equivalent (FTE) employees
 - d. Per diems, hourly rates
2. Round to 3 decimal places:
 - a. Payment to cost ratio
3. Round to 4 decimal places:
 - a. Wage adjustment factor
 - b. Medicare SSI ratio
 - c. Disproportionate patient percentage
 - d. EHR Medicare Share

4. Round to 5 decimal places:
 - a. Payment reduction (e.g., capital reduction, outpatient cost reduction)
5. Round to 6 decimal places:
 - a. Ratios (e.g., unit cost multipliers, cost/charge ratios, days to days)
6. Round to 9 decimal places:
 - a. Uncompensated care factor 3

Where a difference exists within a column as a result of computing costs using a fraction or decimal, and the sum of the parts do not equal the whole, the highest amount in that column must either be increased or decreased by the difference. If there are two high numbers equaling the same amount, adjust the first high number from the top of the worksheet for which it applies.

4000.2 Acronyms and Abbreviations.--Throughout the Medicare cost report and instructions, a number of acronyms and abbreviations are used. For your convenience, commonly used acronyms and abbreviations are summarized below.

ACA	-	Affordable Care Act
A&G	-	Administrative and General
AHSEA	-	Adjusted Hourly Salary Equivalency Amount
ARRA	-	American Recovery and Reinvestment Act of 2009
ASC	-	Ambulatory Surgical Center
BBA	-	Balanced Budget Act
BBRA	-	Balanced Budget Reform Act
BIPA	-	Benefits Improvement and Protection Act
CAH	-	Critical Access Hospitals
CAPD	-	Continuous Ambulatory Peritoneal Dialysis
CAP-REL	-	Capital-Related
CBSA	-	Core Based Statistical Areas
CCN	-	CMS Certification Number
CCPD	-	Continuous Cycling Peritoneal Dialysis
CCU	-	Coronary Care Unit
CFR	-	Code of Federal Regulations
CHIP	-	Children's Health Insurance Program
CMHC	-	Community Mental Health Center
CMS	-	Centers for Medicare & Medicaid Services
CNA	-	Certified Nursing Assistant
COL	-	Column
CORF	-	Comprehensive Outpatient Rehabilitation Facility
CRNA	-	Certified Registered Nurse Anesthetist
CT	-	Computer Tomography
CTC	-	Certified Transplant Center
DEFRA	-	Deficit Reduction Act of 1984
DRA	-	Deficit Reduction Act of 2005
DRG	-	Diagnostic Related Group
DSH	-	Disproportionate Share
EACH	-	Essential Access Community Hospital
ECR	-	Electronic Cost Report
EHR	-	Electronic Health Records
ESRD	-	End Stage Renal Disease
FFY	-	Federal Fiscal Year (October 1 through September 30)
FQHC	-	Federally Qualified Health Center

FR	-	Federal Register
FTE	-	Full Time Equivalent
GME	-	Graduate Medical Education
HCERA	-	Health Care and Education Reconciliation Act of 2010
HCHC	-	Hospice Continuous Home Care
HCPCS	-	Healthcare Common Procedure Coding System
HCRIS	-	Healthcare Cost Report Information System
HFS	-	Health Financial Systems
HGIP	-	Hospice General Inpatient Care
HIRC	-	Hospice Inpatient Respite Care
HRHC	-	Hospice Routine Home Care
HRSA	-	Health Resources and Services Administration
HHA	-	Home Health Agency
HIT	-	Health Information Technology
HMO	-	Health Maintenance Organization
HSR	-	Hospital Specific Rate
I & Rs	-	Interns and Residents
ICF/IID	-	Intermediate Care Facility for Individuals with Intellectual Disabilities
ICU	-	Intensive Care Unit
IME	-	Indirect Medical Education
INPT	-	Inpatient
IOM	-	Internet Only Manual
IPF	-	Inpatient Psychiatric Facility
IPPS	-	Inpatient Prospective Payment System
IRF	-	Inpatient Rehabilitation Facility
KPMG	-	Klynveld, Peat, Marwick, & Goerdeler
LCC	-	Lesser of Reasonable Cost or Customary Charges
LDP	-	Labor, Delivery and Postpartum
LIP	-	Low Income Patient
LOC	-	Level of Care
LOS	-	Length of Stay
LPN	-	Licensed Practical Nurse
LTCH	-	Long Term Care Hospital
LVN	-	Licensed Vocational Nurse
MA	-	Medicare Advantage (previously known as M+C)
M+C	-	Medicare + Choice (also known as Medicare Part C, Medicare Advantage and Medicare HMO)
MCP	-	Monthly Capitation Payment
MDH	-	Medicare Dependent, Small Rural Hospital
MED-ED	-	Medical Education
MIPPA	-	Medicare Improvements for Patients and Providers Act of 2008
MMA	-	Medicare Prescription Drug Improvement and Modernization Act of 2003
MMEA	-	Medicare and Medicaid Extenders Act of 2010
MRI	-	Magnetic Resonance Imaging
MS-DRG	-	Medicare Severity Diagnosis-Related Group
MSP	-	Medicare Secondary Payer
NAH	-	Nursing and Allied Health
NF	-	Nursing Facility
NPI	-	National Provider Identifier
NPR	-	Notice of Program Reimbursement
OBRA	-	Omnibus Budget Reconciliation Act
OLTC	-	Other Long Term Care
OOT	-	Outpatient Occupational Therapy
OPD	-	Outpatient Department
OPO	-	Organ Procurement Organization
OPPS	-	Outpatient Prospective Payment System

OPT	-	Outpatient Physical Therapy
OSP	-	Outpatient Speech Pathology
ORF	-	Outpatient Rehabilitation Facility
PCR	-	Payment to Cost Ratio
PCRE	-	Primary Care Residency Expansion Program
PBP	-	Provider-Based Physician
PPS	-	Prospective Payment System
PRM	-	Provider Reimbursement Manual
PRA	-	Per Resident Amount
PS&R	-	Provider Statistical and Reimbursement Report (or System)
PT	-	Physical Therapy
PTO	-	Paid Time Off
RCE	-	Reasonable Compensation Equivalent
RHC	-	Rural Health Clinic
RN	-	Registered Nurse
RPCH	-	Rural Primary Care Hospitals
RT	-	Respiratory Therapy
RUG	-	Resource Utilization Group
SCH	-	Sole Community Hospitals
SNF	-	Skilled Nursing Facility
SSI	-	Supplemental Security Income
TEFRA	-	Tax Equity and Fiscal Responsibility Act of 1982
THC	-	Teaching Health Center
TOPPS	-	Transitional Corridor Payment for Outpatient Prospective Payment System
TPA	-	Third Party Administrator
UPIN	-	Unique Physician Identification Number
WKST	-	Worksheet

NOTE: In this chapter, TEFRA refers to §1886(b) of the Act and not to the entire Tax Equity and Fiscal Responsibility Act.

4000.3 Instructional, Regulatory and Statutory Effective Dates.--Throughout the Medicare cost report instructions, various effective dates implementing instructions, regulations and/or statutes are utilized.

Where applicable, at the end of select paragraphs and/or sentences the effective date(s) is indicated in parentheses () for cost reporting periods ending on or after that date, i.e., (12/31/2010). Dates followed by a “b” are effective for cost reporting periods beginning on or after the specified date, i.e., (9/30/2010b). Dates followed by an “s” are effective for services rendered on or after the specified date, i.e., (4/1/2010s). Instructions not followed by an effective date are effective retroactive back to cost reporting periods beginning on or after 5/1/2010 (transmittal 1).

4001. RECOMMENDED SEQUENCE FOR COMPLETING FORM CMS-2552-10

Part I - Statistics, Departmental Cost Adjustments and Cost Allocations

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	S-2, Parts I and II	Read §§4004.1 and 4004.2. Complete entire worksheet.
2	S-3, Parts I, II, III, IV, and V	Read §§4005 through 4005.5. Complete entire worksheets.
3	S-4	Read §4006. Complete entire worksheet, if applicable.
4	S-5	Read §4007. Complete entire worksheet, if applicable.
5	S-6	Read §4008. Complete entire worksheet, if applicable.
6	S-7	Read §4009. Complete entire worksheet, if applicable.
7	S-8	Read §4010. Complete entire worksheet, if applicable.
8	S-9	Read §4011. Complete portions of worksheet, as applicable.
9	S-11, Parts I, II, and III	Read §§4010.1 through 4010.4. Complete entire worksheet, if applicable.
10	A	Read §4013. Complete columns 1 through 3, lines 1 through 200.
11	A-6	Read §4014. Complete, if applicable.
12	A	Read §4013. Complete columns 4 and 5, lines 1 through 200.
13	A-7, Parts I, II, and III	Read §4015. Complete entire worksheet.
14	A-8-1	Read §4017. Complete Parts A and B.
15	A-8-2	Read §4018. Complete, if applicable.
16	A-8-3, Parts I, II, III, IV, V, and VI	Read §§4019 through 4019.6. Complete, if applicable.

Part I - Statistics, Departmental Cost Adjustments and Cost Allocations (Cont.)

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
17	A-8	Read §4016. Complete entire worksheet.
18	A	Read §4013. Complete columns 6 and 7, lines 1 through 200.
19	B, Part I and B-1	Read §4020. Complete all columns through column 26.
20	B, Part II	Read §4021. Complete entire worksheet.
21	B-2	Read §4022. Complete, if applicable.
22	L-1, Part I	Read §§4065 and 4065.1. Complete, if applicable.

Part II - Departmental Cost Distribution and Cost Apportionment

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	C	Read §§4023 and 4023.1. Complete entire worksheet, except for line 92.
2	D, Part I	Read §§4024 and 4024.1. Complete entire worksheet.
3	D, Part III	Read §§4024 and 4024.3. Complete entire worksheet.
4	L-1, Part II	Read §4065.2. Complete, if applicable.
5	D-1, Parts I and IV	Read §§4025, 4025.1 and 4025.4. Complete both parts.
6	C	Read §4023.1. Complete line 92.
7	D, Part II	Read §§4024 and 4024.2. Complete entire worksheet. A separate worksheet must be completed for each applicable healthcare program for each hospital and subprovider subject to PPS or TEFRA provisions.
8	D, Part IV	Read §§4024 and 4024.4. Complete entire worksheet. A separate worksheet must be completed for each applicable health care program for each hospital and subprovider subject to PPS or TEFRA provisions.
9	L-1, Part III	Read §4065.3. Complete, if applicable.
10	D, Part V	Read §§4024 and 4024.5. Complete entire worksheet. A separate worksheet must be completed for each applicable health care program for each applicable provider component.
11	D-3	Read §4027. Complete entire worksheet. A separate copy of this worksheet must be completed for each applicable health care program for each applicable provider component.
12	D-1, Parts I and II	Read §§4025 through 4025.2. All providers must complete Part I. The hospital and subprovider(s) must complete Part II, lines 38 through 49 and lines 64 through 69.

Part II - Departmental Cost Distribution and Cost Apportionment (Cont.)

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
12	D-1, Parts III and IV	Read §§4025, 4025.3 and 4025.4. Only the hospital-based SNF and hospital-based NF must complete Part III, lines 70 through 86. All providers must complete Part IV.
13	D-2, Parts I through III	Read §§4026 through 4026.3. Complete only those parts that are applicable. Do not complete Part III unless both Parts I and II are completed.
14	L, Parts I through III	Read §4064. Complete applicable parts.
15	D-5, Parts I and II, or Parts III and IV	Read §§4029 through 4029.4. Complete applicable parts.
16	D-4, Parts I through IV	Read §§4028 through 4028.4. Complete only if hospital is a certified transplant center.
17	E-4	Read §4034. Complete entire worksheet, if applicable.

Part III - Calculation and Apportionment of Hospital-Based FacilitiesA. Title XVIII - For SNF Only Reimbursed Under PPS.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	E-3, Part VI	Read §4033.6. If applicable, complete lines 1 through 15 for title XVIII SNF PPS services.
2	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part VI.
3	E-3, Part VI	Complete the remainder of this worksheet, lines 16 through 19.

B. Titles V and XIX - For Hospital, Subprovider(s), NF and ICF/IIDs.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
4	E-3, Part VII	Read §4033.7. If applicable, complete entire worksheet for titles V and XIX services. Use a separate worksheet for each title.

C. Title XVIII - For Swing Bed-SNF and Titles V and XIX - For Swing Bed-NF.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
5	E-2	Read §4032. Complete a separate copy of this worksheet (lines 1 through 19) for each applicable health care program for each applicable provider component. Only entries applicable to title XVIII are made in column 2. Complete lines 9, 13, and 17 of column 1 for titles V and XIX, and columns 1 and 2 for title XVIII.
6	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-2 title XVIII swing-bed SNF only.
7	E-2	Complete the remainder of this worksheet, lines 20 through 23.

Part III - Calculation and Apportionment of Hospital-Based Facilities (Cont.)D. Title XVIII Only - For Home Health Agency (HHA).--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
8	H	Read §4041. Complete entire worksheet, if applicable.
9	H-1, Parts I and II	Read §4042. Complete entire worksheet, if applicable.
10	H-2, Parts I and II	Read §§4043 through 4043.2. Complete entire worksheet, if applicable.
11	H-3, Parts I and II	Read §§4044 through 4044.2. Complete entire worksheet, if applicable.
12	H-4, Parts I and II	Read §§4045 through 4045.2. Complete entire worksheet, if applicable.
13	H-5	Read §4046. Complete entire worksheet, if applicable.

E. Title XVIII- For ESRD.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
14	I-1	Read §§4047 through 4048. Complete a separate worksheet for renal dialysis department(s) and a separate worksheet for home program dialysis department(s), if applicable.
15	I-2	Read §4049. Complete a separate worksheet for renal dialysis department(s) and a separate worksheet for home program dialysis department(s), if applicable.
16	I-3	Read §4050. Complete a separate worksheet for renal dialysis department(s) and a separate worksheet for home program dialysis department(s), if applicable.
17	I-4	Read §§4051. Complete a separate worksheet for renal dialysis department(s) and a separate worksheet for home program dialysis department(s), if applicable.
18	I-5	Read §4052. Complete only one worksheet combining all renal dialysis departments and home program dialysis departments, if applicable.

Part III - Calculation and Apportionment of Hospital-Based Facilities (Cont.)F. Title XVIII - For CMHC.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
19	J-1, Parts I and II	Read §§4053 through 4053.2. Complete entire worksheet, if applicable.
20	J-2, Part I	Read §§4054 and 4054.1. Complete entire worksheet, if applicable.
21	J-2, Part II	Read §4054.2. Complete entire worksheet, if applicable.
22	J-3	Read §4055. Complete entire worksheet, if applicable.
23	J-4	Read §4056. Complete lines 1 through 4 for title XVIII only.

G. Titles XVIII and XIX - For Provider Based-Hospice.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
24	K-1	Read §4058. Complete entire worksheet, if applicable.
25	K-2	Read §4059. Complete entire worksheet, if applicable.
26	K-3	Read §4060. Complete entire worksheet, if applicable.
27	K	Read §4057. Complete entire worksheet, if applicable.
28	K-4, Parts I and II	Read §4061. Complete both worksheets, if applicable.
29	K-5, Parts I, II, and III	Read §§4062 through 4062.3. Complete all worksheets, if applicable.
30	K-6	Read §4063. Complete entire worksheet, if applicable.

Part III - Calculation and Apportionment of Hospital-Based Facilities (Cont.)H. Titles V, XVIII, and XIX - For Hospital-Based RHC/FQHC.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
31	M-1	Read §4066. Complete entire worksheet, if applicable.
32	M-2	Read §4067. Complete entire worksheet, if applicable.
33	M-3	Read §4068. Complete entire worksheet, if applicable.
34	M-4	Read §4069. Complete entire worksheet, if applicable.
5	M-5	Read §4070. Complete entire worksheet, if applicable, for title XVIII only.

I. Titles V, XVIII, and XIX - For Hospital-Based FQHC.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
36	N-1	Read §4071. Complete entire worksheet, if applicable.
37	N-2	Read §4071.1. Complete entire worksheet, if applicable.
38	N-3	Read §4071.2. Complete entire worksheet, if applicable.
39	N-4	Read §4071.3. Complete entire worksheet, if applicable.
40	N-5	Read §4071.4. Complete entire worksheet, if applicable, for title XVIII only.

J. Titles V, XVIII, and XIX - For Hospital-Based Hospice.--

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
41	O-1, O-2, O-3, O-4	Read §4072.1. Complete entire worksheet, if applicable.
42	O	Read §4072. Complete entire worksheet, if applicable.
43	O-5	Read §4072.2. Complete entire worksheet, if applicable.
44	O-6, Parts I and II	Read §4072.3. Complete both worksheets in entirety, if applicable.
45	O-7	Read §4072.4. Complete entire worksheet, if applicable.
46	O-8	Read §4072.5. Complete entire worksheet, if applicable.

Part IV - Calculation of Reimbursement Settlement

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	E, Part A	Read §§4030 and 4030.1. Complete lines 1 through 71 for title XVIII for each applicable provider component subject to IPPS.
2	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E, Part A.
3	E, Part A	Complete the remainder of this worksheet, lines 72 through 75.
4	E, Part B	Read §4030.2. Complete lines 1 through 40 for title XVIII for each applicable provider component.
5	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E, Part B.
6	E, Part B	Complete the remainder of this worksheet, lines 41 through 44.
7	E-3, Part I	Read §§4033 and 4033.1. If applicable, complete lines 1 through 18 for title XVIII for each applicable provider component subject to TEFRA.
8	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part I.
9	E-3, Part I	Complete the remainder of this worksheet, lines 19 through 22.
10	E-3, Part II	Read §4033.2. If applicable, complete lines 1 through 31 for title XVIII IPF PPS.
11	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part II.
12	E-3, Part II	Complete the remainder of this worksheet, lines 32 through 35.

Part III - Calculation and Apportionment of Hospital-Based Facilities (Cont.)

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
13	E-3, Part III	Read §4033.3. If applicable, complete lines 1 through 32 for title XVIII IRF PPS.
14	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part III.
15	E-3, Part III	Complete the remainder of this worksheet, lines 33 through 36.
16	E-3, Part IV	Read §4033.4. If applicable, complete lines 1 through 22 for title XVIII LTCH PPS.
17	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part IV.
18	E-3, Part IV	Complete the remainder of this worksheet, lines 23 through 26.
19	E-3, Part V	Read §4033.5. If applicable, complete lines 1 through 30 for title XVIII reasonable cost reimbursed providers.
20	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part V.
21	E-3, Part V	Complete the remainder of this worksheet, lines 31 through 34.
19	E-3, Part VI	Read §4033.6. If applicable, complete lines 1 through 15 for title XVIII reasonable cost reimbursed providers.
20	E-1, Part I	Read §4031.1. Complete this worksheet for title XVIII services corresponding to Worksheet E-3, Part VI.
21	E-3, Part VI	Complete the remainder of this worksheet, lines 16 through 19.
22	E-3, Part VII	Read §4033.7. If applicable, complete the entire worksheet for titles V and XIX providers.

Part V - Additional Data

<u>Step</u>	<u>Worksheet</u>	<u>Instructions</u>
1	G	Read §4040. All providers maintaining fund type accounting records must complete this worksheet. Nonproprietary providers which do not maintain fund type records complete the General Fund column only.
2	G-1	Read §4040.1. Complete entire worksheet.
3	G-2, Parts I and II	Read §4040.2. Complete entire worksheet.
4	G-3	Read §4040.3. Complete entire worksheet.
5	S-10	Read §4012. Acute care hospitals and CAHs complete this worksheet.
6	E-1, Part II	Read §4031.2 Acute care hospitals and CAHs complete this worksheet.
7	S, Parts I, II, and III	Read §§4003.1 through 4003.3. Complete Part III, then complete Parts I and II.

4002. SEQUENCE OF ASSEMBLY

The following examples of assembly of worksheets are provided so all providers are consistent in the order of submission of their annual cost report. All providers using Form CMS-2552-10 must adhere to this sequence. If worksheets are not completed because they are not applicable, do not include blank worksheets in the assembly of the cost report.

4002.1 Sequence of Assembly for Hospital and Hospital Health Care Complex Providers Participating in Medicare.--Cost report worksheets are assembled in alpha-numeric sequence starting with the "S" series, followed by A, B, C, etc.

<u>Form CMS</u>	<u>Work-sheet</u>	<u>Part</u>	<u>Health Care Program (Title)</u>	<u>Component</u>
2552-10	S	I - III		
2552-10	S-2	I and II		
2552-10	S-3	I, II, III, IV, and V		
2552-10	S-4			Hospital-Based HHA
2552-10	S-5			Renal Dialysis Department
2552-10	S-6			Hospital-Based CMHC
2552-10	S-7			Hospital-Based SNF
2552-10	S-8			Hospital-Based RHC/FQHC
2552-10	S-9			Hospital-Based Hospice
2552-10	S-10			Hospital & CAH
2552-10	S-11	I, II, and III		Hospital-Based FQHC
2552-10	A			
2552-10	A-6			
2552-10	A-7	I, II, and III		
2552-10	A-8			
2552-10	A-8-1			
2552-10	A-8-2			
2552-10	A-8-3	I, II, III, IV, V, and VI		
2552-10	B	I		
2552-10	B	II		
2552-10	B-1			
2552-10	B-2			
2552-10	C	I		Hospital
2552-10	C	II	V	Hospital
2552-10	C	II	XIX	Hospital
2552-10	D	I	V	Hospital
2552-10	D	II	V	Hospital
2552-10	D	III	V	Hospital
2552-10	D	IV	V	Hospital
2552-10	D	V	V	Hospital
2552-10	D	II	V	Subprovider
2552-10	D	V	V	Subprovider
2552-10	D	I	XVIII	Hospital
2552-10	D	II	XVIII	Hospital
2552-10	D	III	XVIII	Hospital
2552-10	D	IV	XVIII	Hospital
2552-10	D	V	XVIII	Hospital
2552-10	D	II	XVIII	Subprovider
2552-10	D	III	XVIII	Subprovider

<u>Form CMS</u>	<u>Work-sheet</u>	<u>Part</u>	<u>Health Care Program (Title)</u>	<u>Component</u>
2552-10	D	V	XVIII	Subprovider
2552-10	D	III	XVIII	Swing Bed SNF
2552-10	D	III	XVIII	SNF
2552-10	D	I	XIX	Hospital
2552-10	D	II	XIX	Hospital
2552-10	D	III	XIX	Hospital
2552-10	D	IV	XIX	Hospital
2552-10	D	V	XIX	Hospital
2552-10	D	II	XIX	Subprovider
2552-10	D	V	XIX	Subprovider
2552-10	D-1	I, II, and IV	V	Hospital
2552-10	D-1	I, II, and IV	V	Subprovider
2552-10	D-1	I and III	V	SNF
2552-10	D-1	I and III	V	NF, ICF/IID
2552-10	D-1	I, II, and IV	XVIII	Hospital
2552-10	D-1	I, II, and IV	XVIII	Subprovider
2552-10	D-1	I and III	XVIII	SNF
2552-10	D-1	I, II, and IV	XIX	Hospital
2552-10	D-1	I, II, and IV	XIX	Subprovider
2552-10	D-1	I and III	XIX	SNF
2552-10	D-1	I and III	XIX	NF, ICF/IID
2552-10	D-2	I	V, XVIII, and XIX	
2552-10	D-2	II	XVIII	
2552-10	D-2	III	XVIII	
2552-10	D-3		V	Hospital
2552-10	D-3		V	Subprovider
2552-10	D-3		V	Swing Bed SNF
2552-10	D-3		V	Swing Bed NF
2552-10	D-3		V	SNF
2552-10	D-3		V	NF, ICF/IID
2552-10	D-3		XVIII	Hospital
2552-10	D-3		XVIII	Subprovider
2552-10	D-3		XVIII	Swing Bed SNF
2552-10	D-3		XIX	Hospital
2552-10	D-3		XIX	Subprovider
2552-10	D-3		XIX	Swing Bed SNF
2552-10	D-3		XIX	Swing Bed NF
2552-10	D-3		XIX	SNF
2552-10	D-3		XIX	NF, ICF/IID
2552-10	D-4	I, II, III, IV	XVIII	
2552-10	D-5	I	V, XVIII, and XIX	
2552-10	D-5	II	V, XVIII, and XIX	Hospital
2552-10	D-5	II	V, XVIII, and XIX	Subprovider
2552-10	E	A	XVIII	Hospital
2552-10	E	B	XVIII	Hospital
2552-10	E-1	Part I	XVIII	Hospital
2552-10	E-1	Part I	XVIII	IPF-Subprovider
2552-10	E-1	Part I	XVIII	IRF-Subprovider
2552-10	E-1	Part I	XVIII	Subprovider
2552-10	E-1	Part I	XVIII	Swing Bed SNF
2552-10	E-1	Part I	XVIII	SNF

<u>Form CMS</u>	<u>Work-sheet</u>	<u>Part</u>	<u>Health Care Program (Title)</u>	<u>Component</u>
2552-10	E-1	II	HIT	Hospital and CAH
2552-10	E-2		V	Swing Bed SNF
2552-10	E-2		V	Swing Bed NF
2552-10	E-2		XVIII	Swing Bed SNF
2552-10	E-2		XIX	Swing Bed SNF
2552-10	E-2		XIX	Swing Bed NF
2552-10	E-3	I through V	XVIII	Hospital
2552-10	E-3	II and III	XVIII	Subprovider
2552-10	E-3	IV	XVIII	LTCH
2552-10	E-3	VI	XVIII	SNF
2552-10	E-3	VII	V and XIX	Hospital
2552-10	E-3	VII	V and XIX	Subprovider - IPF
2552-10	E-3	VII	V and XIX	Subprovider - IRF
2552-10	E-3	VII	V and XIX	NF, ICF/IID
2552-10	E-3	VII	V and XIX	SNF
2552-10	G			
2552-10	G-1			
2552-10	G-2			
2552-10	G-3			
2552-10	H			Hospital-based HHA
2552-10	H-1	I and II		Hospital-based HHA
2552-10	H-2	I and II		Hospital-based HHA
2552-10	H-3	I and II	V, XVIII, and XIX	Hospital-based HHA
2552-10	H-4	I and II	V, XVIII, and XIX	Hospital-based HHA
2552-10	H-5		XVIII	Hospital-based HHA
2552-10	I-1 - I-5			Renal Dialysis
2552-10	I-1 - I-5			Home Program Dialysis
2552-10	J-1 - J-2	I and II		CMHC
2552-10	J-3		V, XVIII, and XIX	CMHC
2552-10	J-4		XVIII	CMHC
2552-10	K			Hospital-based Hospice
2552-10	K-1			Hospital-based Hospice
2552-10	K-2			Hospital-based Hospice
2552-10	K-3			Hospital-based Hospice
2552-10	K-4	I and II		Hospital-based Hospice
2552-10	K-5	I, II, and III		Hospital-based Hospice
2552-10	K-6		XVIII, XIX	Hospital-based Hospice
2552-10	L	I, II and III	V, XVIII, and XIX	Hospital
2552-10	L	I, II and III	V, XVIII, and XIX	Subprovider
2552-10	L-1	I		Hospital
2552-10	L-1	II	V, XVIII, and XIX	Hospital
2552-10	L-1	III	V, XVIII, and XIX	Hospital
2552-10	L-1	III	V, XVIII, and XIX	Subprovider
2552-10	M-1			Hospital-based RHC/FQHC
2552-10	M-2			Hospital-based RHC/FQHC
2552-10	M-3		V, XVIII, and XIX	Hospital-based RHC/FQHC
2552-10	M-4		V, XVIII, and XIX	Hospital-based RHC/FQHC
2552-10	M-5		XVIII	Hospital-based RHC/FQHC
2552-10	N-1			Hospital-based FQHC
2552-10	N-2		XVIII	Hospital-based FQHC
2552-10	N-3		XVIII	Hospital-based FQHC
2552-10	N-4		XVIII	Hospital-based FQHC
2552-10	N-5		XVIII	Hospital-based FQHC

<u>Form CMS</u>	<u>Work-sheet</u>	<u>Part</u>	<u>Health Care Program (Title)</u>	<u>Component</u>
2552-10	O			Hospital-based Hospice
2552-10	O-1			Hospital-based Hospice
2552-10	O-2			Hospital-based Hospice
2552-10	O-3			Hospital-based Hospice
2552-10	O-4			Hospital-based Hospice
2552-10	O-5			Hospital-based Hospice
2552-10	O-6	I and II		Hospital-based Hospice
2552-10	O-7			Hospital-based Hospice
2552-10	O-8			Hospital-based Hospice

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4003. WORKSHEET S - HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

4003.1 Part I - Cost Report Status.--This section is to be completed by the provider and contractor as indicated on the worksheet.

Lines 1 through 3, column 1--The provider must check the appropriate box to indicate on line 1 or 2, whether this cost report is being filed electronically or manually. For manually submitted cost reports, line 2 is only completed by providers filing low utilization cost reports in accordance with CMS Pub. 15-2, chapter 1, §110, or providers demonstrating financial hardship in accordance with §133. For electronically filed cost reports, indicate on line 1, the date and time corresponding to the creation of the electronic file. This date and time remain identifiers for the file by the contractor and are archived accordingly. This file is your original submission and is not to be modified. If this is an amended cost report, enter on line 3 the number of times the cost report has been amended.

Line 4, column 1--The provider must enter an “F” if this is a full cost report or an “L” for a low Medicare utilization (requires prior contractor approval, see CMS Pub. 15-2, chapter 1, §110).

Line 5, column 1--The contractor enters the Healthcare Cost Report Information System (HCRIS) cost report status code on line 5, column 1, that corresponds to the filing status of the cost report: 1=As submitted; 2=Settled without audit; 3=Settled with audit; 4=Reopened; or 5=Amended.

Line 6, column 2--The contractor enters the date (mm/dd/yyyy) an accepted cost report was received from the provider.

Line 7, column 2--The contractor enters the 5 position contractor number.

Lines 8 and 9, column 2--If this is an initial cost report, enter “Y” for yes in the box on line 8. If this is a final cost report, enter “Y” for yes in the box on line 9. If neither, enter “N”.

An initial report is the very first cost report for a particular provider CCN. A final cost report is a terminating cost report for a particular provider CCN.

If the cost report is both initial and terminating in the same year (for example, the provider started Medicare and decided to leave the program in the same year), and the cost report is a full Medicare utilization report, the contractor must submit to HCRIS an as submitted and a final settled report. The as submitted extract is the initial report, and the final settled is the final report.

If the cost report is both initial and terminating in the same year, and the cost report is a No or Low Medicare utilization, the contractor must only submit to HCRIS a final settled with or without audit report. This is the only situation in which a HCRIS extract would be both initial and final.

Line 10, column 3--The contractor enters the Notice of Program Reimbursement (NPR) date (mm/dd/yyyy). The NPR date must be present if the cost report status code is 2 or 3.

Line 11, column 3--Enter software vendor code of the cost report software used by the contractor to process this HCRIS cost report file. Use “4” for HFS or “3” for KPMG.

Line 12, column 3--If this is a reopened cost report (response to line 5, column 1 is “4”), the contractor enters the number of times the cost report has been reopened.

4003.2 Part II - Certification.--This certification is read, prepared, and signed by an officer or administrator of the provider after the cost report has been completed in its entirety.

Effective for cost reporting periods ending on or after December 31, 2017--(1) A provider that is required to file an electronic cost report may elect to electronically submit the settlement summary and certification statement with an electronic signature of the provider's administrator or chief financial officer. The checkbox for electronic signature and submission immediately follows the certification statement as set forth in 42 CFR 413.24(f)(4)(iv)(B) and must be checked if electronic signature and submission is elected. (2) A provider that is required to file an electronic cost report but does not elect to *electronically* submit the settlement summary and certification statement with an electronic signature, must submit a hard copy of the settlement summary and certification statement with an original signature of the provider's administrator or chief financial officer as set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

4003.3 Part III - Settlement Summary.--Enter the balance due to or due from the applicable program for each applicable component of the hospital or hospital healthcare complex. Transfer settlement amounts as follows:

<u>Hospital/ Hospital Component</u>	<u>FROM</u>				
	<u>Title V</u>	<u>Title XVIII Part A</u>	<u>Title XVIII Part B</u>	<u>HIT</u>	<u>Title XIX</u>
Hospital	Wkst. E-3, Part VII, line 42	Wkst. E, Part A, line 74 or Wkst. E-3, Part I, line 21 or Wkst. E-3, Part II, line 34 or Wkst. E-3, Part III, line 35 or Wkst. E-3, Part IV, line 25 or Wkst. E-3, Part V, line 33	Wkst. E, Part B, line 43	Wkst. E-1, Part II, line 32	Wkst. E-3, Part VII, line 42
Subprovider-IPF	Wkst. E-3, Part VII, line 42	Wkst. E-3, Part II, line 34	Wkst. E Part B, line 43		Wkst. E-3, Part VII, line 42
Subprovider-IRF	Wkst. E-3 Part VII, line 42	Wkst. E-3, Part III, line 35	Wkst. E Part B, line 43		Wkst E-3, Part VII line 42

<u>Hospital/ Hospital Component</u>	<u>FROM</u>				
	<u>Title V</u>	<u>Title XVIII Part A</u>	<u>Title XVIII Part B</u>	<u>HIT</u>	<u>Title XIX</u>
Subprovider-Other					
Swing Bed - SNF	Wkst. E-2, col. 1, line 22	Wkst. E-2, col. 1, line 22	Wkst. E-2, col. 2, line 22		Wkst. E-2, col. 1, line 22
Swing Bed - NF	Wkst. E-2, col. 1, line 22	N/A	N/A		Wkst. E-2 col. 1, line 22
SNF	Wkst. E-3, Part VII, line 42	Wkst. E-3, Part VI, line 18	Wkst. E, Part B, line 43		Wkst. E-3, Part VII, line 42
NF, ICF/IID	Wkst. E-3, Part VII, line 42	N/A	N/A		Wkst. E-3, Part VII line 42
Home Health Agency	Wkst. H-4, Part II, sum of cols.1&2, line 34	Wkst. H-4, Part II, col. 1, line 34	Wkst. H-4, Part II, col. 2, line 34		Wkst. H-4, Part II, sum of cols.1 & 2, line 34
Outpatient Rehabilitation Providers	Wkst. J-3, line 29	N/A	Wkst. J-3, line 29		Wkst. J-3, line 29
Hospital-Based RHC/FQHC*	Wkst. M-3, line 29	N/A	Wkst. M-3, line 29		Wkst. M-3, line 29
Hospital-based FQHC**		N/A	Wkst. N-4, line 19		

*For hospital-based FQHCs for cost reporting periods beginning prior to October 1, 2014.

**For hospital-based FQHCs for cost reporting periods beginning on and after October 1, 2014.

4004. WORKSHEET S-2 - HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

This worksheet consists of two parts:

- Part I - Hospital and Hospital Health Care Complex Identification Data
 Part II - Hospital and Hospital Health Care Complex Reimbursement Questionnaire

4004.1 Part I - Hospital and Hospital Health Care Complex Identification Data--The information required on this worksheet is needed to properly identify the provider. The responses to all lines are Yes or No unless otherwise indicated.

Line descriptions

Lines 1 and 2--Enter the street address, post office box (if applicable), the city, state, ZIP code, and county of the hospital.

Lines 3 through 17--Enter on the appropriate lines and columns indicated the component names, CMS certification numbers (CCN), core based statistical area (CBSA) codes (non-CBSA (rural) codes are assembled by placing the digits "999" in front of the two digit state code, e.g., for the State of Maryland the non-CBSA code is 99921), provider type, and certification dates of the hospital and its various components, if any. Indicate for each health care program (titles V, XVIII, or XIX), the payment system applicable to the hospital and its various components by entering P, T, O, or N in the appropriate column to designate PPS, TEFRA, OTHER, or NOT APPLICABLE, respectively. The "PPS" payment systems include the Inpatient Prospective Payment System (IPPS), the Inpatient Psychiatric Facility Prospective Payment System (IPF PPS), the Long Term Care Hospital Prospective Payment System (LTCH PPS) and the Inpatient Rehabilitation Facility Prospective Payment System (IRF PPS). The "TEFRA" payment system includes long term care hospitals (LTCH) classified *as extended neoplastic disease care hospitals (previously* referred to as "subclause (II)" LTCHs), children's hospitals, cancer hospitals, Religious Non-Medical Health Care Institutions (RNHCIs), and hospitals located outside the 50 States, the District of Columbia, and Puerto Rico (i.e., hospitals located in the U.S. Virgin Islands, Guam, the Northern Mariana Island, and American Samoa). The "OTHER" payment system includes cost reimbursed hospitals such as critical access hospitals (CAHs) and new TEFRA hospitals exempt from the rate of increase limits.

Column 4--Indicate, as applicable, the number listed below which best corresponds with the type of services provided.

- | | |
|------------------------|---|
| 1 = General Short Term | 6 = Religious Non-Medical Health Care Institution |
| 2 = General Long Term | 7 = Children |
| 3 = Cancer | 8 = Alcohol and Drug |
| 4 = Psychiatric | 9 = Other |
| 5 = Rehabilitation | |

If your hospital services various types of patients, indicate "General - Short Term" or "General - Long Term," as appropriate.

NOTE: LTCHs are hospitals organized to provide long term treatment programs with average lengths of stay greater than 25 days. Some hospitals may be certified as other than LTCHs, but also have average lengths of stay greater than 25 days.

If your hospital cares for only a special type of patient (such as cancer patients), indicate the special group served. If you are not one of the hospital types described in items 1 through 8 above, indicate 9 for "Other".

Line 3--This is an institution which meets the requirements of §1861(e) or §1861(mm)(1) of the Act and participates in the Medicare program or is a federally controlled institution approved by CMS.

Line 4--The distinct part IPF is a portion of a general hospital which has been issued a subprovider CCN because it offers a clearly different type of service from the remainder of the hospital with such services reimbursed under inpatient psychiatric PPS. (See 42 CFR 412.25.)

Line 5--The distinct part IRF is a portion of a general hospital which has been issued a subprovider CCN because it offers a clearly different type of service from the remainder of the hospital with such services reimbursed under inpatient rehabilitation PPS. (See 42 CFR 412.25.)

Line 6--This is a portion of a general hospital defined as non-Medicare certified and not included in lines 4 through 18, which offers a clearly different type of service from the remainder of the hospital.

Line 7--Medicare swing-bed services are paid under the SNF PPS system (indicate payment system as "P"). CAHs are reimbursed on a cost basis for swing-bed services and should indicate "O" as the payment system. Rural hospitals with fewer than 100 beds may be approved by CMS to use these beds interchangeably as hospital and skilled nursing facility beds with payment based on the specific care provided, as authorized by §1883 of the Act. (See CMS Pub. 15-1, chapter 22, §§2230-2230.6.)

Line 8--Swing bed-NF services are not payable under the Medicare program but are payable under State Medicaid programs if included in the Medicaid State plan. Rural hospitals with fewer than 100 beds that have a Medicare swing bed agreement approved by CMS and that are approved by the State Medicaid agency to use these beds interchangeably as hospital and other nursing facility beds, with payment based on the specific level of care provided, as authorized by §1913 of the Act.

Line 9--This is a distinct part skilled nursing facility that has been issued an SNF identification number and which meets the requirements of §1819 of the Act. For cost reporting periods beginning on or after October 1, 1996, a complex cannot contain more than one hospital-based SNF or hospital-based NF. (See 42 CFR 483.5(b)(2)(v).)

Line 10--This is a distinct part nursing facility which has been issued a separate identification number and which meets the requirements of §1905 of the Act. (See 42 CFR 441.400 for standards for other nursing facilities, for other than facilities for individuals with intellectual disabilities, and for facilities for individuals with intellectual disabilities.) If your State recognizes only one level of care, i.e., skilled, do not complete any lines designated as NF and report all activity on the SNF line for all programs. The NF line is used by facilities having two levels of care, i.e., either 100 bed facility all certified for NF and partially certified for SNF or 50 beds certified for SNF only and 50 beds certified for NF only. The contractor will reject a cost report attempting to report more than one nursing facility.

If the facility operates an intermediate care facility for individuals with intellectual disabilities (ICF/IID), subscript line 10 to 10.01 and enter the data on that line. Note: Subscripting is allowed only for the purpose of reporting an ICF/IID.

Line 11--This is any other hospital-based long term care facility not listed above. The beds in this unit are not certified for titles V, XVIII, or XIX. The data on this line cannot be used for Medicare reimbursement. Treat this as a non-reimbursable cost center since it is not part of the Medicare certified hospital.

Line 12--This is a distinct part HHA that has been issued an HHA identification number and which meets the requirements of §§1861(o) and 1891 of the Act. If you have more than one hospital-based HHA, subscript this line, and report the required information for each HHA.

Line 13--This is a distinct entity that operates exclusively for the purpose of providing surgical services to patients not requiring hospitalization and which meets the conditions for coverage in 42 CFR 416, Subpart B. The ambulatory surgery center (ASC) operated by a hospital must be a separately identifiable entity which is physically, administratively, and financially independent and distinct from other operations of the hospital. (See 42 CFR 416.30(f).) Under this restriction, hospital outpatient departments providing ambulatory surgery (among other services) are not eligible. (See 42 CFR 416.120(a).)

Line 14--This is a distinct part hospice and separately certified component of a hospital which meets the requirements of §1861(dd) of the Act. No payment designation is required in columns 6, 7, and 8.

Lines 15 and 16--Enter the applicable information for hospital-based rural health clinics (RHCs) on line 15 and for hospital-based federally qualified health centers (FQHCs) on line 16. These lines are used by hospital-based RHCs and/or FQHCs which have been issued a CCN and meet the requirements of §1861(aa) of the Act. If you have more than one hospital-based RHC, report them on subscripts of line 15. If you have more than one hospital-based FQHC, report them on subscripts of line 16. Report the required information in the appropriate column for each. Hospital-based RHCs and FQHCs may elect to file a consolidated cost report pursuant to CMS Pub. 100-02 (Medicare Claims Processing Manual), chapter 13, §80.2. Do not subscript this line if you elect to file under the consolidated cost reporting method. See §§4010 and 4010.1 for further instructions.

Line 17--This line is used by hospital-based community mental health centers (CMHCs). Subscript this line as necessary to accommodate multiple CMHCs (lines 17.00 through 17.09). Also subscript this line to accommodate CORFs (lines 17.10-17.19), OPTs (lines 17.20 through 17.29), OOTs (lines 17.30 through 17.39) and OSPs (lines 17.40 through 17.49). (See §4095, Exhibit 2, Table 4, Part III.)

Line 18--If this facility operates a renal dialysis facility (CCN XX-2300 through XX-2499), a renal dialysis satellite (CCN XX-3500 through XX-3699), and/or a special purpose renal dialysis facility (CCN XX-3700 through XX-3799), enter in column 2 the applicable CCN. Subscript this line as applicable.

Line 19--For any component type not identified on lines 3 through 18, enter the required information in the appropriate column.

Line 20--Enter the inclusive dates covered by this cost report. In accordance with 42 CFR 413.24(f), you are required to submit periodic reports of your operations which generally cover a consecutive 12 month period of your operations. (See CMS Pub. 15-2, chapter 1, §§102.1-102.3, for situations where you may file a short period cost report.)

Line 21--Indicate the type of control under which the hospital operates:

- | | |
|---------------------------------|--------------------------------------|
| 1 = Voluntary Nonprofit, Church | 8 = Governmental, City-County |
| 2 = Voluntary Nonprofit, Other | 9 = Governmental, County |
| 3 = Proprietary, Individual | 10 = Governmental, State |
| 4 = Proprietary, Corporation | 11 = Governmental, Hospital District |
| 5 = Proprietary, Partnership | 12 = Governmental, City |
| 6 = Proprietary, Other | 13 = Governmental, Other |
| 7 = Governmental, Federal | |

Line 22--Does your facility qualify and is it currently receiving payments for disproportionate share (DSH) hospital adjustment, in accordance with 42 CFR 412.106? Enter in column 1, "Y" for yes or "N" for no. Is this facility subject to the provisions of 42 CFR 412.106(c)(2) (Pickle Amendment hospitals)? Enter in column 2, "Y" for yes or "N" for no.

Line 22.01--For cost reporting periods that overlap or begin on or after October 1, 2013, did this hospital receive interim uncompensated care payments? Enter in column 1, "Y" for yes or "N" for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no, for the portion of the cost reporting period beginning on or after October 1. For cost reporting periods that begin on October 1, enter "N" for no in column 1 and complete column 2; however, when the cost reporting period begins on October 1 and overlaps October 1 of the subsequent year, complete column 1 for the first period (October 1 through September 30) and complete column 2 for the remainder of the cost reporting period.

Line 22.02--Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? Enter in column 1, "Y" for yes or "N" for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no, for the portion of the cost reporting period on and after October 1. For a newly merged hospital as defined in the IPPS FY 2015 final rule, 79 FR 50022 (August 22, 2014), the final Factor 3 would be recalculated based on the Medicaid days and SSI days reported on the cost report used for the applicable fiscal year since the Factor 3 that was published in the final rule did not reflect the merger. For example, for a newly merged hospital that merged in FY 2015, the numerator of its Factor 3 would be recalculated based on the FY 2015 SSI days and the Medicaid days reported on its 2015 cost report. See 79 FR 50021 (August 22, 2014).

For the purpose of this question, a merger is defined as an acquisition where the Medicare provider agreement of one hospital is subsumed into the provider agreement of the surviving provider. We would not consider a merger to be an acquisition where a new owner voluntarily terminates the provider agreement of the hospital it purchased by rejecting assignment of the previous owner's provider agreement.

Line 22.03--For cost reporting periods ending on or after October 1, 2014 and before October 1, 2016, 42 CFR 412.102 provides for a 2-year transition to a rural DSH payment amount from an urban DSH payment amount, for hospitals that received a geographic reclassification from urban to rural under the OMB standards for delineating statistical areas adopted by CMS in FY2015. Impacted hospitals whose DSH payment adjustment exceeds 12 percent will receive 2/3 of the difference between the urban and rural operating DSH for FY 2015 and 1/3 of the difference between the urban and rural operating DSH for FY 2016. Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, "Y" for yes or "N" for no for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no for the portion of the cost reporting period occurring on or after October 1. Does this hospital contain at least 100, but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, "Y" for yes or "N" for no.

Line 23--Indicate in column 1 the method used to capture Medicaid (title XIX) days reported on lines 24 and/or 25 of this worksheet during the cost reporting period by entering a "1" if days are based on the date of admission, "2" if days are based on census days (also referred to as the day count), or "3" if days are based on the date of discharge. Is the method of identifying the days in the current cost reporting period different from the method used in the prior cost reporting period? Enter in column 2, "Y" for yes or "N" for no.

NOTE: For lines 24 and 25, columns 1 through 6 are mutually exclusive. For example, if patient days are entered in column 1, those days may not be entered in any other columns.

Line 24--If line 23, column 1, is "3" and this is an IPPS provider, enter the in-state Medicaid paid days in column 1 (report these days on Worksheet S-3, Part I, column 7, line 1, and lines 8 through 13, as applicable), the in-state Medicaid eligible but unpaid days in column 2 (report these days on Worksheet S-3, Part I, column 7, line 2, for adult and pediatric patients and line 13 for nursery patients, as applicable), the out-of-state Medicaid paid days in column 3 (report these days on Worksheet S-3, Part I, column 7, line 2, for adult and pediatric patients and line 13 for nursery patients, as applicable), the out-of-state Medicaid eligible but unpaid days in column 4 (report these days on Worksheet S-3, Part I, column 7, line 2, for adult and pediatric patients and line 13, for nursery patients, as applicable), the Medicaid HMO paid and eligible but unpaid days in column 5 (report these days on Worksheet S-3, Part I, column 7, line 2, for adult and pediatric patients and line 13, for nursery patients, as applicable). Enter only labor and delivery days (reported on Worksheet S-3, Part I, column 7, line 32) as "Other Medicaid days" in column 6. If line 23, column 1, is "1" or "2", enter the Medicaid days based on each column description; however, these days may not equal the Medicaid days reported by discharge on Worksheet S-3, Part I. Do not include swing-bed, observation or hospice days in any columns on this line. See 42 CFR 412.106(a)(1)(ii) and 412.106(b)(4).

Line 25--If line 23, column 1, is "3" and this provider is an IRF or contains an IRF unit, enter the in-state Medicaid paid days in column 1, (report IRF days on Worksheet S-3, Part I, column 7, line 1 or IRF unit days on Worksheet S-3, Part I, column 7, line 17), the in-state Medicaid eligible but unpaid days in column 2 (report IRF days on Worksheet S-3, Part I, column 7, line 2, or IRF unit days on Worksheet S-3, Part I, column 7, line 4), the out-of-state Medicaid paid days in column 3 (report IRF days on Worksheet S-3, Part I, column 7, line 2, or IRF unit days on Worksheet S-3, Part I, column 7, line 4), the out-of-state Medicaid eligible but unpaid days in column 4 (report IRF days on Worksheet S-3, Part I, column 7, line 2, or IRF unit days on Worksheet S-3, Part I, column 7, line 4), the Medicaid HMO paid and eligible but unpaid days in column 5 (report IRF days on Worksheet S-3, Part I, column 7, line 2, or IRF unit days on Worksheet S-3, Part I, column 7, line 4). Do not enter any days in column 6 for cost reporting periods beginning on or after October 1, 2012. If line 23, column 1, is "1" or "2", enter the Medicaid days based on each column description; however, these days may not equal the Medicaid days reported by discharge on Worksheet S-3, Part I. Do not include swing-bed, observation or hospice days in any columns on this line.

Line 26--For the Standard geographic classification (not wage), what is your status at the beginning of the cost reporting period. Enter "1" for urban or "2" for rural.

Line 27--For the Standard geographic classification (not wage), what is your status at the end of the cost reporting period. Enter "1" for urban or "2" for rural. If applicable, enter the effective date of the geographic reclassification in column 2.

Lines 28 through 34--Reserved for future use.

Line 35--If this is a sole community hospital (SCH), enter the number of periods (0, 1, or 2) within this cost reporting period that SCH status was in effect.

Line 36--Enter the beginning and ending dates of SCH status during this cost reporting period. Subscript line 36 if more than one period is identified for this cost reporting period and enter multiple dates. Multiple dates are created where there is a break in the date between SCH status, i.e., for calendar year provider SCH status dates are 1/1/2010 through 6/30/2010 and 9/1/2010 through 12/31/2010.

Line 37--If this is a Medicare-dependent, small rural hospital (MDH), enter the number of periods within this cost reporting period that MDH status was in effect.

Line 37.01--Did this hospital lose their MDH status because they are no longer in a rural area due to the implementation of the new OMB delineations in FY 2015, and they did not reclassify from

urban to rural under the regulations at §412.103 before January 1, 2016? Enter “Y” for yes or “N” for no. If yes, calculate the MDH transition payment on Worksheet E, Part A, for portions of the current cost reporting period that overlap or fall within January 1, 2016, and September 30, 2017. Do not respond to this question for cost reporting periods that begin on or after October 1, 2017.

Line 38--If line 37 is 1, enter the beginning and ending date of MDH status during this cost reporting period. If line 37 is greater than 1, subscript this line and enter the applicable beginning and ending dates accordingly.

Line 39--For cost reporting periods that overlap or begin on or after October 1, 2010, does the hospital qualify for the inpatient hospital adjustment for low-volume hospitals for a portion of the cost reporting period? Enter in column 1 “Y” for yes or “N” for no. If column 1 is “Y”, does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(i) or (ii)? Enter in column 2, “Y” for yes or “N” for no. Hospitals are required to request low-volume status in writing to their contractor and provide documentation that they meet the mileage criteria.

The response to these questions determines the completion of the low-volume calculation adjustment.

NOTE: 42 CFR 412.101(c)(1) provides for a low-volume adjustment for qualifying hospitals for federal fiscal years (FFYs) 2005 through 2010, and FFY 2019 and subsequent federal fiscal years. Qualifying hospitals, those hospitals more than 25 road miles from the nearest subsection (d) hospital and with fewer than 200 total discharges, receive a payment adjustment of an additional 25 percent for each Medicare discharge.

42 CFR 412.101(c)(2) provides for a temporary change in the low-volume adjustment for qualifying hospitals for FFYs 2011 through 2018:

- Those hospitals with 200 or fewer Medicare discharges will receive an adjustment of an additional 25 percent for each Medicare discharge; and,
- Those with more than 200 and fewer than 1,600 Medicare discharges will receive an adjustment of an additional percentage for each Medicare discharge. This adjustment is calculated using the formula $[(4/14) - (\text{Medicare discharges}/5600)]$.

To qualify as a low-volume hospital, the hospital must meet both of the following criteria:

- Be more than 15 road miles from the nearest subsection (d) hospital; and,
- Have fewer than 1,600 Medicare discharges based on the latest available Medicare Provider Analysis and Review (MedPAR) data as determined by CMS.

Line 40--Section 3008 of the ACA 2010 established the Hospital Acquired Condition (HAC) Reduction Program, beginning in FFY 2015. Enter in column 1, “Y” for yes or “N” for no if your hospital is subject to the HAC reduction adjustment for discharges occurring prior to October 1. For cost reporting periods that overlap October 1, 2014, enter “N” in column 1. Enter in column 2, “Y” for yes or “N” for no if your hospital is subject to the HAC reduction adjustment for discharges occurring on or after October 1.

Lines 40 through 44--Reserved for future use.

Line 45--Does your facility qualify and receive capital payments for disproportionate share in accordance with 42 CFR 412.320? Enter "Y" for yes and "N" for no.

Line 46--Are you eligible for the exception payment for extraordinary circumstances pursuant to 42 CFR 412.348(f)? Enter “Y” for yes or “N” for no. If yes, complete Worksheets L, Part III, and L-1.

Line 47--Is this a new hospital under 42 CFR 412.300(b) (PPS capital)? Enter "Y" for yes or "N" for no for the respective programs.

Line 48--If line 47 is yes, do you elect full federal capital payment? Enter "Y" for yes or "N" for no for the respective programs.

Lines 49 through 55--Reserved for future use.

NOTE: CAHs complete question 107 in lieu of question 57.

Line 56--Is this a hospital involved in training residents in approved graduate medical education (GME) programs? Enter "Y" for yes or "N" for no.

Line 57--If line 56 is yes, is this the first cost reporting period in which you are training residents in approved programs? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, were residents training during the first month of the cost reporting period? Enter "Y" for yes or "N" for no in column 2. If column 2 is yes, complete Worksheet E-4. If column 2 is "N", complete Worksheets D, Parts III and IV, and D-2, Part II, if applicable.

Line 58--As a teaching hospital, did you elect cost reimbursement for teaching physicians as defined in CMS Pub. 15-1, chapter 21, §2148? Enter "Y" for yes or "N" for no. If yes, complete Worksheet D-5.

Line 59--Are you claiming costs of intern & resident in unapproved programs on Worksheet A, column 7, line 100? Enter "Y" for yes or "N" for no. If yes, complete Worksheet D-2, Part I.

Line 60--Are you claiming nursing and allied health education (NAHE) costs for any programs approved in accordance with 42 CFR 413.85(e)? Enter "Y" for yes or "N" for no. If your hospital does not have an approved NAHE program that meets the criteria in 42 CFR 413.85(e), or if all the NAHE costs are for educational activities treated as normal operating costs as defined in 42 CFR 413.85(h)(6), enter "N" for no. If the response to line 60 is no, do not complete subscripts for line 60.

Effective for cost reporting periods ending on or after September 30, 2017, if the response to line 60 is yes, subscript this line for each program, beginning with line 60.01. Enter in column 2, the Worksheet A line number on which the costs of the NAHE program were reported. Enter in column 3, the appropriate code that identifies the criterion under which the NAHE program costs qualify for pass-through payment or are treated as normal operating costs. Select from the following list:

- (1) - NAHE program is a provider operated program that meets the criteria under 42 CFR 413.85(f).
- (2) - NAHE program is a non-provider operated program that meets the criteria under 42 CFR 413.85(g)(2). However, under 42 CFR 413.85(g)(2)(iii), the pass-through costs are limited to the percentage of total allowable provider cost attributable to NAHE clinical training costs reported in the most recent cost reporting period ending on or before October 1, 1989.
- (3) - NAHE program is a non-provider operated program that meets the criteria under 42 CFR 413.85(g)(3).
- (4) - NAHE program is a non-provider operated program where costs are treated as normal operating costs under 42 CFR 413.85(h)(6).

For each subscript of line 60 beginning with line 60.01, if the entry in column 3 is "1", "2", or "3", report the NAHE program costs in the applicable column of Worksheet D, Parts III, and IV, to separately identify nursing school and allied health education costs from all other medical education costs. For any subscript of line 60 where the entry in column 3 is "4", do not transfer the costs to Worksheet D, Part III, or Part IV.

Requirements During Five Year Period Following Implementation of Increases to Hospitals' FTE Resident Caps Under Section 5503 of the Affordable Care Act (ACA), Line 61 and Subscripts-- Section 5503 of the ACA states that a hospital that receives an increase to its FTE resident cap under section 5503 shall ensure, during the 5-year period beginning on July 1, 2011, that:

(I) The number of FTE primary care residents is not less than the average number of FTE primary care residents during the three most recent cost reporting periods ending prior to the date of enactment of section 5503; and,

(II) Not less than 75 percent of the positions attributable to such increase are in a primary care or general surgery residency.

Failure to comply with either of these two requirements, known as the 3-year primary care average requirement (I) and the 75 percent test (II), means permanent removal of all section 5503 slots from the earliest applicable cost reporting period under the regulations at 42 CFR 413.79(n)(2).

Line 61--Did your hospital receive FTE slots under section 5503 of the ACA? Enter "Y" for yes or "N" for no in column 1. If "Y", enter the number of IME section 5503 slots awarded in column 4 and direct GME section 5503 slots awarded in column 5. The number of IME and/or direct GME slots entered here should be the amounts on the award letter from CMS. Complete the subscripts of line 61 *for portions of cost reporting periods occurring on or after July 1, 2011, and before July 1, 2016*. If "N" for no, do not complete columns 4 or 5 and subscripts of line 61.

NOTE: Effective for portions of cost reporting periods occurring on or after July 1, 2011, do not complete line 61, columns 2 and 3. This information is now reported on line 61.01, columns 2 and 3.

Line 61.01--Effective for portions of cost reporting periods occurring on or after July 1, 2011, *and before July 1, 2016*, enter the average unweighted number of primary care FTE residents from the hospital's three most recent cost reports ending and submitted to the contractor before March 23, 2010. See 42 CFR 413.75(b) for the definition of "primary care resident". Enter the 3-year primary care average for IME in column 2. The source of the primary care IME FTE residents is the rotation schedules submitted by the provider to support its cost reports for the three most recent cost reports ending and submitted to the contractors prior to March 23, 2010. Any audit adjustments to these IME primary care FTE residents must be taken into account in computing the 3-year average. Exclude OB/GYN and general surgery FTE residents. This primary care average is based on the hospital's total primary care FTE count that would otherwise be allowable if not for the FTE resident cap for each year in the 3-year period. If any of the three cost reports is not a 12-month cost report, enter the 12-month equivalent FTE count.

Enter the average unweighted number of primary care FTE residents for direct GME in column 3. This primary care average is based on the hospital's total unweighted primary care FTE count that would otherwise be allowable if not for the FTE resident cap for each year in the 3-year period. If the hospital did not train any OB/GYN residents in its three most recent cost reports ending and

submitted prior to March 23, 2010, convert the weighted primary care FTE counts from line 3.19 of Worksheet E-3, Part IV, of Form CMS-2552-96, to unweighted FTE counts, compute a 3-year average, and report the average in column 3. If the hospital did train OB/GYN FTE residents in its three most recent cost reports ending and submitted prior to March 23, 2010, subtract the OB/GYN FTE counts from line 3.19 of Worksheet E-3, Part IV, of Form CMS-2552-96, convert the remaining primary care FTE counts to unweighted FTE counts, compute a 3-year average, and report the average in column 3. Exclude general surgery FTE residents. If any of the three cost reports is not a 12-month cost report, enter the 12-month equivalent FTE count.

Line 61.02--Enter the current cost reporting period total unweighted primary care FTE count (excluding obstetrics and gynecology and general surgery), which is used to determine compliance with the 3-year primary care average requirement. In accordance with section 5503 of the ACA, which states that the 3-year primary care average requirement must be met by "excluding any additional positions" added as a result of the section 5503 FTE cap increase, also exclude from this unweighted primary care FTE count any primary care FTEs added in the current cost reporting period specific to new or expanded programs under section 5503 (see 75 FR 72198-72199 dated November 24, 2010). Enter the unweighted IME FTE count in column 2 and the direct GME FTE count in column 3. If the current cost report is not a 12-month cost report, enter the 12-month equivalent FTE count. These current cost reporting period unweighted primary care FTE counts are compared to the 3-year primary care average amounts in line 61.01.

Line 61.03--Enter the baseline FTE count for primary care and/or general surgery residents that is used for determining compliance with the 75 percent requirement. These primary care and/or general surgery FTEs would be a part of the unweighted allopathic and osteopathic FTE count from the hospital's 12-month (or prorated equivalent) cost report that immediately precedes the cost report that includes July 1, 2011. Report the IME primary care and/or general surgery baseline FTE count in column 2 and the direct GME baseline primary care and/or general surgery FTE count in column 3. (For example, the baseline cost report for June 30 providers would be July 1, 2010 through June 30, 2011; for December 31 providers, this would be January 1, 2010 through December 31, 2010; for September 30 providers, this would be October 1, 2009 through September 30, 2010). (On the Form CMS-2552-96, the baseline FTE primary care and/or general surgery count is included and commingled in the allopathic and osteopathic FTEs reported on line 3.08 of Worksheet E, Part A, and on line 3.05 of Worksheet E-3, Part IV. On the Form CMS-2552-10, the baseline primary care and/or general surgery FTE count is included and commingled in the allopathic and osteopathic FTEs reported on line 10 of Worksheet E, Part A, and on line 6 of Worksheet E-4). Use the rotation schedules from the hospital's 12-month (or prorated equivalent) cost report that immediately precedes the cost report that includes July 1, 2011, as the source for the primary care and/or general surgery FTEs.

Line 61.04--Enter the total number of unweighted primary care and/or general surgery allopathic and/or osteopathic FTEs in the current cost reporting period. If the cost report is not a 12-month cost report, enter the 12-month equivalent FTE count. Exclude OB/GYN FTEs. (These FTEs are part of the current year FTE count, and are included on Form CMS-2552-10, line 10 of Worksheet E, Part A, and line 6 of Worksheet E-4). Report the unweighted IME FTE count in column 2 and the direct GME FTE count in column 3.

Line 61.05--Determination of Compliance with 75 Percent Requirement --*For portions of cost reporting periods occurring on or after July 1, 2011, and before July 1, 2016,* enter the difference between the baseline primary care and/or general surgery FTE counts and the current year primary care and/or general surgery FTE counts (line 61.04 minus line 61.03). Report the IME FTE count difference in column 2 and the direct GME FTE count difference in column 3. (If the difference is less than or equal to zero, enter a zero).

The section 5503 FTE cap slots reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (direct GME), are dependent upon this difference on line 61.05 (*for portions of cost reporting periods occurring on or after July 1, 2011, and before July 1, 2016*), because of the requirement that 75 percent of the section 5503 FTE cap award be **used** for primary care and/or general surgery FTEs in new or expanded programs. If the difference on line 61.05 is greater than zero, then it must be at least 75 percent of the section 5503 FTE cap award to be

reported on Worksheet E, Part A, line 8.01 (for IME) and Worksheet E-4, line 4.01 (for direct GME). For example, if a hospital was awarded a total of 10 slots, but the difference reported on line 61.05 is 5, then the section 5503 FTE slots reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME), cannot be more than 6.67 (that is, 5 divided by 75 percent). Therefore, determine that the difference on line 61.05 is at least 75 percent of the section 5503 award amount that is reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME).

Line 61.06--Enter the amount of the ACA section 5503 award FTEs that are being used for cap relief, if any, and/or that are nonprimary care or non-general surgery FTEs. Report the IME amount in column 2 and the direct GME amount in column 3. *For portions of cost reporting periods occurring on or after July 1, 2011, and before July 1, 2016*, the amount reported on this line can be no more than 25 percent of the section 5503 FTE cap slots reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME). If the amount on line 61.05, columns 2 or 3, is greater than or equal to the section 5503 cap award reported on line 61, columns 4 or 5, respectively, report zero on this line.

If the amount on line 61.05 is less than the section 5503 cap award, and the hospital either is training FTE residents over its existing FTE cap or has added nonprimary care and non-general surgery FTEs in the current cost reporting period, report on this line the difference of the section 5503 cap slots on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME), and the amount reported on line 61.05. For example, if a hospital was awarded a total of 10 slots, and 5 is reported on line 61.05, and the section 5503 FTE slots reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME) is 6.67 FTEs, then the amount reported on line 61.06 cannot exceed 1.67 FTEs which is the difference between the amount on line 61.05, and the amount reported on Worksheet E, Part A, line 8.01 (for IME), and Worksheet E-4, line 4.01 (for direct GME). If 10 is reported on line 61.05, then report 0 (zero) on line 61.06. If 8 is reported on line 61.05 and the hospital added 2 or more nonprimary care FTEs in the current cost reporting period, then report 2 on this line.

Lines 61.07 through 61.09--Reserved for future use.

Line 61.10--Of the FTEs in line 61.05, specify each new primary care or general surgery program specialty, if any, and the number of FTE residents for each new program. Use subscripted lines 61.11 through 61.19 for each additional new program. Enter in column 1 the program name, enter in column 2 the program code, enter in column 3 the IME FTE unweighted count and enter in column 4 the direct GME FTE unweighted count.

Line 61.20--Of the additional FTEs in line 61.05, specify each expanded primary care or general surgery program specialty, if any, and the number of FTE residents for each program expansion. Use subscripted lines 61.21 through 61.29 for each additional program expansion. Enter in column 1 the program name, enter in column 2 the program code, enter in column 3 the IME FTE unweighted count and enter in column 4 the direct GME FTE unweighted count.

Lines 62 and 62.01--ACA Provisions Affecting the Health Resources and Services Administration (HRSA)--These provisions are effective for a five year period for the Health Resources and Services Administration (HRSA) Primary Care Residency Expansion (PCRE) program and the Teaching Health Center (THC) program.

Line 62--Effective for services rendered during September 30, 2010 through September 29, 2015, enter the number of FTE residents that your hospital trained in this cost reporting period for which your hospital received HRSA PCRE funding. (Sections 4002 and 5301 of the ACA.)

Line 62.01--Effective for services rendered during October 1, 2010, through September 30, 2015, enter the number of FTE residents that rotated from a THC into your hospital during this cost reporting period under the HRSA THC program. (Section 5508 of the ACA.)

Line 63--Has your facility trained residents in a non-provider setting during this cost reporting period? Enter "Y" for yes or "N" for no in column 1. (See 75 FR 72139-72140 (November 24, 2010)). If column 1 is "Y" for yes, complete lines 64 through 67 and applicable subscripts. If "N" for no, but your facility trained residents in a non-provider setting during the base year period (cost reporting period that begins on or after July 1, 2009 and before June 30, 2010), complete lines 64 and 65, and applicable subscripts effective for cost reporting periods beginning on or after July 1, 2010.

Lines 64 and 65--Section 5504 of the ACA Base Year FTE Residents in Nonprovider Settings--The base year is your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010.

Line 64--If line 63 is yes or your facility trained residents in the base year period, enter in column 1, for cost reporting periods that begins on or after July 1, 2009, and before June 30, 2010, the number of unweighted nonprimary care FTE residents attributable to rotations that occurred in all nonprovider settings. Enter in column 2, the number of unweighted nonprimary care FTE residents that trained in your hospital. Include unweighted OB/GYN, dental and podiatry FTEs on this line. Enter in column 3, the ratio of column 1 divided by the sum of columns 1 and 2.

Line 65--If line 63 is yes or your facility trained residents in the base year period, enter from your cost reporting period that begins on or after July 1, 2009, and before June 30, 2010, the number of unweighted primary care FTE residents for each primary care specialty program in which you train residents. (See 42 CFR 413.75(b) for the definition of "primary care resident.") Use subscripted lines 65.01 through 65.50 for each additional primary care program. Enter in column 1, the program name. Enter in column 2, the program code. Enter in column 3, the number of unweighted primary care FTE residents attributable to rotations that occurred in nonprovider settings for each applicable program. Enter in column 4, the number of unweighted primary care FTE residents in your hospital for each applicable program. Enter in column 5, the ratio of column 3 divided by the sum of columns 3 and 4. If you operated a primary care program that did not have FTE residents in a nonprovider setting, enter zero in column 3 and complete all other columns for each applicable program.

NOTE: The sum of the FTE counts on line 64, columns 1 and 2, and line 65, columns 3 and 4, should approximate the sum of the FTE counts on Form CMS-2552-96, Worksheet E-3, Part IV, lines 3.05 and 3.11, for your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010.

Lines 66 and 67--Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings--Effective for cost reporting periods beginning on or after July 1, 2010.

Line 66--If line 63 is yes, enter in column 1, the unweighted number of nonprimary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 2, the number of unweighted nonprimary care FTE residents in your hospital. Include unweighted OB/GYN, dental and podiatry FTEs on this line. Enter in column 3, the ratio of column 1 divided by the sum of columns 1 and 2.

Line 67--If line 63 is yes, then, for each primary care residency program in which you are training residents, enter in column 1, the program name. Enter in column 2, the program code. Enter in column 3, the number of unweighted primary care FTE residents attributable to rotations that occurred in nonprovider settings for each applicable program. Enter in column 4, the number of unweighted primary care FTE residents in your hospital for each applicable program. Enter in column 5, the ratio of column 3 divided by the sum of columns 3 and 4. Use subscripted lines 67.01 through 67.50 for each additional primary care program.

If you operated a primary care program that did not have FTE residents in a nonprovider setting, enter zero in column 3 and complete all other columns for each applicable program.

NOTE: The sum of the FTE counts on line 66, columns 1 and 2, and line 67, columns 3 and 4, should approximate the sum of the FTE counts on Worksheet E-4, lines 6 and 10, for this current cost reporting period.

Lines 68 through 69--Reserved for future use.

Line 70--Are you an IPF or do you contain an IPF subprovider? Enter in column 1 "Y" for yes or "N" for no.

Line 71-- For column 1, if this facility is an IPF or contains an IPF subprovider (response to line 70, column 1, is "Y" for yes), did the facility train residents in graduate medical education programs **in the most recent cost report filed on or before November 15, 2004?** Enter "Y" for yes or "N" for no.

For column 2, did the facility train residents in a new graduate medical education program in the current cost reporting period, or in a prior cost reporting period, in accordance with 42 CFR 412.424(d)(1)(iii)(D)? Enter in column 2, "Y" for yes or "N" for no. (Note: If column 1 is "Y," then column 2 must be "N." Columns 1 and 2 cannot be "Y" simultaneously; however, columns 1 and 2 can be "N" simultaneously.)

For column 3, if column 2 is yes, indicate which program year began in this cost reporting period. New programs that began before October 1, 2012, have a 3-year new program growth period for the first new program, while new programs that began on or after October 1, 2012, have a 5-year new program growth period for the first new program. For new programs that began before October 1, 2012 (see 42 CFR 413.79(e)(1)), enter a 1, 2, or 3, in column 3 to correspond to the I&R academic year in the first 3 program years of the first new program's existence that began during the current cost reporting period, or enter a 6 to indicate this cost reporting period includes the beginning of the program year following the 3-year new program growth period of the first new program, or the program is beyond the new program growth period. For new programs that began on or after October 1, 2012 (see 42 CFR 413.79(e)(1)), enter a 1, 2, 3, 4, or 5, in column 3 to correspond to the I&R academic year in the first 5 program years of the first new program's existence that began during the current cost reporting period, or enter a 6 to indicate this cost reporting period includes the beginning of the program year following the 5-year new program growth period of the first new program, or the program is beyond the new program growth period. If column 2 is no, make no entry in column 3.

Lines 72 through 74--Reserved for future use.

Line 75--Are you an IRF or do you contain an IRF subprovider? Enter in column 1 "Y" for yes or "N" for no.

Line 76-- For column 1, if this facility is an IRF or contains an IRF subprovider (response to line 75, column 1, is "Y" for yes), did the facility train residents in graduate medical education programs **in the most recent cost reporting period ending on or before November 15, 2004**? Enter "Y" for yes or "N" for no.

For column 2, did the facility train residents in a new graduate medical education program in the current cost reporting period, or in a prior cost reporting period, in accordance with 70 FR 47929 (August 15, 2005)? Enter in column 2, "Y" for yes or "N" for no. (Note: If column 1 is "Y", then column 2 must be "N." Columns 1 and 2 cannot be "Y" simultaneously; however, columns 1 and 2 can be "N" simultaneously.)

For column 3, if column 2 is yes, indicate which program year began in this cost reporting period. New programs that began before October 1, 2012, have a 3-year new program growth period for the first new program, while new programs that began on or after October 1, 2012, have a 5-year new program growth period for the first new program. For new programs that began before October 1, 2012 (see 42 CFR 413.79(e)(1)), enter a 1, 2, or 3, in column 3 to correspond to the I&R academic year in the first 3 program years of the first new program's existence that began during the current cost reporting period, or enter a 6 to indicate this cost reporting period includes the beginning of the program year following the 3-year new program growth period of the first new program, or the program is beyond the new program growth period. For new programs that began on or after October 1, 2012 (see 42 CFR 413.79(e)(1)), enter a 1, 2, 3, 4, or 5, in column 3 to correspond to the I&R academic year in the first 5 program years of the first new program's existence that began during the current cost reporting period, or enter a 6 to indicate this cost reporting period includes the beginning of the program year following the 5-year new program growth period of the first new program, or the program is beyond the new program growth period. If column 2 is no, make no entry in column 3.

Lines 77 through 79--Reserved for future use.

Line 80--Are you a freestanding LTCH? Enter in column 1 "Y" for yes or "N" for no. LTCHs can only exist as independent/freestanding facilities. To be considered as independent or a freestanding facility, a LTCH located within another hospital must meet the separateness (from the host/co-located provider) requirements identified in 42 CFR 412.22(e.)

Line 81--Are you an independent or freestanding LTCH located within another hospital, subject to the special payment provisions of 42 CFR 412.534? Enter "Y" for yes or "N" for no. To be considered as independent or a freestanding facility, a LTCH located within another hospital must meet the separateness (from the host/co-located provider) requirements identified in 42 CFR 412.22.

Lines 82 through 84--Reserved for future use.

Line 85--Is this a new hospital under 42 CFR 413.40(f)(1)(i) (TEFRA)? Enter "Y" for yes or "N" for no.

Line 86--Have you established a new "Other" subprovider (excluded unit) under 42 CFR 413.40(f)(1)(ii)? Enter "Y" for yes or "N" for no in column 1. If there is more than one subprovider, subscript this line. Do not complete this line.

Line 87--Is this hospital a LTCH classified under section 1886(d)(1)(B)(vi) (referred to as *extended neoplastic disease care hospitals*)? Enter "Y" for yes or "N" for no.

Line 88 and 89--Reserved for future use.

Lines 90--Do you provide title V and/or XIX inpatient hospital services? Enter "Y" for yes or "N" for no in the applicable column.

Line 91--Is this hospital reimbursed for title V and/or XIX through the cost report in full or in part? Enter "Y" for yes or "N" for no in the applicable column.

Line 92--If all of the nursing facility beds were certified for title XIX, and there were also title XVIII certified beds (dual certified), were any of the title XVIII beds occupied by title XIX patients during the cost reporting period? Enter "Y" for yes or "N" for no in the applicable column. Complete a separate Worksheet D-1 for title XIX for each level of care.

Line 93--Do you operate an ICF/IID facility for purposes of title XIX? Enter "Y" for yes or "N" for no.

Line 94--Does title V and/or XIX reduce capital costs? Enter "Y" for yes or "N" for no in the applicable column.

Line 95--For each column, if line 94 is "Y" for yes, enter the percentage by which capital costs are reduced.

Line 96--Does title V and/or XIX reduce operating costs? Enter "Y" for yes or "N" for no in the applicable column.

Line 97--For each column, if line 96 is "Y" for yes, enter the percentage by which operating costs are reduced.

Line 98--Does title V or XIX follow Medicare for the interns and residents post step-down adjustments on Worksheet B, Part I, column 25? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.01--Does title V or XIX follow Medicare for the reporting of charges on Worksheet C, Part I? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.02--Does title V or XIX follow Medicare for the calculation of observation bed costs on Worksheet D-1, Part IV, line 89? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.03--Does title V or XIX follow Medicare for a CAH reimbursed 101% of cost for inpatient services? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.04--Does title V or XIX follow Medicare for a CAH reimbursed 101% of cost for outpatient services? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.05--Does title V or XIX follow Medicare and add back the reasonable compensation equivalent (RCE) disallowance on Worksheet C, Part I, column 4? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Line 98.06--Does title V or XIX follow Medicare when cost reimbursed for Worksheet D, Parts I through IV? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.

Lines 99 through 104--Reserved for future use.

Line 105--If this hospital qualifies as a CAH, enter "Y" for yes in column 1. Otherwise, enter "N" for no, and skip to line 108. (See 42 CFR 485.606ff.)

Line 106--If line 105 is yes, has this CAH elected the all-inclusive method of payment for outpatient services? Enter "Y" for yes or "N" for no. If yes, an adjustment for the professional component is still required on Worksheet A-8-2.

NOTE: If the facility elected the all-inclusive method for outpatient services, professional component amounts are excluded from deductible and coinsurance amounts and are not included on Worksheet E-1.

Line 107--If line 105 is yes, is this CAH eligible for 101 percent reasonable cost reimbursement for I&R in approved training programs? Enter a "Y" for yes or an "N" for no in column 1. If yes, the GME elimination is **not** made on Worksheet B, Part I, column 25, and the program is cost reimbursed. If yes, complete Worksheet D-2, Part II.

Line 108--Is this a rural hospital qualifying for an exception to the certified registered nurse anesthetist (CRNA) fee schedule? (See 42 CFR 412.113(c).) Enter "Y" for yes or "N" for no, in column 1.

Line 109--If this hospital qualifies as a CAH (response to line 105 is yes) or is a cost reimbursed provider, are therapy services provided by outside suppliers? Enter "Y" for yes or "N" for no under the corresponding physical, occupational, speech and/or respiratory therapy services as applicable.

Line 110--Did this facility participate in the Rural Community Hospital Demonstration Project (also known as the §410A Demo) for the current cost reporting period? Enter "Y" for yes or "N" for no. If "Y", complete Worksheet E, Part A, lines 200 through 218, and Worksheet E-2, line 200 through 215, as applicable.

Line 111--If this facility qualifies as a CAH, did it participate in the Frontier Community Health Integration Project (FCHIP) demonstration for this cost reporting period? Enter "Y" for yes or "N" for no in column 1. If the response in column 1 is "Y", enter in column 2, the integration prong of the FCHIP demonstration in which this CAH is participating. Enter all that apply: "A" for ambulance services reimbursed at 101% of reasonable costs; "B" for additional beds used only for SNF and/or NF level of care; and/or "C" for tele-health services reimbursed at 101% of reasonable costs.

NOTE for line 111: If the entry in column 2 is "C", a telemedicine cost center must exist on Worksheet A, line 93 (Other Outpatient Service (specify)), or a subscript thereof, with a cost center code of "04050" (see §4095, Table 5).

Lines 112 through 114--Reserved for future use.

Line 115--Is this an all-inclusive rate provider (see instructions in CMS Pub. 15-1, chapter 22, §2208). Enter "Y" for yes or "N" for no in column 1. If yes, enter the applicable method (A, B, or E only) in column 2. If column 2 is "E", enter the inpatient Medicare calculation percentage in column 3. Enter "93" for short-term hospitals where over 50 percent of all patients admitted stay less than 30 days or "98" for long-term hospitals where over 50 percent of all patients stay 30 days or more. (See CMS Pub. 15-1, chapter 22, §2208.1.E.)

Line 116--Are you classified as a referral center? Enter "Y" for yes or "N" for no. See 42 CFR 412.96.

Line 117--Are you legally required to carry malpractice insurance? Enter "Y" for yes or "N" for no. Malpractice insurance, sometimes referred to as professional liability insurance, is insurance purchased by physicians and hospitals to cover the cost of being sued for malpractice.

Line 118--Is the malpractice insurance a claims-made or occurrence policy? A claims-made insurance policy covers claims first made (reported or filed) during the year the policy is in force for any incidents that occur that year or during any previous period during which the insured was covered under a "claims-made" contract. The occurrence policy covers an incident occurring while the policy is in force regardless of when the claim arising out of that incident is filed. If the policy is claims-made, enter 1. If the policy is occurrence, enter 2.

Line 118.01--Enter the total amount of malpractice premiums paid in column 1, enter the total amount of paid losses in column 2, and enter the total amount of self-insurance paid in column 3.

Line 118.02--Indicate if malpractice premiums and paid losses are reported in a cost center other than the Administrative and General (A&G) cost center. If yes, provide a supporting schedule and list the amounts applicable to each cost center.

Malpractice insurance premiums are money paid by the provider to a commercial insurer to protect the provider against potential negligence claims made by their patients/clients. Malpractice paid losses is money paid by the healthcare provider to compensate a patient/client for professional negligence. Malpractice self-insurance is money paid by the provider where the healthcare provider acts as its own insurance company (either as a sole or part-owner) to financially protect itself against professional negligence. Often providers will manage their own funds or purchase a policy referred to as captive insurance, which protects providers for excess protection that may be unavailable or cost-prohibitive at the primary level.

Line 119--This question is eliminated and this line must not be used.

Line 120--If this is an SCH (or EACH), that qualifies for the outpatient hold harmless provision in accordance with ACA section 3121, enter “Y” for yes or “N” for no in column 1. If this is a rural hospital with 100 or fewer beds, that qualifies for the outpatient hold harmless provision in accordance with ACA section 3121, enter “Y” for yes or “N” for no in column 2. The ACA §3121 was amended by the Medicare and Medicaid Extenders Act (MMEA) of 2010, §108; the Temporary Payroll Tax Cut Continuation Act of 2011, §308; and the Middle Class Tax Relief and Job Creation Act of 2012, §3002. Note that for SCHs and EACHs, the outpatient hold harmless provision is effective for services rendered from January 1, 2010 through February 29, 2012, regardless of bed size, and from March 1, 2012 through December 31, 2012, for SCHs and EACHs with 100 or fewer beds. Rural hospitals with 100 or fewer beds are also extended through December 31, 2012. These responses impact the TOPs calculation on Worksheet E, Part B, line 8.

Line 121--Did this facility incur and report costs (direct or indirect) in the “Implantable Devices Charged to Patients” (line 72) cost center as indicated in the 73 FR 48462 (August 19, 2008), bearing the revenue codes established by the National Uniform Billing Committee (NUBC) for high cost implantable devices? Enter “Y” for yes or “N” for no.

Line 122--Does the cost report contain health care related taxes as defined in §1903(w)(3) of the Act? Enter “Y” for yes or “N” for no in column 1. If the answer in column 1 is “Y”, enter in column 2 the Worksheet A line number where these taxes are included.

Lines 123 through 124--Reserved for future use.

Line 125--Does your facility operate a transplant center(s)? Enter “Y” for yes or “N” for no in column 1. If yes, enter the certification dates and termination dates, if applicable, on lines 126 through 133.

Line 126--If this is a Medicare certified kidney transplant center, enter the certification date in column 1, and termination date in column 2. Also complete Worksheet D-4.

Line 127--If this is a Medicare certified heart transplant center, enter the certification date in column 1, and termination date in column 2. Also complete Worksheet D-4.

Line 128--If this is a Medicare certified liver transplant center, enter the certification date in column 1, and termination date in column 2. Also complete Worksheet D-4.

Line 129--If this is a Medicare certified lung transplant center, enter the certification date in column 1, and termination date in column 2. Also, complete Worksheet D-4.

Line 130--If Medicare pancreas transplants are performed, enter the more recent date of July 1, 1999, (coverage of pancreas transplants) or the certification date for kidney transplants in column 1 and termination date in column 2. Also, complete Worksheet D-4.

Line 131--If this is a Medicare certified intestinal transplant center enter the certification date in column 1, and termination date in column 2. Also, complete Worksheet D-4.

Line 132--If this is a Medicare certified islet transplant center enter the certification date in column 1, and termination date in column 2. Also, complete Worksheet D-4.

Line 133--Use this line if your facility contains a Medicare certified transplant center not specifically identified on lines 126 through 132. Enter the certification date in column 1, and termination date in column 2, if applicable. Subscript this line as applicable; however, do not complete a separate Worksheet D-4 for each Medicare certified transplant center type. For organs identified on this line, enter the corresponding cost on Worksheet A, line 112, and subscripts as applicable.

Line 134--If this is an organ procurement organization (OPO), enter the OPO CCN number in column 1, and termination date, if applicable, in column 2.

Lines 135 through 139--Reserved for future use.

Line 140--Are there any related organization or home office costs claimed as defined in CMS Pub. 15-1, chapter 10? Enter "Y" for yes or "N" for no in column 1. If yes, complete Worksheet A-8-1. If this facility is part of a chain and you are claiming home office costs, enter in column 2, the home office chain number and complete lines 141 through 143. See CMS Pub. 15-1, chapter 21, §2150, for a definition of a chain organization.

Line 141--Enter the name of the chain home office in column 1, the home office contractor name in column 2, and the home office contractor number in column 3.

Line 142--Enter the street address and P. O. Box (if applicable) of the home office.

Line 143--Enter the city, State and ZIP code of the home office.

Line 144--Are provider based physicians' costs included in Worksheet A? Enter "Y" for yes or "N" for no. If yes, complete Worksheet A-8-2.

Line 145--If costs for renal dialysis services are claimed on Worksheet A, line 74, are the costs for inpatient services only? Enter "Y" for yes or "N" for no in column 1. If column 1 is no, does the dialysis facility include Medicare utilization for this cost reporting period? Enter "Y" for yes or "N" for no in column 2. No response is required in column 1 or column 2 unless Worksheet A, column 7, line 74, is greater than zero. If column 1 is yes, or column 2 is no, do not complete Worksheet S-5 or the Worksheet I series for renal dialysis services.

Line 146--Have you changed your cost allocation methodology from the previously filed cost report? Enter "Y" for yes or "N" for no. If yes, enter the approval date in column 2.

Line 147--Was there a change in the statistical basis? Enter "Y" for yes or "N" for no.

Line 148--Was there a change in the order of allocation? Enter "Y" for yes or "N" for no.

Line 149--Was there a change to the simplified cost finding method? Enter "Y" for yes or "N" for no.

Lines 150 through 154--Reserved for future use.

Lines 155 through 161--If you are a hospital (public or non-public) that qualifies for an exemption from the application of the lower of cost or charges principle as provided in 42 CFR 413.13, indicate the component and/or services for titles V, XVIII and XIX that qualify for the exemption by entering in the corresponding box a "Y" for yes, if you qualify for the exemption, or an "N" for no, if you do not qualify for the exemption. Subscript as needed for additional components. For title XVIII providers, a response of "Y" does not subject the provider to the LCC principle.

Lines 162 through 164--Reserved for future use.

Line 165--Is the hospital part of a multi-campus hospital that has one or more campuses in different CBSAs? Enter "Y" for yes or "N" for no. (For purposes of this question, only answer yes if the main campus and the off-site campus(es) are classified as section 1886(d) hospitals, or they are located in Puerto Rico).

Line 166--If you responded "Y" for yes to question 165, enter information for each campus (including the main campus) as follows: name in column 0, county in column 1, State in column 2, ZIP code in column 3, geographic CBSA in column 4, and the FTE count for this campus in column 5. If additional campuses exist, subscript this line as necessary. Enter the information in columns 0 through 5 for the main campus first, and then enter the information in each column for the subordinate campuses, in any order. For example, for the main campus, enter on line 166 the name, county, state, ZIP code, geographic CBSA, and FTEs per campus. For the first subordinate campus, enter on line 166.01 the name, county, state, ZIP code, geographic CBSA, and FTEs per campus. Report only FTE information associated with IPPS areas and not the FTE information for excluded areas, i.e., hospital-based IPF and hospital-based IRF.

Line 167--Is this hospital/campus a meaningful user of electronic health record (EHR) technology in accordance §1886(n) of the Social Security Act as amended by the section 4102 of the American Recovery and Reinvestment Act (ARRA) of 2009 or the Consolidated Appropriations Act of 2016, Division O, Title VI, §602 (CAA 2016)? Enter "Y" for yes or "N" for no. A CAH that is not a meaningful user beginning in FFY 2015 is subject to a payment adjustment as defined in 42 CFR 413.70(a)(6)(i). A CAH may, on a case-by-case basis, be granted an exception from this adjustment if CMS or its Medicare contractor determines, on an annual basis, that a significant hardship exists, such as in the case of a CAH in a rural area without sufficient internet access. However, in no case may a CAH be granted an exception for more than 5 years.

Line 168--If this provider is a CAH (line 105 is "Y" for yes) and is also a meaningful EHR technology user (line 167 is "Y" for yes), enter, if applicable, the reasonable acquisition cost incurred for EHR assets either purchased or initially rented under a virtual purchase lease (see 42 CFR 413.130(b)(5) and (8), and CMS Pub. 15-1, chapter 1, §110.B.1.b) in the current cost reporting period. If applicable, also enter the un-depreciated cost (i.e., net book value), as of the beginning of the current cost reporting period, for assets purchased or initially rented under a virtual purchase lease in prior cost reporting period(s) which were used for EHR purposes in the current cost reporting period. Do not enter on this line any cost for EHR assets which was already claimed for the same assets in previous cost reporting period(s). The reasonable acquisition cost incurred is for depreciable assets such as computers and associated hardware and software necessary to administer certified EHR technology. (See 75 FR 44461 (July 28, 2010) and 42 CFR 495.106(a) and (c)(2).)

Additionally, if the amount on this line is greater than zero, submit a listing of the EHR assets showing the following information for each asset: (1) nature of each asset and acquisition cost; (2) an annotation whether the asset was purchased or leased under a virtual purchase lease (42 CFR 413.130(b)(8)); (3) date of purchase or date the virtual purchase lease was initiated; (4) name(s) of original purchaser (e.g., CAH, CAH's home office, group of unrelated providers); (5) information regarding the asset's use (i.e., indication whether the asset (hardware or software) will be shared with CAH's non-EHR systems); and, (6) tag number and location (department unit).

Line 168.01--If this provider is a CAH (line 105 is "Y") and is not a meaningful user (line 167 is "N"), does this provider qualify for a hardship exception under 42 CFR 413.70(a)(6)(ii)? Enter "Y" for yes or "N" for no. If no, the CAH is subject to a payment adjustment. The CAH's reasonable costs in providing inpatient services are adjusted as defined in 42 CFR 413.70(a)(6)(i) for cost reporting periods that begin in or after FFY 2015. Specifically, sections 1814(l)(4)(A) and (B) of the Act provide that, if a CAH does not demonstrate meaningful use of certified EHR technology for an applicable EHR reporting period, then for a cost reporting period beginning in FFY 2015, the CAHs reasonable costs shall be adjusted from 101 percent to 100.66 percent. For a cost reporting period beginning in FFY 2016, the CAH's reasonable costs shall be adjusted to 100.33 percent. For a cost reporting period beginning in FFY 2017 and each subsequent FFY, the CAH's reasonable costs shall be adjusted to 100 percent.

Line 169--If this is a §1886(d) provider that responded “N” for no to question 105 and “Y” for yes to question 167, enter the transition factor to be used in the calculation of your EHR incentive payment. For cost reporting periods where the transition factor is zero, enter “9.99” for software programming purposes. For hospitals that qualify for the EHR incentive payment under ARRA 2009, §4120, this question is not applicable for cost reporting periods beginning on or after October 1, 2016. For hospitals that qualify for the EHR incentive payment under CAA 2016, §602, this question is not applicable for cost reporting periods beginning on or after October 1, 2021.

See 75 FR 44458-44460 (July 28, 2010) and CAA 2016, §602. The transition factor equals:

If a subsection (d) hospital first becomes a meaningful EHR user in fiscal year 2011, 2012 or 2013; or if a subsection (d) Puerto Rico hospital first becomes a meaningful EHR user in fiscal year 2016, 2017, or 2018:

- The first year transition factor is 1.00
- The second year transition factor is 0.75
- The third year transition factor is 0.50
- The fourth year transition factor is 0.25
- Any succeeding transition year is 0

If a subsection (d) hospital first becomes a meaningful EHR user in fiscal year 2014; or if a subsection (d) Puerto Rico hospital first becomes a meaningful EHR user in fiscal year 2019:

- The first year transition factor is 0.75
- The second year transition factor is 0.50
- The third year transition factor is 0.25
- Any succeeding transition year is 0

If a subsection (d) hospital first becomes a meaningful EHR user in fiscal year 2015; or if a subsection (d) Puerto Rico hospital first becomes a meaningful EHR user in fiscal year 2020:

- The first year transition factor is 0.50
- The second year transition factor is 0.25
- Any succeeding transition year is 0

Line 170--If line 167 is “Y”, enter the EHR reporting period. Enter in column 1, the reporting period beginning date and, in column 2, the ending date in accordance with 42 CFR 495.4. The EHR reporting period may be a full federal fiscal year or, if this is the first payment year, any continuous 90-day period within a federal fiscal year. If the EHR reporting period ending date is on or after April 1, 2013, the EHR incentive payment will be subject to the 2 percent sequestration adjustment. The response to this question impacts the sequestration calculation on Worksheet E-1, Part II, line 9.

Line 171--If this provider is a meaningful EHR technology user (line 167 is “Y”), the days associated with individuals enrolled in section 1876 Medicare cost plans must be included in the calculation of the incentive payment. Indicate if you have section 1876 days included in the days reported on Worksheet S-3, Part I, line 2, column 6, by entering “Y” for yes or “N” for no in column 1. If column 1 is yes, enter the number of section 1876 Medicare days in column 2.

4004.2 Part II - Hospital and Hospital Health Care Complex Reimbursement Questionnaire.-- The information required on Part II of this worksheet (formerly Form CMS-339) must be completed by all hospitals submitting cost reports to the Medicare contractor under Title XVIII of the Social Security Act (hereafter referred to as "The Act"). Its purpose is to assist you in preparing an acceptable cost report, to minimize the need for direct contact between you and your contractor, and to expedite review and settlement of cost reports. It is designed to answer pertinent questions about key reimbursement concepts displayed in the cost reports and to gather information necessary to support certain financial and statistical entries on the cost report. The questionnaire is a tool used in arriving at a prompt and equitable settlement of your cost report.

Where the instructions for this worksheet direct you to submit documentation/information, mail or otherwise transmit to the contractor immediately after submission of the ECR. The contractor has the right under §§1815(a) and 1883(e) of the Act to request any missing documentation required to complete the desk review.

To the degree that the information in the questionnaire constitutes commercial or financial information which is confidential and/or is of a highly sensitive personal nature, the information will be protected from release under the Freedom of Information Act. If there is any question about releasing information, the contractor should consult with the CMS Regional Office.

Line Descriptions

NOTE: The responses on all lines are Yes or No unless otherwise indicated. If, in accordance with the following instructions, you are requested to submit documentation, indicate the line number for each set of documents you submit.

Lines 1 through 21 are required to be completed by all hospitals.

Line 1--Indicate whether the hospital has changed ownership immediately prior to the beginning of the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", enter the date the change of ownership occurred in column 2. Also, submit the name and address of the new owner and a copy of the sales agreement with the cost report.

Line 2--Indicate whether the hospital has terminated participation in the Medicare program. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", enter the date of termination in column 2, and "V" for voluntary or "I" for involuntary in column 3.

Line 3--Indicate whether the hospital is involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships. Enter "Y" for yes or "N" for no. If "Y", submit a list of the individuals, the organizations involved, and a description of the transactions with the cost report.

Note: A related party transaction occurs when services, facilities, or supplies are furnished to the provider by organizations related to the provider through common ownership or control. (See CMS Pub. 15-1, chapter 10, and 42 CFR 413.17.)

Line 4--Indicate whether the financial statements were prepared by a Certified Public Accountant. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, enter "A" for audited, "C" for compiled, or "R" for reviewed in column 2. Submit a complete copy of the financial statements (i.e., the independent public accountant's opinion, the statements themselves, and the footnotes) with the cost report. If the financial statements are not available for submission with the cost report enter the date they will be available in column 3.

If you answer no in column 1, submit a copy of the financial statements you prepared, and written statements of significant accounting policy and procedure changes affecting Medicare reimbursement which occurred during the cost reporting period. You may submit the changed accounting or administrative procedures manual in lieu of written statements.

Line 5--Indicate whether the total expenses and total revenues reported on the cost report differ from those on the filed financial statements. Enter "Y" for yes or "N" for no. If "Y", submit a reconciliation with the cost report.

Line 6--Indicate whether costs were claimed for nursing school. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, enter "Y" for yes or "N" for no in column 2 to indicate whether the provider is the legal operator of the program.

Line 7--Indicate whether costs were claimed for allied health programs. Enter "Y" for yes or "N" for no. If "Y", submit a list of the program(s) with the cost report and annotate for each whether the provider is the legal operator of the program.

Note: For purposes of lines 6 and 7, the provider is the legal operator of a nursing school and/or allied health program if it meets the criteria in 42 CFR 413.85(f)(1) or (f)(2).

Line 8--Indicate whether approvals and/or renewals were obtained during the cost reporting period for nursing school and/or allied health programs. Enter "Y" for yes or "N" for no. If "Y", submit a list of the program(s), and copies of the approvals and/or renewals with the cost report.

Line 9--Indicate whether costs for interns and residents in approved GME programs were claimed on the current cost report. Enter "Y" for yes or "N" for no. If "Y", submit the current year Intern-Resident Information System (IRIS) with the cost report in a password-encrypted file on a CD or flash drive, or by a contractor-approved means such as electronic mail or a secure website.

Line 10--Indicate whether intern and resident approved GME program(s) have been initiated or renewed during the cost reporting period. Enter "Y" for yes or "N" for no. If "Y", submit copies of the certification(s)/program approval(s) with the cost report. (See 42 CFR 413.79(l) for the definition of a new program.)

Line 11--Indicate whether GME costs were directly assigned to cost centers other than the Intern-Resident Services in an Approved Teaching Program on Worksheet A. Enter "Y" for yes or "N" for no. If "Y", submit a listing of the cost centers and amounts with the cost report.

Line 12--Indicate whether you are seeking reimbursement for bad debts resulting from Medicare deductible and coinsurance amounts which are uncollectible from Medicare beneficiaries. (See 42 CFR 413.89ff and CMS Pub. 15-1, chapter 3, §§306-324, for the criteria for an allowable bad debt.) Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit a completed Exhibit 2 or internal schedules duplicating the documentation requested on Exhibit 2 to support the bad debts claimed. If you are claiming bad debts for inpatient and outpatient services, complete a separate Exhibit 2 or internal schedule for each category.

Exhibit 2 requires the following documentation:

Columns 1, 2, and 3 - Patient Names, Health Insurance Claim (HIC) Number, and Dates of Service (From - To)--The documentation required for these columns is derived from the beneficiary's bill. Furnish the patient's name, health insurance claim number and dates of service that correlate to the filed bad debt. (See CMS Pub. 15-1, chapter 3, §314, and 42 CFR 413.89.)

Column 4--Indigency/Medicaid Beneficiary--If the patient included in column 1 has been deemed indigent (either by virtue of being dual eligible for Medicare and Medicaid, or otherwise), place a check in the "yes" section of this column. If the patient included in this column has a valid Medicaid number, also include this number in the "Medicaid Number" section of this column. See the criteria in CMS Pub. 15-1, chapter 3, §§312 and 322, and 42 CFR 413.89 for guidance on the billing requirements for indigent and Medicaid beneficiaries.

Columns 5 and 6--Date First Bill Sent to Beneficiary & Date Collection Efforts Ceased--This information should be obtained from the provider's files and should correlate with the beneficiary name, HIC number, and dates of service shown in columns 1, 2, and 3 of this exhibit. The dates in column 6 represents the date that the unpaid account is deemed worthless, whereby all collection efforts, both internal and by an outside entity, ceased and there is no likelihood of recovery of the unpaid account. (See CFR 413.89(f), and CMS Pub. 15-1, chapter 3, §§308, 310 and 314.)

Column 7--Remittance Advice Dates--Enter in this column the remittance advice dates that correlate with the beneficiary name, HIC No., and dates of service shown in columns 1, 2, and 3 of this exhibit.

Columns 8 and 9--Deductibles & Coinsurance--Record in these columns the beneficiary's unpaid deductible and coinsurance amounts that relate to covered services.

Column 10--Total Medicare Bad Debts--Enter on each line of this column, the sum of the amounts in columns 8 and 9. Calculate the total bad debts by summing up the amounts on all lines of column 10. This "total" must agree with the bad debts claimed on the cost report. Attach additional supporting schedules, if necessary, for bad debt recoveries.

Line 13--Indicate whether your bad debt collection policy changed during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit a copy of the policy with the cost report.

Line 14--Indicate whether patient deductibles and/or coinsurance amounts are waived. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, ensure that they are not included on the bad debt listings (i.e., Exhibit 2 or your internal schedules) submitted with the cost report.

Line 15--Indicate whether total available beds have changed from the prior cost reporting period. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, provide an analysis of available beds and explain any changes that occurred during the cost reporting period.

NOTE: For purposes of line 15, available beds are provider beds that are permanently maintained for lodging inpatients. They must be available for use and housed in patient rooms or wards (i.e., do not include beds in corridors or temporary beds). (See CMS Pub. 15-1, chapter 22, §2200.2.C., CMS Pub. 15-2, chapter 40, §4005.1, and 42 CFR 412.105(b).)

Line 16--Indicate whether the cost report was prepared using the Provider Statistical & Reimbursement Report (PS&R) only. Use columns 1 and 2 for Part A and columns 3 and 4 for Part B. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y" enter the paid-through date of the PS&R in columns 2 and/or 4. Also, submit a crosswalk between revenue codes and charges found on the PS&R to the cost center groupings on the cost report. This crosswalk will reflect a cost center to revenue code match only.

Line 17--Indicate whether the cost report was prepared using the PS&R for totals and provider records for allocation. Use columns 1 and 2 for Part A and columns 3 and 4 for Part B. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in columns 2 and/or 4. Also, submit a detailed crosswalk between revenue codes, departments and charges on the PS&R to the cost center groupings on the cost report. This crosswalk must show dollars by cost center and include which revenue codes were allocated to each cost center. The total revenue on the cost report must match the total charges on the PS&R (as appropriately adjusted for unpaid claims, etc.) to use this method. Supporting workpapers must accompany this crosswalk to provide sufficient documentation as to the accuracy of the provider records. If the contractor does not find the documentation sufficient, the PS&R will be used in its entirety.

Line 18--If you entered "Y" on either line 16 or 17, columns 1 and/or 3, indicate whether adjustments were made to the PS&R data for additional claims that have been billed but not included on the PS&R used to file this cost report. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y", include a schedule which supports any claims not included on the PS&R. This schedule should include totals consistent with the breakdowns on the PS&R, and should reflect claims that are unprocessed or unpaid as of the cut-off date of the PS&R used to file the cost report.

Line 19--If you entered "Y" on either line 16 or 17, columns 1 and/or 3, indicate whether adjustments were made to the PS&R data for corrections of other PS&R information. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y", submit a detailed explanation and documentation which provides an audit trail from the PS&R to the cost report.

Line 20--If you entered "Y" on either line 16 or 17, columns 1 and/or 3, indicate whether other adjustments were made to the PS&R data. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y", include a description of the other adjustments and documentation which provides an audit trail from the PS&R to the cost report.

Line 21--Indicate whether the cost report was prepared using provider records only. Enter "Y" for yes or "N" for no in columns 1 and 3. If either column 1 or 3 is "Y", submit detailed documentation of the system used to support the data reported on the cost report. If detail documentation was previously supplied, submit only necessary updated documentation with the cost report.

The minimum requirements are:

- Copies of input tables, calculations, or charts supporting data elements for PPS operating rate components, capital PPS rate components and other PRICER information covering the cost reporting period.
- Internal records supporting program utilization statistics, charges, prevailing rates and payment information broken into each Medicare bill type in a manner consistent with the PS&R.
- Reconciliation of remittance totals to the provider's internal records.
- Include the name of the system used and indicate how the system was maintained (vendor or provider). If the provider maintained the system, include date of last software update.

Note: Additional information may be supplied such as narrative documentation, internal flow charts, or outside vendor informational material to further describe and validate the reliability of your system.

Lines 22 through 40 are required to be completed by cost-reimbursed and TEFRA hospitals only.

Line 22--Indicate whether assets have been re-lifed for Medicare purposes. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a detailed listing of these specific assets, by class, as shown in the Fixed Asset Register with the cost report.

Note: "Class" means those depreciable asset groupings you use (e.g., land improvements, moveable equipment, buildings, fixed equipment).

Line 23--Indicate whether changes occurred in the Medicare depreciation expense due to appraisals made during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a copy of the Appraisal Report and Appraisal Summary by class of asset with the cost report.

Line 24--Indicate whether new leases and/or amendments to existing leases were entered into during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a listing of the new leases and/or amendments to existing leases if the annual rental cost of each of these leases is \$50,000 or greater with the cost report. The listing should include the following information:

- Identify if the lease is new or a renewal.
- Parties to the lease.
- Period covered by the lease.
- Description of the asset being leased.
- Annual charge by the lessor.

NOTE: Providers are required to submit copies of the lease, or significant extracts, upon request from the contractor.

Line 25--Indicate whether new capitalized leases were entered into during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a list of the individual assets by class, the department assigned to, and respective dollar amounts if the annual rental cost of these leases is \$50,000 or greater with the cost report.

Line 26--Indicate whether assets subject to §2314 of DEFRA were acquired during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a computation of the basis with the cost report.

Line 27--Indicate whether your capitalization policy changed during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a copy with the cost report.

Line 28--Indicate whether new loans, mortgage agreements, or letters of credit were entered into during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit copies of the debt documents and amortization schedules with the cost report. Also, state the purpose of the borrowing.

Line 29--Indicate whether you have a funded depreciation account and/or bond funds (Debt Service Reserve Fund) treated as a funded depreciation account. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a detailed analysis of the funded depreciation account for the cost reporting period with the cost report. (See CMS Pub. 15-1, chapter 2, §226, and 42 CFR 413.153.)

Line 30--Indicate whether existing debt has been replaced prior to its scheduled maturity with new debt. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a copy of the new debt document and a schedule calculating the allowable cost. (See CMS Pub. 15-1, chapter 2, §233.3, for description of allowable cost.)

Line 31--Indicate whether debt has been recalled before its scheduled maturity without the issuance of new debt. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a detailed analysis supporting the debt cancellation costs and treatment of these expenses on the cost report. (See CMS Pub. 15-1, chapter 2, §215, for description and treatment of debt cancellation costs.)

Line 32--Indicate whether you have entered into new agreements or if changes occurred in patient care services furnished through contractual arrangements with suppliers of service. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit copies of the contracts in those instances where the cost of the individual's services exceeds \$25,000 per year with the cost report.

Where you do not have written agreements for purchased services, submit a description listing the following information:

- Duration of the arrangement.
- Description of services.
- Financial arrangement.
- Name(s) of parties to the agreement furnishing the services.

Line 33--If you answered "Y" on line 32, were the requirements of CMS Pub. 15-1, chapter 21, §2135.2, pertaining to competitive bidding applied? Enter "Y" for yes or "N" for no in column 1. If column 1 is "N", submit an explanation with the cost report.

Line 34--Indicate whether services are furnished at your facility under an arrangement with provider-based physicians. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit Exhibit 1, where applicable.

You may submit computer generated substitutes for these schedules provided they contain, at a minimum, the same information as in Exhibit 1. (This includes the signature on a substitute Exhibit 1.)

Allocation agreements (Exhibit 1) are required if physician compensation is attributable to both direct patient care and provider services. Allocation agreements are also required if all of the provider-based physician's compensation is attributable to provider services (i.e., departmental supervision and administration, quality control activities, teaching and supervision of Interns-Residents and/or Allied Health Students, and in the case of teaching hospitals electing cost reimbursement for teaching physicians' services, for compensation attributable to direct medical and surgical services furnished to individual patients, and the supervision of intern and residents furnishing direct medical and surgical services to individual patients. However, Exhibit 1 is not required if all of the provider-based physician's compensation is attributable to direct medical and surgical services to individual patients.

Physicians' compensation information is considered to be confidential, and therefore, qualifies for exemption from disclosure under the Freedom of Information Act, and specifically under 5 U.S.C. 552(b)(4). The compensation information also qualifies for exemption from disclosure under 5 U.S.C. 552(b)(6) which covers "personnel and medical files, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy." An individual's compensation is a personal matter and its release would be an invasion of privacy. Accordingly, CMS will not release, or make available to the public, compensation information collected.

Instructions for completing Exhibit 1:

Exhibit 1, Allocation of Physician Compensation Hours:

- Complete this exhibit in accordance with CMS Pub. 15-1, chapter 21, §2182.3. The data elements shown are physicians' hours of service providing a breakdown between the professional and provider component.
- Prepare a physician time allocation for each physician by department, who receives payment directly from you or a related organization for services rendered. This includes physicians paid through affiliated agreements. A weighted average for the entire department may be used where all physicians in the department are in the same specialty. Where a weighted average is submitted, individual time allocations need not be submitted. The physician or department head supplying this information must sign the schedule.

Line 35--If you answered "Y" on line 34, indicate whether new agreements or amendments to existing agreements were entered into during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit copies of the new agreements or the amendments to existing agreements with the cost report.

Line 36--Indicate whether home office costs are claimed on the cost report. Enter "Y" for yes or "N" for no in column 1.

Line 37--If you answered "Y" on line 36, indicate whether a home office cost statement was prepared by the home office. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a schedule displaying the entire chain's direct, functional, and pooled costs as provided to the designated home office contractor as part of the home office cost statement.

Line 38--If you answered "Y" on line 36, indicate whether the fiscal year end of the home office is different from that of the provider. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", enter the fiscal year end of the home office in column 2.

Line 39--If you answered "Y" on line 36, indicate whether the provider renders services to other components of the chain. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a schedule listing the names of the entities, the services provided, and cost incurred to provide these services with the cost report.

Line 40--If you answered "Y" on line 36, indicate whether the provider renders services to the home office. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a schedule listing the services provided, and cost incurred to provide these services with the cost report.

Cost Report Preparer Contact Information:

Line 41--Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.

Line 42--Enter the employer/company name of the cost report preparer.

Line 43--Enter the telephone number and email address of the cost report preparer.

NOTE: Exhibits 1 and 2 must be completed either manually (in hard copy) or via separate electronic/digital media as this information is not captured in the ECR file.

EXHIBIT 1

Allocation of Physician
Compensation: Hours

Provider Name: _____
CCN: _____
Department: _____
Physician Name: _____

Cost Reporting Year: _____ Beginning: _____ Ending: _____
Basis of Allocation: Time Study / / Other / / Describe: _____

Services	Total Hours
1. Provider Services - Teaching and Supervision of I/R's and other GME Related Functions.	_____
1A. Provider Services - Teaching and Supervision of Allied Health Students	_____
1B. Provider Services - Non Teaching Reimbursable Activities such as Departmental Administration, Supervision of Nursing, and Technical Staff, Utilization Review, etc.	_____
1C. Provider Services - Emergency Room Physician Availability (Do not include minimum guarantee arrangements for Emergency Room Physicians.)	_____
1D. Sub-Total - Provider Administrative Services (Lines 1, 1A, 1B, 1C).	_____
2. Physician Services: Medical and Surgical Services to Individual Patients	_____
3. Non-Reimbursable Activities: Research, Teaching of I/R's in Non-Approved Programs, Teaching and Supervision of Medical Students, Writing for Medical Journals, etc.	_____
4. Total Hours: (Lines 1D, 2, and 3)	_____
5. Professional Component Percentage (Line 2 / Line 4)	_____
6. Provider Component Percentage - (Line 1D / Line 4)	_____

Signature: Physician or Physician Department Head

Date

Pages 49 through 53 reserved for future use.

4005. WORKSHEET S-3 - HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA AND HOSPITAL WAGE INDEX INFORMATION

This worksheet consists of five parts:

- Part I - Hospital and Hospital Health Care Complex Statistical Data
- Part II - Hospital Wage Index Information
- Part III - Hospital Wage Index Summary
- Part IV - Hospital Wage Related Costs
- Part V - Hospital Contract Labor and Benefit Costs

4005.1 Part I - Hospital and Hospital Health Care Complex Statistical Data.--This part collects statistical data regarding beds, days, FTEs, and discharges.

Column Descriptions

Column 1--Enter the Worksheet A line number that corresponds to the Worksheet S-3 component line description.

Column 2--Refer to 42 CFR 412.105(b) and 69 FR 49093-49098 (August 11, 2004) to determine the facility bed count. Indicate the number of beds available for use by patients at the end of the cost reporting period.

A bed means an adult bed, pediatric bed, portion of inpatient labor/delivery/postpartum (LDP) room (also referred to as birthing room) bed when used for services other than labor and delivery, or newborn ICU bed (excluding newborn bassinets) maintained in a patient care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Beds in post-anesthesia, post-operative recovery rooms, outpatient areas, emergency rooms, ancillary departments (however, see exception for labor and delivery department), nurses' and other staff residences, and other such areas that are regularly maintained and utilized for only a portion of the stay of patients (primarily for special procedures or not for inpatient lodging) are not termed a bed for these purposes. (See CMS Pub. 15-1, chapter 22, §2205.)

For cost reporting periods beginning prior to October 1, 2012, beds in distinct ancillary labor and delivery rooms and the proportion of LDP room (birthing room) beds used for labor and delivery services are not a bed for these purposes. (See 68 FR 45420 (August 1, 2003).)

For cost reporting periods beginning on or after October 1, 2012, in accordance with 77 FR 53411-53413 (August 31, 2012), beds in distinct labor and delivery rooms, when occupied by an inpatient receiving IPPS-level acute care hospital services or when unoccupied, are considered to be part of a hospital's inpatient available bed count in accordance with 42 CFR 412.105(b) and are to be reported on line 32. Furthermore, the proportion of the inpatient LDP room (birthing room) beds used for ancillary labor and delivery services is considered part of the hospital's available bed count.

Column 3--Enter the total bed days available. Bed days are computed by multiplying the number of beds available throughout the period in column 2 by the number of days in the reporting period. If there is an increase or decrease in the number of beds available during the period, multiply the number of beds available for each part of the cost reporting period by the number of days for which that number of beds was available.

Column 4--CAHs accumulate the aggregate number of hours all CAH patients spend in each category on lines 1 and 8 through 12. This data is for informational purposes only.

Columns 5 through 7--Enter the number of inpatient days or visits, where applicable, for each component by program. Do not include HMO days except where required (lines 2 through 4, columns 6 and 7; line 13, column 7), organ acquisition, or observation bed days in these columns. Nursery days (all the days during which a newborn infant occupies a nursery) are reported on line 13, column 7, and include the in-state paid Medicaid days; in-state Medicaid eligible but unpaid days; out-of-state Medicaid paid days; out-of-state Medicaid eligible but unpaid days paid; and Medicaid HMO paid and eligible but unpaid days. Observation bed days are reported in columns 7 (title XIX) and 8 (total), line 28. For LTCH, enter in column 6, on the applicable line, the number of covered Medicare days (from the PS&R) and enter in column 6, line 33, the number of non-covered days (from provider's books and records) for Medicare patients. *See line 33 for further discussion.*

Report the program days for PPS providers (acute care hospital, IPF, IRF, and LTCH) in the cost reporting period in which the discharge is reported. This also applies to providers under the TEFRA/PPS blend. TEFRA providers should report their program days in the reporting period in which they occur.

NOTE: Medicaid days for Medicaid recipients who are members of an HMO as well as out-of-state days, Medicaid secondary payer patient days, Medicaid eligible days for which no payment was received, and nursery days are reported on lines 2, 3, 4, or 13, in accordance with 42 CFR 412.106(b)(4)(ii). Therefore, Medicaid patient days reported on line 1, column 7, do not include days for Medicaid patients who are also members of an HMO, out-of-State Medicaid days, Medicaid secondary payer patient days, Medicaid eligible days for which no payment was received, and nursery days.

Column 8--Enter the number of inpatient days for all classes of patients for each component. Include organ acquisition and HMO days in this column. This amount will not equal the sum of columns 5 through 7, when the provider renders services to other than titles V, XVIII, or XIX patients.

Column 9--Enter the number of intern and resident FTEs in an approved program, determined in accordance with 42 CFR 412.105(f), for the indirect medical education adjustment. The FTE residents reported by an IPF PPS facility or an IRF PPS facility (whether freestanding or a unit reported on line 16 or 17, respectively, of an IPPS hospital's cost report) shall be determined in accordance with 42 CFR 412.424(d)(1)(iii) for IPFs, and in accordance with the 70 FR 47929-47930 (August 15, 2005) for IRFs.

Columns 10 and 11--The average number of FTE employees for the period may be determined either on a quarterly or semiannual basis. When quarterly data are used, add the total number of hours worked by all employees on the first week of the first payroll period at the beginning of each quarter, and divide the sum by 160 (4 times 40). When semiannual data are used, add the total number of paid hours on the first week of the first payroll period of the first and seventh months of the period. Divide this sum by 80 (2 times 40). Enter the average number of paid employees in column 10, and the average number of nonpaid workers in column 11, for each component, as applicable.

Columns 12 through 14--Enter the number of discharges including deaths (excluding newborn and DOAs) for each component by program. A patient discharge, including death, is a formal release of a patient. (See 42 CFR 412.4.) Enter the title XVIII Medicare Advantage (MA) discharges in column 13, line 2. For cost reporting periods ending on or after June 30, 2014, enter the title XIX managed care discharges in column 14, line 2. For columns 13 and 14, lines 2 *and 33 are* a subset of column 15, line 1. For cost reporting periods ending on or after October 1, 2014, enter the title XIX managed care discharges in column 14, lines 3 and 4, for the IPF and IRF subproviders. For column 14, lines 3 and 4 are subsets of column 15, line 16 and 17, respectively. Lines 2 through 4, column 14, are collected for informational purposes only. *For LTCH, enter in column 13, line 1, the number of covered Medicare discharges (from the PS&R) and enter in column 13, line 33, the number of discharges associated with non-covered Medicare days (from provider's books and records). See line 33 for further discussion.*

Column 15--Enter the number of discharges including deaths (excluding newborn and DOAs) for all classes of patients for each component.

Line Descriptions

Line 1--For cost reporting periods beginning before October 1, 2012, exclude from column 2 the portion of LDP room (birthing room) beds used for ancillary labor and delivery services, but include on this line beds used for routine adult and pediatric services (postpartum). In accordance with the instructions in 68 FR 45420 (August 1, 2003), compute this proportion (off the cost report) by multiplying the total number of occupied and unoccupied available beds in the LDP room by the percentage of time these beds were used for ancillary labor and delivery services. An example of how to calculate the "percentage of time" would be for a hospital to determine the number of hours for the cost reporting period during which each LDP room maternity patient received labor and delivery services and divide the sum of those hours for all such patients by the sum of the total hours (for both, ancillary labor and delivery services and for routine postpartum services) that all maternity patients spent in the LDP room during that cost reporting period. Alternatively, a hospital could calculate an average percentage of time maternity patients received ancillary labor and delivery services in an LDP room during a typical month.

For cost reporting periods beginning on or after October 1, 2012, include all the available LDP room (birthing room) beds in the available bed count in column 2. (See 77 FR 53411-53413 (August 31, 2012).) The proportion of available LDP room beds related to the ancillary labor and delivery services must not be excluded from column 2 for those cost reporting periods.

In columns 5, 6, 7 and 8, enter the number of adult and pediatric hospital days excluding the SNF and NF swing-bed, observation bed, and hospice days. In columns 6 and 7, also exclude HMO days. **Do not include in column 6 Medicare Secondary Payer/Lesser of Reasonable Cost (MSP/LCC) days.** Include these days only in column 8. However, do not include employee discount days in column 8.

Labor and delivery days (as defined in the instructions for Worksheet S-3, Part I, line 32) must not be included on this line.

Line 2--Enter in column 6, the title XVIII MA days and days for individuals enrolled in Medicare cost plans (§1876 of the Act). Enter in column 7 the title XIX Medicaid HMO days and other Medicaid eligible days not included on line 1, column 7.

Line 3--Enter in column 6, the title XVIII MA days and days for individuals enrolled in Medicare cost plans (§1876 of the Act) that pertain to IPF subprovider patients. Enter in column 7 the title XIX Medicaid HMO days and other Medicaid eligible days not included on line 16, column 7.

Line 4--Enter in column 6, the title XVIII MA days and days for individuals enrolled in Medicare cost plans (§1876 of the Act) that pertain to IRF subprovider patients. Enter in column 7 the title XIX Medicaid HMO days and other Medicaid eligible days not included on line 17, column 7.

Line 5--Enter the Medicare covered swing-bed days (which are considered synonymous with SNF swing-bed days) for all title XVIII programs where applicable. (See 42 CFR 413.53(a)(2).) Exclude all MA days from column 6, include the MA days in column 8.

Line 6--Enter the non-Medicare covered swing-bed days (which are considered synonymous with NF swing-bed days) for all programs where applicable. (See 42 CFR 413.53(a)(2).)

Line 7--Enter the sum of lines 1, 5, and 6.

Lines 8 through 13--Enter the appropriate statistic applicable to each discipline for all programs.

Line 14--Enter the sum of lines 7 through 13 for columns 2 through 8, and for columns 12 through 15, enter the amount from line 1. For columns 9 through 11, enter the total for each from your records. Labor and delivery days (as defined in the instructions for Worksheet S-3, Part I, line 32) must not be included on this line.

Line 15--Enter the number of outpatient visits for CAHs by program and total. An outpatient CAH visit is defined in 42 CFR 413.70(b)(3)(iii).

Line 16--Enter the applicable data for the IPF subprovider.

Line 17--Enter the applicable data for the IRF subprovider.

Line 18--Enter the applicable data for other than IPF or IRF subproviders. If you have more than one subprovider, subscript this line. Treat this area as a nonreimbursable cost center for Medicare since it is not part of the Medicare certified hospital.

Line 19--If your State recognizes one level of care, complete this line for titles V, XVIII, and XIX, however, do not complete line 20. If you answered yes to line 92 of Worksheet S-2, Part I, complete all columns.

Line 20--Enter nursing facility days if you have a separately certified nursing facility for title XIX or you answered yes to line 92 of Worksheet S-2, Part I. Make no entry if your State recognizes only SNF level of care. If you operate an ICF/IID, subscript this line to 20.01 and enter the ICF/IID days. Do not report any nursing facility data on line 20.01.

Line 21--Enter data for an other long term care facility. Treat this area as a nonreimbursable cost center for Medicare since it is not part of the Medicare certified hospital.

Line 22--If you have more than one hospital-based HHA, subscript this line.

Line 23--Enter data for an ASC. If you have more than one ASC, subscript this line.

Line 24--Enter days applicable to hospice patients in a distinct part hospice.

Line 24.10--Effective for cost reporting periods beginning on or after October 1, 2011, enter in column 8, the days applicable to hospice patients currently under a valid hospice election who occupy general inpatient routine beds under a contractual arrangement between the hospital and hospice to provide general inpatient hospice and/or respite care services.

Line 25--CMHCs enter the number of partial hospitalization days as applicable. For reporting of multiple facilities follow the same format used on Worksheet S-2, Part I, line 17.

Line 26--Enter the number of outpatient visits for FQHC and RHC. If you have both a hospital-based FQHC and a hospital-based RHC, or multiples of either one, subscript this line as follows:

Report the first through twenty-fifth hospital-based RHCs on subscripted line numbers 26 through 26.24 and the twenty-sixth through thirty-sixth hospital-based RHCs on subscripted line numbers 26.50 through 26.60.

Report the first through twenty-fifth hospital-based FQHCs on subscripted line numbers 26.25 through 26.49 and the twenty-sixth through thirty-sixth hospital-based FQHCs on subscripted line numbers 26.61 through 26.71.

If the RHC/FQHC is approved to file a consolidated cost report, all data is reported in aggregate as a single provider. Report the consolidated primary RHC data on line 26 and consolidated primary FQHC data on subscripted line 26.25.

Line 28--Enter the total observation bed days in column 8. Divide the total number of observation bed hours by 24 and round up to the nearest whole day. These total hours should include the hours for observation of patients who are subsequently admitted as inpatients but only the hours up to the time of admission as well as the hours for observation of patients who are not subsequently admitted as inpatients but only the hours up to the time of discharge from the facility. Observation bed days only need to be computed if the observation bed patients are placed in a routine patient care area. The bed days are needed to calculate the cost of observation beds since it cannot be separately costed when the routine patient care area is used. If, however, you have a distinct observation bed area, it must be separately costed (as are all other outpatient cost centers), and this computation is not needed.

Line 29--Enter in column 6, the total number of ambulance trips, as defined by §4531(a)(1) of the BBA. Do not subscript this line.

Line 30--Enter in column 8, the employee discount days if applicable. These days are used on Worksheet E, Part A, line 31, in the calculation of the DSH adjustment and Worksheet E-3, Part III, line 3, in the calculation of the LIP adjustment. The days reported on this line must reflect hospital services provided in the beds reported on line 1, column 2.

Line 31--Enter in column 8, the employee discount days, if applicable, for IRF subproviders.

Line 32--Effective for cost reporting periods beginning on or after October 1, 2012, enter in column 2, the total number of available beds located in the distinct ancillary labor and delivery rooms. In accordance with 42 CFR 412.105(b) and 77 FR 53411-53413 (August 31, 2012), distinct ancillary labor and delivery room beds, when occupied by an inpatient receiving IPPS-level acute care hospital services or when unoccupied, are considered to be part of a hospital's inpatient available bed count. These beds are not included in the inpatient routine beds reported on line 1. Note that the available bed days reported in column 3 are reduced on Worksheet E, Part A, by the equivalent of outpatient labor and delivery days from line 32.01.

Effective for cost reporting periods beginning on or after October 1, 2013, enter in column 6, the number of labor/delivery inpatient days for title XVIII. (See 78 FR 50730-50733 (August 19, 2013).)

Effective for cost reporting periods beginning on or after October 1, 2009, enter in column 7, the number of labor/delivery inpatient days for title XIX, and in column 8, the total number of labor/delivery inpatient days for the entire hospital. (See 74 FR 43899-43901 (August 27, 2009).)

For the purposes of reporting on this line, labor and delivery days are defined as days during which a maternity patient is in the labor/delivery room ancillary area at midnight at the time of census taking, and is not included in the census of the inpatient routine care area because the patient has not occupied an inpatient routine bed at some time before admission (see CMS Pub. 15-1, chapter 22, §2205.2). Maternity patients must be admitted to the hospital as an inpatient for their labor and delivery days to be included on line 32. These days must not be reported on Worksheet S-3, Part I, line 1 or line 14. In the case where the maternity patient is in a single multipurpose labor/delivery/postpartum (LDP) room (also referred to as a birthing room), hospitals must determine the proportion of each inpatient stay that is associated with ancillary services (labor and delivery) versus routine adult and pediatric services (postpartum) and report the days associated with the labor and delivery portion of the stay on this line. An example of this would be for a hospital to determine the percentage of each stay associated with labor/delivery services and apply that percentage to the stay to determine the number of labor and delivery days of the stay. Alternatively, a hospital could calculate an average percentage of time maternity patients receive ancillary services in an LDP room during a typical month, and apply that percentage through the rest of the year to determine the number of labor and delivery days to report on line 32.

Line 32.01--Effective for cost reporting periods beginning on or after October 1, 2012, enter in column 8, the equivalent days for the entire hospital that are attributable to outpatient services provided in the distinct ancillary labor and delivery room. Calculate the number of days by dividing the total number of hours attributable to the outpatient services by 24, and round to the nearest whole day. These total outpatient hours include the hours for outpatients occupying the distinct ancillary labor and delivery room until they are admitted as inpatients or are discharged from the hospital. For example, one patient is admitted as an inpatient after first occupying the distinct ancillary labor and delivery room bed for 8 hours. Therefore, for this patient, 8 hours would be included in the sum of the total hours used to compute equivalent days to be entered on line 32.01. Another patient is admitted to the distinct ancillary labor and delivery room for monitoring of possible labor or for a sonogram. After spending 6 hours in this department (room), this patient is discharged from the hospital without being admitted as an inpatient. Therefore, for this patient, 6 hours would be included in the sum of the total hours used to compute the equivalent days to be entered on line 32.01. These outpatient labor and delivery days are used on Worksheet E, Part A, to reduce the available bed days reported on line 32 so that only those distinct ancillary labor and delivery room beds which are occupied by inpatients or are unoccupied are ultimately counted as "beds."

Line 33--*Enter in column 6, the number of LTCH non-covered Medicare days (from the provider's books and records). These LTCH non-covered Medicare days are a subset of total patient days reported in column 8, line 14, and may be part of a covered or non-covered stay for Medicare covered services. Enter in column 13, the number of LTCH discharges for Medicare stays comprised exclusively of non-covered Medicare days (from the provider's books and records). These LTCH discharges are a subset of discharges reported in column 15, line 1, and do not include discharges for a covered stay, where a portion of the stay is non-covered and the discharge is already included in column 13, line 1, and reflected in the PS&R.*

Line 33.01--Enter the LTCH site neutral days in column 6, and the LTCH site neutral discharges in column 13. NOTE: The data entered on this line is a subset of the data reported on line 1.

4005.2 Part II - Hospital Wage Index Information.--This worksheet provides for the collection of hospital wage data which is needed to update the hospital wage index applied to the labor-related portion of the national average standardized amounts of the PPS. It is important for hospitals to ensure that the data reported on Worksheet S-3, Parts II, III and IV, are accurate. Beginning October 1, 1993, the wage index must be updated annually. (See §1886(d)(3)(E) of the Act.) Congress also indicated that any revised wage index must exclude data for wages incurred in furnishing SNF services. Complete Worksheet S-3, Parts II, III, and IV, for IPPS hospitals (see §1886(d)), any hospital with an IPPS subprovider, or any hospital that would be subject to the IPPS if not granted a waiver.

NOTE: Any line reference for Worksheets A and A-6 includes all subscripts of that line. For Worksheet A-6 reclassifications, see instructions for column 3 of this worksheet.

NOTE: Lines 4 and 22 apply to physician's Part A administrative costs.

NOTE: Capitalized labor costs (salaries, hours, and wage-related costs) including, but not limited to, capital projects associated with lines 1 and 2 of Worksheet A must not be included on Worksheet S-3, Parts II and III.

Column 2

General instructions for completing column 2:

1. For each line item (except for wage-related costs on lines 17 through 25 or as otherwise indicated), report in column 2, the direct salaries and wages, including amounts for related paid vacation, holiday, sick leave, other paid-time-off (PTO), severance pay, and bonus pay for personnel associated with the line item.
2. Paid vacation, holiday, sick leave, other PTO, severance pay, and bonus pay must be reported in column 2, with related direct salaries and wages to be considered an allowable cost for the wage index.
3. Paid vacation, holiday, sick leave, other PTO, severance pay, and bonus pay must be reported in the same cost center as the related direct salaries and wages. For example, do NOT report the direct salaries and wages of an employee in one cost center and report the employee's paid vacation in a different cost center.
4. To be considered an allowable salary cost (i.e., direct salaries and wages plus paid vacation, holiday, sick leave, other PTO, and severance pay), the associated hours must also be reported in column 5. (See exceptions in column 5 instructions for bonus pay and overtime pay. Also, for wage-related costs, there are no associated hours.)
5. Bonus pay includes award pay and vacation, holiday, and sick pay conversion (pay in lieu of time off).

NOTE: Methodology for including and accruing direct salaries, paid vacation, paid holiday, paid sick, and other PTO in the wage index:

Salary cost--The required source for costs on Worksheet A is the general ledger (see §4013 and 42 CFR 413.24(e)). Worksheet S-3, Part II, (wage index) data are derived from Worksheet A; therefore, the proper source for costs for the wage index is also the general ledger. A hospital's current year general ledger includes both costs that are paid during the current year and costs that are expensed in the current year but paid in the subsequent year (current year accruals). Include on Worksheet S-3, Part II, the current year costs incurred from the general ledger; that is, both the current year costs paid and the current year accruals. (Costs that are expensed in the prior year but paid in the current year (prior year accruals) are not included on a hospital's current year general ledger and should not be included on the hospital's current year Worksheet S-3, Part II.)

Hours--The source for paid hours on Worksheet S-3, Part II, is the provider's payroll report. Hours are included on the payroll report in the period the associated expense is paid. Include on Worksheet S-3, Part II, the hours from the current year payroll report, including hours associated with costs expensed in the prior year but paid in the current year. The payroll report time period must cover the weeks that best match the provider's cost reporting period. (Hours associated with costs expensed in the current year but not paid until the subsequent year (current year accrual) are not included on the current year payroll report and should not be included on the hospital's current year Worksheet S-3, Part II.) Although this methodology does not provide a perfect match between paid costs and paid hours for a given year, it approximates a match between costs and hours.

NOTE: The above methodology is recommended by CMS but does not preclude using a different approach that would produce a more accurate finding for purposes of the wage index. A hospital must obtain approval from its contractor to use a different methodology. For example, when the hospital is unable to match the general ledger and payroll report direct salaries and hours within the exact dates of its cost reporting period, they may request approval to accrue salaries and hours on Worksheet S-3, Part II (up to 15 days before the cost reporting period beginning date or 15 days after the cost reporting period ending date in order to include 365 or 366 days, depending on the year). Accrued costs must have associated hours and must be excluded from the subsequent Worksheet S-3, Part II.

Regardless of the methodology used, costs and hours reported must be consistent. That is, accrued costs must have associated hours reported in the same cost center and in the same cost reporting period. The hospital must ensure that supporting documentation for both salaries and hours are based on actual data maintained in a form that permits validation by the contractor. The use of estimates for these amounts is unacceptable for the wage index.

Line 1--Enter from Worksheet A, column 1, line 200, the direct salaries and wages, including the amounts for related paid vacation, holiday, sick leave, other PTO, severance pay, and bonus pay, paid to hospital employees. See Worksheet A instructions (§4013).

Lines 2 through 10--The amounts reported must be adjusted for vacation, holiday, sick, other paid time off, severance, and bonus pay if not already included. Do not include in lines 2 through 8 the salaries for employees associated with excluded areas lines 9 and 10.

Line 2--Enter the salaries for directly-employed Part A non-physician anesthetist (for rural hospitals that have been granted CRNA pass-through) to the extent these salaries are included in line 1. Add to this amount the costs for CRNA Part A services furnished under contract to the extent hours can be accurately determined. Report only the personnel costs associated with these contracts. DO NOT include costs for equipment, supplies, travel expenses, and other miscellaneous or overhead items. DO NOT include costs applicable to excluded areas reported on lines 9 and 10. Additionally, contract CRNA cost must be included on line 11. Report in column 5, the hours that are associated with the costs in column 4 for directly employed and contract Part A CRNAs.

Line 3--Enter the non-physician anesthetist salaries included in line 1, subject to the fee schedule and paid under Part B by the contractor. Do not include salary costs for physician assistants, clinical nurse specialists, nurse practitioners, and nurse midwives.

Line 4--Enter the physician Part A administrative salaries, (excluding teaching physician salaries), which are included in line 1. Also do not include intern and resident (I & R) salary on this line. Report I & R salary on line 7. Subscript this line and report salaries for Part A teaching physicians on line 4.01.

Line 5--Enter the total physician, physician assistant, nurse practitioner and clinical nurse specialist on-call salaries and salaries billed under Part B that are included in line 1. Under Medicare, these services are related to patient care and billed separately under Part B. Also include

physician salaries for patient care services reported for rural health clinics (RHC) and FQHCs included on Worksheet A, column 1, lines 88 and/or 89 as applicable. Do not include on this line amounts that are included on lines 9 and 10 for the SNF or excluded area salaries.

Line 6--Report on line 6 the non-physician on-call salaries and salaries reported for hospital-based RHC and FQHC services included on Worksheet A, column 1, lines 88 and/or 89, as applicable. Do not include on this line amounts that are included on lines 9 and 10 for the SNF or excluded area salaries.

Line 7--Enter from Worksheet A the salaries reported in column 1 of line 21 for interns and residents. Subscript this line and report salaries for contracted interns and residents in an approved program on line 7.01. Report only the personnel costs associated with these contracts. DO NOT include cost for equipment, supplies, travel expenses, and other miscellaneous or overhead items. DO NOT include costs applicable to excluded areas reported on lines 9 and 10. Additionally, contract intern and resident costs must be included on line 11. DO NOT include contract intern and residents costs on line 13. Report in column 5, the hours that are associated with the costs in column 4 for directly employed and contract interns and residents.

Line 8--If you are a member of a home office or related organization as defined in CMS Pub. 15-1, chapter 21, §2150, enter from your records, the wages and salaries for home office and/or related organization personnel that are included in line 1. Wage related costs are not included on this line.

Lines 9 and 10--Enter on line 9 the amount reported on Worksheet A, column 1 for line 44 for the SNF. On line 10, enter from Worksheet A, column 1, the sum of lines 20, 23, 40 through 42, 45, 45.01, 46, 94, 95, 98 through 101, 105 through 112, 114, 115 through 117, and 190 through 194. DO NOT include on lines 9 and 10 any salaries for general service personnel (e.g., housekeeping) which, on Worksheet A, column 1, may have been included directly in the SNF and the other cost centers detailed in the instructions for line 10.

General Instructions for Contract Labor:

Only contract labor costs reported on the provider's trial balance and, therefore, on Worksheet A, column 2, are included on Worksheet S-3, Part II. Contract labor costs not reported in the proper cost center are disallowed from the wage index calculation. In general, for contract labor, the minimum requirement for supporting documentation is the contract itself. If the wage costs, hours, and non-labor costs are not clearly specified in the contract, other supporting documentation is required, such as a representative sample of invoices which specify the wage costs, hours, and non-labor costs. Attestations or declarations from the vendor or hospital are not acceptable in lieu of supporting documentation for wages, hours, wage-related costs, and non-labor costs. Hospitals must be able to provide such documentation when requested by the contractor. Report only personnel costs associated with the contract. DO NOT include cost for equipment, supplies, travel expenses, and other miscellaneous or overhead items (non-labor costs).

Workers who are contracted solely for the purpose of providing services on-call can only be included on Worksheet S-3 when they actually work the on-call schedule. That is, they are actually delivering patient care at the hospital, or are at the hospital so as to be available to deliver patient care. If either of these latter two scenarios occur, then both the wages and associated hours actually worked must be included in the appropriate contract labor line on Worksheet S-3. For contractors that work a regular schedule in addition to being on-call, report the on-call wages, but not the hours associated with the time the contractors are on-call. Do not include wages or hours associated with Part B services.

Line 11--Enter the amount paid for services furnished under contract, rather than by employees, for direct patient care, as defined below. Do not include costs applicable to excluded areas reported on line 9 and 10. Include costs for contract CRNA and intern and resident services (these costs are also to be reported on lines 2 and 7.01, respectively). Include on this line contract pharmacy and laboratory wage costs as defined below.

Direct patient care services include nursing, diagnostic, therapeutic, and rehabilitative services. Report only personnel costs associated with these contracts. DO NOT apply the guidelines for contracted therapy services under §1861(v)(5) of the Act and 42 CFR 413.106. Direct patient care contracted labor, for purposes of this worksheet, DOES NOT include the following: services paid under Part B: (e.g., physician clinical services, physician assistant services), management and consultant contracts, billing services, legal and accounting services, clinical psychologist and clinical social worker services, housekeeping services, security personnel, planning contracts, independent financial audits, or any other service not directly related to patient care.

Contract pharmacy services are furnished under contract, rather than by employees. DO NOT include the following services paid under Part B (e.g., physician clinical services, physician assistant services), management and consultant contracts, clerical and billing services, legal and accounting services, housekeeping services, security personnel, planning contracts, independent financial audits, or any other service not directly related to patient care. Report only personnel costs associated with the contracts.

Contract laboratory services are furnished under contract, rather than by employees. DO NOT include the following services paid under Part B (e.g., physician clinical services, physician assistant services), management and consultant contracts, clerical and billing services, legal and accounting services, housekeeping services, security personnel, planning contracts, independent financial audits, or any other service not directly related to patient care. Report only personnel costs associated with the contracts.

If you have no contracts for direct patient care as defined above, enter a zero in column 2. If you are unable to accurately determine the number of hours associated with contracted labor, enter a zero in column 2.

Line 12--Enter the amount paid for **contracted top level management services, and other contract management and administrative services** furnished under contract, rather than by employees. Include on this line contract management and administrative services associated with cost centers other than those listed on lines 26 through 43 (and their subscripts) of this worksheet that are included in the wage index.

Contracted Top Level Management: Include the amount paid for **top level management services**, as defined below, furnished under contract rather than by employees. Contract management is limited to the personnel costs for those individuals who are working at the hospital facility in the capacity of chief executive officer, chief operating officer, chief financial officer, or nursing administrator. The titles given to these individuals may vary from the titles indicated above. However, the individual should be performing those duties customarily given these positions.

For purposes of this worksheet, contract top level management services DO NOT include the following: physician Part A services, consultative services, clerical and billing services, legal and accounting services, unmet physician guarantees, physician services, planning contracts, independent financial audits, or any services other than the top level management contracts listed above. Per instructions on Worksheet S-2, Part II, for top level management contracts, submit to your Medicare contractor the aggregate wages and hours.

Other Contract Management and Administrative Services: Examples of other contract management and administrative services that would be reported on line 12 include department directors, administrators, managers, ward clerks, and medical secretaries. Report only those personnel costs associated with the contract. DO NOT include on line 12 any contract labor costs associated with lines 26 through 43 and subscripts for these lines.

Line 13--Enter from your records the amount paid under contract (in accordance with the general instructions for contract labor) for Part A physician services - administrative, excluding teaching physician services. DO NOT include contract I & R services (to be included on line 7). DO NOT include the costs for Part A physician services from the home office allocation and/or

from related organizations (to be reported on line 15). Do not include wages or hours associated with Part B services.

Line 14--For cost reporting periods beginning before October 1, 2015, enter the salaries and wage-related costs (as defined on lines 17 and 18) paid to personnel who are affiliated with a home office and/or related organization, who provide services to the hospital, and whose salaries are not included on Worksheet A, column 1. In addition, add the home office/related organization salaries included on line 8 and the associated wage-related costs. This figure must be based on recognized methods of allocating an individual's home office/related organization salary to the hospital. If no home office/related organization exists or if you cannot accurately determine the hours associated with the home office/related organization salaries that are allocated to the hospital, then enter a zero in column 2. All costs for any related organization (as defined in CMS Pub. 15-1, chapter 10; 42 CFR 413.17; and CMS Pub. 15-1, chapter 21, §2150ff through §2153ff), must be shown as the cost to the related organization. For cost reporting periods beginning on or after October 1, 2015, do not use this line but use lines 14.01 and/or 14.02.

Line 14.01--For cost reporting periods beginning on or after October 1, 2015, enter the salaries paid to personnel affiliated with a home office, who provide services to the hospital, and whose salaries are not included on Worksheet A, column 1, but are included in Worksheet A, column 2, column 4 (if reported on Worksheet A-6), and/or column 6 (if reported on Worksheet A-8-1). In addition, add the home office salaries included on line 8. The amounts reported on this line must be based on recognized methods of allocating an individual's home office salary to the hospital. If no home office exists or if you cannot accurately determine the hours associated with the home office salaries that are allocated to the hospital, then enter a zero in column 2. All costs for any home office (as defined in 42 CFR 413.17; and CMS Pub. 15-1, chapter 21, §2150ff through §2153ff), must be shown as the cost to the home office. Report only home office salary costs on this line; report home office wage-related costs on line 25.50.

Line 14.02--For cost reporting periods beginning on or after October 1, 2015, enter the salaries paid to personnel affiliated with a related organization (other than home office), who provide services to the hospital, and whose salaries are not included on Worksheet A, column 1, but are included in Worksheet A, column 2, column 4 (if reported on Worksheet A-6), and/or column 6 (if reported on Worksheet A-8-1). In addition, add the related organization salaries included on line 8. The amounts reported on this line must be based on recognized methods of allocating an individual's related organization salary to the hospital. If no related organization exists or if you cannot accurately determine the hours associated with the related organization salaries that are allocated to the hospital, then enter a zero in column 2. All costs for any related organization (as defined in CMS Pub. 15-1, chapter 10; and 42 CFR 413.17), must be shown as the cost to the related organization. Report only related organization salary costs on this line; report related organization wage-related costs on line 25.51.

NOTE: Do not include any costs for Part A physician services from the home office allocation and/or related organizations. These amounts are reported on line 15. Do not report any wages, wage-related costs, or hours associated with excluded areas (lines 9 and 10). Report the cost of home office services, whether employee or contract labor, in the most closely matched cost centers on Worksheet A (lines 4 through 17), column 2, and on the corresponding lines of Worksheet S-3, Part II (lines 26 through 43). Report allowable contract labor costs, if applicable, in accordance with instructions on lines 28, 33, or 35.

If a wage related cost associated with the home office is not "core" (as described in the Worksheet S-3, Part IV) and is not a category included in "other" wage related costs on line 18 (see Worksheet S-3, Part IV, and line 18 instructions below), the cost cannot be services related to teaching and supervision of interns and residents, included on line 14, or subscripts. For example, if a hospital's employee parking cost does not meet the

criteria for inclusion as a wage-related cost on line 18, any parking cost associated with home office staff cannot be included on line 14, or subscripts.

Line 15--For cost reporting periods beginning before October 1, 2015, enter from your records the salaries and wage-related costs for Part A physician services - administrative, excluding teaching physician Part A services, from the home office allocation and/or related organizations. For cost reporting periods beginning on and after October 1, 2015, report only the salary costs on this line and report the wage-related costs (as defined on lines 17 and 18) on line 25.52.

Line 16--For cost reporting periods beginning before October 1, 2015, enter from your records the salaries and wage-related costs for teaching physician Part A services from the home office allocation and/or related organizations. Also report on this line Part A teaching physicians' salaries under contract. For cost reporting periods beginning on and after October 1, 2015, report only the salary costs on this line and report the wage-related costs (as defined on lines 17 and 18) on line 25.53.

Lines 17 through 25 and 25.50 through 25.53--In general, the amount reported for wage-related costs must meet the "reasonable cost" provisions of Medicare. For pension and executive deferred compensation costs see the instructions below in Part IV. NOTE: Wage-related costs on lines 25.50 through 25.53 are not tied to wage-related costs reported on Worksheet S-3, Part IV.

For those wage-related costs that are not covered by Medicare reasonable cost principles, a hospital shall use generally accepted accounting principles (GAAP). For example, for purposes of the wage index, disability insurance cost should be developed using GAAP. Hospitals are required to complete Worksheet S-3, Part IV, a reconciliation worksheet to aid hospitals and contractors in implementing GAAP when developing wage-related costs. Upon request by the contractor or CMS, hospitals must provide a copy of the GAAP pronouncement, or other documentation, showing that the reporting practice is widely accepted in the hospital industry and/or related field as support for the methodology used to develop the wage-related costs. If a hospital does not complete Worksheet S-3, Part IV, or, if the hospital is unable, when requested, to provide a copy of the standard used in developing the wage-related costs, the contractor may remove the cost from the hospital's Worksheet S-3 due to insufficient documentation to substantiate the wage-related cost relevant to GAAP.

NOTE: All costs for any related organization must be shown as the cost to the related organization. (For Medicare cost reporting principles, see CMS Pub. 15-1, chapter 10, §1000. For GAAP, see FASB 57.) If a hospital's consolidation methodology is not in accordance with GAAP or if there are any amounts in the methodology that cannot be verified by the contractor, the contractor may apply the hospital's cost-to-charge ratio to reduce the related party expenses to cost.

NOTE: All wage-related costs, including FICA, workers compensation, and unemployment compensation taxes, associated with physician services are to be allocated according to the services provided; that is, those taxes and other wage-related costs attributable to Part A administrative services must be placed on line 22, to Part A teaching services must be placed on line 22.01, and to Part B (patient care services) must be placed on line 23. Line 17 must not include wage-related costs that are associated with physician services.

Line 17--Enter the core wage-related costs from Worksheet S-3, Part IV, line 24. (See note below for costs that are not to be included on line 17). Only the wage-related costs reported on Worksheet S-3, Part IV, line 24, are reported on this line. (Wage-related costs are reported in column 2, not column 1, of Worksheet A.)

NOTE: Do not include wage-related costs applicable to the excluded areas reported on lines 9 and 10. Instead, these costs are reported on line 19. Also, do not include the wage-related costs for physicians Parts A and B, non-physician anesthetists Parts A and B,

interns and residents in approved programs, and home office/related party personnel. (See lines 14, 15, and 20 through 25, and 25.50 through 25.53.)

Health Insurance and Health-Related Wage Related Costs:

The following are the allowable health insurance and health-related costs for the wage index.

1) Purchased Health Insurance:

- Premium costs.
- Costs paid to external organizations for plan administration.

2) Self (or Self-Funded) Health Insurance:

- Costs paid to external organizations for plan administration.
- Without a Third-Party Administrator (TPA).
 - Costs the hospital incurs in providing services under the plan to its employees. (Domestic claim charges must be reduced to cost. Costs must also exclude any copayments and deductibles paid by employees.) Employee withholdings and contributions are employee costs, not hospital costs. Hospitals are not permitted to treat as hospital wage-related costs the amounts that their employees incur for their health insurance benefits.
 - Hospital's payment to unrelated health care providers for services rendered, under the plan, to hospital's employees.
- With a TPA.
 - Amount the TPA pays to the hospital or other health care providers for services rendered under the plan. (For domestic claims, the hospital must provide documentation from its TPA to demonstrate that payments for services rendered to employees are based on a discount from full charges. Also, the payments must be reasonable; that is, the costs included for domestic claims must not exceed the amount that commercial insurers pay the hospital for the same services rendered to non-employees.) Employee withholdings and contributions are employee costs, not hospital costs. Hospitals are not permitted to treat as hospital wage-related costs the amounts that their employees incur for their health insurance benefits.

NOTE: Hospitals and contractors are not required to remove from domestic claims costs, the personnel costs that are associated with hospital staff who deliver the services to employees.

3) Health-Related Services: Inpatient and outpatient health services that are not covered under the hospital's health insurance plan, but are provided to employees at no cost or at a discount, for example, employee physicals, flu shots, smoking cessation, and weight control programs, are to be included as a core wage-related cost. (Domestic claim charges must be reduced to cost. Costs must also exclude any copayments and deductibles paid by employees.)

NOTE: Hospitals and contractors are not required to remove from domestic claims costs, the personnel costs that are associated with hospital staff who deliver the services to employees.

Line 18--Enter the total of "other" wage-related costs. Line 18, column 4, must equal the sum of Worksheet S-3, Part IV, line 25, and its subscripts. Complete instructions for Worksheet S-3, Part IV, line 25, are below in §4005.4.

NOTE: Do not include wage-related costs applicable to the excluded areas reported on lines 9 and 10. Instead, these costs are reported on line 19. Also, do not include the wage-related costs for physician Parts A and B, non-physician anesthetists Parts A and B, interns and residents in approved programs, and home office personnel.

Line 19--Enter the total (core and other) wage-related costs applicable to the excluded areas reported on lines 9 and 10.

Lines 20 through 25, and 25.50 through 25.53--Enter from your records the core wage-related costs for each category of employee listed. Do not include the other wage-related costs reported on Worksheet S-3, Part II, line 18, and Worksheet S-3, Part IV, line 25. Do not include wage-related costs for excluded areas reported on line 19. Subscript line 22, and report the wage-related costs for Part A teaching physicians reported on line 4.01, on line 22.01. On line 23, do not include wage-related costs related to non-physician salaries reported for hospital-based RHCs and FQHCs services included on Worksheet A, column 1, lines 88 and/or 89, as applicable. These wage-related costs are reported separately on line 24.

Line 25.50--For cost reporting periods beginning on or after October 1, 2015, enter the core wage-related costs (as defined on line 17) paid to personnel who are affiliated with a home office whose salaries are reported on line 14.01.

Line 25.51--For cost reporting periods beginning on or after October 1, 2015, enter the core wage-related costs (as defined on line 17) paid to personnel who are affiliated with a related organization (other than home office) whose salaries are reported on line 14.02.

Line 25.52--For cost reporting periods beginning on or after October 1, 2015, enter the core wage-related costs (as defined on line 17) for Part A physician services - administrative, excluding teaching physicians Part A services, from the home office allocation and/or related organizations, whose salaries are reported on line 15.

Line 25.53--For cost reporting periods beginning on or after October 1, 2015, enter the core wage-related costs (as defined on line 17) for teaching physicians Part A services from the home office allocation and/or related organizations, whose salaries are reported on line 16.

NOTE: Other wage related costs associated with the home office are reported on Worksheet S-3, Part II, line 18, and on Worksheet S-3, Part IV, line 25, and its subscripts. For lines 25.50 through 25.53 of Worksheet S-3, Part II, if a wage-related cost associated with the home office is not "core" (as described in the Worksheet S-3, Part IV), the cost must not be included on line 14 and its subscripts, or on line 25 and its subscripts.

Lines 26 through 43--These lines provide for the collection of hospital wage data for overhead costs to properly allocate the salary portion of the overhead costs to the appropriate service areas for excluded units. Enter the direct salary and wages with related salary amounts for paid vacation, holiday, sick, other PTO, severance, and bonus pay from Worksheet A, column 1, for lines 26, 27, 29 through 32, 34, and 36 through 43. Enter the contract labor costs from Worksheet A, column 2, for lines 28, 33, and 35.

Line 26--Salaries and hours reported on this line correlate to the salaries reported on line 4, column 1 of Worksheet A, for the personnel working in the Employee Benefit Department, or the Human Resources Department. Do not report costs or hours associated with other hospital employees on this line.

Lines 28, 33, and 35--Enter the amount paid for services performed **under contract** (in accordance with the general contract labor instructions above), rather than by employees, for A&G, housekeeping, and dietary services, respectively. Continue to report on the standard lines (line 27, 32, and 34), the amounts paid for services rendered by employees not under contract. Only contract labor costs reported on Worksheet A, column 2, column 4 (if reported on Worksheet A-6), and/or column 6 (if reported on Worksheet A-8-1), are included on these lines. Contract labor costs not reported in the proper cost center on Worksheet A, are excluded from the wage index.

Line 28--Administrative and General (A&G) costs are expenses a hospital incurs in carrying out its administrative and/or general management functions. Include on line 28, the contract services that are included on Worksheet A, line 5, and subscripts, columns 2, 4 and/or 6 ("Administrative and General"). Contract information and data processing services, legal, tax preparation, cost report preparation, and purchasing services are examples of contract labor costs that would be included on this line and must not be reported on lines 11 or 12. Do not include on line 28 the costs for top level management contracts (these costs are reported on line 12). Do not include on this line contract labor which is more closely matched to another overhead cost center, such as, but not limited to, contract housekeeping or dietary services, which must be reported on line 33 or line 35.

Lines 32 through 35--All hospitals must incur costs for housekeeping and dietary services, either direct, under contract, or both. It is not acceptable to report zeroes for housekeeping or dietary services. Report wages and hours for housekeeping services on either line 32 (direct) or line 33 (contract), and for dietary services, on either line 34 (direct) or line 35 (contract). See 79 FR 49965 (August 22, 2014). Hospitals are encouraged to ensure that their contracts clearly specify the salaries, wages, and hours related to all of their contract labor. If, in rare instances, hours for these services cannot be determined exactly from the contract, determine the hours based on a reasonable estimation. Examples of reasonable estimates are regional average hourly rates, including an average of the wages and hours for dietary and housekeeping services of other hospitals in the same CBSA. Hospitals also may conduct time studies to determine hours worked. If regional averages or time studies cannot be used, data from the Bureau of Labor Statistics may be used to obtain average wages and hours for housekeeping and dietary services.

Column 3--Enter on each line, as appropriate, the **salary and wages** portion (as defined in column 2 instructions) of any reclassifications made on Worksheet A-6.

Column 4--Enter on each line the result of column 2 plus or minus column 3.

Column 5--Enter on each line the number of **paid** hours corresponding to the amounts reported in column 4. Paid hours include regular hours (including paid lunch hours), overtime hours, paid holiday, vacation and sick leave hours, paid time-off hours, and hours associated with severance pay. For Part II, lines 1 through 15 (including subscripts), lines 26 through 43 (including subscripts), and Part III, line 7, if the hours cannot be determined, then the associated salaries must not be included in columns 2 through 4.

NOTE: The hours reported in column 5 must reflect any changes to salaries reported in column 3. Report the on-call wages for employees and contractors that work a regular schedule in addition to being on-call (not present at the hospital but off-site and ready to be called in if needed); however, do not report the on-call hours. Report both the wages and hours for on-call employees and contractors when they are called in to work. Overtime hours are calculated as one hour when an employee is paid time and a half. No hours are required for bonus pay. The intern and resident hours associated with the salaries reported on line 7 must be based on 2080 hours per year for each full time intern and resident employee. The hours reported for salaried employees who are

paid a fixed rate are recorded as 40 hours per week or the number of hours in your standard work week.

NOTE: Workers who are contracted solely for the purpose of providing services on-call can only be included on Worksheet S-3 when they actually work the on-call schedule; that is, they are actually delivering patient care at the hospital, or are at the hospital so as to be available to deliver patient care. If either of these latter two scenarios occur, then both the wages and associated hours actually worked must be included in the appropriate contract labor line on Worksheet S-3. Do not include wages or hours associated with Part B services.

Column 6--Enter on all lines (except lines 17 through 25) the average hourly wage resulting from dividing column 4 by column 5.

4005.3 Part III - Hospital Wage Index Summary.--This worksheet provides for the calculation of a hospital's average hourly wage (without overhead allocation, occupational mix adjustment, and inflation adjustment) as well as analysis of the wage data.

Columns 1 through 6--Follow the same instructions discussed in Part II, except for column 6, line 5.

Line 1--From Part II, enter the result of line 1 minus the sum of lines 2, 3, 4.01, 5, 6, 7, 7.01, and 8. Add to this amount lines: 28, 33, and 35.

Line 2--From Part II, enter the sum of lines 9 and 10.

Line 3--Enter the result of line 1 minus line 2.

Line 4--From Part II, enter the sum of lines 11, 12, 13, 14, 14.01, 14.02, and 15. (Line 16 is omitted from Part III, line 4, because physicians' teaching services are excluded from the wage index.)

Line 5--From Part II, enter the sum of lines 17, 18, 22, 25.50, 25.51, and 25.52. Enter on this line in column 6 the wage-related cost percentage computed by dividing Part III, column 4, line 5, by Part III, column 4, line 3. Round the result to 2 decimal places.

Line 6--Enter the sum of lines 3 through 5.

Line 7--Enter from Part II above, the sum of lines 26 through 43. If the hospital's ratio for excluded area salaries to net salaries is greater than 5 percent, the hospital must complete all columns for this line. (See instructions in Part II, lines 26 through 43 for calculating the percentage.)

4005.4 Part IV - Wage Related Costs.--The hospital must provide the contractor with a complete list of all core wage related costs included in Part II (§4005.2), lines 17 and 19 through 25. This worksheet provides for the identification of such costs.

For lines 1 through 23, for wage related costs not covered by Medicare reasonable cost principles (excluding the reporting of certain defined benefit pension costs; see instructions below), a hospital shall use GAAP in reporting wage related costs. In addition, some costs such as payroll taxes, which are reported as a wage related cost(s) on Worksheet S-3, Part IV, are not considered fringe benefits for Medicare cost finding.

See instructions for line 25 on including "other" wage related costs in the wage index that are not a core wage related cost reported on lines 1 through 23.

Enter on each line as applicable the corresponding amount from your accounting books and/or records.

Line 3--Report pension cost for defined benefit pension plans than do not meet the applicable requirements for a qualified pension plan under section 401(a) of the Internal Revenue Code.

The policy adopted in the federal fiscal year (FFY) 2012 IPPS final rule (CMS-1518-F; 76 FR 51586-51590, August 18, 2011) does not change the reporting basis for these costs.

NOTE: These plans generally are not funded by a funding vehicle that is for exclusive benefit of employees or their beneficiaries and do not qualify for special tax benefits, such as tax deferral of employer contributions. For such unfunded defined benefit plans, the costs of these plans are reported on a cash basis which recognizes benefit payments made during the current period. Typically these plans supplement the basic qualified defined benefit plan or provide benefits to a select class of employees, such as executives.

Line 4--Commencing with cost reporting periods used for the FFY 2013 wage index, report pension cost for defined benefit pension plans which meet the applicable requirements for a qualified pension plan under §401(a) of the Internal Revenue Code for the wage index. The allowable pension costs to be reported for these defined benefit pension plans shall be determined in accordance with the policy adopted in the FY 2012 IPPS final rule (CMS-1518-F; 76 FR 51586-51590, August 18, 2011), modified in the FY 2016 IPPS final rule (CMS 1632-F; 80 FR 49505-49508, August 17, 2015) and as discussed below. Enter the pension costs from your records or from the Wage Index Pension Cost Schedule available for download from the CMS website at www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/Wage-Index-Files.html. (See CMS Pub. 15-1, chapter 21, §2142.)

Policy

Defined Benefit Pension Plan: A defined benefit pension plan is a type of deferred compensation plan, which is established and maintained by the employer primarily to provide systematically for the payment of definitely determinable benefits to its employees usually over a period of years, or for life, after retirement. Pension plan benefits are generally measured by, and based on, such factors as age of employees, years of service, and compensation received by employees. This section applies only to defined benefit pension plans which meet the applicable requirements for a qualified pension plan under §401(a) of the Internal Revenue Code. A qualified pension plan is for the exclusive benefit of employees or their beneficiaries and qualifies for special tax benefits, such as tax deferral of employer contributions.

Pension Contributions: Pension costs for a defined benefit pension plan are allowable only to the extent that costs are actually incurred by the provider. Such costs are found to have been incurred only if paid directly to participants or beneficiaries under the terms of the plan or paid to a pension fund which meets the applicable tax qualification requirements under §401(a) of the Internal Revenue Code. For purposes of the wage index, provider pension payments shall be measured on a cash-basis without regard to CMS Pub. 15-1, chapter 23, §2305. Payment must be made by check or other negotiable instrument, cash, or legal transfer of assets such as stocks, bonds, and real property. A contribution payment shall be deemed to occur on the date it is credited to the fund established for the pension plan, or for provider payments made directly to a plan participant or beneficiary, on the date the provider's account is debited. Contributions made under a pension plan that covers multiple providers or employers shall be allocated on a basis consistent with plan records. If the plan records do not show a separate accounting of the actuarially determined cost estimates, contribution deposits, and/or assets attributable to each participating provider or employer, the allocation basis must represent a reasonable approximation of the funding attributable to each employer.

Source of Documentation for Pension Contributions: Providers are required to obtain contribution data from the pension trustee, insurance carrier, Schedule B or SB of IRS Form 5500, and if applicable, from accounting records showing the allocation of total plan contributions to each participating provider. These records must be maintained as needed for subsequent periods.

Reasonable Compensation: In order for pension costs to be allowable, the benefits payable under the plan (attributable to employer contributions) together with all other compensation paid to the employee must be reasonable in amount.

Defined Benefit Pension Plan Costs for the Wage Index: The annual pension to be included in the wage index shall be the average annual employer contributions made by or on behalf of the provider (on a cash basis) to all defined benefit plans covered under this section during the averaging period. Contribution payments must satisfy the allowability requirements outlined above; see “Pension Contributions” and “Reasonable Compensation” above. A reversion of plan assets shall be treated as a negative contribution payment and a negative pension cost resulting from a reversion of plan assets shall offset a provider’s other wage related costs.

In the FY 2016 IPPS final rule and effective with the FY 2017 wage index, the averaging period used to compute the average defined benefit pension cost for the wage index was modified. Prior to this modification, the averaging period was generally the 36 consecutive calendar month period centered on the midpoint of the cost reporting period used for the wage index (the cost reporting period used for the wage index shall hereafter be referred to as the wage index cost reporting period). Beginning with the FY 2017 wage index, generally, the averaging period is based on the base cost reporting period, plus the prior two cost reporting years (36 months).

A provider who adopts a new defined benefit pension plan and has no other defined benefit plan in existence during the averaging period may elect to exclude from the averaging period all cost reporting periods ending prior to the date the new plan was adopted. No defined benefit pension cost is reportable for a wage index cost reporting period that is excluded from the averaging period in accordance with this paragraph. An election to claim costs for a newly adopted plan based on an averaging period of less than 36 months must be applied on a consistent basis for all wage index cost reporting periods for which the 36 month averaging period contains the plan effective date.

If the wage index cost reporting period does not represent a 12 month period, the annual pension cost otherwise determined in accordance with this section shall be prorated to reflect the number of months in the wage index cost reporting period.

For the FY 2013 through FY 2022 wage index only, a provider may include a prefunding installment as a component of pension cost regardless of whether or not the plan(s) which gave rise to the prefunding balance are still in existence. The annual prefunding installment shall equal 1/10th of the prefunding balance. A prefunding installment that is not reflected in the pension cost for a wage index cost reporting period may not be reassigned and added to the pension cost reported for wage index purposes in any subsequent period. The prefunding balance equals the excess, if any, of (i) provider contributions made (on a cash-basis) to its defined benefit pension plans during the look-back period over (ii) the pension costs included in the wage-index for the same look-back period. A provider’s share of the total contributions made under a pension plan that covers multiple providers or employers shall be determined on a basis consistent with the methodology used to determine the wage index pension costs for the cost reporting periods included in the prefunding balance. The look-back period shall consist of consecutive provider cost reporting periods commencing no earlier than October 1, 2002 and ending with the provider’s cost reporting period immediately prior to the FY 2013 wage index cost reporting period. The look-back period may not include any cost reporting period for which the provider is unable to provide documentation of the contributions made or the pension costs included in the wage index;

all prior cost reporting periods must also be excluded in order to satisfy the requirement that the look-back period consist of consecutive cost reporting periods. A provider who establishes a prefunding balance must submit documentation to the Medicare contractor to support the calculation of the prefunding balance and annual prefunding installment. A prefunding worksheet with complete instructions is available for download from the CMS website at www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/Wage-Index-Files.html.

Pension Plan with Multiple Entities: If a hospital participates in a pension plan or retirement system that also covers other entities, the hospital must report its respective 3-year average pension cost (or prefunding balance) reflecting only the hospital's allocated share of total plan contributions, and not including any share of pension costs of other entities. For each hospital, this is accomplished by first determining the hospital's allocated portion of pension contribution for each year of the 3-year average, and then computing the 3-year average for that hospital based only on that hospital's respective allocated pension contributions. This is consistent with the regulations at 42 CFR 413.24(a), which state, in pertinent part, that providers must provide adequate cost data based on their financial and statistical records. Therefore, a provider may not claim as an allowable cost the costs of services associated with another entity. It is not appropriate to compute the 3-year average (or prefunding balance) based on the total contributions made to the plan by all participating entities and then determine a hospital's allocated portion of the 3-year average cost (or prefunding balance) because there are instances in which the 3-year average could be skewed because a hospital may be including pension costs from another entity in its 3-year average. Specifically, if the allocated percentage of total plan contributions for one or more of the participating entities changes during the 3-year average, the average will be skewed. The allocated percentage to each entity can change due to mergers, changes in plan coverage, or other factors. We also note that the allocation of contributions between the various entities participating in a pension plan or pension system should agree with the methodology used for plan reporting purposes and/or financial statement purposes, and the methodology used should be applied consistently over time. Furthermore, if wage index reporting is required for two or more hospitals covered under the same pension plan or retirement system, those hospitals must ensure that the allocation of plan contributions for each reporting period is determined on a consistent basis to avoid duplicate reporting of costs.

Examples

Example 1 (prefunding balance and prefunding installment):

- Provider's FY 2017 wage index cost reporting period is 01/01/2013-12/31/2013. The look-back period ends with the cost reporting period immediately prior to the cost reporting period used for the FY 2013 wage index. Since the FY 2013 wage index was based on the providers 1/1/2009-12/31/2009 cost reporting period, the look-back period ends on 12/31/2008. Assuming the provider has always reported costs on a calendar year basis, the earliest possible cost reporting period in the look-back period is the period commencing 01/01/2003 (first cost reporting period commencing on or after 10/01/2002).

- The provider is able to document its pension contributions (on a cash basis) and the pension costs included in the wage index for all cost reporting periods except for the 2004 year. Therefore, 2004 and all prior cost reporting periods must be excluded from the look-back period. The data for 2005 through 2008 is as follows:

<u>Cost Reporting Year</u>	<u>Cash Basis Contributions</u>	<u>Wage-Index Pension Costs</u>
2005	\$400,000	\$500,000
2006	\$800,000	\$0
2007	\$0	\$600,000
2008	\$650,000	\$700,000

- Because the pension cost reported in the wage index for 2005 was higher than the cash contributions made during that same period, the provider may elect to drop 2005 (and all prior periods) from the look-back period.
- Although the contributions made in 2007 were also less than the pension cost reported for that same period, the provider cannot exclude 2007 without also excluding 2006 (look-back period must consist of consecutive cost reporting periods).
- Although the contributions made in 2008 were less than the pension cost reported in that same period, the provider cannot exclude 2008 since the look-back period must end with 2008 because that is the cost reporting period immediately prior to the FY 2013 wage index cost reporting period.
- The prefunding balance based on a 2006-2008 look-back period is \$150,000 (\$1,450,000 [\$800,000+\$0+\$650,000] total contributions - \$1,300,000 [\$0 + \$600,000 + \$700,000] in wage index pension costs reported for the same period). The annual prefunding installment is \$15,000 (1/10th of \$150,000).

Example 2 (pension cost for a 12 month wage index cost reporting period):

- Provider's FY 2017 wage index cost reporting period is 12 months (01/01/2013 - 12/31/2013); the 36 month averaging period is 01/01/2011 to 12/31/2013, which includes the wage index cost reporting year and the prior two cost reporting periods.
- Contributions made during 01/01/2011 - 12/31/2011 = \$500,000.
- Contributions made during 01/01/2012 - 12/31/2012 = \$300,000.
- Contributions made in wage index cost reporting period 01/01/2013 - 12/31/2013 = \$600,000.
- Total contributions made during the 36 month averaging period = \$1,400,000.
- The provider has no prefunding balance or prefunding installment.
- The pension cost for the FY 2017 wage index cost reporting period is \$466,667 (\$1,400,000 total contributions divided by 36 months in the averaging period multiplied by 12 months in the wage index cost reporting period).

Example 3 (pension cost for a 7 month wage index cost reporting period):

- Provider's FY 2017 wage index cost reporting period is 7 months (01/01/2013 - 07/31/2013); the 36 month averaging period is 8/01/2010 to 07/31/2013 (begins 29 months prior to the Fiscal Year Begin Date of the wage index cost reporting period for a total of 36 months).
- Contributions made during 08/01/2010 - 12/31/2010 = \$300,000.
- Contributions made during 01/01/2011 - 12/31/2011 = \$500,000.
- Contributions made during 01/01/2012 - 12/31/2012 = \$400,000.
- Contributions made in wage index cost reporting period 01/01/2013 - 07/31/2013 = \$200,000.
- Total contributions made during the 36 month averaging period = \$1,400,000.
- The provider has documented a prefunding balance of \$1,000,000; the annual prefunding installment is therefore \$100,000 (1/10th of prefunding balance).
- The pension cost for the FY 2017 wage index cost reporting period is \$330,555 (\$272,222 average pension cost [\$1,400,000 total contributions divided by 36 months in the averaging period multiplied by 7 months in the in wage index cost reporting period] plus \$58,333 pro-rata prefunding installment [\$100,000 annual prefunding installment multiplied by 7/12ths to reflect a 7 month wage index cost reporting period]).

Example 4 (pension cost for a new plan):

- Provider's FY 2017 wage index cost reporting period is 12 months (01/01/2013 - 12/31/2013); the 36 month averaging period is 01/01/2011 to 12/31/2013, which includes the wage index cost reporting year and the prior two cost reporting periods.
- The provider adopted a new pension plan effective 07/01/2012 and had no other pension plan in effect prior to that date; therefore, there is no prefunding balance or prefunding installment.
- Contributions made during 01/01/2011 - 12/31/2011 = \$0 (no plan in existence)
- Contributions made during 01/01/2012 - 12/31/2012 = \$500,000.
- Contributions made in the wage index cost reporting period 01/01/2013 - 12/31/2013 = \$1,200,000.
- Total contributions during the 36 month averaging period = \$1,700,000.
- The provider did not report a pension cost attributable to the new plan based on a 36-month averaging period during any prior wage index cost reporting period; therefore it may elect to exclude cost reporting periods ending prior to the 07/01/2012 plan effective date from the averaging period; the 36 month averaging period is, therefore, shortened to 24 months and excludes the period 01/01/2011 to 12/31/2011. The pension cost for the FY 2017 wage index cost reporting period would then be \$850,000 (\$1,700,000 total contributions divided by 24 months in the averaging period multiplied by 12 months in the wage index reporting period).

Lines 8, 8.01, 8.02, and 8.03--Effective for cost reporting periods beginning prior to October 1, 2015, complete line 8 if the hospital has purchased or self-funded insurance. Effective for cost reporting periods beginning on or after October 1, 2015, complete line 8.01 if the hospital has self-funded insurance without a TPA. Complete line 8.02 if the hospital has self-funded insurance with a TPA. Complete line 8.03 if the hospital purchases health insurance. (See the instructions under Worksheet S-3, Part II, regarding health insurance as a wage-related cost for the wage index).

Line 21--Report costs of executive deferred compensation plans and awards for executives. The policy adopted in the FFY 2012 IPPS final rule; 76 FR 51586 - 51590 (August 18, 2011) does not change the reporting basis for these costs. Examples of executive deferred compensation include special stock option or bonus plans and sum certain postemployment awards that are not available to other employees.

NOTE: Costs reported on line 21 excludes costs of executive deferred compensation that are defined contribution pension plans, tax-sheltered annuity plans, nonqualified defined benefit plans and qualified defined benefit plans that are available to other employees that is reportable on lines 1 through 4, respectively.

Line 25--Enter each wage related cost that is considered an "other" wage related cost separately. Subscript this line for each "other" wage related cost in accordance with the following criteria. For line 25 and subscripts specify the type of each "other" wage related cost. The total of line 25 and its subscripts is reported on Worksheet S-3, Part II, line 18, column 4.

A hospital may report an "other" wage related cost (defined as the value of the benefit) if it meets all of the following criteria:

- The costs are not listed on lines 1 through 23 "Wage Related Costs Core" of this worksheet or included in salaries reported on Worksheet S-3, Part II, column 4, line 17.
- The "other" wage related cost is greater than one (1) percent of total salaries after the direct excluded salaries are removed. Line 25 and each subscript must independently meet this 1 percent test. See below for instructions to calculate the 1 percent test.
- The wage related cost is a fringe benefit as described by the IRS and is reported to the IRS on an employee's or contractor's W-2 or 1099 as taxable income.
- The wage related cost is not being furnished for the convenience of the provider or otherwise excludable from income as a fringe benefit (such as a working condition fringe).

NOTE: Direct salaries and wages, including amounts related to paid vacation, holiday, sick leave, etc., reported on line 1 of Worksheet S-3, Part II, must not be included as other wage related costs on this line, nor on line 18 of Worksheet S-3, Part II.

NOTE: Do not include wage related costs applicable to the excluded areas reported on Worksheet S-3, Part II, lines 9 and 10. Instead, these costs are reported on Worksheet S-3, Part II, line 19. Also, do not include on this line the wage related costs for physician Parts A and B, non-physician anesthesiologists Parts A and B, interns and residents in approved programs, and home office personnel.

Calculate the 1 percent test by dividing each individual category of the other wage related cost (that is, the numerator) by the sum of Worksheet S-3, Part III, lines 3 and 4, column 4, (that is, the denominator). The other wage related costs associated with contract labor and home office/related organization personnel are included in the numerator because these other wage related costs are allowed in the wage index (in addition to other wage related costs for direct employees), assuming the requirements for inclusion in the wage index are met. For example, if a hospital is including parking garage costs as an other wage related cost that is reported on the W-2 or 1099 form, when running the 1 percent test, include in the numerator all the parking garage other wage related cost for direct salary employees, contracted employees, and home office employees, and divide by the sum of Worksheet S-3, Part III, lines 3 and 4, column 4.

Calculate the 1 percent test only one time for a category of other wage related costs, inclusive of other wage related costs for employees, contracted employees, and home office employees.

4005.5 Part V - Contract Labor and Benefit Costs--This section identifies the contract labor costs and benefit costs for the entire hospital and hospital healthcare complex including all applicable subproviders and units. This section must be completed by all hospitals (e.g., IPPS hospitals, CAHs, IPFs, IRFs, cancer hospitals, childrens' hospitals, LTCHs, and RNHCIs).

Definitions:

Contract Labor Costs--Enter the amount paid for services furnished under contract, rather than by employees, for direct patient care, as defined in the instructions for Worksheet S-3, Part II, line 11. The amount of contract labor reported on S-3, Part II, line 11, should agree with the amount reported on S-3, Part V, line 2. This is only for the hospital (not including excluded areas). The remainder of Worksheet S-3, Part V, should reflect contract labor as defined on Worksheet S-3, Part II, line 11 (direct patient care for all of the excluded areas), with the aggregate total reported on line 1.

Benefit Costs--Enter the amount of employee benefit costs, also referred to as wage-related costs. Worksheet S-3, Part IV, provides a list of core wage-related costs. The core wage-related costs reported on S-3, Part IV, line 24, which is spread on Worksheet S-3, Part II, lines 17, and 19 through 25, must be reported by component on Worksheet S-3, Part V. The amount reported on Worksheet S-3, Part V, line 1, must agree to the allowable amount reported on Worksheet S-3, Part IV, line 24. Worksheet S-3, Part V, line 2, must agree to the amount reported on Worksheet S-3, Part II, line 17. Each excluded area must contain their share of wage related costs so that lines 19 through 25 on Worksheet S-3, Part II, will agree to Worksheet S-3, Part V, lines 3 through 18.

Identify the contract labor costs and benefit costs for each component on the applicable line.

4006. WORKSHEET S-4 - HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), you are required to maintain statistical records for proper determination of costs payable under titles V, XVIII, and XIX. The statistics required on this worksheet pertain to a hospital-based HHA. The data maintained is dependent upon the services provided by the agency, number of program home health aide hours, total agency home health aide hours, program unduplicated census count, and total unduplicated census count. In addition, FTE data are required by employee staff, contracted staff, and total. Complete a separate Worksheet S-4 for each hospital-based HHA.

Line 1--Enter the number of hours applicable to home health aide services.

Line 2--Enter the unduplicated count of all individual patients and title XVIII patients receiving home visits or other care provided by employees of the agency or under contracted services during the reporting period. Count each individual only once. However, because a patient may be covered under more than one health insurance program, the total census count (column 5, line 2) may not equal the sum of columns 1 through 4, line 2. For purposes of calculating the unduplicated census, if a beneficiary has received healthcare in more than one CBSA, you must prorate the count of that beneficiary so as not to exceed a total of (1). A provider is to also query the beneficiary to determine if he or she has received healthcare from another provider during the year, e.g., Maine versus Florida for beneficiaries with seasonal residence.

Lines 3 through 18--Lines 3 through 18 provide statistical data related to the human resources of the HHA. The human resources statistics are required for each of the job categories specified in lines 3 through 18.

Enter the number of hours in your normal work week.

Report in column 1 the FTE employees on the HHA's payroll. These are staff for which an IRS Form W-2 is used.

Report in column 2 the FTE contracted and consultant staff of the HHA.

Compute staff FTEs for column 1 as follows: Add all hours for which employees were paid and divide by 2080 hours. Round to two decimal places, e.g., .04447 is rounded to .04. Compute contract FTEs for column 2 as follows. Add all hours for which contracted and consultant staff worked and divide by 2080 hours.

If employees are paid for unused vacation, unused sick leave, etc., exclude these paid hours from the numerator in the calculations.

Line 19--Enter in column 1 the number of CBSAs that you serviced during this cost reporting period.

Line 20--Enter each 5-digit CBSA and/or non-CBSA (rural) code where the reported HHA visits were performed. Subscript the line to accommodate the number of CBSAs you service. Rural CBSA codes are assembled by placing the digits "999" in front of the two digit State code, e.g., for the State of Maryland the rural CBSA code is 99921.

PPS Activity Data--Applicable for Medicare Services.

In accordance with 42 CFR 413.20 and §1895 of the Social Security Act, HHAs transitioned from a cost-based reimbursement system to a PPS effective for home health services rendered on or after October 1, 2000.

The statistics required on this worksheet pertain to home health services furnished on or after October 1, 2000. The data to be maintained, depending on the services provided by the agency, includes the number of aggregate program visits furnished in each episode of care payment category for each covered discipline, the corresponding aggregate program charges imposed in each episode of care payment category for each covered discipline, total visits and total charges for each episode of care payment category, total number of episodes and total number of outlier episodes for each episode of care payment category, and total medical supply charges for each episode of care payment category.

HHA Visits--See CMS Pub. 15-2, chapter 32, §3205, for the definition of an HHA visit.

Episode of Care--Under home health PPS the 60 day episode is the basic unit of payment where the episode payment is specific to one individual beneficiary. Beneficiaries are covered for an unlimited number of non-overlapping episodes. The duration of a full length episode will be 60 days. An episode begins with the start of care date and must end by the 60th day from the start of care.

Less than a full Episode of Care--When four or fewer visits are provided by the HHA in a 60 day episode period, the result is a low utilization payment adjustment (LUPA). In this instance, the HHA will be reimbursed based on a standardized per visit payment.

An episode may end before the 60th day in the case of a beneficiary elected transfer, or a discharge and readmission to the same HHA (including for an intervening inpatient stay). This type of situation results in a partial episode payment (PEP) adjustment.

Use lines 21 through 32 to identify the number of visits and the corresponding visit charges for each discipline for each episode payment category. Lines 33 and 35 identify the total number of visits and the total corresponding charges, respectively, for each episode payment category. Line 36 identifies the total number of episodes completed for each episode payment category. Line 37 identifies the total number of outlier episodes completed for each episode payment category. Outlier episodes do not apply to 1) Full Episodes without Outliers and 2) LUPA Episodes. Line 38 identifies the total medical supply charges incurred for each episode payment category. Column 5 displays the sum total of data for columns 1 through 4. The statistics and data required on this worksheet are obtained from the PS&R report.

When an episode of care is initiated in one fiscal year and concludes in the subsequent fiscal year, all statistical data (i.e., cost, charges, counts, etc.,) associated with that episode of care will appear on the PS&R of the fiscal year in which the episode of care is concluded. Similarly, all data required in the cost report for a given fiscal year must only be associated with services rendered during episodes of care that conclude during the fiscal year. Title XVIII visits reported on this worksheet will not agree with the title XVIII visits reported on Worksheet H-3, sum of columns 2 and 3, line 14.

Columns 1 through 4--Enter data pertaining to title XVIII patients only. Enter, as applicable, in the appropriate columns 1 through 4, lines 21 through 32, the number of aggregate program visits furnished in each episode of care payment category for each covered discipline and the corresponding aggregate program visit charges imposed for each covered discipline for each episode of care payment category. The visit counts and corresponding charge data are mutually exclusive for all episode of care payment categories. For example, visit counts and the corresponding charges that appear in column 4 (PEP only Episodes) will not include any visit counts and corresponding charges that appear in column 3 (LUPA Episodes) and vice versa. This is true for all episode of care payment categories in columns 1 through 4.

Line 33--Enter in columns 1 through 4 for each episode of care payment category, the sum total of visits from lines 21, 23, 25, 27, 29 and 31.

Line 34--Enter in columns 1 through 4 for each episode of care payment category, the charges for services paid under PPS and not identified on any previous lines.

Line 35--Enter in columns 1 through 4 for each episode of care payment category, the sum total of visit charges from lines 22, 24, 26, 28, 30, 32 and 34.

Line 36--Enter in columns 1 through 4 for each episode of care payment category, the total number of episodes (standard/non-outlier) of care rendered and concluded in the provider's fiscal year.

Line 37--Enter in columns 2 and 4 for each episode of care payment category identified, the total number of outlier episodes of care rendered and concluded in the provider's fiscal year. Outlier episodes do not apply to columns 1 and 3 (Full Episodes without Outliers and LUPA Episodes, respectively).

NOTE: Lines 36 and 37 are mutually exclusive.

Line 38--Enter in columns 1 through 4 for each episode of care payment category, the total non-routine medical supply charges for services rendered and concluded in the provider's fiscal year.

Column 5--Enter on lines 21 through 37, the sum total of amounts from columns 1 through 4.

4007. WORKSHEET S-5 - HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), you are required to maintain statistical records for proper determination of costs payable under the Medicare program. The statistics reported on this worksheet pertain to the renal dialysis department. The data maintained, depending on the services provided by the hospital, includes patient data, the number of treatments, number of stations, and home program data.

If you have more than one renal dialysis department, submit one Worksheet S-5 combining all of the renal dialysis departments' data. You must also have on file (as supporting documentation), a Worksheet S-5 for each renal dialysis department and the appropriate workpapers. File this documentation with exception requests in accordance with CMS Pub. 15-1, chapter 27, §2720. Also enter on the combined Worksheet S-5 the applicable data for each renal dialysis satellite for which you are separately certified (that is, a satellite for which you were issued a satellite CCN).

Section 153(b) of MIPPA amended section 1881(b) of the Act to require the implementation of an ESRD bundled payments system effective January 1, 2011. This new payment system is effectuated on Worksheets I-4 and I-5 (sections 4051 and 4052).

Column Descriptions

Columns 1 and 2--Include in these columns information regarding outpatient hemodialysis patients. **Do not include information regarding intermittent peritoneal dialysis.** In column 2, report information if you are using high flux dialyzers.

Columns 3 through 6--Report information concerning the provider's training and home programs. **Do not include intermittent peritoneal dialysis information in columns 3 and 5.**

Line Descriptions

Line 1--Enter the number of patients receiving dialysis at the end of the cost reporting period.

Line 2--Enter the average number of times patients receive dialysis per week. For CAPD and CCPD patients, enter the number of exchanges per day.

Line 3--Enter the average time for furnishing a dialysis treatment.

Line 4--Enter the average number of exchanges for CAPD.

Line 5--Enter the number of days dialysis is furnished during the cost reporting period.

Line 6--Enter the number of stations used to furnish dialysis treatments at the end of the cost reporting period.

Line 7--Enter the number of treatments furnished per day per station. This number represents the number of treatments that the facility can furnish not the number of treatments actually furnished.

Line 8--Enter your utilization. Compute this number by dividing the number of treatments furnished by the product of lines 5, 6, and 7. This percentage cannot exceed 100 percent.

Line 9--Enter the number of times your facility reuses dialyzers. This number is the average number of times patients reuse a dialyzer. If none, enter zero.

Line 10--Enter the percentage of patients that reuse dialyzers.

Line 10.01.--Indicate whether your facility qualified and was approved as a low-volume facility for this cost reporting period. CMS adjusts the base rate for low-volume ESRD facilities. In order to receive this low-volume adjustment, a facility must attest in accordance with 42 CFR 413.232(f). Effective for cost reporting periods ending on or after June 30, 2015, if you operate multiple renal dialysis departments or home program dialysis departments and one of those facilities is eligible for low-volume, respond yes to this question and complete line 23.

Line 10.02.--Indicate if your facility elected 100 percent PPS effective January 1, 2011. Enter "Y" for yes or "N" for no. This election must have been received by the ESRD facility's contractor by November 1, 2010. Requests received after this date will not be accepted regardless of postmark or delivery date.

New providers: ESRD facilities certified for Medicare participation on or after January 1, 2011, are paid based on 100 percent of the ESRD PPS payment. ESRD facilities certified for Medicare participation on or after January 1, 2011, enter "Y" for yes.

Line 10.03.--If your facility did not elect to be paid based on 100 percent of the ESRD PPS payment and your cost reporting period is a December 31 fiscal year end, enter the transition period in column 2 as follows: For the fiscal year ending December 31, 2011, enter 1; for the fiscal year ending December 31, 2012, enter 2; for the fiscal year ending December 31, 2013, enter 3; and, for the fiscal year ending December 31, 2014, enter 4 for 100 percent ESRD PPS payment. Column 1 will be blank.

If your cost reporting period ends on a date other than December 31, indicate in column 1 the transition period effective for the portion of the cost reporting period prior to January 1. Indicate in column 2 the transition period effective for the portion of the cost reporting period on and after January 1. For example, a cost reporting period with a fiscal year ending October 31 would indicate the applicable transition periods as follows:

Fiscal year ending October 31, 2011: Leave column 1 blank as this would be pre-bundled ESRD PPS, and enter 1 in column 2 for the period of January 1, 2011, through October 31, 2011.

Fiscal year ending October 31, 2012: Enter 1 in column 1 for the period of November 1, 2011, through December 31, 2011, and enter 2 in column 2 for the period of January 1, 2012, through October 31, 2012.

Fiscal year ending October 31, 2013: Enter 2 in column 1 for the period of November 1, 2012, through December 31, 2012, and enter 3 in column 2 for the period of January 1, 2013, through October 31, 2013.

Fiscal year ending October 31, 2014: Enter 3 in column 1 for the period of November 1, 2013, through December 31, 2013, and enter 4 in column 2 for the period of January 1, 2014, through October 31, 2014.

For all cost reporting periods beginning on or after January 1, 2014, enter 4 in column 2 for 100 percent ESRD PPS payment. Column 1 will be blank.

Payments during the transition period 1 are a blend of 25 percent case-mix adjusted ESRD PPS and 75 percent basic case-mix adjusted composite rate (25/75). Payments during the transition period 2 are a blend of 50 percent case-mix adjusted ESRD PPS and 50 percent basic case-mix adjusted composite rate (50/50). Payments during the transition period 3 are a blend of 75 percent case-mix adjusted ESRD PPS and 25 percent basic case-mix adjusted composite rate (75/25). Payments for services rendered on and after January 1, 2014 are 100 percent ESRD PPS.

Line 11--Enter the number of patients who are awaiting a transplant at the end of the cost reporting period.

Line 12--Enter the number of patients who received a transplant during the fiscal year.

Line 13--Enter the direct product cost net of discount and rebates for Epoetin (EPO). Include all EPO cost for patients receiving outpatient, home (Method I or II (claims that would have been processed as Method II are processed as Method I for services rendered on or after January 1, 2011)), or training dialysis treatments. This amount includes EPO cost furnished in the renal department or any other department if furnished to an end stage renal disease dialysis patient. Report on this line the amount of EPO cost included in line 74 of Worksheet A. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report these costs on line 22 (and subscripts), column 2.

Line 14--Based on the instructions contained on line 13, enter the amount of EPO included on line 94 (home dialysis program) from Worksheet A. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report these costs on line 22 (and subscripts), column 3.

Erythropoiesis-Stimulating Agents (ESA) Statistics--Effective January 1, 2005 and prior to January 1, 2011, Medicare paid for ESAs based on the Average Sales Price Drug Pricing File. Effective January 1, 2011, payment for ESAs is included in the ESRD PPS payment.

Line 15--Enter the number of EPO units furnished relating to the renal dialysis department. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report the number of ESA units furnished on line 22 (and subscripts), column 4.

Line 16--Enter the number of EPO units furnished relating to the home dialysis program. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report the number of ESA units furnished on line 22, (and subscripts), column 5.

Line 17--Enter the direct product cost net of discount and rebates for darbepoetin alfa (Aranesp) Include all Aranesp cost for patients receiving outpatient, home (Method I or II (claims that would have been processed as Method II are processed as Method I for services rendered on or after January 1, 2011)), or training dialysis treatments. This amount includes Aranesp cost furnished in the renal department or any other department if furnished to an end stage renal disease dialysis patient. Report on this line the amount of Aranesp cost included in line 74 of Worksheet A. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report these costs on line 22 (and subscripts), column 2.

Line 18--Based on the instructions contained on line 17, enter the dollar amount of Aranesp included on line 94 (home dialysis program) from Worksheet A. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report these costs on line 22 (and subscripts), column 3.

Line 19--Enter the number of micrograms (mcgrs) of Aranesp furnished relating to the renal dialysis department. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report the number of ESA units furnished on line 22 (and subscripts), column 4.

Line 20--Enter the number of micrograms of Aranesp furnished relating to the home dialysis program. Effective for cost reporting periods ending after December 31, 2012, do not use this line; report the number of ESA units furnished on line 22 (and subscripts), column 5.

Line 21--Identify how physicians are paid for medical services provided to Medicare beneficiaries. Under the monthly capitation payment (MCP) methodology, contractors pay physicians for their Part B medical services. Under the initial method, the renal facility pays for physicians' Part B medical services. The facility's payment rate is increased in accordance with 42 CFR 414.313. There are a limited number of facilities electing this method.

Line 22--Identify each ESA separately on line 22 and subscripts. Complete this line effective for cost reporting periods ending after December 31, 2012. Enter in column 1, the name of the ESA

administered to renal dialysis patients. Enter in column 2, the direct product cost net of discounts and rebates for ESAs administered to renal dialysis patients. These costs are included in line 74 of Worksheet A. Include all ESA costs for patients receiving outpatient, home, or training dialysis treatments. This amount includes ESA costs furnished in the renal department or any other department if furnished to an end stage renal disease dialysis patient. Enter in column 3 the direct product cost net of discounts and rebates for ESAs administered to home dialysis patients. These costs are included in line 94 of Worksheet A.

Include all ESA costs for patients receiving self-care home dialysis treatments. This amount includes ESA costs furnished in the home dialysis program for an end stage renal disease dialysis patient. Enter in column 4, the total ESA units furnished to renal dialysis department patients during the cost reporting period. Enter in column 5, the total ESA units furnished to home program dialysis patients during the cost reporting period.

Line 23--If line 10.01 is yes, for cost reporting periods ending on or after June 30, 2015, enter on this line, and any applicable subscripts, the CCN and treatments for each renal facility. If this facility operates a renal dialysis facility (CCN XX-2300 through XX-2499), a renal dialysis satellite (CCN XX-3500 through XX-3699), and/or a special purpose renal dialysis facility (CCN XX-3700 through XX-3799), subscript this line and enter in column 1 each CCN from Worksheet S-2, Part I, line 18, and its subscripts. Enter in column 2, the total treatments corresponding to each CCN identified in column 1. The sum of all treatments reported on this line and its subscripts, column 2, must equal the total treatments reported on Worksheet I-4, line 12, column 1, for the renal dialysis department, plus the total treatments reported on Worksheet I-4, line 12, column 1, for the home program dialysis department.

4008. WORKSHEET S-6 - HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER AND OTHER OUTPATIENT REHABILITATION PROVIDER STATISTICAL DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), maintain statistical records for proper determination of costs payable under the Medicare program. The statistics reported on this worksheet pertain to hospital-based community mental health centers (CMHCs), comprehensive outpatient rehabilitation facilities (CORFs), outpatient rehabilitation facilities (ORFs) which generally furnishes outpatient physical therapy (OPT), outpatient occupational therapy (OOT), or outpatient speech pathology (OSP). If you have more than one hospital-based component, complete a separate worksheet for each facility.

Additionally, only CMHCs are required to complete the corresponding Worksheet J series. However, all CMHCs, CORFs, ORFs, OPTs, OOTs, and OSPs must complete the applicable Worksheet A cost center for the purpose of overhead allocation.

This worksheet provides statistical data related to the human resources of the community mental health center. FTE data is required by employee staff, contracted staff, and total. The human resources statistics are required for each of the job categories specified on lines 1 through 17. Enter any additional categories needed on line 18.

Enter the number of hours in your normal work week in the space provided.

Report in column 1 the FTE employees on the CMHC or outpatient rehabilitation provider's payroll. These are staff for which an IRS Form W-2 was issued.

Report in column 2 the FTE contracted and consultant staff of the CMHC or outpatient rehabilitation provider.

Compute staff FTEs for column 1 as follows: Add hours for which employees were paid divided by 2080 hours, and round to two decimal places, e.g., round .04447 to .04. Compute contract FTEs for column 2 as follows. Add all hours for which contracted and consultant staff worked divided by 2080 hours, and round to two decimal places.

If employees are paid for unused vacation, unused sick leave, etc., exclude the paid hours from the numerator in the calculations.

4009. WORKSHEET S-7 - PROSPECTIVE PAYMENT FOR SKILLED NURSING FACILITIES STATISTICAL DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), you are required to maintain statistical records for proper determination of costs payable under the Medicare program. Public Law 105-33 (Balanced Budget Act of 1997) requires that all SNFs be reimbursed under PPS for cost reporting periods beginning on and after July 1, 1998.

Line 1--If this facility contains a hospital-based SNF, if all patients were covered under managed care or if there was no Medicare utilization, enter "Y" for yes. If the response is yes, do not complete the rest of this worksheet.

Line 2--Does this hospital have an agreement under either section 1883 or 1913 of the Act for swing beds? Enter "Y" for yes or "N" for no in column 1. If yes, enter arrangement date (mm/dd/yyyy) in column 2.

Column Descriptions for Lines 3 Through 200

Column 1--The case mix resource utilization group (RUGs) designations are already entered in this column.

Column 2--Enter the number of days associated with SNF services. All SNF payment data will be reported as a total amount paid under the RUG PPS payment system on Worksheet E-3, Part VI, line 1, and will be generated from the PS&R or your records.

Column 3--Enter the number of days associated with the swing beds. All swingbed SNF payment data will be reported as a total amount paid under the RUG PPS payment system on Worksheet E-2, line 1 and will be generated from the PS&R or your records.

Column 4--Enter the sum total of columns 2 and 3.

Line 201--Enter in column 1, the CBSA code in effect at the beginning of the cost reporting period. Enter in column 2, the CBSA code in effect on or after October 1 of the current cost reporting period, if applicable.

Lines 202 through 206--A notice published in the 68 FR 46036 - 46072 (August 4, 2003), provided for an increase in RUG payments to hospital based SNFs for payments on or after October 1, 2003. Congress expects this increase to be used for direct patient care and related expenses. Lines 202 through 206 are identified as following: 202 - Staffing, 203 - Recruitment, 204 - Retention of Employees, 205 - Training, and 206 - Other. Enter in column 1 the direct patient care expenses and related expenses in accordance with the above referenced Federal Register citation. Enter in column 2, the ratio, expressed as a percentage, of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 7, column 3. For each line, indicate in column 3, whether the increased RUG payments received reflects increases associated with direct patient care and related expenses by responding "Y" for yes. Indicate "N" for no if there was no increase in spending in any of these areas. If the increased spending is in an area not previously identified in areas one through four, identify on the "Other (Specify)" line(s), the cost center(s) description and the corresponding information as indicated above.

4010. WORKSHEET S-8 - HOSPITAL-BASED RHC/FQHC STATISTICAL DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), you are required to maintain separate statistical records for proper determination of costs payable under the Medicare program. The statistics reported on this worksheet pertain to hospital-based RHCs/FQHCs. If you have more than one of these clinics/centers, complete a separate worksheet for each. Hospital-based RHCs/FQHCs may elect to file a consolidated cost report pursuant to CMS Pub. 100-02, chapter 13, §80.2. Effective for cost reporting periods beginning on and after October 1, 2014, Hospital-based FQHCs no longer complete Worksheet S-8 and must complete Worksheet S-11 to report statistical data.

Lines 1 and 2--Enter the full address of the hospital-based RHC/FQHC.

Line 3--For hospital-based FQHCs only, enter your appropriate designation of "R" for rural or "U" for urban. See CMS Pub. 100-04, chapter 9, §20.6.2 for information regarding urban and rural designations. If you are uncertain of your designation, contact your contractor. Hospital-based RHCs do not complete this line.

Lines 4 through 9--In column 1, enter the applicable grant award number(s). In column 2, enter the date(s) awarded.

Line 10--If the facility provides other than hospital-based RHC or FQHC services (e.g., laboratory or physician services), answer "Y" for yes and enter the type of operation on subscripts of line 11, otherwise enter "N" for no.

Line 11--Enter in columns 1 through 14 the starting and ending hours in the applicable columns for the days that the facility is available to provide hospital-based RHC/FQHC services. Enter the starting and ending hours in the applicable columns 1 through 14 for the days that the facility is available to provide other than hospital-based RHC/FQHC services. When entering time, do so as military time, e.g., 2:00 p.m. is 1400.

Line 12--Have you received an approval for an exception to the productivity standards? Enter a "Y" for yes or an "N" for no.

Line 13--Is this a consolidated cost report as defined in CMS Pub. 100-02, chapter 13, §80.2? If yes, enter in column 2, the number of providers included in this report, complete line 14, and complete only one worksheet series M for the consolidated group. If no, complete a separate Worksheet S-8 for each component accompanied by a corresponding Worksheet M series.

Line 14--Identify clinic/center name and CCN number filing the consolidated cost report.

4010.1. WORKSHEET S-11 - HOSPITAL-BASED FQHC IDENTIFICATION DATA

In accordance with 42 CFR 413.20(a), 42 CFR 413.24(a), and 42 CFR 413.24(c), you are required to maintain statistical records for proper determination of costs payable under the Medicare program. The statistics reported on this worksheet pertain to hospital-based FQHCs and are effective for cost reporting periods beginning on or after October 1, 2014. Hospital-based FQHCs may elect to file a consolidated cost report pursuant to CMS Pub. 100-02, chapter 13, §80.2. If you have more than one hospital-based FQHC reported on Worksheet S-2, Part I, line 16, and its subscripts, complete a separate Worksheet S-11, Part I, for each, unless you have contractor approval to file a consolidated cost report.

This worksheet consists of three parts:

- Part I - Hospital-Based FQHC Identification Data
- Part II - Hospital-Based FQHC Consolidated Cost Report Participant Identification Data
- Part III - Hospital-Based FQHC Statistical Data

4010.2. Part I - Hospital-Based FQHC Identification Data--The information required on this worksheet is needed to properly identify the hospital-based FQHC(s) listed on Worksheet S-2, Part I, line 16, and its subscripts, or in the case of a consolidated cost report, the primary hospital-based FQHC. In the case of a consolidated cost report, only the primary FQHC completes the entire Worksheet S-11, Part I. All other hospital-based FQHCs filing under a consolidated cost report must be listed on line 9, and its subscripts, and must complete a separate Worksheet S-11, Part II.

Line 1--Enter the hospital-based FQHC site name in column 1. Indicate the type of control under which the hospital-based FQHC operates by entering a number from the list below in column 2.

- | | |
|--------------------------------------|---------------------------|
| 1 = Voluntary Nonprofit, Corporation | 7 = Governmental, Federal |
| 2 = Voluntary Nonprofit, Other | 8 = Governmental, State |
| 3 = Proprietary, Individual | 9 = Governmental, County |
| 4 = Proprietary, Corporation | 10 = Governmental, City |
| 5 = Proprietary, Partnership | 11 = Governmental, Other |
| 6 = Proprietary, Other | |

Enter the date the hospital-based FQHC terminated its participation in the Medicare program (if applicable) in column 3. In column 4, enter a "V" for a voluntary termination or an "I" for an involuntary termination.

If the hospital-based FQHC changed ownership immediately prior to the beginning of the cost reporting period enter the date of the change of ownership in column 5. Also submit the name and address of the new owner and a copy of the sales agreement with the cost report.

Line 2--Enter the Hospital-based FQHC's street address in column 1 and the post office box in column 2 (if applicable).

Line 3--Enter the city in column 1, state in column 2, ZIP code in column 3, county in column 4, and the appropriate designation ("U" for urban or "R" for rural) in column 5. See CMS Pub. 100-04, chapter 9, §20.6.2, for information regarding urban and rural designations. If you are uncertain of your designation, contact your contractor.

Line 4--Indicate whether this hospital-based FQHC is owned, leased or controlled by an entity that operates multiple FQHCs. Enter a "Y" for yes or an "N" for no. If yes, complete lines 5 through 7. Otherwise, skip to line 8.

Lines 5 through 7--Enter the name of the entity that owns, leases or controls the hospital-based FQHC, the street address, post office box (if applicable), HRSA grant award number assigned to the organization, city, state, and ZIP code.

Line 8--Indicate whether this hospital-based FQHC is filing a consolidated cost report under CMS Pub. 100-02, chapter 13, §80.2. Enter "Y" for yes or "N" for no. If yes, enter in column 2, the date the hospital-based FQHC requested approval to file a consolidated cost report, in column 3, the date the contractor approved the hospital-based FQHCs request to file a consolidated cost report, and in column 4, the number of FQHCs included in this consolidated cost report other than the primary FQHC

Line 9--If the response to line 8, column 1, is yes, list on the subscripts of line 9, each hospital-based FQHC that is part of this consolidated cost report, excluding the primary hospital-based FQHC listed on line 1. Enter in column 1, the site name; column 2, the CCN; column 3, the CBSA; column 4, the date the hospital-based FQHC requested approval to file as part of a consolidated cost report; and column 5, the date the contractor approved the hospital-based FQHCs request to file as part of a consolidated cost report. Each hospital-based FQHC listed on the subscripts of line 9 must complete a separate Worksheet S-11, Part II.

Line 10--There are 3 types of organizations that are eligible to enroll in Medicare as a hospital-based FQHC. Indicate in column 1, the type of organization this hospital-based FQHC is by entering a number from the list below. If your response in column 1 is "1" or "3", enter any or all of the alpha character (s) associated with the response in column 2. For example if you entered "1" in column 1, enter in column 2, "A", "B", "C" and/or "D." An organization receiving a grant under §330 of the Public Health Service (PHS) Act or an outpatient health program/facility can operate as any or all of the subcategories listed under the respective numeric options presented below.

- 1) An organization receiving a grant(s) under §330 of the PHS Act:
 - A) Community Health Centers
 - B) Migrant and Seasonal Agricultural Workers Health Centers
 - C) Health Care for the Homeless Health Centers
 - D) Health Centers for Residents of Public Housing
- 2) Health Center Program Look-Alikes; Organizations that have been identified by HRSA as meeting the definition of "Health Center" under §330 of the PHS Act, but not receiving grant funding under §330; or,
- 3) Outpatient health program/facility operated by:
 - A) A tribe or tribal organization under the Indian Self-Determination Act
 - B) An urban Indian organization under title V of the Indian Health Care Improvement Act
 - C) Other

Line 11--Indicate if your hospital-based FQHC received a grant under §330 of the PHS Act during this cost reporting period. If this is a consolidated cost report, did the primary hospital-based FQHC reported on line 1, column 1, receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no.

Line 12--If the response to line 11 is yes, indicate in column 1, the type of grant that was awarded from the list below. Enter the date of the grant award in column 2, and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.

- 1 = Community Health Center (§330(e), PHS Act)
- 2 = Migrant and Seasonal Agricultural Workers Health Center (§330(g), PHS Act)
- 3 = Health Care for the Homeless Health Centers (§330(h), PHS Act)
- 4 = Health Centers for Residents of Public Housing (§330(i), PHS Act)
- 5 = Other

Line 13--Indicate if your hospital-based FQHC submitted an initial deeming or annual redeeming application for medical malpractice coverage to HRSA under the Federal Tort Claims Act (FTCA). Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.

Line 14--Indicate if the hospital-based FQHC received a THC development grant authorized under Part C of title VII of the PHS Act from HRSA for the purpose of establishing new accredited or expanded primary care residency programs. Enter "Y" for yes or "N" for no in column 1. If yes, enter the number of FTE residents your hospital-based FQHC trained using THC funding in column 2, and the total number of visits performed by such residents in column 3, during this cost reporting period.

4010.3. Part II - Hospital-Based FQHC Consolidated Cost Report Participant Identification Data--For each hospital-based FQHC that is included on Worksheet S-11, Part I, line 9, and its subscripts, a separate Worksheet S-11, Part II, must be completed in the identical sequence that the consolidated hospital-based FQHCs are reported on Worksheet S-11, Part I, line 9, and its subscripts. Do not complete this worksheet for the primary hospital-based FQHC reported on Worksheet S-11, Part I, line 1.

Line 1--Enter the hospital-based FQHC site name in column 1 and the certification date in column 2. Indicate the type of control under which the hospital-based FQHC operates by entering a number from the list below in column 3.

- | | |
|--------------------------------------|---------------------------|
| 1 = Voluntary Nonprofit, Corporation | 7 = Governmental, Federal |
| 2 = Voluntary Nonprofit, Other | 8 = Governmental, State |
| 3 = Proprietary, Individual | 9 = Governmental, County |
| 4 = Proprietary, Corporation | 10 = Governmental, City |
| 5 = Proprietary, Partnership | 11 = Governmental, Other |
| 6 = Proprietary, Other | |

Enter the date the hospital-based FQHC terminated its participation in the Medicare program (if applicable) in column 4. In column 5, enter a "V" for a voluntary termination or an "I" for an involuntary termination.

If the hospital-based FQHC changed ownership immediately prior to the beginning of the cost reporting period enter the date of the change of ownership in column 6. Also submit the name and address of the new owner and a copy of the sales agreement with the cost report.

Line 2--Enter the hospital-based FQHC's street address in column 1 and the post office box in column 2 (if applicable).

Line 3--Enter the city in column 1, state in column 2, ZIP code in column 3, county in column 4, and the appropriate designation (“U” for urban or “R” for rural) in column 5. See CMS Pub. 100-04, chapter 9, §20.6.2, for information regarding urban and rural designations. If you are uncertain of your designation, contact your contractor.

Line 4--There are 3 types of organizations that are eligible to enroll in Medicare as a hospital-based FQHC. Indicate in column 1, the type of organization this hospital-based FQHC is by entering a number from the list below. If your response in column 1 is “1” or “3”, enter any or all of the alpha characters associated with the response in column 2. For example if you entered “1” in column 1, enter in column 2, “A”, “B”, “C” and/or “D”. An organization receiving a grant under §330 of the PHS Act or an outpatient health program/facility can operate as any or all of the subcategories listed under the respective numeric options below.

- 1) An organization receiving a grant(s) under §330 of the PHS Act:
 - A) Community Health Centers
 - B) Migrant and Seasonal Agricultural Workers Health Centers
 - C) Health Care for the Homeless Health Centers
 - D) Health Centers for Residents of Public Housing
- 2) Health Center Program Look-Alikes; Organizations that have been identified by HRSA as meeting the definition of “Health Center” under §330 of the PHS Act, but not receiving grant funding under §330; or,
- 3) Outpatient health program/facility operated by:
 - A) A tribe or tribal organization under the Indian Self-Determination Act
 - B) An urban Indian organization under title V of the Indian Health Care Improvement Act
 - C) Other

Line 5--Indicate if your hospital-based FQHC received a grant under §330 of the PHS Act during this cost reporting period. Enter “Y” for yes or “N” for no.

Line 6--If the response to line 5 is yes, indicate in column 1, the type of grant that was awarded from the list below. Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.

- 1 = Community Health Center (§330(e), PHS Act)
- 2 = Migrant and Seasonal Agricultural Workers Health Center (§330(g), PHS Act)
- 3 = Health Care for the Homeless Health Center (§340(d), PHS Act)
- 4 = Health Centers for Residents of Public Housing (§330(i), PHS Act)
- 5 = Other

Line 7--Indicate if this hospital-based FQHC submitted an initial deeming or annual redeeming application for medical malpractice coverage to HRSA under the FTCA. Enter “Y” for yes or “N” for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.

Line 8--Indicate if the hospital-based FQHC received a THC development grant authorized under Part C of title VII of the PHS Act from HRSA for the purpose of establishing new accredited or expanded primary care residency programs. Enter “Y” for yes or “N” for no in column 1. If yes, enter the number of FTE residents your FQHC trained using THC funding in column 2.

4010.4. Part III - Hospital-Based FQHC Statistical Data--This part collects statistical data regarding the number and types of visits by title. If you have more than one hospital-based FQHC reported on Worksheet S-2, Part I, line 16 and its subscripts, complete a separate Worksheet S-11, Part III, for each. If you elected to file consolidated, complete one Worksheet S-11, Part III, for the primary hospital-based FQHC and all subcomponents.

Only those visits that qualify as a face to face encounter associated with a beneficiary receiving services under the Medicare fee for service program are included in column 2. However, visits attributable to beneficiaries enrolled in a Medicare Advantage plan must be included in column 4. For the purposes of the Medicare program, a beneficiary who receives care at a hospital-based FQHC can be seen for three types of visits:

- Medical Visit - A face to face encounter between an FQHC patient and one of the following: a physician, physician assistant, nurse practitioner, certified nurse midwife, visiting registered nurse, visiting licensed practical nurse, registered dietician, or certified DSMT/MNT educator.
- Medical Visit for Subsequent Illness or Injury
- Mental Health Visit - A face to face encounter between an FQHC patient and one of the following: a clinical psychologist, clinical social worker, or a physician, physician assistant, nurse practitioner, certified nurse midwife, visiting registered nurse, visiting licensed practical nurse for mental health services.

Column 0--Use this column only when you are filing a consolidated cost report to identify each hospital-based FQHC listed on Worksheet S-11, Part I, line 9, and subscripts in the exact same order.

Columns 1 through 4--Enter the number of medical visits and mental health visits for each program (title V, title XVIII and title XIX) and visits paid by all other payors (i.e., private pay). Include dually eligible (Medicare/Medicaid) beneficiaries in column 2.

Line 1--Enter the number of medical visits applicable to columns 1 through 4. Each visit to the hospital-based FQHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the hospital-based FQHC in the same day for a subsequent illness or injury. If you are filing under a consolidated cost report, line 1 must contain the medical visits exclusively for the primary CCN and you must subscript line 1 to report the number of medical visits for each additional hospital-based FQHC included in this consolidated cost report. Each subscript of line 1, column 0, must contain a corresponding CCN from Worksheet S-11, Part I, line 9, and subscripts, in the exact same order. Enter the number of medical visits applicable to columns 1 through 4, for each hospital-based FQHC listed on line 1 and its subscripts.

Line 2--Enter the total number of medical visits (sum of line 1 and its subscripts) for each applicable column.

Line 3--Enter the number of mental health visits applicable to columns 1 through 4. Each visit to the hospital-based FQHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the hospital-based FQHC in the same day for a subsequent illness or injury. If you are filing under a consolidated cost report, line 3 must contain the mental health visits exclusively for the primary CCN and you must subscript line 3 to report the number of mental health visits for each additional hospital-based FQHC included in this consolidated cost report. Each subscript of line 3, column 0, must contain a corresponding CCN from Worksheet S-11, Part I, line 9, and subscripts, in the exact same order. Enter the number of mental health visits applicable to columns 1 through 4, for each hospital-based FQHC listed on line 3, and its subscripts.

Line 4--Enter the total number of mental health visits (sum of line 3 and its subscripts) for each applicable column.

Column 5--Enter the sum of the total medical and mental health visits included in columns 1 through 4.

4011. WORKSHEET S-9 - HOSPITAL-BASED HOSPICE IDENTIFICATION DATA

In accordance with 42 CFR 418.310 hospice providers of service participating in the Medicare program are required to submit annual information for health care services rendered to Medicare beneficiaries. Also, 42 CFR 413.24(f) requires cost reports from providers on an annual basis. The data submitted on the cost reports supports management of Federal programs. The statistics required on this worksheet pertain to a hospital-based hospice. Complete a separate Worksheet S-9 for each hospital-based hospice.

4011.1 Part I - Enrollment Days for Cost Reporting Periods Beginning Before October 1, 2015.--

NOTE: Columns 1 and 2 contain the days identified in column 3 and 4. Column 3 and 4 identify the SNF and NF days out of the total for title XVIII and XIX.

Lines 1 through 4--Enter on lines 1 through 4 the enrollment days applicable to each level of care (LOC). Enrollment days are unduplicated days of care received by a hospice patient. A day is recorded for each day a hospice patient receives one of four levels of care. Where a patient moves from one LOC to another, count only one day of care for that patient for the last type of care rendered. For line 4, an inpatient care day should be reported only where the hospice provides or arranges to provide the inpatient care.

Line 5--Enter the total of columns 1 through 6 for lines 1 through 4.

For the purposes of the Medicare and Medicaid hospice programs, a patient electing hospice can receive only one of the following four types of care per day:

Hospice Continuous Home Care (HCHC) Day - A HCHC day is a day on which the hospice patient is not in an inpatient facility, and receives continuous care during a period of crisis in order to maintain the individual at home. A day consists of a minimum of 8 hours and a maximum of 24 hours of predominantly nursing care. For each day a beneficiary received 8 or more hours of predominantly nursing care, count the day as one HCHC day. **Note:** Do not count days by dividing the total hours by 24.

Hospice Routine Home Care (HRHC) Day - A HRHC day is a day on which the hospice patient is at home and not receiving HCHC.

Hospice Inpatient Respite Care (HIRC) Day - An HIRC day is a day on which the hospice patient receives care in an approved inpatient facility, to provide respite for the individual's family or other persons caring for the individual at home.

Hospice General Inpatient Care (HGIP) Day - A HGIP day is a day on which the hospice patient receives care in a Medicare certified hospice facility, hospital or SNF for pain control or acute or chronic symptom management which cannot be managed in other settings.

Column Descriptions

Column 1--Enter only the unduplicated Medicare days applicable to the four types of care. Enter on line 5 the total unduplicated Medicare days.

Column 2--Enter only the unduplicated Medicaid days applicable to the four types of care. Enter on line 5 the total unduplicated Medicaid days.

Column 3--Enter only the unduplicated days applicable to the four types of care for all Medicare hospice patients residing in a skilled nursing facility. Enter on line 5 the total unduplicated days.

Column 4--Enter only the unduplicated days applicable to the four types of care for all Medicaid hospice patients residing in a nursing facility. Enter on line 5, the total unduplicated days.

Column 5--Enter in column 5, only the days applicable to the four types of care for all other non-Medicare or Medicaid hospice patients. Enter on line 5 the total unduplicated days.

Column 6--Enter the total days for each type of care, (i.e., sum of columns 1, 2, and 5). The amount entered in column 6, line 5, should represent the total days provided by the hospice.

NOTE: Convert continuous home care hours into days so that column 6, line 5, reflects the actual total number of days provided by the hospice.

4011.2 Part II - Census Data for Cost Reporting Periods Beginning Before October 1, 2015.--

NOTE: Columns 1 and 2 contain the days identified in columns 3 and 4. Columns 3 and 4 identify the SNF and NF days out of the total for title XVIII and XIX.

Line 6--Enter the total number of patients receiving hospice care within the cost reporting period for the appropriate payer source.

The total under this line should equal the actual number of patients served during the cost reporting period for each program. Thus, if a patient's total stay overlapped two reporting periods, the stay should be counted once in each reporting period. The patient who initially elects the hospice benefit, is discharged or revokes the benefit, and then elects the benefit again within a reporting period is considered to be a new admission with a new election and should be counted twice.

A patient transferring from another hospice is considered to be a new admission and would be included in the count. If a patient entered a hospice under a payer source other than Medicare and then subsequently elects Medicare hospice benefit, count the patient once for each payer source.

The difference between line 6 and line 9 is that line 6 should equal the actual number of patients served during the reporting period for each program, whereas under line 9, patients are counted once, even if their stay overlaps more than one reporting period.

Line 7--Enter the total title XVIII Unduplicated Continuous Care hours billable to Medicare. When computing the Unduplicated Continuous Care hours, count only one hour regardless of number of services or therapies provided simultaneously within that hour.

Line 8--Enter the average length of stay for the reporting period. Include only the days for which a hospice election was in effect. The average length of stay for patients with a payer source other than Medicare and Medicaid is not limited to the number of days under a hospice election. Line 5 divided by line 6.

The statistics for a patient who had periods of stay with the hospice under more than one program is included in the respective columns. For example, patient A enters the hospice under Medicare hospice benefit, stays 90 days, revokes the election for 70 days (and thus goes back into regular Medicare coverage), then reelects the Medicare hospice benefits for an additional 45 days, under a new benefit period and dies (patient B).

Medicare patient C was in the program on the first day of the year and died on January 29 for a total length of stay of 29 days. Patient D was admitted with private insurance for 27 days, then their private insurance ended and Medicaid covered an additional 92 days. Patient E, with private insurance, received hospice care for 87 days. The average length of stay (LOS) (assuming these are the only patients the hospice served during the cost reporting period) is computed as follows:

Medicare Days (90 & 45 & 29) Patient (A, B & C)	164 days
Medicare Patients	/3

Average LOS Medicare	54.67 Days
Medicaid Days Patient D (92)	92 Days
Medicaid Patient	1
Average LOS Medicaid	92 Days
Other (Insurance) Days (87 & 27)	114 Days
Other Payments (D & E)	2
Average LOS (Other)	54 Days
All Patients (90+45+29+92+87+27)	370 Days
Total number of patients	6
Average LOS for all patients	61.67 Days

Enter the hospice's average length of stay, without regard to payer source, in column 6, line 8.

Line 9--Enter the unduplicated census count of the hospice for all patients initially admitted and filing an election statement with the hospice within a reporting period for the appropriate payer source. Do not include the number of patients receiving care under subsequent election periods (see CMS Pub. 100-02, chapter 9, §20). However, the patient who initially elects the hospice benefit, is discharged or revokes the benefits, and elects the benefit again within the reporting period is considered a new admission with each new election and should be counted twice.

The total under this line should equal the unduplicated number of patients served during the reporting period for each program. Thus, you would not include a patient if their stay was counted in a previous cost reporting period. If a patient enters a hospice source other than Medicare and subsequently becomes eligible for Medicare and elects the Medicare hospice benefit, then count that patient only once in the Medicare column, even though he/she may have had a period in another payer source prior to the Medicare election. A patient transferring from another hospice is considered to be a new admission and is included in the count.

4011.3. Part III - Enrollment Days for Cost Reporting Periods Beginning On or After October 1, 2015--This section collects unduplicated days data.

Lines 10 through 13--Enter the enrollment days applicable to each LOC in columns 1 through 3. Include dually eligible (Medicare/Medicaid) beneficiaries in column 1. Enrollment days are unduplicated days of care received by a hospice patient. Report a day for each day a hospice patient received one of four levels of care -- HCHC, HRHC, HIRC, or HGIP. When a patient was transferred from one LOC to another, count the day of transfer as one day of care at the LOC billed. Report an HIRC day on line 12, only when the hospice provided or arranged to provide the inpatient respite care.

Enter the total unduplicated days by LOC (sum of columns 1 through 3) in column 4.

Line 14--Enter the total unduplicated days (sum of lines 10 through 13) in each column, as applicable.

4011.4. Part IV - Contracted Statistical Data for Cost Reporting Periods Beginning On or After October 1, 2015--This section collects unduplicated days data for inpatient services at a contracted facility. The days reported in Part IV are a subset of the days reported in Part III.

Lines 15 and 16--Enter the contracted inpatient service enrollment days applicable to each LOC in columns 1 through 3. Include dually eligible (Medicare/Medicaid) beneficiaries in column 1. Enrollment days are unduplicated days of care received by a hospice patient. Report a day for each day a hospice patient received HIRC or HGIP care at a contracted facility. When a patient was transferred from one LOC to another, count the day of transfer as one day of care at the LOC billed. Enter the total unduplicated days by LOC (sum of columns 1 through 3) in column 4.

4012. Worksheet S-10 - Hospital Uncompensated and Indigent Care Data--Section 112(b) of the Balanced Budget Refinement Act (BBRA) requires that short-term acute care hospitals (§1886(d) of the Act) submit cost reports containing data on the cost incurred by the hospital for providing inpatient and outpatient hospital services for which the hospital is not compensated. Charity care charge data, as referenced in section 4102 of American Recovery and Reinvestment Act of 2009, may be used to calculate the EHR technology incentive payments made to §1886(d) hospitals and CAHs. Section 1886(n)(6)(B) of the Act, as added by section 602 of Consolidated Appropriations Act, 2016 adds subsection (d) Puerto Rico hospitals as eligible hospitals under the EHR incentive program. In addition, section 1886(r)(2) of the Act, as added by section 3133 of the ACA, requires an additional payment for uncompensated care for 1886(d) DSH eligible hospitals. Charity care charge data, discounts given to uninsured patients that meet the hospital's financial assistance policy/uninsured discount policy (hereinafter referred to as "financial assistance policy" or FAP), non-Medicare bad debt, and non-reimbursed Medicare bad debt may be used in the calculation of the uncompensated care payment. Section 1886(d) hospitals and CAHs are required to complete this worksheet.

Definitions:

Uncompensated care--Consists of charity care, non-Medicare bad debt, and non-reimbursable Medicare bad debt. Uncompensated care does not include courtesy allowances, discounts given to patients that do not meet the hospital's charity care policy, or discounts given to uninsured patients that do not meet the hospital's FAP, or bad debt reimbursed by Medicare.

Charity Care and Uninsured Discounts-- Charity care and uninsured discounts result from a hospital's policy to provide all or a portion of services free of charge to patients who meet the hospital's charity care policy or FAP. Charity care and uninsured discounts can include full or partial discounts. If a patient is not eligible for discounts under the hospital's charity care policy or FAP, then any discounts or reductions given to the standard managed care rate must not be accounted for as charity care or an uninsured discount. Discounts given to patients for prompt payment must not be included as charity care. For Medicare purposes, charity care is not reimbursable and unpaid amounts associated with charity care are not considered as an allowable Medicare bad debt. A hospital cannot claim as charity care amounts of unpaid deductibles and co-insurance for which it has received reimbursement from Medicare (reimbursed Medicare bad debt). (Additional guidance provided in the instruction for line 20.)

Non-Medicare bad debt--Charges for health services for which a hospital determines the non-Medicare patient has a financial responsibility to pay, but the non-Medicare patient does not pay. These amounts are subject to the cost-to-charge ratio (CCR). (Additional guidance provided in the instructions for lines 28 and 29.)

Medicare bad debt--When furnishing services to a Medicare beneficiary, a provider incurs costs in furnishing such covered services. A Medicare beneficiary may be responsible for paying a share of those costs as part of their applicable deductible and/or coinsurance amounts. When a Medicare beneficiary, or other responsible party, fails to pay the deductible and/or coinsurance amounts, the provider has incurred costs of furnishing services that are unrecovered. If the unpaid deductible and coinsurance amounts meet the criteria of 42 CFR 413.89, then these amounts may be allowable as Medicare bad debt (see CMS Pub. 15-1, chapter 3). Amounts reimbursed as a Medicare bad debt cannot be claimed as charity care.

Non-reimbursable Medicare bad debt--The amount of allowable Medicare coinsurance and deductibles considered to be uncollectible but are **not** reimbursed by Medicare under the requirements of 42 CFR 413.89(h) and CMS Pub. 15-1, chapter 3. (Additional guidance provided in the instructions for lines 27 and 27.01.)

Net revenue--Actual payments received or expected to be received from a payer (including co-insurance payments from the patient) for services delivered during this cost reporting period. Net revenue will typically be charges (gross revenue) less contractual allowance. (Applies to lines 2, 9, and 13.)

Public Programs--Federal, State, and/or local government programs paying, in full or in part, for health care (e.g., Medicare, Medicaid, CHIP and/or other Federal, State, or locally operated programs).

Instructions:

Cost-to-charge ratio:

Line 1--Enter the CCR resulting from Worksheet C, Part I, line 202, column 3, divided by Worksheet C, Part I, line 202, column 8.

For all inclusive rate no-charge-structure providers, enter your ratio as calculated in accordance with CMS Pub. 15-1, chapter 22, §2208.

Medicaid

NOTE: The amount on line 18 must not include the amounts on lines 2 and 5. That is, the amounts on lines 2 and 5 are mutually exclusive from the amount on line 18.

Line 2--Enter the inpatient and outpatient payments received or expected for title XIX covered services delivered during this cost reporting period. Include payments for an expansion Children's Health Insurance Program (CHIP) program, which covers recipients who would have been eligible for coverage under title XIX. Include payments for all covered services except physician or other professional services, and include payments received from Medicaid managed care programs. If not separately identifiable, disproportionate share (DSH) and supplemental payments are included in this line. For these payments, report the amount received or expected for the cost reporting period, net of associated provider taxes or assessments.

Line 3--Enter "Y" for yes if you received or expect to receive any DSH or supplemental payments from Medicaid relating to this cost reporting period. Otherwise enter "N" for no.

Line 4--If you answered yes to question 3, enter "Y" for yes if all of the DSH *and/or* supplemental payments you received from Medicaid are included in line 2. Otherwise enter "N" for no and complete line 5.

Line 5--If you answered no to question 4, enter the DSH *and/or* supplemental payments the hospital received or expects to receive from Medicaid relating to this cost reporting period that were not included in line 2, net of associated provider taxes or assessments.

Line 6--Enter all charges (gross revenue) for title XIX covered services delivered during this cost reporting period. These charges relate to the services for which payments were reported on line 2.

Line 7--Calculate the Medicaid cost by multiplying line 1 times line 6.

Line 8--Enter the difference between net revenue and costs for Medicaid by subtracting the sum of lines 2 and 5 from line 7. If line 7 is less than the sum of lines 2 and 5, then enter zero.

Children's Health Insurance Program:

Line 9--Enter all payments received or expected for services delivered during this cost reporting period that were covered by a stand-alone CHIP program. Stand-alone CHIP programs cover recipients who are not eligible for coverage under title XIX. Include payments for all covered services except physician or other professional services, and include any payments received from CHIP managed care programs.

Line 10--Enter all charges (gross revenue) for services delivered during this cost reporting period that were covered by a stand-alone CHIP program. These charges relate to the services for which payments were reported on line 9.

Line 11--Calculate the stand-alone CHIP cost by multiplying line 1 times line 10.

Line 12--Enter the difference between net revenue and costs for stand-alone CHIP by subtracting line 9 from line 11. If line 11 is less than line 9, then enter zero.

Other state or local indigent care program:

Line 13--Enter all payments received or expected for services delivered during this cost reporting period for patients covered by a state or local government indigent care program (other than Medicaid or CHIP), where such payments and associated charges are identified with specific patients and documented through the provider's patient accounting system. Include payments for all covered services except physician or other professional services, and include payments from managed care programs.

Line 14--Enter all charges (gross revenue) for services delivered during this cost reporting period for patients covered by a state or local government program, where such charges and associated payments are documented through the provider's patient accounting system. These charges should relate to the services for which payments were reported on line 13.

Line 15--Calculate the costs for patients covered by a state or local government program by multiplying line 1 times line 14.

Line 16--Calculate the difference between net revenue and costs for patients covered by a state or local government program by subtracting line 13 from line 15. If line 15 is less than line 13, then enter zero.

Grants, donations and total unreimbursed cost for Medicaid, CHIP, and state/local indigent care:

Line 17--Enter the value of all non-government grants, gifts and investment income received during this cost reporting period that were restricted to funding uncompensated or indigent care. Include interest or other income earned from any endowment fund for which the income is restricted to funding uncompensated or indigent care.

Line 18--Enter all grants, appropriations or transfers received or expected from government entities for this cost reporting period for purposes related to operation of the hospital, including funds for general operating support as well as for special purposes (including but not limited to funding uncompensated care). Include funds from the Federal Section 1011 program, if applicable, which helps hospitals finance emergency health services for undocumented aliens. While Federal Section 1011 funds were allotted for federal fiscal years 2005 through 2008, any unexpended funds will remain available after that time period until fully expended even after federal fiscal year 2008. If applicable, report amounts received from charity care pools net of related provider taxes or assessments. Do not include funds from government entities designated for non-operating purposes, such as research or capital projects.

Line 19--Calculate the total unreimbursed cost for Medicaid, CHIP, and state and local indigent care programs by entering the sum of lines 8, 12, and 16.

Uncompensated care:

For each line 20 through 23, enter in column 3, the sum of columns 1 and 2.

Line 20--

For cost reporting periods beginning prior to October 1, 2016, and for subsection (d) Puerto Rico hospitals under §1886(n)(6)(B) beginning on or after October 1, 2016:

Enter the total initial payment obligation, measured at full charges, for patients, including uninsured patients, who are given a full or partial discount based on the hospital's charity care policy or FAP for healthcare services delivered during this cost reporting period for the entire facility. Include charity care/FAP charges for all services except physician and other professional services. Do not include charges for patients given courtesy allowances.

Enter in column 1, the full charges for uninsured patients and patients with coverage from an entity that does not have a contractual relationship with the provider *who meet the hospital's charity care policy or FAP*. In addition, enter in column 1, charges for non-covered services provided to patients eligible for Medicaid or other indigent care programs if such inclusion is specified in the hospital's charity care policy or FAP and the patient meets the hospital's policy criteria. Enter in column 2, the deductible and coinsurance payments required by the payer for insured patients covered by a public program or private insurer with which the provider has a contractual relationship that were written off to charity care. In addition, enter in column 2, non-covered charges for days exceeding a length-of-stay limit for patients covered by Medicaid or other indigent care programs if such inclusion is specified in the hospital's charity care policy or FAP and the patient meets the hospital's policy criteria. Do not include in column 2 amounts of deductible and coinsurance claimed as Medicare bad debt. For columns 1 and 2, do not reduce charges by any payments made for the patient liability; instead report these amounts on line 22.

For cost reporting periods beginning on or after October 1, 2016:

Enter the actual charge amounts for the entire facility (except physician and other professional services) of uninsured patients who were given full or partial discounts that were: (1) determined in accordance with the hospital's charity care criteria/policy or FAP, and (2) written off during this cost reporting period, regardless of when the services were provided. Do not include charges for patients given courtesy discounts or charges for uninsured patients with or without full or partial discounts who do not meet the hospital's charity care criteria or FAP. Charges for non-covered services provided to patients eligible for Medicaid or other indigent care program (including charges for days exceeding a length of stay limit) can be included, if such inclusion is specified in the hospital's charity care policy and the patient meets the hospital's charity care criteria.

Enter in column 1, the total charges, or the portion of the total charges, written off to charity care, for uninsured patients, and patients with coverage from an entity that does not have a contractual relationship with the provider who meet the hospital's charity care policy or FAP. In addition, enter in column 1, charges for non-covered services provided to patients eligible for Medicaid or other indigent care programs, if such inclusion is specified in the hospital's charity care policy or FAP and the patient meets the hospital's policy criteria. The total charges or the portion of total charges is the amount the patient is not responsible for paying (e.g., 100% of charges if the patient qualified for 100% discount or 70% of charges if the patient qualified for a 70% partial discount).

Enter in column 2, the deductible and coinsurance payments required by the payer for insured patients covered by a public program or private insurer with which the provider has a contractual relationship that were written off to charity care. In addition, enter in column 2, the non-covered charges for days exceeding a length-of-stay limit for patients covered by Medicaid or other indigent care programs if such inclusion is specified in the hospital's charity care policy or FAP and the patient meets the hospital's policy criteria. Do not include in column 2 amounts of deductible and coinsurance claimed as Medicare bad debt.

Note: When reporting charity care or uninsured discounts for cost reporting periods beginning on or after October 1, 2016, amounts a hospital received for charity care charges reported on line 20 of a prior cost reporting period and not reported on line 22 of a prior cost reporting period, must be offset on line 22 of the current cost report. Lines 20 and 22 must be completed independently. Do not record on line 20 net charity care charges; line 20 must include all charges and line 22 must include all receipts.

Column 3: Enter the sums of columns 1 and 2.

Line 21--Enter in column 1, the cost of uninsured patients approved for charity care and uninsured discounts by multiplying line 20, column 1, times the CCR on line 1. Enter in column 2, the deductibles and coinsurance not subject to the CCR on line 1 for insured patients approved for charity care (line 20, column 2, minus line 25), plus the non-covered charges for insured patients for days exceeding a length-of-stay limit that are subject to the CCR on line 1 (line 25 multiplied by line 1).

Line 22--For cost reporting periods beginning prior to October 1, 2016, and for subsection (d) Puerto Rico hospitals under §1886(n)(6)(B) beginning on or after October 1, 2016, enter payments received or expected to be received from patients who have been approved for charity care or uninsured discounts for healthcare services delivered during this cost reporting period. Include such payments for all services except physician or other professional services. Payments from payers should not be included on this line. Use column 1 for uninsured patients and patients with coverage from an entity that does not have a contractual relationship with the provider, and use column 2 for patients covered by a public program or private insurer with which the provider has a contractual relationship.

For cost reporting periods beginning on or after October 1, 2016, charity care charges or uninsured discounts reported on line 20 include amounts written off with no expectation of payment. Enter all payments received during this cost reporting period, regardless of when the services were provided, from patients for amounts previously written off on line 20 as charity care or uninsured discounts. Enter such payments for the entire facility, except physician or other professional services. Use column 1 for payments received from uninsured patients and patients with coverage from an entity that does not have a contractual relationship with the provider, and use column 2 for payments received from patients covered by a public program or a private insurer with which the provider has a contractual relationship. Do not include grants or other mechanisms of funding for charity care on line 22. Payments entered on this line must not exceed charity care or uninsured discount amounts written off in the cost reporting period. Do not include payments received that represent a patient's liability, or amounts that were not previously written off on line 20 as charity care or uninsured discounts.

Line 23--Calculate the cost of charity care by subtracting line 22 from line 21. Use column 1 for uninsured patients and patients with coverage from an entity that does not have a contractual relationship with the provider, and use column 2 for patients covered by a public program or private insurer with which the provider has a contractual relationship. For each column, if the amount on line 22 is greater than line 21, enter zero.

Line 24--Enter "Y" for yes if any charges for patient days beyond a length-of-stay limit imposed on patients covered by Medicaid or other indigent care program are included in the amount reported on line 20, column 2, and complete line 25. Otherwise enter "N" for no.

Line 25--If you answered yes to question 24, enter charges for patient days beyond a length-of-stay limit imposed on patients covered by Medicaid or other indigent care program for services delivered during this cost reporting period. The amount must match the amount of such charges included in line 20, column 2.

Line 26--Enter the total facility (entire hospital complex) amount of bad debts (Medicare bad debts and non-Medicare bad debts), net of recoveries, written off during this cost reporting period on balances owed by patients regardless of the date of service. Include such bad debts for all services except physician and other professional services. Amounts from line 20 above must not be included here. The amount reported must also include the amounts reported on Worksheets: E, Part A, line 64; E, Part B, line 34; E-2, line 17, columns 1 and 2; E-3, Part I, line 11; E-3, Part II, line 23; E-3, Part III, line 24; E-3, Part IV, line 14; E-3, Part V, line 25; E-3, Part VI, line 8; E-3, Part VII, line 34; I-5, line 5 (line 5.05, column 2 for cost reporting periods that overlap or begin on or after January 1, 2011); J-3, line 21; M-3, line 23; and N-4, line 9. For privately insured patients, do not include bad debts that were the obligation of the insurer rather than the patient.

Line 27--Enter the total facility (entire hospital complex) Medicare reimbursable (also referred to as adjusted) bad debts, pursuant to 42 CFR 413.89(h), as the sum of Worksheets: E, Part A, line 65; E, Part B, line 35; E-2, line 17, columns 1 and 2 (line 17.01, columns 1 and 2 for cost reporting periods that begin on or after October 1, 2012); E-3, Part I, line 12; E-3, Part II, line 24; E-3, Part III, line 25; E-3, Part IV, line 15; E-3, Part V, line 26; E-3, Part VI, line 10; I-5, line 11; J-3, line 21 (line 22 for cost reporting periods that begin on or after October 1, 2012); M-3, line 23 (line 23.01 for cost reporting periods that begin on or after October 1, 2012); and N-4, line 10.

Line 27.01--Enter the total facility (entire hospital complex) Medicare allowable bad debts as the sum of Worksheets: E, Part A, line 64; E, Part B, line 34; E-2, line 17, columns 1 and 2; E-3, Part I, line 11; E-3, Part II, lines 23; E-3, Part III, line 24; E-3, Part IV, line 14; E-3, Part V, line 25; E-3, Part VI, line 8; I-5, line 5.05, column 2; J-3, line 21; M-3, line 23; and N-4, line 9. The amount entered on this line must also be included in the amount on line 26.

Line 28--*Effective for cost reporting periods beginning before October 1, 2013, calculate the non-Medicare bad debt expense by subtracting line 27 from line 26. Effective for cost reporting periods beginning on or after October 1, 2013, calculate the non-Medicare bad debt expense by subtracting line 27.01 from line 26.*

Line 29--Calculate the cost of non-Medicare and non-reimbursable Medicare bad debt expense.

For cost reporting periods beginning before October 1, 2013, the cost of non-Medicare and non-reimbursable Medicare bad debt expense is calculated by multiplying line 28 by the CCR on line 1.

For cost reporting periods beginning on or after October 1, 2013, the cost of non-Medicare bad debt expense is calculated by multiplying line 28 by the CCR on line 1. The cost of non-reimbursable Medicare bad debt expense is calculated by subtracting line 27 from line 27.01 (this amount is not multiplied by the CCR on line 1). Enter the sum of the non-Medicare bad debt expense and the non-reimbursable Medicare bad debt expense.

Line 30--Calculate the cost of uncompensated care by entering the sum of lines 23, column 3, and line 29.

Line 31--Calculate the cost of unreimbursed and uncompensated care and by entering the sum of lines 19 and 30.

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4013. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

In accordance with 42 CFR 413.20, the methods of determining costs payable under title XVIII involve using data available from the institution's basic accounts, as usually maintained, to arrive at equitable and proper payment for services. Worksheet A provides for recording the trial balance of expense accounts from your accounting books and records. It also provides for the necessary reclassifications and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner which facilitates the transfer of the various cost center data to the cost finding worksheets (e.g., on Worksheets A, B, C, and D, the line numbers are consistent). While providers are expected to maintain their accounting books and general ledger in a manner consistent with the standard cost centers/departments identified on this worksheet, not all of the cost centers listed apply to all providers using these forms. For example, IPPS providers may contain a Burn Intensive Care Unit, where CAHs may not furnish this type of service.

Do not include on this worksheet items not claimed in the cost report because they conflict with the regulations, manuals, or instructions but which you wish nevertheless to claim and contest. Enter amounts on the appropriate settlement worksheet (Worksheet E, Part A, line 75; Worksheet E, Part B, line 44; Worksheet E-2, line 23; and Worksheet E-3, Parts I, II, III, IV, V, VI, and VII, lines 22, 35, 36, 26, 34, 19, and 43, respectively). For provider based-facilities, enter the protested amounts on line 35 of Worksheet H-4, Part II, for HHAs; line 30 of Worksheet J-3 for CMHCs; and line 30 of Worksheet M-3 for RHC/FQHC providers.

If the cost elements of a cost center are separately maintained on your books, maintain a reconciliation of the costs per the accounting books and records to those on this worksheet. This reconciliation is subject to review by your contractor.

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If you need to use additional or different cost center descriptions, add (subscript) additional lines to the cost report. Where an added cost center description bears a logical relationship to a standard line description, the added label must be inserted immediately after the related standard line. The added line is identified as a numeric subscript of the immediately preceding line. For example, if two lines are added between lines 7 and 8, identify them as lines 7.01 and 7.02. If additional lines are added for general service cost centers, add corresponding columns for cost finding. Lines 24 through 29, 47 through 49, 78 through 87, 102 through 104, 119 through 189, and 195 through 199, are reserved for future use; do not use these lines.

Also, submit the working trial balance of the facility with the cost report. A working trial balance is a listing of the balances of the accounts in the general ledger to which adjustments are appended in supplementary columns and is used as a basic summary for financial statements.

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by health care providers on the Medicare cost reports. Form CMS-2552-10 provides for preprinted cost center descriptions on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS approved cost reporting software. These cost center descriptions are hereafter referred to as the standard cost centers. Additionally, nonstandard cost center descriptions have been identified through analysis of frequently used labels.

The use of this coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The five digit cost center codes that are associated with each provider label in their electronic file provide standardized meaning for data analysis. You are required to compare any added or changed label to the descriptions offered on the standard or nonstandard cost center tables. A description of cost center coding and the table of cost center codes are in §4095, Table 5.

Columns 1, 2, and 3--The expenses listed in these columns must be the same as listed in your accounting books and records and/or trial balance.

List on the appropriate lines in columns 1, 2, and 3, the total expenses incurred during the cost reporting period. These expenses are detailed between salaries (column 1) and other than salaries (column 2).

Column 1--Report in each cost center only direct salaries and wages plus related salary amounts for paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay. Refer to the instructions at Worksheet S-3, Part II, column 2, line 1, for the definition of bonus pay and PTO salary cost.

NOTE: Paid vacation, holiday, sick, other PTO, severance, and bonus pay must be reported with related direct salaries or wages in column 1. Do not report wage-related costs in column 1, as defined in §4005.4.

Column 2--Report in each cost center the cost incurred for contract labor, both wage and wage-related contract labor cost, for services contracted by the hospital, the home office, or related organizations. If necessary, reclassify contract labor costs to the cost center benefiting from the contract labor services (see column 4 instructions). In addition, all other costs not reported in column 1 must be reported in column 2.

The sum of columns 1 and 2 equals the sum of column 3. Record any needed reclassifications and/or adjustments in columns 4 and 6, as appropriate.

Column 4--With the exception of the reclassification of capital-related costs which are reclassified via Worksheet A-7, all reclassifications in this column are made via Worksheet A-6. Worksheet A-6 need not be completed by all providers and is completed only to the extent that the reclassifications are needed and appropriate in the particular circumstance. Show reductions to expenses as negative numbers.

The net total of the entries in column 4 must equal zero on line 200.

Column 5--Adjust the amounts entered in column 3 by the amounts in column 4 (increase or decrease) and extend the net balances to column 5. Column 5, line 200, must equal column 3, line 200.

Column 6--Enter on the appropriate lines in column 6 the amounts of any adjustments to expenses indicated on Worksheet A-8, column 2. The total on Worksheet A, column 6, line 200, equals Worksheet A-8, column 2, line 50.

Column 7--Adjust the amounts in column 5 by the amounts in column 6 (increase or decrease), and extend the net balances to column 7. Transfer the amounts in column 7 to the appropriate lines on Worksheet B, Part I, column 0.

Line Descriptions

The trial balance of expenses is broken down into general service, inpatient routine service, ancillary service, outpatient service, other reimbursable, special purpose, and nonreimbursable cost center categories to facilitate the transfer of costs to the various worksheets. The line numbers on Worksheet A are used on subsequent worksheets, for example, the categories of ancillary service cost centers, outpatient service cost centers, and other reimbursable cost centers appear on Worksheet C, Part I, using the same line numbers as on Worksheet A.

NOTE: The category titles do not have line numbers. Only cost centers, data items, and totals have line numbers.

Lines 1 through 23--These lines are for the general service cost centers. These costs are expenses incurred in operating the facility as a whole that are not directly associated with furnishing patient care such as, but not limited to mortgage, rent, plant operations, administrative salaries, utilities, telephone charges, computer hardware and software costs, etc. General service cost centers furnish services to both general service areas and to other cost centers in the provider.

Lines 1 and 2--The capital cost centers on lines 1 and 2 include depreciation, leases and rentals for the use of facilities and/or equipment, and interest incurred in acquiring land or depreciable assets used for patient care.

NOTE: **Do not** include in these cost centers costs incurred for the repair or maintenance of equipment or facilities; amounts specifically included in rentals or lease payments for repair and/or maintenance agreements; interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care; general liability insurance or any other form of insurance to provide protection other than the replacement of depreciable assets; or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care. However, if no amount of the lease payment is identified in the lease agreement for maintenance, you are not required to carve out a portion of the lease payment to represent the maintenance portion. Thus, the entire lease payment is considered a capital-related cost subject to the provisions of 42 CFR 413.130(b).

When you are dealing with a related organization, you are essentially dealing with yourself and Medicare considers the costs to you equal to the cost to the related organization. Therefore, for costs applicable to services, facilities, and supplies furnished by organizations related by common ownership or control (see 42 CFR 413.17 and CMS Pub. 15-1, chapter 10), the reimbursable cost includes the costs for these items at the cost to the supplying organization unless the exception provided in 42 CFR 413.17(d) and CMS Pub. 15-1, chapter 10, §1010, is applicable, not to exceed the price of comparable services, facilities, or supplies that could be purchased elsewhere in the open market.

The policy of cost incurred from related organizations applies to capital-related and non-capital-related costs. If you include costs incurred by a related organization on your cost report, the nature of the costs (e.g., capital-related or operating costs) do not change. Treat capital-related costs incurred by the related organization as capital-related costs to you.

If the price of comparable services, facilities, or supplies that could be purchased elsewhere in the open market is lower than the cost to the supplying related organization; if the exception in CFR 413.17(d) and CMS Pub. 15-1, chapter 10, §1010, applies; or if the supplying organization is not related to you, then no part of the charge to you is a capital-related cost unless the services, facilities, or supplies are capital-related in nature.

In the case of leased equipment, the fact that the lease or rental is for a depreciable asset is sufficient for consideration as a capital-related item, but a distinction must be made between the lease of equipment and the purchase of services. A lease of equipment is considered a capital-related cost while a purchase of service is considered an operating cost. Generally, for the agreement to be considered a lease or rental (and therefore a capital-related cost), the agreement must convey to the provider the possession, use, and enjoyment of the asset. Each agreement must be examined on its own merits. Factors that would weigh in favor of treating a particular agreement as a lease of equipment include the following:

- The equipment is operated by personnel employed by the provider or an organization related to the provider within the meaning of CMS Pub. 15-1, chapter 10.
- The physicians who perform the services with or interpret the tests from the equipment are associated with the provider.
- The agreement is memorialized in one document rather than in two or more documents (e.g., one titled a "Lease Agreement" and one titled a "Service Agreement").
- The document memorializing the agreement is titled a "lease agreement." If one or more of the documents memorializing the agreement are titled "Service Agreements," this indicates a purchase of services.
- The provider holds the certificate of need (CON) for the services furnished with the equipment.
- The basis for determining the lease payment is units of time and is not volume sensitive (e.g., numbers of scans).
- The provider attends to such matters as utilization review, quality assurance, and risk management for the services involving the equipment.
- The provider schedules the patients for services involving the equipment.
- The provider furnishes any supplies required to be used with the equipment.
- The provider's access to the equipment is not subject to interruption without notice or interruption on very short notice.

If the supplying organization is not related to you (see 42 CFR 413.17), no part of the charge to you is a capital-related cost unless the services, facilities, or supplies are capital-related in nature.

Under certain circumstances, costs associated with minor equipment are considered capital-related costs. See CMS Pub. 15-1, chapter 1, §106, for three methods of writing off the cost of minor equipment. Amounts treated as expenses under method (a) are not capital-related costs because they are treated as operating expenses. Amounts included in expense under method (b) are capital-related costs because such amounts represent the amortization of the cost of tangible assets over a projected useful life. Amounts determined under method (c) are capital-related costs because method (c) is a method of depreciation.

Section 1886(g) of the Act, as implemented by 42 CFR, Part 412, Subpart M, requires that the reasonable cost-based payment methodology for hospital inpatient capital-related costs be replaced with an inpatient prospective payment methodology for hospitals paid under the IPPS, effective for cost reporting periods beginning on or after October 1, 1991. Hospitals and hospital distinct part units (IPFs, IRFs, and LTCH) excluded from the IPPS pursuant to 42 CFR, Part 412, Subpart B, are paid for capital-related costs under their respective PPS payment systems. Also, CAHs are reimbursed on a reasonable cost basis under 42 CFR 413.70.

Lines 1 and 2--Capital costs are defined as all allowable capital-related costs for land and depreciable assets, with additional recognition of costs for capital-related items and services that are legally obligated by an enforceable contract (See CMS Pub. 15-1, chapter 28, §2800.) Betterment or improvement costs related to capital are included in capital assets. (See 42 CFR 412.302.) Capital costs incurred as a result of extraordinary circumstances are included in capital. (See 42 CFR 412.348(g).) Direct assignment of capital costs must be done in accordance with CMS Pub. 15-1, chapter 23, §§2307 and 2313.

Capital costs include the following:

1. Allowable depreciation on assets based on the useful life guidelines used to determine depreciation expense in the hospital's base period, which cannot be subsequently changed.
2. Allowable capital-related interest expense. Except as provided in subsections a through c below, the amount of allowable capital-related interest expense recognized as capital is limited to the amount the hospital was legally obligated to pay.
 - a. An increase in interest expense is recognized if the increase is due to periodic fluctuations of rates in variable interest rate loans or to periodic fluctuations of rates at the time of conversion from a variable rate loan to a fixed rate loan when no other changes in the terms of the loan are made.
 - b. If the terms of a debt instrument are revised, the amount of interest recognized associated with the original capital cannot exceed the amount that would have been recognized during the same period prior to the revision of the debt instrument.
 - c. Investment income (excluding income from funded depreciation accounts and other exclusions from investment income offset cited in CMS Pub. 15-1, chapter 2, §202.2) is used to reduce capital interest expense based in each cost reporting period.

3. Allowable capital-related lease and rental costs for land and depreciable assets.

a. The cost of lease renewals and the acquisition of assets continuously leased (e.g., capitalized leases) are recognized provided that the same asset remains in use, the asset has a useful life of at least 3 years, and the annual lease payment is \$1,000 or more for each item or service.

b. If a hospital-owned asset is sold or given to another party and that same asset is then leased back by the hospital, the amount of allowable capital-related costs recognized as capital costs is limited to the amount allowed for that asset in the last cost reporting period during which it was owned by the hospital.

4. The appropriate portion of the capital-related costs of related organizations under 42 CFR 413.17 that would be recognized as capital costs if these costs had been incurred directly by the hospital.

Unless there is a change of ownership, the hospital must continue the same cost finding methods for capital costs. This includes its practices for the direct assignment of capital-related costs and its cost allocation bases in. If there is a change of ownership, the new owners may request that the contractor approve a change in order to be consistent with their established cost finding practices.

If a hospital desires to change its cost finding method for the direct assignment of capital costs, the request for change must be made in writing to the contractor prior to the beginning of the cost reporting period for which the change is to apply. The request must include justification as to why the change will result in more accurate and more appropriate cost finding. The contractor does not approve the change unless it determines that there is reasonable justification for the change.

Line 3--In accordance with 42 CFR 412.302(b)(4), enter all other capital-related costs, including but not limited to taxes, insurance, and license and royalty fees on depreciable assets. This line also includes any directly allocated home office other capital cost. After reclassifications in column 4 and adjustments in column 6, the balance in column 7 must equal zero. This line cannot be subscripted.

PPS providers paid 100 percent Federal complete line 3, column 2, and Worksheet A-7, Parts I (if applicable), II, and III.

Line 4--Enter in column 1, the direct salaries and salary amounts for paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay incurred only for employees in the employee benefits department and/or the human resources department. In accordance with CMS Pub. 15-1, chapter 23, §2307, if your accounting system directly allocates employee benefits to individual cost centers, enter in column 2 the employee benefits cost of employees in the employee benefits and/or human resources department. If your accounting system does not directly allocate all or a portion of the employee benefits to all the individual cost centers, then enter in column 2 the total employee benefits cost and/or residual employee benefits costs of all hospital employees.

Line 5--Enter A&G costs on this line. A&G includes a wide variety of provider administrative costs such as but not limited to cost of executive staff, legal and accounting services, facility administrative services (not already included in other general service cost centers), etc. If this line is componentized into more than one cost center, eliminate line 5. Componentized A&G lines must begin with subscripted line 5.01 and continue in sequential and consecutive order except where this manual specifies otherwise.

Line 6--Maintenance and repairs are any activity to maintain the facility and grounds such as, but not limited to, costs of routine painting, plumbing and electrical repairs, mowing and snow removal.

Line 7--Operation of plant includes the cost such as, but not limited to, the internal hospital environment including air conditioning (both heating and cooling systems and ventilation) and other mechanical systems.

Line 8--Laundry and linen services includes the cost of routine laundry and linen services whether performed in-house or by outside contractors.

Line 9--Housekeeping includes the cost of routine housekeeping activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas and otherwise maintaining patient and non-patient care areas.

Line 10--Dietary includes the cost of preparing meals for patients.

Line 11--Cafeteria includes the cost of preparing food for provider personnel, physicians working at the provider, visitors to the provider.

Line 12--Maintenance of personnel includes the cost of room and board furnished to employees. (See CMS Pub. 15-1, chapter 7, §704.3.)

Line 13--Nursing administration normally includes only the cost of nursing administration. The salary cost of direct nursing services, including the salary cost of nurses who render direct service in more than one patient care area, is directly assigned to the various patient care cost centers in which the services were rendered. Direct nursing services include gross salaries and wages of head nurses, registered nurses, licensed practical and vocational nurses, aides, orderlies, and ward clerks.

However, if your accounting system fails to specifically identify all direct nursing services to the applicable patient care cost centers, then the salary cost of all direct nursing service is included in this cost center.

Line 14--Central services and supply includes the costs of supplies and services which are requested by departments throughout the provider, including medical supplies charged to patients.

Line 15--Pharmacy includes the cost of drugs and pharmacy supplies requested by patient care departments and drugs charged to patients.

Line 16--Medical records and medical records library includes the direct costs of the medical records cost center including the medical records library. The general library and the medical library are not included in this cost center but are reported in the A&G cost center.

Line 17--Social service includes the cost of explaining health care resources and policies to patients, family and professional staff; assistance in planning for post-hospital patient needs; assisting patients and families receive needed follow-up care by referral to health care resources and providing advocacy through appropriate organizations.

Line 19--The services of a nonphysician anesthetist generally are paid for by the Part B contractor based on a fee schedule rather than on reasonable cost basis through the cost report. As such, the salary and fringe benefit costs included on line 19 generally are not reimbursed through the cost report.

NOTE: Any costs are included on this line are limited to salary and employee benefit costs.

However, payment for the nonphysician anesthetists on a fee basis may not apply to a qualified rural hospital or CAH if the facility employed or contracted with not more than one FTE (2080 hours) nonphysician anesthetist and, if (1) the hospital had 800 or fewer surgical procedures (including inpatient and outpatient procedures) requiring anesthesia services, and (2) each nonphysician employed by or under contract with the hospital has agreed not to bill under Part B of title XVIII for professional services furnished. (42 CFR 412.113(c)(2)(i))

Payment under the fee schedule applies to qualified hospitals and CAHs unless the hospital establishes, before the beginning of each calendar year, that it did not exceed 800 surgical procedures requiring anesthesia in the previous year. (42 CFR 412.113(c)(2)(ii))

Hospitals which do not qualify for the exception and are therefore subject to the fee schedule payment method must remove the salary and fringe benefit costs from line 19. The total amount is reported on Worksheet A-8, line 28 and in column 6, line 19, of this worksheet. This removes these costs from the cost reported in column 7.

Lines 20 and 23--If you have an approved nursing or allied health education program that meets the criteria of 42 CFR 413.85(e), classroom and clinical portions of the costs may be allowable as pass-through costs as defined in 42 CFR 413.85(d)(2).

Classroom costs are those costs associated with formal, didactic instruction on a specific topic or subject in a classroom that meets at regular, scheduled intervals over a specific time period (e.g., semester or quarter) and for which a student receives a grade. (See 42 CFR 413.85(c).)

Clinical training is defined as involving the acquisition and use of the skills of a nursing or allied health profession or trade in the actual environment in which these skills will be used by the student upon graduation. While it may involve occasional or periodic meetings to discuss or analyze cases, critique performance, or discuss specific skills or techniques, it involves no classroom instruction. (See 42 CFR 413.85(c).)

If your program is a nonprovider-operated program under 42 CFR 413.85(g)(2), the classroom portion of the costs is not allowable as a pass-through cost and must not be reported on these lines. The clinical portions of these nonprovider-operated program costs are allowable as pass-through costs if the following conditions as set forth in 42 CFR 413.85(g)(2) are met:

1. The hospital must have claimed and have been paid for clinical costs (described above) during its latest cost reporting period that ended on or before October 1, 1989. (See 42 CFR 413.85(g)(2)(ii).)
2. In any cost reporting period, the pass-through costs are limited to the percentage of total allowable provider costs attributable to allowable clinical training costs reported in the provider's most recent cost reporting period ending on or before October 1, 1989. (See 42 CFR 413.85(g)(2)(iii).)
3. The hospital receives a benefit for the support it furnishes to the education program through the provision of clinical services by nursing and allied health students participating in the program. (See 42 CFR 413.85(g)(2)(iv).)
4. The clinical training costs must be incurred by the provider or by an educational institution related to the provider by common ownership or control as defined by 42 CFR 413.17(b) and CMS Pub. 15-1, chapter 10, §1002 (cost to related organizations). Costs incurred by a third party, regardless of its relationship to either the provider or the educational institution, are not allowed. (See 42 CFR 413.85(g)(2)(v).)
5. The costs incurred by the hospital for the program do not exceed the costs that would have been incurred by the hospital if the program had been operated by the hospital. (See 42 CFR 413.85(g)(2)(vi).)
6. The clinical training must occur on the premises of the hospital; i.e., in the hospital itself or in the physical area immediately adjacent to the hospital buildings or in other areas and structures located within 250 yards of the main buildings. (See 42 CFR 413.85(g)(2)(i).)

If your nonprovider-operated program was originally a provider operated program and you continued incurring the costs after the program was transferred to a wholly-owned subsidiary educational institution prior to October 1, 2003, the clinical training costs and classroom costs are eligible for pass-through payment under 42 CFR 413.85(g)(3)(ii) and (g)(3)(iii) if all of the following conditions in 42 CFR 413.85(g)(3) are met:

1. The program must have originally been provider-operated according to the criteria set forth in 42 CFR 413.85(f). (See 42 CFR 413.85(g)(3)(i).)

2. The program was transferred to a wholly owned subsidiary educational institution in order to meet accreditation standards prior to October 1, 2003. (See 42 CFR 413.85(g)(3)(i).)
3. The hospital has continuously incurred the costs of both the classroom and clinical training portions of the program at the educational institution. (See 42 CFR 413.85(g)(3)(i).)
4. The hospital received Medicare reasonable cost payment for the NAHE program both prior and subsequent to the date the hospital transferred operation of the program to its wholly owned subsidiary educational institution (and the program ceased to be provider-operated according to the criteria under 42 CFR 413.85(f). (See 42 CFR 413.85(g)(3)(ii).)

Line 20--Establish a separate cost center for each nursing school program that meets the requirements of 42 CFR 413.85(e) by subscribing line 20 for each nursing school program. If the direct costs of a nursing school program are not included in the costs on line 20, column 3, or applicable subscripts, reclassify the costs to line 20, or applicable subscripts, through a Worksheet A-6 reclassification.

Line 21--Enter the cost of intern and resident salaries and salary-related fringe benefits. Do not include salary and salary-related fringe benefits applicable to teaching physicians which are included in line 22.

Line 22--Enter the other costs applicable to interns and residents in an approved teaching program.

Line 23--Establish a separate cost center for each allied health/paramedical education program that meets the requirements of 42 CFR 413.85(e) (e.g., one for pharmacy, another for pastoral education, etc.) by subscribing line 23 for each allied health education program. If the direct costs of an allied health education program are not included in the costs on line 23, column 3, or applicable subscripts, reclassify the costs to line 23, or applicable subscripts, through a Worksheet A-6 reclassification.

Lines 24 through 29--Reserved for future use.

Lines 30 through 46--These lines are for the inpatient routine service cost centers.

Line 30--The purpose of this cost center is to accumulate the incurred routine service cost applicable to adults and pediatrics (general routine care) in a hospital. Do not include incurred costs applicable to subproviders or any other cost centers which are treated separately.

Lines 31 through 35--Use lines 31 through 35 to record the cost applicable to intensive care type inpatient hospital units. (See 42 CFR 413.53(b) and (d) and CMS Pub. 15-1, chapter 22, §2202.7.) Label line 35 appropriately to indicate the purpose for which it is being used.

Lines 36 through 39--Reserved for future use.

Line 40--Use this line to record the IPF service costs of a subprovider. Hospital units that are excluded units from the IPPS are treated as subproviders for cost reporting purposes.

Line 41--Use this line to record the IRF service costs of a subprovider. Hospital units that are excluded units from the IPPS are treated as subproviders for cost reporting purposes.

Line 42--Use this line to record the inpatient routine service costs of other subproviders as applicable.

Line 43--Use this line to record the costs associated with the nursery.

Line 44--Use this line to record the costs of SNFs certified for titles V, XVIII, or XIX if your State accepts one level of care.

Line 45--Use this line to record the cost of NFs certified for title V or title XIX but not certified as an SNF for title XVIII. Subscript this line to record the cost of ICF/IID. Do not report nursing facility costs on this subscripted line.

Line 46--Use this cost center to accumulate the direct costs incurred in maintaining long term care services not specifically required to be included in other cost centers. A long term care unit refers to a unit where the average length of stay for all patients is greater than 25 days. The beds in this unit are not certified for title XVIII. Treat this area as a non-reimbursable cost center for Medicare since it is not part of the Medicare certified hospital.

Lines 47 through 49--Reserved for future use.

Lines 50 through 77--Use for ancillary service cost centers.

Line 57--Use this line to record direct costs associated with computed tomography (CT) services.

Line 58--Use this line to record direct costs associated with magnetic resonance imaging (MRI) services.

Line 59--Use this line to record direct costs associated with cardiac catheterization services.

Line 60--Use this line to record direct costs associated with laboratory services.

Line 61--Use this line to record costs when a pathologist continues to bill non-program patients for clinical laboratory tests and is compensated by you for services related to such tests for program beneficiaries. When you pay the pathologist an amount for administrative and supervisory duties for the clinical laboratory for program beneficiaries only, include the cost in this cost center.

NOTE: No overhead expenses are allocated to this cost center since it relates to services for program beneficiaries only. The cost reporting treatment is similar to that of services furnished under arrangement to program beneficiaries only. (See CMS Pub. 15-1, chapter 23, §2314.) These costs are apportioned among the various programs on the basis of program charges for provider clinical laboratory tests for all programs for which you reimburse the pathologist.

Line 62--Include the direct expenses incurred in obtaining blood directly from donors as well as obtaining whole blood and packed red blood cells from suppliers. Do not include in this cost center the processing fee charged by suppliers. The processing charge is included in the blood storing, processing, and transfusion cost center. Identify this line with the appropriate cost center code (06250) (Table 5 - Electronic Reporting Specifications) for the cost of administering blood clotting factors to hemophiliacs. (See §4452 of BBA 1997, OBRA 1989 & 1993.)

Line 63--Include the direct expenses incurred for processing, storing, and transfusing whole blood, packed red blood cells, and blood derivatives. Also include the processing fee charged by suppliers.

Line 71--Include on this line medical supplies charged to patients other than the high cost implantable devices reported on line 72. Obtain the expense amounts from your records as follows depending on how you accumulate these expenses in your general ledger (GL). (1) If the expenses for chargeable medical supplies are accumulated together with non-chargeable medical supplies in the "Central Services" GL account and are reported in that cost center (line 14 on Worksheet A), do not include the chargeable medical supplies expenses on Worksheet A, line 71. Rather, allocate the costs in column 14 of Worksheet B to line 71 (and other lines) using the recommended "costed requisitions" statistics. (2) If the expenses for chargeable medical supplies are reported in a separate GL account, include these expenses on Worksheet A, line 71, column 2. (3) If the expenses for chargeable medical supplies are reported in a specific subaccount(s) under the GL accounts for various routine and ancillary departments (i.e., operating room, adults and pediatrics, or clinic), report the sum of the balances in that subaccount(s) on Worksheet A, line 71, column 2. If you reported the total balance (i.e., including the amounts for chargeable medical supplies) of the various GL accounts (i.e., operating room, adults and pediatrics, or clinic), in those respective cost centers in column 2 of Worksheet A, reclassify the cost of the chargeable medical supplies from those cost centers to the "medical supplies charged to patients" cost center (line 71). (See CMS Pub. 15-1, chapter 22, §2200.1, and 42 CFR 413.53(a)(1).)

Line 72--Include on this line high cost implantable devices charged to patients bearing the revenue codes established by the NUBC as indicated in the 73 FR 48462 (August 19, 2008), and not reported on line 71. Obtain the expense amounts from your records as follows depending on how you accumulate these expenses in your general ledger (GL). (1) If the expenses for chargeable implantable devices are accumulated together with non-chargeable implantable devices in the "Central Services" GL account and are reported in that cost center (line 14 on Worksheet A), do not include the high cost chargeable implantable devices expenses on Worksheet A, line 72. Rather, allocate the costs in column 14 of Worksheet B to line 72 (and other lines) using the recommended "costed requisitions" statistics. (2) If the expenses for high cost chargeable implantable devices are reported in a separate GL account, include these expenses on Worksheet A, line 72, column 2. (3) If the expenses for high cost chargeable implantable devices are reported in a specific subaccount(s) under the GL accounts for various routine and ancillary departments (i.e., operating room, adults and pediatrics, or clinic), report the sum of the balances in that subaccount(s) on Worksheet A, line 72, column 2. If you reported the total balance (i.e., including the amounts for high cost chargeable implantable devices) of the various GL accounts (i.e., operating room, adults and pediatrics, or clinic), in those respective cost centers in column 2 of Worksheet A, reclassify the cost of the high cost chargeable implantable devices from those cost centers to the "implantable devices charged to patients" cost center (line 72). (See CMS Pub. 15-1, chapter 22, §2200.1, and 42 CFR 413.53(a)(1).)

Line 74--If you furnish renal dialysis treatments, account for such costs by establishing this separate ancillary service cost center. In accumulating costs applicable to the cost center, include no other ancillary services even though they are routinely administered during the course of the dialysis treatment. However, if you physically perform a few minor routine laboratory services associated with dialysis in the renal dialysis department, such costs remain in the renal dialysis cost center. Outpatient maintenance dialysis services are reimbursed under the composite rate reimbursement system. For purposes of determining overhead attributable to ESAs, include the cost of the drug in this cost center. The drug costs will be removed on Worksheet B-2 after stepdown.

Effective for services rendered on or after January 1, 2011, ESRD services are paid under the ESRD PPS.

NOTE: ESRD physician supervisory services are not included as your costs under the composite rate reimbursement system or ESRD PPS. Supervisory services are included in the physician's monthly capitation rate.

Line 75--Enter the cost of ASCs that are not separately certified as a distinct part but which have a separate surgical suite. Do not include the costs of the ancillary services provided to ASC patients. Include only the surgical suite costs (i.e., those used in lieu of operating or recovery rooms).

Line 77--Effective for services rendered on or after January 1, 2017, enter the hospital acquisition costs for allogeneic stem cell transplants (when stem cells are obtained from a donor rather than from the recipient) as defined in CMS Pub. 100-04, chapter 4, §231.11. Do not include costs for autologous transplants (when transplanted stem cells are obtained from the recipient (CMS Pub. 100-04, chapter 4, §231.10)).

Lines 78 through 87--Reserved for future use.

Lines 88 through 93--Use these lines for outpatient service cost centers.

NOTE: For lines 88 through 90 and 93, any ancillary service billed as clinic, RHC, and FQHC services must be reclassified to the appropriate ancillary cost center, e.g., radiology-diagnostic, laboratory.

Line 88--Use this line to report the costs of hospital-based RHCs. If more than one is maintained, subscript the line. See Table 5 in §4095 for the proper cost center code for hospital-based RHCs.

In accordance with CMS Pub. 100-04, chapter 9, §40A, compensation paid to a physician for RHC services rendered in a hospital-based RHC is cost-reimbursed. Where the physician agreement compensates for RHC services as well as non-RHC services, or services furnished in the hospital, the related compensation must be eliminated on Worksheet A-8 and billed to the Part B contractor. If not specified in the agreement, a time study must be used to allocate the physician compensation.

Line 89--Use this line to report the costs of hospital-based FQHCs. If more than one is maintained, subscript the line. See Table 5 in §4095 for the proper cost center code for FQHCs.

In accordance with CMS Pub. 100-04, chapter 9, §40, compensation paid to a physician for FQHC services rendered in a hospital-based FQHC is cost-reimbursed. Where the physician agreement compensates for FQHC services as well as non-FQHC services, or services furnished in the hospital, the related compensation must be eliminated on Worksheet A-8 and billed to the Part B contractor. If not specified in the agreement, a time study must be used to allocate the physician compensation.

Line 90--Enter the cost applicable to the clinic not included on lines 88 and 89. If you have two or more clinics which are separately costed, separately report each such clinic. Subscript this line to report each clinic. If you do not separately cost each clinic, you may combine the cost of all clinics on the clinic line.

Line 91--Enter the costs of the emergency room cost center.

Line 92--Do not use this line on this worksheet. If you have a distinct part area specifically designated for observation (e.g., where observation patients are not placed in a general acute care area bed), report this on a subscripted line 92.01.

NOTE: It is possible to have both a distinct observation bed area and a non-distinct area (for example, where your distinct part observation bed area is only staffed from 7:00 a.m. - 10:00 p.m. Patients entering your hospital needing observation bed care after 10:00 p.m. and before 7:00 a.m. are placed in a general inpatient routine care bed). If patients entering the distinct part observation bed area are charged differently than the patients placed in the general inpatient routine care bed, separate the costs into distinct observation bed costs and non-distinct observation bed costs. However, if the charge is the same for both patients, report all costs and charges as distinct part observation beds.

Line 93--Use this line to report the costs of other outpatient services not previously identified on lines 88 through 90. If more than one other service is offered, subscript the line. See Table 5 in §4095 for the proper cost center code for this line.

Line 93.99--Effective for cost reporting periods ending on or after September 30, 2017, enter the costs of providing hospital-based partial hospitalization program (PHP) services as defined in the Act §1861(ff).

Lines 94 through 98 and 100--Use these lines for other reimbursable cost centers (other than HHA and CMHC).

Line 94--Use this line to accumulate the direct costs incurred for self-care home dialysis. For purposes of determining overhead attributable ESAs, include the cost of the drug in this cost center. The drug costs will be removed on Worksheet B-2 after stepdown.

A Medicare beneficiary dialyzing at home has the option to deal directly with the Medicare program and make individual arrangements for securing the necessary supplies and equipment to dialyze at home. Under this arrangement, the beneficiary is responsible for dealing directly with the various suppliers and the Medicare program to arrange for payment. The beneficiary is also responsible to the suppliers for the deductible and 20 percent Medicare coinsurance requirement. You do not receive composite rate payment for a patient who chooses this option. However, if you provide any direct home support services to a beneficiary who selects this option, you are reimbursed on the same reasonable cost basis for these services as for other outpatient services. These costs are entered on line 93 and are notated as cost reimbursed. You may service Medicare beneficiaries who elect this option and others who deal directly with you. In this case, set up two home program dialysis cost centers (using a subscript for the second cost center) to properly classify costs between the two categories of beneficiaries (those subject to cost reimbursement and those subject to the composite rate).

Effective for services rendered on or after January 1, 2011, ESRD services are paid under the ESRD PPS.

Line 95--Report all ambulance costs on this line for both owned and operated services and services under arrangement. No subscripting is allowed for this line.

Lines 96 and 97--Use these lines to report durable medical equipment (DME) rented or sold, respectively. Enter the direct expenses incurred in renting or selling DME items to patients. Also, include all direct expenses incurred by you in requisitioning and issuing DME to patients.

For a hospital-based SNF, report support surfaces by subscribing line 97, and use the proper cost center code.

Line 99--This cost center accumulates the direct costs for outpatient rehabilitation providers (CORFs and OPTs) and CMHCs. However, only CMHCs complete the J series worksheets. Use lines 99 through 99.09 for CMHCs, 99.10 through 99.19 for CORFs, 99.20 through 99.29 for OPTs, lines 99.30 through 99.39 for OOTs, and lines 99.40 through 99.49 for OSPs. If you have multiple components, subscript this line using the proper cost center code.

Line 100--Use this line if your hospital operates an intern and resident program not approved by Medicare.

Line 101--This cost center accumulates costs specific to HHA services. If you have more than one certified hospital-based HHA, subscript line 101 for each HHA.

Provider-based HHAs are operated and managed in a variety of ways within the context of the health care complexes of which they are components. In some instances, there are discrete management and administrative functions pertaining to the HHA, the cost of which is readily identifiable from the books and records.

Hospital-based HHAs are operated and managed in a variety of ways within the context of the health care complexes of which they are components. In some instances, there are discrete management and administrative functions pertaining to the HHA, the cost of which is readily identifiable from the books and records.

In other instances, the administration and management of the hospital-based HHA is integrated with the administration and management of the health care complex to such an extent that the cost of administration and management of the HHA can be neither identified nor derived from the books and records of the health care complex. In other instances, the cost of administration and management of the HHA is integrated with the administration and management of the health care complex, but the cost of the HHA administration and management can be derived through cost finding. However, in most cases, even when the cost of HHA administration and management can be either identified or derived, the extent to which the costs are applicable to the services furnished by the hospital-based HHA is not readily identifiable.

Even when the costs of administration and management of a provider-based HHA can be identified or derived, such costs do not generally include all of the general service costs (i.e., overhead costs) applicable to the HHA. Therefore, allocation of general service costs through cost finding is necessary for the determination of the full costs of the hospital-based HHA.

When the hospital-based HHA can identify discrete management and administrative costs from its books and records, these costs are included on line 101.

Similar situations occur for the services furnished by the hospital-based HHA. For example, in some instances, physical therapy services are furnished by a discrete HHA physical therapy department. In other instances, physical therapy services are furnished to the patient of the hospital-based HHA by an integrated physical therapy department of a hospital health care complex in such a manner that the direct costs of furnishing the physical therapy services to the patients of the hospital-based HHA cannot be readily identified or derived. In other instances, physical therapy services are furnished to patients of the hospital-based HHA by an integrated physical therapy department of a hospital health care complex in such a manner that the costs of physical therapy services furnished to patients of the hospital-based HHA can be readily identified or derived.

When you maintain a separate therapy department for the HHA apart from the hospital therapy department furnishing services to other patients of the hospital health care complex or when you are able to reclassify costs from an integrated therapy department to an HHA therapy cost center, make a reclassification entry on Worksheet A-6 to the appropriate HHA therapy cost center. Make a similar reclassification to the appropriate line for other ancillaries when the HHA costs are readily identifiable.

NOTE: This cost report provides separate HHA cost centers for all therapy services. If services are provided to HHA patients from a shared hospital ancillary cost center, make the cost allocation on Worksheet H-1, Part II.

Lines 102 through 104--Reserved for future use.

Lines 105 through 117--Use these lines for special purpose cost centers. Special purpose cost centers include kidney, heart, liver, lung, pancreas, intestinal, and islet acquisition costs as well as costs of other organ acquisitions which are nonreimbursable but which CMS requires for data purposes, cost centers which must be reclassified but which require initial identification, and ASC and hospice costs which are needed for rate setting purposes.

NOTE: Prorate shared acquisition costs (e.g., coordinator salaries, donor awareness programs) among the type of organ acquisitions. Generally, this is done based on the number of organs procured. Further, if multiple organs have been procured from a community hospital or an independent organ procurement organization, prorate the cost among the type of acquisitions involved.

These cost centers include the cost of services purchased under arrangement or billed directly to the hospital in connection with the acquisition of organs. Such direct costs include but are not limited to:

- Fees for physician services (preadmission for transplant donor and recipient tissue-typing and all tissue-typing services performed on cadaveric donors);
- Cost for organs acquired from other providers or organ procurement organizations;
- Transportation costs of organs;
- Organ recipient registration fees;
- Surgeons' fees for excising cadaveric donor organs; and
- Tissue-typing services furnished by independent laboratories.

NOTE: No amounts or fees paid to a donor, their estate, heirs, or assigns in exchange for an organ or for the right to remove or transplant an organ are included in organ acquisition costs. Also, such amounts or fees are not included in any other revenue producing or general service cost center.

Only hospitals which are certified transplant centers are reimbursed directly by the Medicare program for organ acquisition costs. All such costs are accumulated on Worksheet D-4.

Hospitals which are not certified transplant centers are not reimbursed by the Medicare program for organ acquisition costs. Such hospitals sell any organs excised to a certified transplant center or an organ procurement organization. The costs are accumulated in the applicable organ acquisition cost center and flow through cost finding to properly allocate overhead costs to this cost center. However, only a certified transplant center completes Worksheet D-4.

Line 105--Record any costs in connection with kidney acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 106--Record any costs in connection with heart acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 107--Record any costs in connection with liver acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 108--Record any costs in connection with lung acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 109--Record any costs in connection with pancreas acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 110--Record any costs in connection with intestinal acquisitions. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 111--Record the costs associated with the acquisition of the pancreas that is used to isolate the islet cells that are used for transplant. Do not include in this cost any costs associated with the isolation of the islet cells as these costs will be included as an add-on to the DRG payment. (See change request (CR) 5505, dated March 2, 2007).

Line 112--Record any costs related to organ acquisitions, which are not already recorded on lines 105 through 111 and subscripts. This cost center flows through cost finding and accumulates any appropriate overhead costs.

Line 113--Enter all interest paid by the facility. After reclassifications in column 4 and adjustments in column 6, the balance in column 7 must equal zero. This line cannot be subscripted.

NOTE: If capital-related and working capital interest are commingled on this line, reclassify working capital interest to A&G expense. Reclassify capital-related interest to lines 1 and 2, as appropriate, in accordance with the instructions for those lines.

Line 114--Include only utilization review costs of the hospital-based SNF. All costs are either reclassified or adjusted in total depending on the scope of the review. If the scope of the review covers all patients, all allowable costs are reclassified in column 4 to A&G expenses (line 5). If the scope of the review covers only Medicare patients or Medicare, title V, and title XIX patients, then (1) in column 4, reclassify to A&G expenses all allowable costs other than physicians' compensation and (2) deduct in column 6 the compensation paid to the physicians for their personal services on the utilization review committee. The amount reported on Worksheet E-2, column 1, line 7, must equal the amount adjusted on Worksheet A-8.

Line 115--Enter the direct costs of an ASC as defined in 42 CFR 416.2. An ASC operated by a hospital must be a separately identifiable entity, physically, administratively, and financially independent and distinct from other operations of the hospital. In addition, the ASC must have an agreement with CMS as required by 42 CFR 416.25. Under this restriction, hospital outpatient departments providing ambulatory surgery (among other services) are not eligible to be classified as ASCs. Those ASCs which meet the definition in 42 CFR 416.2 and are currently treated as an outpatient cost center on the hospital's Medicare cost report are reimbursed through a prospectively determined standard overhead amount. For cost reporting purposes, an eligible ASC is treated as a nonreimbursable cost center to ensure that overhead costs are properly allocated since the cost is not reimbursable in this cost report.

Line 116--Record the costs applicable to hospice care for terminally ill Medicare beneficiaries who elect to receive care from a participating hospice. If you have a contractual arrangement with a hospice for the use of general inpatient routine beds, do not to report those costs on this line. Rather, report the contractual arrangement costs on line 30, Adults and Pediatrics (General Routine Care). Additionally, report amounts received under the contract with the hospice on Worksheet A-8, line 30.99, and enter the applicable days on Worksheet S-3, Part I, line 24.10.

Line 117--Enter other special purpose cost centers not previously identified. Review Table 5 in §4095 for the proper cost center code.

Lines 119 through 189--Reserved for future use.

Lines 190 through 194--Record the costs applicable to nonreimbursable cost centers to which general service costs apply. If additional lines are needed for nonreimbursable cost centers other than those shown, subscript one or more of these lines with a numeric code. The subscripted lines must be appropriately labeled to indicate the purpose for which they are being used. However, when the expense (direct and all applicable overhead) attributable to any nonallowable cost area is so insignificant as not to warrant establishment of a nonreimbursable cost center, these expenses are adjusted on Worksheet A-8. (See CMS Pub. 15-1, chapter 23, §2328.)

Line 194--Establish a nonreimbursable cost center to accumulate the cost incurred by you for services related to the physicians' private practice. Such costs include depreciation costs for the space occupied, movable equipment used by the physicians' offices, administrative services, medical records, housekeeping, maintenance and repairs, operation of plant, drugs, medical supplies, and nursing services. Do not include costs applicable to services rendered to hospital patients by hospital-based physicians since such costs may be included in hospital costs.

Lines 195 through 199--Reserved for future use.

Line 200--Sum of lines 118 through 199.

4014. WORKSHEET A-6 - RECLASSIFICATIONS

This worksheet provides for the reclassification of certain costs to effect proper cost allocation under cost finding. For each reclassification adjustment, assign an alpha character in column 1 to identify each reclassification entry, e.g., A, B, C. **DO NOT USE NUMERIC DESIGNATIONS.** All reclassification entries must have a corresponding Worksheet A line number reference in columns 3 and 7. In column 10, indicate the column of Worksheet A-7 impacted by the reclassification, where applicable. If more than one column on Worksheet A-7 is impacted by one reclassification, report each entry as a separate line to properly report each column impacted on Worksheet A-7. If you directly assign the capital-related costs, i.e., insurance, taxes, and other, reclassify these costs to line 3. Do not reclassify other capital-related costs reported or reclassified to line 3 of Worksheet A back to the capital lines 1 or 2, of Worksheet A. This is accomplished through Worksheet A-7.

Submit with the cost report copies of any workpapers used to compute the reclassifications effected on this worksheet.

Identify any reclassifications made as salary and other costs in the appropriate column. However, when transferring to Worksheet A, transfer the sum of the two columns.

NOTE: Salary amounts paid to an employee in addition to direct salaries or wages (such as paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay) must be reported on Worksheet A, column 1, of the same cost center as the employees direct salaries and wages. For example, if the indirect salaries (such as paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay) are reported in the "Employee Benefits" cost center or in column 2 of the cost where the related direct salary and wages are reported, a reclassification entry must be made to reclassify them to column 1 of the cost center(s) in which the related direct salaries and wages are reported.

If there is any reclassification to general service cost centers for compensation of provider-based physicians, make the appropriate adjustment for RCE limitation on Worksheet A-8-2. (See §4018.)

Examples of reclassifications that may be needed are:

- Reclassification of related organization rent expenses included in the A&G cost center which are applicable to lines 1 and 2 of Worksheet A. See instructions for Worksheet A-8-1 for treatment of rental expenses for related organizations.
- Reclassification of interest expense included on Worksheet A, column 3, line 113, which is applicable to funds borrowed for A&G purposes (e.g., operating expenses) or for the purchase of buildings and fixtures or movable equipment. Allocate interest on funds borrowed for operating expenses with A&G expenses.
- Reclassification of employee benefits expenses (e.g., employee health service, hospitalization insurance, workers compensation, employee group insurance, social security taxes, unemployment taxes, annuity premiums, past service benefits, and pensions) included in the A&G cost center.
- Reclassification of utilization review cost applicable to the hospital-based SNF to A&G costs. If the scope of the utilization review covers the entire population, reclassify the total allowable utilization review cost included on Worksheet A, column 3, line 114. However, if the scope of the utilization review in the hospital-based SNF covers only Medicare patients or Medicare and title XIX patients, only the allowable utilization review costs included on Worksheet A, column 3, line 114 (other than the compensation of physicians for their personal services on utilization review committees), are reclassified to A&G costs.

The appropriate adjustment for physicians' compensation is made on Worksheet A-8. For further explanations concerning utilization review in skilled nursing facilities, see CMS Pub. 15-1, chapter 21, §2126.2.

- Reclassification of any dietary cost included in the dietary cost center which is applicable to the cafeteria, nursery, and to any other cost centers such as gift, flower, coffee shops, and canteen.
- Reclassification of any direct expenses included in the central service and supply cost center which are directly applicable to other cost centers such as intern-resident service, intravenous therapy, and oxygen (inhalation) therapy.
- Reclassification of any direct expenses included in the laboratory cost center which are directly applicable to other cost centers such as whole blood and packed red blood cells or electrocardiology.
- Reclassification of any direct expenses included in the radiology-diagnostic cost center which are directly applicable to other cost centers such as radiology-therapeutic, radioisotope, or electrocardiology.
- When you purchase services (e.g., physical therapy) under arrangements for Medicare patients but do not purchase such services under arrangements for non-Medicare patients, your books reflect only the cost of the Medicare services. However, if you do not use the grossing up technique for purposes of allocating overhead and if you incur related direct costs applicable to both Medicare and non-Medicare patients (e.g., paramedics or aides who assist a physical therapist in performing physical therapy services), reclassify the related costs on Worksheet A-6 from the ancillary service cost center. Allocate them as part of A&G expense. However, when you purchase services that include performing administrative functions such as completion of medical records, training, etc., as described in CMS Pub. 15-1, chapter 14, §1412.5, the overall charge includes the provision of these services. Therefore, for cost reporting purposes, these related services are NOT reclassified to A&G.
- If a beneficiary receives outpatient renal dialysis for an extended period of time and you furnish a meal, the cost of this meal is not an allowable cost for Medicare. Make an adjustment on Worksheet A-8. However, the dietary counseling cost attributable to a dialysis patient is an allowable cost. Reclassify this cost from the dietary cost center, line 10, to the renal dialysis cost center, line 74.
- When interns and residents are employed to replace anesthetists, you must reclassify the related direct costs from the intern and resident cost center to the anesthesiology cost center. (See 49 FR 208 (January 3, 1984).)

NOTE: These interns and residents do not qualify for the IME adjustment and must be excluded for the intern and resident FTE for that purpose. (See 42 CFR 412.113(c).)

- If you incur costs for an unpaid guarantee for emergency room physician availability, attach a separate worksheet showing the computation of the necessary reclassification. (See CMS Pub. 15-1, chapter 21, §2109.)
- Reclassification of the costs of malpractice insurance premiums, self-insurance fund contributions, and uninsured malpractice losses incurred either through deductible or coinsurance provisions, as a result of an award in excess of reasonable coverage limits, or as a government provider to the A&G cost center.

4015. WORKSHEET A-7 - RECONCILIATION OF CAPITAL COST CENTERS

This worksheet consists of three parts:

- Part I Analysis of Changes in Capital Asset Balances.
- Part II Reconciliation of amounts from worksheet A, column 2, lines 1 and 2.
- Part III Reconciliation of Capital Cost Centers.

See the instructions for Worksheet A for a definition of capital. All providers must complete Parts I, II, and III.

NOTE: Include assets which are directly allocated to the provider from the home office or related organization and the related other capital costs in Parts I and II of this worksheet.

The intent of Worksheet A-7, Part I, is to reflect assets which relate to the hospital. However, examine the cost finding elections made at the time you submit the cost report to consider the cost finding treatment of SNF, HHA, hospice, subproviders, CORF, CMHC, the physician office building, and any other nonallowable cost centers.

Where you have elected to cost find any of these areas through the cost report, related assets must be included in Worksheet A-7, Part I, as appropriate, to properly allocate the related insurance, taxes, etc.

4015.1 Part I - Analysis of Changes in Capital Asset Balances.--This part enables the Medicare program to analyze the changes that occurred in your capital asset balances during the current reporting period. Complete this worksheet only once for the entire hospital complex (certified and non-certified components). However, only include in Part I assets that relate to hospital services or are commingled and cannot be separated.

Columns 1 and 6--Enter the balance recorded in your books of accounts at the beginning of your cost reporting period (column 1) and at the end of your cost reporting period (column 6). You must submit a reconciliation demonstrating that the amount reported on Part I, column 6, line 10, agrees with the total fixed assets on Worksheet G, plus any directly allocated assets from the home office or related organization, less any assets not allocated through the cost finding method on Worksheet B. Include fully depreciated assets still used for patient care.

Columns 2 through 4--Enter the cost of capital assets acquired by purchase in column 2 and the fair market value at date acquired of donated assets in column 3. Enter the sum of columns 2 and 3 in column 4.

NOTE: The amounts in Part I, column 2, must also include transfers of assets from a change of ownership.

Column 5--Enter the cost or other approved basis of all capital assets sold, retired, or disposed of in any other manner during your cost reporting period.

Column 6--Enter the sum of columns 1 and 4, minus column 5.

Column 7--Enter the initial acquisition cost of fully depreciated assets for each category. An asset that is fully depreciated and continues to be used in the facility must be recorded in this column. There will be no depreciation expense recorded after the asset is fully depreciated.

Line Descriptions

Line 7--If you acquired certified health information technology (HIT) assets and are an EHR technology meaningful user (Worksheet S-2, Part I, line 167, is yes) in accordance with ARRA 2009, §4102, and CAA 2016, §602, enter the corresponding amounts on this line.

Line 9--If you have included in lines 1 through 7 of Part I any of the following, enter those amounts on line 9.

- Capitalized a lease in accordance with generally accepted accounting principles (GAAP) and included it in the assets reported on Worksheet G,
- Excess of amounts paid for the acquisition of assets over their fair values or the amount recognized under §2314 of DEFRA for transactions after July 18, 1984, or
- Construction in progress at the end of the cost reporting period.

Line 10--Enter line 8 minus line 9.

4015.2 Part II - Reconciliation of Amounts From Worksheet A, Column 2, Lines 1 and 2--The purpose of this worksheet is to segregate and specifically identify the depreciation and capital-related costs which are directly assigned to Worksheet A, column 2, lines 1 and 2.

Columns 9 through 14--Enter in columns 9 through 14, the depreciation and other capital-related costs. (Do not report in columns 12 through 14 any amounts previously reported in Part III, columns 5 through 7). The sum of columns 9 through 14 of this part, which is reported in column 15, lines 1 and 2, must agree with the amounts reported on Worksheet A, column 2, lines 1 and 2.

4015.3 Part III - Reconciliation of Capital Cost Centers--Use this part to allocate allowable insurance, taxes, and other capital expenditures (not including depreciation, lease, and interest expense) to the capital-related cost centers. This part also summarizes the amounts in the capital-related cost centers on Worksheet A, lines 1 and 2, column 7.

Lines 1 and 2--The allowable costs for other capital-related expenses (including but not limited to taxes, insurance, and license and royalty fees on depreciable assets) are apportioned by applying the ratio of the hospital's capital related building and fixtures and capital related movable equipment gross asset value to total asset value in each cost reporting period. These lines compute the appropriate gross asset ratios used in allocating other capital-related costs in columns 5 through 7.

Line 3--Enter the sum of lines 1 and 2. Column 4 must equal 1.000000.

Columns 1 through 4, Lines 1 and 2--Use these columns and lines to compute ratios of capital related building and fixtures and capital related movable equipment gross asset values to total gross asset values. Use these ratios on columns 5 through 7 to allocate other capital costs (insurance, taxes, and other) to the capital-related cost center lines (Worksheet A, lines 1 and 2).

Column 1--Enter on line 1 your gross asset value (asset value before accumulated depreciation) for buildings and fixtures (which also includes old land and land improvements). Enter on line 2 your gross asset value for movable equipment.

NOTE: Part III, column 1, line 3, must agree with the sum of Part I, column 6, line 8.

Column 2--Enter in column 2, line as appropriate, any amounts that you have included in column 1, lines 1 and 2, and which were reported on line 8 of Part I, as appropriate.

Column 3--Enter column 1 less column 2.

Column 4--Enter on lines 1 and 2 the amount in column 3, lines as applicable, divided by the amount in column 3, line 3. Round the resulting ratio to six decimal places.

Columns 5 through 7--These columns provide for the allocation of other capital-related costs (taxes, insurance, and other) to the capital-related cost center lines (Worksheet A, lines 1 and 2).

Line 3--Enter in column 5 capital expenditures relating to insurance. Enter in column 6 capital expenditures relating to State and local taxes on property and equipment. Enter in column 7 other capital expenditures (not including taxes, insurance, depreciation, lease, and interest expense). Enter in column 8, the sum of the amounts reported in columns 5 through 7.

Lines 1 and 2--Apply the ratios developed in column 4, line as applicable, to allocate the other capital costs reported in line 3.

Column 8--Line 3 must be equal to or less than the amount on Worksheet A, line 3, column 3. The amount reported becomes the reclassification entry on Worksheet A, column 4 which will zero-out the balance on line 3. If you directly assign other capital-related costs, see Part II for proper disclosure of these costs.

Columns 9 through 15--These lines summarize the amounts in the capital-related cost centers (Worksheet A, lines 1 and 2, column 7).

NOTE: The amount entered in these columns must be net of reclassifications and adjustments identified on Worksheets A-6, A-8 and A-8-1.

Column 9--Enter the amount reported in Part II above, from column 9, lines 1 and 2, adjusted by the amounts identified on Worksheets A-6, A-8 and A-8-1.

Column 10--Enter the amount reported in Part II, column 10, lines 1 and 2, relating to capital-related lease expense, adjusted by the amounts identified on Worksheets A-6, A-8, and A-8-1. (See CMS Pub. 15-1, chapter 28, §2806.1.) Report insurance, taxes, and license and royalty fees associated with leased assets in columns 12, 13, and 14 of this worksheet, respectively.

Column 11--Enter the amount reported in Part II, column 11, lines 1 and 2, relating to capital-related interest expense, adjusted by the amounts identified on Worksheets A-6, A-8, and A-8-1.

Column 12--Enter the amount from column 5 plus any additional amounts reported in Part II, column 12 adjusted by amounts identified on Worksheets A-6, A-8, and A-8-1.

Column 13--Enter the amount from column 6 plus any additional amounts reported in Part II, column 13 adjusted by amounts identified on Worksheets A-6, A-8, and A-8-1.

Column 14--Enter the amount from column 7 plus any additional amounts reported in Part II, column 14 adjusted by amounts identified on Worksheets A-6, A-8, and A-8-1.

Column 15--Enter the sum of columns 9 through 14. The amounts from column 15, lines 1 and 2, must equal the amounts on Worksheet A, column 7, lines 1 and 2.

4016. WORKSHEET A-8 - ADJUSTMENTS TO EXPENSES

In accordance with 42 CFR 413.9(c)(3), if your operating costs include amounts not related to patient care, these amounts are not reimbursable under the program. If your operating costs include amounts flowing from the provision of luxury items or services (i.e., those items or services substantially in excess of or more expensive than those generally considered necessary for the provision of needed health services), such amounts are not allowable.

This worksheet provides for the adjustments in support of those listed on Worksheet A, column 6. These adjustments, required under the Medicare principles of reimbursement, are made on the basis of cost or amount received (revenue) only if the cost (including direct cost and all applicable overhead) cannot be determined. If the total direct and indirect cost can be determined, enter the cost. Submit with the cost report a copy of any work papers used to compute a cost adjustment. Once an adjustment to an expense is made on the basis of cost, you may not determine the required adjustment to the expense on the basis of revenue in future cost reporting periods. Enter the following symbols in column 1 to indicate the basis for adjustment: "A" for cost or "B" for amount received. Line descriptions indicate the more common activities which affect allowable costs or result in costs incurred for reasons other than patient care and, thus, require adjustments.

Types of adjustments entered on this worksheet include (1) those needed to adjust expenses to reflect actual expenses incurred; (2) those items which constitute recovery of expenses through sales, charges, fees, etc.; (3) those items needed to adjust expenses in accordance with the Medicare principles of reimbursement; and (4) those items which are provided for separately in the cost apportionment process.

If an adjustment to an expense affects more than one cost center, record the adjustment to each cost center on a separate line on Worksheet A-8.

NOTE: When adjustments affect capital, they must be appropriately identified as impacting capital related building and fixtures or capital related movable equipment. If these adjustments affect other capital-related costs, indicate in column 5, the capital-related cost category shown on Worksheet A-7, Part III, columns 9 through 14.

Enter additional costs as positive amounts. Enter reductions of cost as a negative number. Enter a net total (if a reduction of cost) as a negative number.

Line Descriptions

Lines 1 through 3--Enter the investment income to be applied against interest expense. (See CMS Pub. 15-1, chapter 2, §202.2, for an explanation.)

Line 7--For patient telephones, make an adjustment on this line or establish a nonreimbursable cost center. When this line is used, base the adjustment on cost. Revenue is not used. (See CMS Pub. 15-1, chapter 23, §2328.)

Line 10--Enter the total provider-based physician adjustments for personal patient care services and RCE limitations. Obtain this amount from Worksheet A-8-2, column 18, sum of all lines.

NOTE: Make the adjustment to Worksheet A, column 6 for each applicable cost center from Worksheet A-8-2, column 18, line as appropriate.

Line 12--Obtain this amount from section A, column 6 of Worksheet A-8-1.

NOTE: Worksheet A-8-1 represents the detail of the various cost centers on Worksheet A which must be adjusted.

Line 19--For each NAHE program on Worksheet A, line 20, and its subscripts, and Worksheet A, line 23, and its subscripts, enter the revenue adjustments (for tuition, fees, books, etc.) to be applied against total allowable costs that are directly related to the approved NAHE activities. Subscript this line to separately report the revenue offset for each NAHE program reported on line 20 and line 23. (See CMS Pub. 15-1, chapter 4, §414, and 42 CFR 413.85(d)(2)(i).)

Line 21--Enter the cash received from the imposition of interest, finance, or penalty charges on overdue receivables. Use this income to offset the allowable administration and general costs. (See CMS Pub. 15-1, chapter 21, §2110.2.)

Line 22--Enter the interest expense imposed by the contractor on Medicare overpayments. Also, enter interest expense on borrowing made to repay Medicare overpayments.

Line 23--Enter, if applicable, the amount from Worksheet A-8-3, line 65.

Line 24--Enter, if applicable, the amount from Worksheet A-8-3, line 65.

Line 25--This line pertains to the hospital-based SNF only. When the utilization review covers only Medicare patients or Medicare and title XIX patients, allocate 100 percent of the reasonable compensation paid to the physicians for their services on utilization review committees to the health care programs. Apportion all other allowable costs applicable to utilization review which cover only health care program patients among all users of the hospital-based SNF. Reclassify such other costs on Worksheet A-6. Enter the physicians' compensation for service on utilization review committees which cover only health care program patients in the hospital-based SNF. The amount entered equals the amount shown on Worksheet A, column 6, line 114. (See CMS Pub. 15-1, chapter 21, §2126.2.) If the utilization review costs pertain to more than one program, the amount entered on Worksheet E-2, column 1, line 7, must equal the amount adjusted on Worksheet A-8.

Lines 26 and 27--When depreciation expense computed in accordance with the Medicare principles of reimbursement differs from depreciation expenses per your books, enter the difference on lines 26 and 27, as applicable. Use line 26 capital related buildings and fixtures costs and line 27 for new capital related movable equipment costs. Personal use of assets requires adjustment to depreciation expense, e.g., automotive used 50% for business and 50% personal.

Line 28--This adjustment is required for salaries and fringe benefits paid to non-physician anesthetists reimbursed on a fee schedule. (See the instructions for Worksheet A, line 19.)

Line 29--Sections 1861(s)(2)(K), 1842(b)(6)(C), and 1842(b)(12) of the Act provide for coverage of and separate payment for services performed by a physician assistant. The physician assistant is an employee of the hospital and payment is made to the employer of the physician assistant. Make an adjustment on Worksheet A-8 for any payments made directly to the physician assistant for services rendered. This avoids any duplication of payments.

Line 30--Enter, if applicable, the amount from Worksheet A-8-3, line 65, for occupational therapy services rendered.

Line 31--Enter, if applicable, the amount from Worksheet A-8-3, line 65, for speech pathology services rendered.

Line 32--For CAHs, where applicable in accordance with ARRA of 2009, section 4102, remove the current year depreciation expense associated with purchased assets for which the total cost or remaining un-depreciated cost was reimbursed either in the current or prior cost reporting period as EHR incentive payment if such depreciation was included on Worksheet A, line 2 (capital-related movable equipment), or any other line. This includes the depreciation expense for EHR assets purchased in the current cost reporting period, as well as depreciation expense related to the remaining net book value (i.e., un-depreciated basis) of EHR assets purchased in prior cost reporting periods which were not fully depreciated at the beginning of the current cost reporting period.

Also, use this line to remove that portion of the annual rent/lease expense applicable to EHR assets leased under a virtual purchase lease which equals the depreciation expense for this asset since the total cost of the asset (or the un-depreciated cost if the lease was initiated in a prior cost reporting period), was claimed as EHR incentive payment. Also remove any portion of the total

rental charge which exceeds the actual cost of ownership of the EHR asset. (See CMS Pub. 15-1, chapter 1, §110.B.2.) In accordance with CMS Pub. 15-1, chapter 1, §110.B.2, the actual cost of ownership of an asset leased under a virtual purchase lease includes not only the depreciation expense, but insurance and interest as well. For example, if the depreciation for the asset is \$50,000 per year, the insurance is \$3,000 per year, the interest is \$10,000 per year, and the rental charge is \$70,000 per year, the rental expense must be limited to the cost of ownership which in this example is \$63,000. Since the adjustment to limit the rent expense to the cost of ownership is \$7,000, the actual adjustment on this line will be to reduce the allowable rent expense for this EHR asset by \$57,000 (i.e., \$50,000 depreciation portion and \$7,000 excess rental charge over the cost of ownership).

Lines 33 through 49--Enter any additional adjustments which are required under the Medicare principles of reimbursement. Label the lines appropriately to indicate the nature of the required adjustments. If the number of blank lines is not sufficient, subscript lines 33 through 49. The grossing up of costs in accordance with provisions of CMS Pub. 15-1, chapter 23, §2314, is an example of an adjustment entered on these lines and is explained below.

If you furnish ancillary services to health care program patients under arrangements with others but simply arrange for such services for non-health care program patients and do not pay the non-health care program portion of such services, your books reflect only the costs of the health care program portion. Therefore, allocation of indirect costs to a cost center which includes only the cost of the health care program portion results in excessive assignment of indirect costs to the health care programs. Since services were also arranged for the non-health care program patients, allocate part of the overhead costs to those groups.

In the foregoing situation, do not allocate indirect costs to the cost center unless your contractor determines that you are able to gross up both the costs and the charges for services to non-health care program patients so that both costs and charges for services to non-health care program patients are recorded as if you had provided such services directly. See the instructions for Worksheet C, Part I, for grossing up of your charges.

Meals furnished by you to an outpatient receiving dialysis treatment also require an adjustment. These costs are nonallowable for title XVIII reimbursement. Therefore, the cost of these meals must be adjusted.

In accordance with CMS Pub. 100-04, chapter 9, §40, compensation paid to a physician for RHC services rendered in a hospital-based RHC is cost reimbursed. Where the physician agreement compensates for RHC services as well as non-RHC services, or services furnished in the hospital, the related compensation must be eliminated on Worksheet A-8 and billed to the Part B contractor. If not specified in the agreement, a time study must be used to allocate the physician compensation.

If the hospital performs ESRD services and costs are reported on either line 74, 94, or both, these costs should include the cost of all ESAs. Do not report the cost of these drugs claimed in any other cost center. These costs will be removed later on Worksheet B-2.

If the hospital pays membership dues to an organization that performs lobbying and political activities, the portion of the dues associated with these non-allowable activities must be removed from costs.

Line 30.99 (hardcoded)--When the hospital enters into a contractual arrangement with a hospice for the use of general inpatient routine beds, enter the amount received under contract from the hospice. This amount must be used to offset general inpatient routine care costs on Worksheet A, line 30.

Line 50--Enter the sum of lines 1 through 49. Transfer the amounts in column 2 to the appropriate lines on Worksheet A, column 6.

4017. WORKSHEET A-8-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

In accordance with 42 CFR 413.17, costs applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organization, except for the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the hospital by organizations related to you or costs associated with the home office. In addition, it shows certain information concerning the related organizations with which you have transacted business as well as home office costs. (See CMS Pub. 15-1, chapter 10, and §2150, respectively.)

Part A--Cost applicable to home office costs, services, facilities, and supplies furnished by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere. Costs for services provided by a home office or related party, including employee or contract labor, must be assigned to the most closely matched cost centers on Worksheet A (lines 4 through 17). When portions of home office or related party costs, including employee or contract labor costs, pertain to more than A&G, assign the applicable costs to the corresponding most closely matched cost centers on lines 4 through 17 of Worksheet A. For example, if the home office cost included contracted housekeeping services, the contract labor costs must be reported on Worksheet A, line 9, and reflected on Worksheet A-8-1, referencing Worksheet A, line 9, in column 1.

Columns 1, 2, and 3--Enter in columns 1 and 3, respectively, the worksheet A line number and specific expense category from your books and/or records associated with the acquisition of services, facilities, and/or supplies from related organizations. Column 2 (Worksheet A cost center description) is automatically completed based on the cost center in column 1.

Column 4--Enter the allowable cost from the books and/or records of the related organization which includes only the actual cost incurred by the related organization for services, facilities, and/or supplies and excludes any markup, profit or amounts that otherwise exceed the acquisition cost of such items.

Column 5--Enter the amount included on Worksheet A for services, facilities, and/or supplies acquired from related organizations.

Column 6--Enter the result of column 4 minus column 5.

Column 7--Enter the specific column of Worksheet A-7, Part III, columns 9 through 14, impacted by the adjustment.

Part B--Use this part to show your relationship to organizations for which transactions were identified in Part A. Show the requested data relative to all individuals, partnerships, corporations, or other organizations having either a related interest to you, a common ownership with you, or control over you as defined in CMS Pub. 15-1, chapter 10, in columns 1 through 6, as appropriate.

Complete only those columns which are pertinent to the type of relationship which exists.

Columns 1 and 2--Enter in column 1, the appropriate symbol which describes your relationship to the related organization. If the symbol A, D, E, F, or G is entered in column 1, enter the name of the related individual in column 2.

Column 3--If the individual indicated in column 2 or the organization indicated in column 4 has a financial interest in you, enter the percent of ownership as a ratio.

Column 4--Enter the name of the related corporation, partnership, or other organization.

Column 5--If you or the individual indicated in column 2 has a financial interest in the related organizations, enter the percent of ownership in such organization as a ratio.

Column 6--Enter the type of business in which the related organization engages (e.g., medical drugs and/or supplies, laundry and linen service).

4018. WORKSHEET A-8-2 - PROVIDER-BASED PHYSICIAN ADJUSTMENTS

In accordance with 42 CFR 413.9, 42 CFR 415.55, 42 CFR 415.60, 42 CFR 415.70, and 42 CFR 415.102(d), you may claim as allowable cost only those costs which you incur for physician services that benefit the general patient population of the provider or which represent availability services in a hospital emergency room under specified conditions. (See 42 CFR 415.150 and 42 CFR 415.164 for an exception for teaching physicians under certain circumstances.) 42 CFR 415.70 imposes limits on the amount of physician compensation which may be recognized as a reasonable provider cost.

Worksheet A-8-2 provides for the computation of the allowable provider-based physician cost you incur. 42 CFR 415.60 provides that the physician compensation paid by you must be allocated between services to individual patients (professional services), services that benefit your patients generally (provider services), and nonreimbursable services such as research. Only provider services are reimbursable to you through the cost report. This worksheet also provides for the computation of the RCE limits required by 42 CFR 415.70. The methodology used in this worksheet applies the RCE limit to the total physician compensation attributable to provider services reimbursable on a reasonable cost basis. Enter the total provider-based physician adjustment for personal care services and RCE limitations applicable to the compensation of provider-based physicians directly assigned to or reclassified to general service cost centers. RCE limits are not applicable to a medical director, chief of medical staff, or to the compensation of a physician employed in a capacity not requiring the services of a physician, e.g., controller. RCE limits also do not apply to CAHs; however, the professional component must still be removed on this worksheet. CAHs need only complete columns 1 through 5 and 18. Transfer for CAHs the amount from column 4 to column 18.

NOTE: 42 CFR 415.70(a)(2) provides that limits established under this section do not apply to costs of physician compensation attributable to furnishing inpatient hospital services paid for under the PPS implemented under 42 CFR 412.

Limits established under this section apply to inpatient services subject to the TEFRA rate of increase ceiling (see 42 CFR 413.40), outpatient services for all titles, and to title XVIII, Part B inpatient services.

Since the methodology used in this worksheet applies the RCE limit in total, make the adjustment required by 42 CFR 415.70(a)(2) on Worksheet C, Part I. Base this adjustment on the RCE disallowance amounts entered in column 17 of Worksheet A-8-2.

Where several physicians work in the same department, see CMS Pub. 15-1, chapter 21, §2182.6C, for a discussion of applying the RCE limit in the aggregate for the department versus on an individual basis to each of the physicians in the department.

NOTE: The RCEs are not applied to Medicare non-reimbursable or Medicare non-certified areas of the hospital and the adjustments generated from this worksheet for physician compensation are limited to the cost centers on Worksheet A, lines 4 through 41, 43, 50 through 77, 90 through 99, 105 through 111, and 115, and subscripts as allowed.

Column Descriptions

Columns 1 and 10--Enter the line numbers from Worksheet A for each cost center that contained compensation for physicians who are subject to RCE limits.

Columns 2 and 11--Enter the description of the cost center used on Worksheet A. When RCE limits are applied on an individual basis to each physician in a department, list each physician on successive lines directly under the cost center description line, or list the first physician on the same line as the cost center description line and then each successive line below for each additional physician in that cost center.

List each physician using an individual identifier (not the physician's name, NPI, UPIN or social security number of the individual), but rather, Dr. A, Dr. B, Dr. AA, Dr. BB, etc. However, the identity of the physician must be made available to your contractor/contractor upon audit. When RCE limits are applied on a departmental basis, insert the word "aggregate" (instead of the physician identifiers) on the line below the cost center description.

Columns 3 through 9 and 12 through 18--When the aggregate method is used, enter the data for each of these columns on the aggregate line for each cost center. When the individual method is used, enter the data for each column on the individual physician identifier lines for each cost center.

Column 3--Enter the total physician compensation paid by you for each cost center. Physician compensation means monetary payments, fringe benefits, deferred compensation, costs of physician membership in professional societies, continuing education, malpractice, and any other items of value (excluding office space or billing and collection services) that you or other organizations furnish a physician in return for the physician's services. (See 42 CFR 415.60(a).) Include the compensation in column 3 of Worksheet A or, if necessary, through appropriate reclassifications on Worksheet A-6 or as a cost paid by a related organization through Worksheet A-8-1.

Column 4--Enter the amount of total remuneration included in column 3 applicable to the physician's services to individual patients (professional component). These services are reimbursed on a reasonable charge basis by the Part B contractor in accordance with 42 CFR 415.102(a). The written allocation agreement between you and the physician specifying how the physician spends his or her time is the basis for this computation. (See 42 CFR 415.60(f).)

Column 5--Enter the amount of the total remuneration included in column 3, for each cost center, applicable to general services to you (provider component). The written allocation agreement is the basis for this computation. (See 42 CFR 415.60(f).)

NOTE: 42 CFR 415.60(b) requires that physician compensation be allocated between physician services to patients, the provider, and nonallowable services such as research. Physicians' nonallowable services must not be included in columns 4 or 5. The instructions for column 18 insure that the compensation for nonallowable services included in column 3 is correctly eliminated on Worksheet A-8.

Column 6--For each line of data, enter the RCE limit applicable to the physician's compensation included in that cost center. Obtain the RCE limit from the applicable chart in the Federal Register as listed below. If the physician specialty is not identified in the chart, use the RCE for the "Total" category (from the same chart).

Cost Reporting Period Beginning On or After	Federal Register	Note
January 1, 2004	68 FR 45459 (August 1, 2003)	Your location governs which of the three geographical categories are applicable: non-metropolitan areas, metropolitan areas less than one million, or metropolitan areas greater than one million.
January 1, 2015	79 FR 50162 (August 22, 2014)	Not applicable.

Column 7--Enter for each line of data, the physician's hours allocated to provider services. For example, if a physician works 2080 hours per year and 50 percent of his/her time is spent on provider services, then enter 1040 in this column. The hours entered are the actual hours for which the physician is compensated by you for furnishing services of a general benefit to your patients. If the physician is paid for unused vacation, unused sick leave, etc., exclude the hours so paid from the hours entered. Time records or other documentation that supports this allocation must be available for verification by your contractor upon request. (See CMS Pub. 15-1, chapter 21, §2182.3E.)

Column 8--Enter the unadjusted RCE limit for each line of data. This amount is the product of the RCE amount entered in column 6 and the ratio of the physician's provider component hours entered in column 7 to 2080 hours.

Column 9--Enter for each line of data five percent of the amounts entered in column 8.

Column 12--You may adjust upward, up to five percent of the computed limit (column 9), to take into consideration the actual costs of membership for physicians in professional societies and continuing education paid by you.

Enter for each line of data the actual amounts of these expenses paid by you.

Column 13--Enter for each line of data the result of multiplying column 5 by column 12, and dividing that amount by column 3.

Column 14--You may also adjust upward the computed RCE limit in column 8 to reflect the actual malpractice expense incurred by you for the services of a physician or group of physicians to your patients.

Enter for each line of data the actual amounts of these malpractice expenses paid by you.

Column 15--Enter for each line of data the result of multiplying column 5 by column 14, and dividing that amount by column 3.

Column 16--Enter for each line of data the sum of columns 8 and 15, plus the lesser of column 9 or 13.

Column 17--Compute the RCE disallowance for each cost center by subtracting the RCE limit in column 16 from your component remuneration in column 5. If the result is a negative amount, enter zero. Transfer the amounts for each cost center to Worksheet C, Part I, column 4, for all hospitals subject to PPS. (See 42 CFR 412.)

Column 18--The adjustment for each cost center entered represents the PBP elimination from costs entered on Worksheet A-8, column 2, line 10, and on Worksheet A, column 6, to each cost center affected. Compute the amount by deducting, for each cost center, the lesser of the amounts recorded in column 5 (provider component remuneration) or column 16 (adjusted RCE limit) from the total remuneration recorded in column 3.

NOTE: If you incur cost for unpaid guarantee for emergency room physician availability, attach a separate worksheet showing the computation of the necessary reclassification. (See CMS Pub. 15-1, chapter 21, §2109.)

Line Descriptions

Line 200--Enter the total of lines 1 through 11 for columns 3 through 5, 7 through 9, and 12 through 18.

4019. WORKSHEET A-8-3 - REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS

This worksheet provides for the computation of any needed adjustments to costs applicable to therapy services furnished by outside suppliers in CAHs. Therapy services rendered by non-CAH providers are either subject to fee schedule reimbursement or the corresponding PPS reimbursement. Consequently, only CAHs complete this worksheet. The information required on this worksheet provides, in the aggregate, all data for therapy services furnished by all outside suppliers in determining the reasonableness of therapy costs.

If you contract with an outside supplier for therapy services, the potential for limitation and the amount of payment you receive depend on several factors:

- An initial test to determine whether these services are categorized as intermittent part time or full time services;
- The location where the services are rendered, i.e., at your site or an alternate site.
- Whether detailed time and mileage records are maintained by the outside supplier;
- Add-ons for supervisory functions, aides, overtime, equipment and supplies; and
- Contractor determinations of reasonableness of rates charged by the supplier compared with the going rates in the area.

4019.1 Part I – General Information--This part provides for furnishing certain information concerning therapy services furnished by outside suppliers.

Line 1--Enter the number of weeks that services were performed on site. Count only those weeks during which a supervisor, therapist or an assistant was on site. (See CMS Pub. 15-1, chapter 14.)

Line 2--Multiply the amount on line 1 by 15 hours per week. This calculation is used to determine whether services are full-time or intermittent part-time.

Line 3--Enter the number of days in which the supervisor or therapist (only report the therapists for respiratory therapy) was on site. Count only one day when both the supervisor and therapist were at the site during the same day.

Line 4--Enter the number of days in which the therapy assistant (PT, OT, or SP only) was on site. Do not include days when either the supervisor or therapist was also at the site during the same day.

NOTE: Count an unduplicated day for each day the contractor has at least one employee on site. For example, if the contractor furnishes a supervisor, therapist and assistant on one day, count one therapist day. If the contractor provides two assistants on one day (and no supervisors or therapists), count one assistant day.

Line 5--Enter the number of unduplicated visits made by the supervisor or therapist. Count only one visit when both the supervisor and therapist were present during the same visit.

Line 6--Enter the number of unduplicated visits made by the therapy assistant. Do not include in the count the visits when either the supervisor or therapist was present during the same visit.

Line 7--Enter the standard travel expense rate applicable. (See CMS Pub. 15-1, chapter 14.)

Line 8--Enter the optional travel expense rate applicable. (See CMS Pub. 15-1, chapter 14.) Use this rate only for services for which time records are available.

Line 9--Enter in the appropriate columns the total number of hours worked for each category.

Line 10--Enter in each column the appropriate adjusted hourly salary equivalency amount (AHSEA). This amount is the prevailing hourly salary rate plus the fringe benefit and expense factor described in CMS Pub. 15-1, chapter 14. This amount is determined on a periodic basis for appropriate geographical areas and is published as an exhibit at the end of CMS Pub. 15-1, chapter 14. Use the appropriate exhibit for the period of this cost report.

Enter in column 1 the supervisory AHSEA, adjusted for administrative and supervisory responsibilities. Determine this amount in accordance with the provisions of CMS Pub. 15-1, chapter 14, §1412.5. Enter in columns 2, 3, and 4 (for therapists, assistants, aides, and trainees respectively), the AHSEA from either the appropriate exhibit found in CMS Pub. 15-1, chapter 14 or from the latest publication of rates. If the going hourly rate for assistants in the area is unobtainable, use no more than 75 percent of the therapist AHSEA. The cost of services of a therapy aide or trainee is evaluated at the hourly rate, not to exceed the hourly rate paid to your employees of comparable classification and/or qualification, e.g., nurses' aides. (See CMS Pub. 15-1, chapter 14, §1412.2.)

Line 11--Enter the standard travel allowance equal to one half of the AHSEA. Enter in columns 1 and 2, one half of the amount in column 2, line 10. Enter in column 3, one half of the amount in column 3, line 10. (See CMS Pub. 15-1, chapter 14, §1402.4.)

Lines 12 and 13--Enter the number of travel hours and number of miles driven, respectively, if time records of visits are kept. (See CMS Pub. 15-1, chapter 14, §§1402.5 and 1403.1.) Subscript this line into two categories of provider site and provider offsite as necessary. For example, report line 12 - provider site and line 12.01 - provider offsite.

NOTE: There is no travel allowance for aides employed by outside suppliers.

4019.2 Part II – Salary Equivalency Computation--This part provides for the computation of the full-time or intermittent part-time salary equivalency.

When you furnish therapy services from outside suppliers to health care program patients but simply arrange for such services for non-health care program patients and do not pay the non-health care program portion of such services, your books reflect only the cost of the health care program portion. Where you can gross up costs and charges in accordance with provisions of CMS Pub. 15-1, chapter 23, §2314, complete Part II, lines 14 through 20, and 23, in all cases and lines 21 and 22, where appropriate. See §4016 and CMS Pub. 15-1, Chapter 23, §2314 for instructions regarding grossing up costs and charges. However, where you cannot gross up costs and charges, complete lines 14 through 20, and 23.

Line 14 through 20--To compute the total salary equivalency allowance amounts, multiply the total hours worked (line 9) by the adjusted hourly salary equivalency amount for supervisors, therapists, assistants, aides and trainees (for respiratory therapy only).

Line 17--Enter the sum of lines 14 and 15 for respiratory therapy, or sum of lines 14 through 16 for all others.

Line 20--Enter the sum of lines 17 through 19 for respiratory therapy, or sum of lines 17 and 18 for all other.

Lines 21 and 22--If the sum of hours in columns 1 and 2 for respiratory therapy, or 1 through 3 for all others, line 9, is less than or equal to the product found on line 2, complete these lines. (See the exception above where you cannot gross up costs and charges, and services are provided to program patients only.)

Line 21--Enter the result of line 17 divided by the sum of columns 1 and 2, line 9, for respiratory therapy, or columns 1 through 3, line 9, for all others.

Line 22--Enter the result of line 2 times line 21.

Line 23--If there are no entries on lines 21 and 22, enter the amount on line 20. Otherwise, enter the sum of the amounts on lines 18, 19, and 22 for respiratory therapy, or lines 18 and 22 for all others.

4019.3 Part III - Standard and Optional Travel Allowance and Travel Expense Computation - Provider Site--This part provides for the computation of the standard and optional travel allowance and travel expense for services rendered on site.

Lines 24 through 28--Complete these lines for the computation of the standard travel allowance and standard travel expense for therapy services performed at your site. One standard travel allowance is recognized for each day an outside supplier performs skilled therapy services at your site. For example, if a contracting organization sends three therapists to you each day, only one travel allowance is recognized per day. (See CMS Pub. 15-1, chapter 14, §1403.1, for a discussion of standard travel allowance and §1412.6 for a discussion of standard travel expense.)

Line 24--Include the standard travel allowance for supervisors and therapists. This standard travel allowance for supervisors does not take into account the additional allowance for administrative and supervisory responsibilities. (See CMS Pub. 15-1, chapter 14, §1402.4.)

Line 25--Include the standard travel allowance for assistants for physical therapy, occupational therapy, and speech pathology.

Line 26--Enter the amount from line 24 for respiratory therapy, or the sum of lines 24 and 25 for physical therapy, occupational therapy, or speech pathology.

Line 27--Enter the result of line 7 times line 3 for respiratory therapy, or line 7 times the sum of lines 3 and 4 for all others.

Lines 29 through 35--Complete these lines for computing the optional travel allowance and expense when proper records are maintained.

Line 31--Enter the amount on line 29 for respiratory therapy or the sum of lines 29 and 30 for all others.

Line 32--Enter the result of line 8 times the sum of columns 1 and 2, line 13 for respiratory therapy or columns 1, 2, and 3, line 13 for all other.

Lines 33 through 35--Enter an amount in one of these lines depending on the method utilized.

4019.4 Part IV - Standard and Optional Travel Allowance and Standard Travel Expense Computation - Services outside Provider Site--This part provides for the computation of the standard travel allowance, the standard travel expense, the optional travel allowance, and the optional travel expense. (See CMS Pub. 15-1, chapter 14, §§1402ff, 1403.1, and 1412.6.)

Lines 36 through 39--Complete these lines for the computation of the standard travel allowance and standard travel expense for therapy services performed in conjunction with offsite visits. Only use these lines if you do not use the optional method of computing travel. A standard travel allowance is recognized for each visit to a patient's residence. If services are furnished to more than one patient at the same location, only one standard travel allowance is permitted, regardless of the number of patients treated.

Lines 40 through 43--Complete the optional travel allowance and optional travel expense computations for physical therapy, occupational therapy, and speech pathology services in conjunction with home health services only. Compute the optional travel allowance on lines 40 through 42. Compute the optional travel expense on line 43.

Lines 44 through 46--Choose and complete only one of the options on lines 44 through 46. However, use lines 45 and 46 only if you maintain time records of visits. (See CMS Pub. 15-1, chapter 14, §1402.5.)

4019.5 Part V - Overtime Computation--This part provides for the computation of an overtime allowance when an individual employee of the outside supplier performs services for you in excess of your standard work week. No overtime allowance is given to a therapist who receives an additional allowance for supervisory or administrative duties. (See CMS Pub. 15-1, chapter 14, §1412.4.)

Line 47--Enter in the appropriate columns the total overtime hours worked. Where the total hours in column 5 are either zero or, equal to or greater than 2080, the overtime computation is not applicable. Make no further entries on lines 48 through 55 (If there is a short period prorate the hours). Enter zero in each column of line 56. Enter in column 5 the sum of the hours recorded in columns 1, 3 and 4 for respiratory therapy, and columns 1 through 3 for physical therapy, speech pathology, and occupational therapy.

Line 48--Enter in the appropriate column the overtime rate (the AHSEA from line 10, column as appropriate, multiplied by 1.5).

Line 50--Enter the percentage of overtime hours by class of employee. Determine this amount by dividing each column on line 47 by the total overtime hours in column 5, line 47.

Line 51--Use this line to allocate your standard work year for one full-time employee. Enter the numbers of hours in your standard work year for one full-time employee in column 5. Multiply the standard work-year in column 5 by the percentage on line 50 and enter the result in the corresponding columns.

Line 52--Enter in columns 1 through 3 for physical therapy, speech pathology, and occupational therapy the AHSEA from Part I, line 10, columns 2 through 4, as appropriate. Enter in columns 1, 3, and 4, the AHSEA from Part I, line 10, columns 2, 4 and 5, for respiratory therapy.

Line 56--Enter in column 5, the sum of the amounts recorded in columns 1, 3, and 4, for respiratory therapy, and columns 1 through 3, for physical therapy, speech pathology, and occupational therapy.

4019.6 Part VI - Computation of Therapy Limitation and Excess Cost Adjustment--This part provides for the calculation of the adjustment to the therapy service costs in determining the reasonableness of therapy cost.

Line 58--Enter the amount reported on lines 33, 34, or 35.

Line 59--Enter the amount reported on lines 44, 45, or 46.

Lines 61 and 62--When the outside supplier provides the equipment and supplies used in furnishing direct services to your patients, the actual cost of the equipment and supplies incurred by the outside supplier (as specified in CMS Pub. 15-1, chapter 14, §1412.1) is considered an additional allowance in computing the limitation.

Line 64--Enter the amounts paid and/or payable to the outside suppliers for the hospital, if applicable, for therapy services rendered during the period as reported in the cost report. This includes any payments for supplies, equipment use, overtime, or any other expenses related to supplying therapy services for you. Add all subscribed lines together for purposes of calculating the amount to be entered on this line.

Line 65--Enter the excess cost over the limitation, i.e., line 64 minus line 63. If the amount is negative, enter a zero. Transfer this amount to Worksheet A-8, line 23 for respiratory therapy; line 24 for physical therapy; line 30 for occupational therapy; and line 31 for speech pathology.

4020. WORKSHEET B, PART I - COST ALLOCATION - GENERAL SERVICE COSTS AND WORKSHEET B-1 - COST ALLOCATION - STATISTICAL BASIS

Base cost data on an approved method of cost finding and on the accrual basis of accounting except where government institutions operate on a cash basis of accounting. (See 42 CFR 413.24(a).) Cost data based on such basis of accounting is acceptable subject to appropriate treatment of capital expenditures. Cost finding is the process of recasting the data derived from the accounts ordinarily kept by you to ascertain costs of the various types of services rendered. It is the determination of these costs by the allocation of direct costs and proration of indirect costs. The various cost finding methods recognized are outlined in 42 CFR 413.24. Worksheets B, Part I, and B-1 have been designed to accommodate the stepdown method of cost finding.

The provider can elect to change the order of allocation and/or allocation statistics, as appropriate, for the current cost reporting period if a request is received by the contractor, in writing, 90 days prior to the end of that reporting period. The contractor has 60 days to make a decision and notify the provider of that decision or the change is automatically accepted. The change must be shown to more accurately allocate the overhead or should demonstrate simplification in maintaining the changed statistics. If a change in statistics is requested, the provider must maintain both sets of statistics until an approval is made. If both sets are not maintained and the request is denied, the provider reverts back to the previously approved methodology. The provider must include with the request all supporting documentation and a thorough explanation of why the alternative approach should be used. (See CMS Pub. 15-1, chapter 23, §2313.)

Simplified Cost Allocation Methodology

As an alternative approach to the cost finding methods identified in CMS Pub. 15-1, chapter 23, §2306, the provider may request a simplified cost allocation methodology. This methodology reduces the number of statistical bases a provider maintains. It may result in reducing Medicare reimbursement. A comparison is recommended if the possible loss reimbursement is surpassed by the reduced costs of maintaining voluminous statistics. The following statistical bases must be used for purposes of allocating overhead cost centers. There can be no deviation of the prescribed statistics and it must be utilized for all the following cost centers.

Buildings and Fixtures	Square Footage
Movable Equipment	Square Footage
Maintenance and Repairs	Square Footage
Operation of Plant	Square Footage
Housekeeping	Square Footage
Employee Benefits	Salaries
Cafeteria*	Salaries
Administrative and General	Accumulated Costs
Laundry and Linen	Patient Days
Dietary**	Patient Days
Social Service	Patient Days
Maintenance of Personnel	Eliminated and moved to A&G for simplified cost finding
Nursing Administration	Nursing Salaries
Central Services and Supply	Costed Requisitions
Pharmacy	Costed Requisitions
Medical Records and Library	Gross Patient Revenue
Nursing School*	Assigned Time
Interns and Residents	Assigned Time
Paramedical Education	Assigned Time
Nonphysician Anesthetists	100 percent to Anesthesiology

NOTE: The election of the alternative method discussed above cannot result in inappropriately shifting costs.

*Contract labor is not included and is not grossed up.

**If this is a meals on wheels program, a Worksheet A-8 adjustment is required.

Once the simplified method is elected, the provider must continue to use this method for no less than 3 years, unless a change of ownership occurs.

The 90-day and 60-day rule previously discussed in this section still applies (CMS Pub. 15-1, chapter 23, §2313).

Continuation of the Standard Allocation Methodology Instructions

Worksheet B, Part I, provides for the allocation of the expenses of each general service cost center to those cost centers which receive the services. The cost centers serviced by the general service cost centers include all cost centers within your organization, other general service cost centers, inpatient routine service cost centers, ancillary service cost centers, outpatient service cost centers, other reimbursable cost centers, special purpose cost centers, and nonreimbursable cost centers. Obtain the total direct expenses from Worksheet A, column 7.

All direct GME costs (inpatient and outpatient in approved programs) are reimbursed based on a specific amount per resident as computed on Worksheet E-4. Costs applicable to interns and residents must still be allocated in columns 21 and 22. These costs are, however, eliminated from total costs in column 25, unless you qualify for an exception. See the instructions for column 25 for a more detailed explanation.

Worksheet B-1 provides for the proration of the statistical data needed to equitably allocate the expenses of the general service cost centers on Worksheet B, Part I. To facilitate the allocation process, the general format of Worksheets B, Part I, and B-1 is identical. Each general service cost center has the same line number as its respective column number across the top. Also, the column and line numbers for each general service cost center are identical on the two worksheets. In addition, the line numbers for each routine service, ancillary outpatient service, other reimbursable, special purpose, and nonreimbursable cost center are identical on the two worksheets. The cost centers and line numbers are also consistent with Worksheet A. If you have subscribed any lines on Worksheet A, subscript the same lines on these worksheets.

NOTE: General service columns 1 through 23 and subscripts thereof must be consistent on Worksheets B, Parts I, and II; H-2, Part I; J-1, Part I; K-5, Part I; and L-1, Part I.

The statistical basis shown at the top of each column on Worksheet B-1 is the recommended basis of allocation of the cost center indicated which must be used by all providers completing this *form*. If a different basis of allocation is used, you must indicate the basis of allocation actually used at the top of the column subject to the applicable provisions of CMS Pub. 15-1, chapter 23, §2313. Additionally, the following overhead cost center statistics can be substituted for the recommended statistics printed on Worksheet B-1 subject to the applicable provisions of CMS Pub. 15-1, chapter 23, §2313.

<u>Cost Center</u>	<u>Statistical Basis</u>
Housekeeping	Square Footage
Cafeteria	FTEs
Maintenance of Personnel	Eliminate and move to A&G
Medical Records	Gross Patient Revenue

Most cost centers are allocated on different statistical bases. However, for those cost centers with the same basis (e.g., square feet), the total statistical base over which the costs are allocated differs because of the prior elimination of cost centers that have been closed.

The general service cost centers are ordered sequentially such that the cost centers that render the most services to and receive the least services from other cost centers are listed first. When closing the general service cost centers, first close the cost centers that render the most services to and receive the least services from other cost centers. List the cost centers in this sequence from left to right on the worksheets. However, your circumstances may be such that a more accurate result is obtained by allocating to certain cost centers in a sequence different from that followed on these worksheets.

NOTE: General service cost centers are not allocated to provider-based physician (PBP) clinical lab service (line 61) because this cost center is treated as a purchased service under arrangements provided only to program beneficiaries.

If the amount of any cost center on Worksheet A, column 7, has a credit balance, show this amount as a credit balance on Worksheet B, Part I, column 0. Allocate the costs from the applicable overhead cost centers in the normal manner to the cost center showing a credit balance. After receiving costs from the applicable overhead cost centers, if a general service cost center has a credit balance at the point it is allocated, do not allocate the general service cost center. Rather, enter the credit balance in parentheses on line 201 as well as on the first line of the column and on line 202. This enables column 24, line 202, to crossfoot to columns 0 and 4A, line 202, if the provider has intern & resident costs or a post step-down adjustment in column 25. However, column 26 will cross foot to columns 0 and 4A if the provider has no interns & residents costs or a post step-down adjustment in column 25. After receiving costs from the applicable overhead cost centers, if a revenue producing cost center has a credit balance on Worksheet B, Part I, column 26, do not carry forward a credit balance to any worksheet.

On Worksheet B-1, enter on the first line in the column of the cost center being allocated the total statistical base over which the expenses are allocated (e.g., in column 1, capital-related cost - building and fixtures, enter on line 1 the total square feet of the building on which depreciation was taken). For all cost centers to which the capital-related cost is allocated, enter that portion of the total statistical base applicable to each. The sum of the statistical base applied to each cost center receiving the services rendered must equal the total base entered on the first line. Use accumulated cost for allocating A&G expenses.

Do not include any statistics related to services furnished under arrangements except if:

- Both Medicare and non-Medicare costs of arranged for services are recorded in your records; or
- Your contractor determines that you are able to (and do) gross up the costs and charges for services to non-Medicare patients so that both cost and charges are recorded as if you had furnished such services directly to all patients. (See CMS Pub. 15-1, chapter 23, §2314.)

Enter on line 202 of Worksheet B-1 the total expenses of the cost center being allocated. Obtain this amount from Worksheet B, Part I, from the same column and line number used to enter the statistical base on Worksheet B-1. (In the case of capital-related costs - buildings and fixtures, this amount is on Worksheet B, Part I, column 1, line 1.)

Divide the amount entered on line 202 by the total statistic entered in the same column on the first line. Enter the resulting unit cost multiplier on line 203. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistics applicable to each cost center receiving the services rendered. Enter the result of each computation on Worksheet B, Part I, in the corresponding column and line. (See §4000.1 for rounding standards.)

After applying the unit cost multiplier to all the cost centers receiving the services rendered, the total cost (line 202) of all the cost centers receiving the allocation on Worksheet B, Part I, must equal the amount entered on the first line. Perform the preceding procedures for each general service cost center. Complete the column for each cost center on both Worksheets B, Part I, and B-1 before proceeding to the column for the next cost center.

If a general service cost center has a credit balance at the point it is allocated on Worksheet B, Part I, do not allocate the general service cost centers. However, display the statistic departmentally, but do not calculate a unit cost multiplier for lines 203 and 205 on Worksheet B-1. Use line 204 of Worksheet B-1 in conjunction with the allocation of capital-related costs on Worksheet B, Part II. Complete line 204 for all columns after Worksheets B, Part I, and B-1 are completed and the amount of direct and indirect capital-related cost is determined on Worksheet B, Part II, column 2A. Use line 205 for all columns in allocating the direct and indirect capital-related cost on Worksheet B, Part II. Compute the unit cost multiplier (after the amount entered on line 204 has been determined) by dividing the capital-related costs recorded on line 204 by the total statistic entered in the same column on the first line. Round the unit cost multipliers to six decimal places. (See instructions for Worksheet B, Part II, for the complete methodology and exceptions.)

Do not use line 200 to allocate costs on Worksheet B, Part I.

Since intern and resident costs are segregated into two cost centers, properly allocate general service costs applicable to each center. A listing of general service cost centers which may be applicable and the appropriate allocation to the separate cost centers for the intern and resident costs is presented below.

<u>Cost Center</u>	<u>Salary & Salary Related Fringe Benefits</u>	<u>Other</u>
Capital Related Costs - Bldgs. & Fixtures		X
Capital Related Costs - Movable Equipment		X
Employee Benefits	X	X
Administrative and General	X	X
Maintenance and Repair		X
Operation of Plant		X
Housekeeping		X
Cafeteria	X	X
Maintenance of Personnel		X

After the costs of the general service cost center have been allocated on Worksheet B, Part I, enter in column 24, the sum of the costs in columns 4A through 23, for lines 30 through 201. Once overhead is allocated to these cost centers, they are closed and the costs are not further allocated to the revenue producing cost centers.

Since costs applicable to direct GME costs (inpatient and outpatient in approved programs) are reimbursed based on a specific amount per resident, exclude these costs from the total costs in column 26. Enter on each line in column 25 the sum of the amounts shown on each line in columns 21 and 22. If you qualify for the exception (cost reimbursed hospital such as CAHs do not offset I&R costs), enter only the amounts from Worksheet B-2.

In addition, when an adjustment to expenses is required after cost allocation, enter the amount applicable to each cost center in column 25 of Worksheet B, Part I. Corresponding adjustments to Worksheet B, Part II, may be applicable for capital-related cost adjustments. Submit a supporting worksheet showing the computation of the adjustments in addition to completing Worksheet B-2.

NOTE: The amount reported in column 25 must equal both the sum of the amounts shown in columns 21 and 22, unless you qualify for the exception and the amounts on Worksheet B-2, excluding adjustments with a worksheet code of "4." See the instructions for column 25 for a more detailed explanation.

Other examples of adjustments to expenses which may be required after cost allocation are (1) the allocation of available costs between the certified portion and the non-certified portion of a distinct part provider, and (2) costs attributable to unoccupied beds in a hospital with a restrictive admission policy. (See CMS Pub. 15-1, chapter 23, §§2342-2344.3.)

After the adjustments have been entered on Worksheet B, Part I, column 25, subtract the amounts in column 25 from the amounts in column 24, and enter the resulting amounts in column 26 for each line. The cost subtotal entered in column 24, line 202, must equal the total costs entered in column 0, line 202.

Transfer the totals in column 26, lines 30 through 46 (inpatient routine service cost centers), lines 50 through 77 (ancillary service cost centers), lines 88 through 93 (outpatient service cost centers), lines 94 through 101 (other reimbursable cost centers), and *lines* 105 through 117 (special purpose cost centers) to Worksheet C, Parts I and II, column 1, lines 30 through 98. For cost reporting periods beginning before October 1, 2014, hospital-based RHC/FQHCs transfer the total costs from column 26, lines 88 and 89, respectively, to Worksheet M-2. For cost reporting periods beginning on or after October 1, 2014, hospital-based RHCs transfer the total costs from column 26, line 88, to Worksheet M-2. For cost reporting periods beginning on or after October 1, 2014, hospital-based FQHCs see instructions for Worksheet N-2, column 4.

Transfer the total cost in column 26, line 100 (intern/resident services not in approved teaching program) to Worksheet D-2, Part I, column 2, line 1.

The total outpatient rehabilitation costs in column 26, line 93, and subscripts, must agree with Worksheet J-1, Part I, column 26, line 22, for each provider type.

Do not transfer ASC costs from column 26, line 115. Do not transfer the nonreimbursable cost center totals (lines 190 through 193).

NOTE: Do not transfer negative numbers.

Column Descriptions

Column 1--Include only capital costs for building and fixtures. See the instructions for Worksheet A, line 1, for a discussion capital-related costs for building and fixtures.

Column 2--Include only capital costs for movable equipment. See the instructions for Worksheet A, line 2, for a discussion capital-related costs for movable equipment.

Column 20--All nursing school program costs that are considered normal operating costs in 42 CFR 413.85(h)(6) (and identified as criterion code 4 in column 3 of Worksheet S-2, Part I, subscripts of line 60) do not transfer to Worksheet D, Part III, and Part IV.

Column 23--All paramedical/allied health costs that are considered normal operating costs in 42 CFR 413.85(h)(6) (and identified as criterion code 4 in column 3 of Worksheet S-2, Part I, subscripts of line 60) do not transfer to Worksheet D, Part III, and Part IV.

Worksheet B, Part I, Column 25--Hospitals other than CAHs--Accumulate in this column the costs for interns and residents. Except as provided in 42 CFR 413.77(e)(1), the costs of interns and residents (direct GME costs for inpatient and outpatient in approved programs) for PPS and TEFRA hospitals are paid on a per resident amount (PRA) through Worksheet E-4. In order to avoid duplicate payments of interns and residents costs, enter the sum of the amounts reported on each line in columns 21 and 22 in the appropriate line of column 25. When an adjustment to expenses is required after cost allocation, enter on the appropriate lines in this column the amounts from Worksheet B-2, excluding adjustments with a worksheet code of "4." The total of columns 21 and 22 and the applicable lines on Worksheet B-2, must equal the total of column 25.

NOTE: In accordance with 42 CFR 413.77(e), if a hospital did not have any approved medical residency programs or did not participate in Medicare during the base period but either condition changes in a cost reporting period beginning on or after October 1, 2006 and the residents are not on duty during the first month of the cost reporting period in which the hospital first begins to train residents, the contractor establishes a PRA using information from the first cost reporting period immediately following the cost reporting period during which the hospital participates in Medicare and residents began training at the hospital. Any interns and residents costs incurred during the cost reporting period, prior to the base period used to calculate the PRA, are reimbursed as pass-through costs based on reasonable costs on Worksheets D, Parts III and IV, and D-2, Part II, if applicable. If Worksheet S-2, Part I, line 57, column 1, is "Y" and column 2 is "N", do not include in column 25 the interns and residents costs from columns 21 and 22.

If Worksheet S-2, Part I, line 57, column 1, contains an "N" or column 2 contains a "Y", include in column 25 the interns and residents in approved programs costs from columns 21 and 22 because these costs will be reimbursed on a PRA basis through Worksheet E-4.

CAHs--If you are CAH and responded "Y" to Worksheet S-2, Part I, *line* 107 (indicating that you have an I&R training program), the GME elimination is not performed. Consequently, do not include in column 25 the intern and resident costs from columns 21 and 22.

Worksheet B-1, Column 5A--Enter the costs attributable to the difference between the total accumulated cost reported on Worksheet B, Part I, column 4A, line 202, and the accumulated cost reported on Worksheet B-1, column 5, line 5. Enter any amounts reported on Worksheet B, Part I, column 4A, for (1) any service provided under arrangements to program patients and which is not grossed up and (2) negative balances. Enter a negative one (-1) in the accumulated cost column to identify the cost center which should be excluded from receiving any A&G costs. If some of the costs from that cost center are to receive A&G costs then enter in the reconciliation column the amount not to receive A&G costs to assure that only those costs to receive overhead receive the proper allocation. Including a statistical cost which does not relate to the allocation of A&G expenses causes an improper distribution of overhead. In addition, report on line 5 the A&G costs reported on Worksheet B, Part I, column 5, line 5, since these costs are not included on Worksheet B-1, column 5, as an accumulated cost statistic.

For componentized A&G cost centers, the accumulated cost center line number must match the reconciliation column number. Include in the column number the alpha character "A", i.e., if the accumulated cost center for A&G is line 5.03 (Other A&G), the reconciliation column designation must be 5A.03.

Worksheet B-1, Column 5--The A&G expenses are allocated on the basis of accumulated costs. Therefore, the amount entered on Worksheet B-1, column 5, line 5, is the difference between the amounts entered on Worksheet B, Part I, column 4A and Worksheet B-1, column 5A. A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Exclude negative balances from the allocation statistics.

Worksheet B-1, Column 20--Enter the appropriate statistics for each nursing school program based on assigned time. Nursing school program costs reported on line 20, and its subscripts, may not be allocated to another program listed on line 20, or its subscripts.

Worksheet B-1, Column 23--Enter the appropriate statistics for each paramedical education/allied health program based on assigned time. If, however, the use of assigned time is not appropriate for that paramedical education program (i.e., a non-direct patient care cost center), a different statistical basis may be used. For example, if you have a paramedical education program for hospital administration, using assigned time as the statistical basis may be inappropriate. Use accumulated costs as the statistical basis for allocating hospital administrative paramedical education program costs. Paramedical education/allied health program costs reported on line 23, and its subscripts, may not be allocated to another program listed on line 23, or its subscripts.

Worksheet B-1, Columns 20 and 23, Lines 206 (NAHE Adjustment Amount to be Allocated) and 207 (NAHE Unit Cost Multiplier)--For each line on Worksheet B-2, where column 2, is "4" (indicating a post stepdown adjustment for nursing school education costs and/or allied health/paramedical education costs), enter on line 206 in the corresponding column 20 and/or 23, and applicable subscripts, the adjustment amount (as a positive number) from the corresponding line of Worksheet B-2, column 4.

Enter on line 207 the NAHE unit cost multiplier by dividing the adjustment amount on line 206, by the total statistic at the top of the applicable column. Calculate the NAHE post step-down adjustment by multiplying the NAHE unit cost multiplier by the applicable cost center statistic and enter the resulting amount in the corresponding cost center on Worksheet D, Part III, columns 1A and 2A, and Worksheet D, Part IV, columns 2A and 3A, as appropriate. Since the NAHE adjustment columns on Worksheets D, Parts III and IV, are not subscriptable, combine the NAHE adjustment amounts on Worksheet D, Part III, columns 1A and 2A, respectively, and Worksheet D, Part IV, columns 2A and 3A, respectively, when Worksheet B-1, columns 20 and/or 23, are subscripted. See the instructions for Worksheets D, Parts III and IV, for further information.

4021. WORKSHEET B, PART II - ALLOCATION OF CAPITAL-RELATED COSTS

This worksheet provides for the determination of direct and indirect capital-related costs allocated to those cost centers which receive the services. The cost centers serviced by the general service cost centers include all cost centers within your organization, other general service cost centers, inpatient routine service cost centers, ancillary service cost centers, outpatient service cost centers, other reimbursable cost centers, special purpose cost centers, and nonreimbursable cost centers. Hospitals receiving 100 percent Federal rate for IPPS capital payments complete Worksheet B, Part II in its entirety.

NOTE: Unless there is a change in ownership or the provider has elected the alternative method described in §4017, the hospital must continue the same cost finding methods (including its cost finding bases) in effect in the hospital's prior cost reporting period. If there is a change in ownership, the new owners may request that the contractor approve a change in order to be consistent with their established cost finding practices. (See CMS Pub. 15-1, chapter 23, §2313.)

Part II is completed by all IPPS hospitals and IPPS excluded hospitals which were part of a complex subject to IPPS. Freestanding hospitals excluded from IPPS are not required to complete Part II.

See the instructions for Worksheet A, lines 1 and 2, for a discussion of capital-related costs.

Use these worksheets in conjunction with Worksheets B, Part I and B-1. The format and allocation process employed are identical to that used on Worksheets B, Part I, and B-1. Any cost centers, subscripted lines, and/or columns added to Worksheet A are also added to Worksheet B, Part II, in the same sequence.

Column 0--Where capital-related costs have been directly assigned to specific cost centers on Worksheet A, column 7, in accordance with CMS Pub. 15-1, chapter 23, §2307, enter in this column those amounts directly assigned from your records. Where you include cost incurred by a related organization, the portion of these costs that are capital-related costs is considered directly assigned capital-related costs of the applicable cost center. For example, if you are part of a chain organization that includes some costs incurred by the home office of the chain organization in your A&G cost center, the amount so included represents capital-related costs included in this column.

Columns 1 and 2--Obtain the amounts entered in columns 1 and 2, lines 4 through 199, from the corresponding columns and lines on Worksheet B, Part I.

Column 2A--Enter the sum of columns 0 through 2 for each line.

Enter on line 204 of Worksheet B-1 for each column the capital-related costs allocated. Report these costs on the first line of each column on Worksheet B, Part II. (See exceptions below.) Complete a unit cost multiplier for each column by dividing the amount on line 204 of Worksheet B-1 by the statistic reported on the first line of the same column. Enter the unit cost multiplier on line 205 and round to six decimal places, e.g., .0622438 is rounded to .062244. The allocation process on Worksheet B, Part II, is identical to that used on Worksheets B, Part I, and B-1.

Multiply the unit cost multipliers on line 205 by the portion of the total statistic on Worksheet B-1 applicable to each cost center. Enter the result of each computation on Worksheet B, Part II, respectively, in the corresponding column and line.

After the unit cost multipliers have been applied to all the cost centers, the total cost on Worksheet B, Part II, line 202, of all the cost centers receiving the allocation must equal the amount allocated on the first line of the column. However, this is not true in circumstances described in the second paragraph of exceptions below. Perform these procedures for each general service cost center. Complete the column for each cost center on Worksheets B-1 and B, Part II, before proceeding to the column for the next cost center.

EXCEPTIONS: When a general service cost center is not allocated on Worksheet B, Part I, because it has a negative balance at the point it is to be allocated, the capital-related cost for the same general service cost center on Worksheet B, Part II, is not allocated. Enter the total capital-related cost on line 201, the negative cost center line. This enables column 2A, line 202, to cross foot to column 26, line 202, if no intern and resident cost or post step-down adjustments are identified in column 25. Otherwise column 2A, line 202, will crossfoot to line 24.

When a general service cost center has a negative direct cost balance on Worksheet B, Part I, column 0, and the negative balance becomes positive through the cost allocation process, adjust the amount of capital-related cost determined on Worksheet B, Part II, for that general cost center to reflect the amount allocated on Worksheet B, Part I. Determine the adjusted amounts of capital-related cost allocated on Worksheet B, Part II, by dividing the capital-related cost by the total indirect cost allocated to the specific cost center on Worksheet B, Part I. (Do not include the negative direct cost.) Then multiply that ratio by the net amount allocated on Worksheet B, Part I, for that specific cost center. For cross footing purposes, enter the adjusted capital-related costs on the first line of the column and the differences between the total capital-related cost and the adjusted capital-related cost on line 201 of Worksheet B, Part II. This enables column 2A, line 202, to cross foot to column 26, line 202, if no intern and resident cost or post step-down adjustments are identified in column 25. Otherwise column 2A, line 202, will crossfoot to line 24.

After all the capital-related costs of the general service cost centers have been allocated on Worksheet B, Part II, enter in column 24, the sum of columns 2A through 23, for lines 30 through 201.

When an adjustment to expenses is required after cost allocation, show the amount applicable to each cost center in column 25 of Worksheet B, Part II. Submit a supporting worksheet showing the computation of the adjustment in addition to completing Worksheet B-2.

Adjustments to expenses which may be required after cost allocation include (1) the allocation of available costs between the certified portion and the noncertified portion of a distinct part provider, and (2) costs attributable to unoccupied beds of a hospital with a restrictive admission policy. (See CMS Pub. 15-1, chapter 23, §§2342-2344.3.)

After the adjustments have been entered on Worksheet B, Part II, column 25, subtract the amounts in column 25 from the amounts in column 24, and enter the resulting amounts in column 26 for each line. The total costs entered in column 26, line 202, must equal the total costs entered in column 2A, line 202, if no intern and resident cost or post step-down adjustments are identified in column 25, otherwise column 2A, line 202, will equal line 24.

On Worksheet B, Part II, columns 19 through 23, lines 30 through 194, are shaded because the full amount of nonphysician anesthetists and medical education costs is obtained from Worksheet B, Part I, columns 19 through 23. Enter these amounts on line 200 for cross footing purposes. If column 20 is subscripted for additional education cost centers qualifying as educational pass-through costs (see the instructions for Worksheet A, lines 20 through 23), the subscripted column(s) must be shaded similarly to column 20.

Since capital-related cost, non-physician anesthetists, and approved education programs are not included in the operating cost per discharge, columns 19 through 23, lines 30 through 194, are shaded on Worksheet B, Part II, for all lines except *lines* 19 through 23, 200, 201, and 202. These are the only lines and columns where an approved educational cost center can be shown. For purposes of this paragraph only, the statistic for line 200 is the sum of the statistics on lines 30 through 117 and *lines* 190 through 194 on Worksheet B-1 for the same column. Enter these amounts on line 200 for cross footing purposes. Use line 200 of Worksheet B-1, columns 19 through 23, for this purpose in the allocation of capital-related cost on Worksheet B, Part II. Use the statistic on line 200 together with the statistics on lines 19 through 23 of Worksheet B-1 to allocate columns 19 through 23 of Worksheet B, Part II. If column 20 is subscripted for additional education cost centers qualifying as educational pass-through costs (see the instructions for Worksheet A, lines 20 through 23), the subscripted column(s) must be shaded similarly to columns 20 through 23.

The total for each column includes lines 200 and 201 for cross footing purposes.

Transfer:

<u>From Worksheet B, Part II, Column 26</u>	<u>To Worksheet D, Part I</u>
Line 30 - Adults and Pediatrics	Column 1, line 30 for the hospital
Lines 31 through 35 - Intensive Care Type Inpatient Hospital Units	Column 1, lines 31 through 35
Line 40 - IPF Subprovider	Column 1, line 40
Line 41 - IRF Subprovider	Column 1, line 41
Line 42 - Subprovider	Column 1, line 42
Line 43 - Nursery	Column 1, line 43 for titles V and XIX
 <u>From Worksheet B, Part II, Column 26</u>	 <u>To Worksheet D-1, Part III</u>
Line 44 - SNF	Line 75 for the SNF
Sum of lines 44 and 45	Line 75 for the NF
 <u>From Worksheet B, Part II, Column 26</u>	 <u>To Worksheet D, Part II</u>
Lines 50 through 77 - Ancillary Services	Column 1, lines 50 through 77
Lines 90, 91, 92 and its subscripts, and 93 - Outpatient Service Cost and its subscripts	Column 1, lines 90, 91, 92 and its subscripts, and 93 and its subscripts
Lines 94, 95, and 98 - Other Reimbursable Cost Centers	Column 1, lines 94, 95, and 98
 <u>From Worksheet B, Part II, Column 26</u>	 <u>To Worksheet C, Part II, Column 2</u>
Lines 50 through 98	Lines 50 through 98

4022. WORKSHEET B-2 - POST STEP-DOWN ADJUSTMENTS

This worksheet provides an explanation of the post step-down adjustments reported in column 25 of Worksheets B, Parts I and II; D, Parts III and IV; and L-1, Part I.

Column Descriptions

Column 1--Enter a brief description of the post step-down adjustment.

Column 2--Make post step-down adjustments on Worksheets B, Parts I and II; D, Parts III and IV; and L-1, Part I. Enter the worksheet code to which the post step-down adjustment applies. For lines 74 and/or 94, remove the amount for ESAs (i.e., Epoetin and Aranesp) reported on Worksheet S-5, lines 13, 14, 17, 18, and subscripts of line 22, columns 2 and 3.

Use the codes below to identify the worksheet in which the adjustment applies:

<u>Code</u>	<u>Worksheet</u>
1	B, Part I
2	B, Part II
3	L-1, Part I
4	D, Part III and D, Part IV

Column 3--Enter the worksheet line number to which the adjustment applies.

Column 4--Enter the amount of the adjustment. Transfer these amounts to the appropriate lines on Worksheets B, Parts I, and II, or L-1, Part I, column 25.

Line Descriptions

Line 1--Enter the amount of the EPO adjustment for the renal dialysis inpatient department from Worksheet S-5, line 13. Do not use this line effective for cost reporting periods ending after December 31, 2012.

Line 2--Enter the amount of the EPO adjustment for the home dialysis program from Worksheet S-5, line 14. Do not use this line effective for cost reporting periods ending after December 31, 2012.

Line 3--Enter the amount of the Aranesp adjustment for the renal dialysis inpatient department from Worksheet S-5, line 17. Do not use this line effective for cost reporting periods ending after December 31, 2012.

Line 4--Enter the amount of the Aranesp adjustment for the home dialysis program from Worksheet S-5, line 18. Do not use this line effective for cost reporting periods ending after December 31, 2012.

Line 5--Enter the amount of the ESA adjustment for the renal dialysis inpatient department from Worksheet S-5, sum of the subscripts of line 22, column 2. Complete this line effective for cost reporting periods ending after December 31, 2012.

Line 6--Enter the amount of the ESA adjustment for the home dialysis program from Worksheet S-5, sum of the subscripts of line 22, column 3. Complete this line effective for cost reporting periods ending after December 31, 2012.

Lines 7 through 59--Enter any additional adjustments that are required under the Medicare principles of reimbursement. Label the lines appropriately to indicate the nature of the required adjustments. If the number of blank lines is not sufficient, use additional Worksheets B-2.

For cost reporting periods ending on or after September 30, 2017, report a post step-down adjustment, if applicable, for each non-provider operated NAHE program identified on Worksheet S-2, subscripts of line 60, with a code of "2" or "3" in column 3:

1. for the portion of program cost that exceeds the percentage of total allowable provider cost attributable to NAHE clinical training costs reported in the most recent cost reporting period ending on or before October 1, 1989, as defined in 42 CFR 413.85(g)(2)(iii).
2. for the portion of program costs that the provider did not incur for courses that were included in the program as defined in 42 CFR 413.85(g)(3)(iii);

For each non-provider operated NAHE program, enter a brief description of the post step-down adjustment in column 1. Enter in column 2 the worksheet code "4." These post step-down adjustments are applied to Worksheet D, Parts III, and IV. Enter the Worksheet A line number of the NAHE program being adjusted in column 3. Column 3 must be either nursing school (line 20, or a subscript of line 20) or paramedical education/allied health (line 23, or a subscript of line 23). Enter the post step-down adjustment amount in column 4.

For example: The provider qualifies for pass-through payment under 42 CFR 413.85(g)(2) for a non-provider operated nursing school program reported on Worksheet A, line 20. The pass-through cost for the program is limited to a percentage of allowable cost attributable to the clinical training cost in the provider's most recent cost reporting period ending on or before October 1, 1989. The provider's capped percentage in the current cost reporting period, based on the cost reporting period ending on or before October 1, 1989, is 10 percent, calculated in accordance with 42 CFR 413.85(g)(2)(iii). The post step-down adjustment would be calculated as follows:

Current year total allowable costs (W/S A, col. 7, line 118):	\$1,500,000
Times 10 percent (1989 cap):	\$150,000
Current year nursing school clinical training costs (W/S A, col. 7, line 20):	\$180,000
Current year cost in excess of cap (\$180,000-\$150,000):	\$30,000
Percentage of cost in excess of cap (\$30,000/\$180,000):	<i>17%</i>
Current year nursing school clinical training costs (W/S B, Part I, col. 20, line 20):	\$225,000
W/S B-2 post step-down adjustment needed (\$225,000 x <i>17%</i>):	<i>\$38,250</i>

NOTE: Do not use this worksheet to reduce the total allowable costs that are directly related to the NAHE programs by the revenue received from tuition and student fees. Use Worksheet A-8 to offset NAHE program costs by tuition and student fees (42 CFR 413.85(d)(2)(i)). Do not use a post step-down adjustment.

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4023. WORKSHEET C - COMPUTATION OF RATIO OF COST TO CHARGES AND OUTPATIENT CAPITAL REDUCTION

4023.1 Computation of Ratio of Cost to Charges--This worksheet computes the ratio of cost to charges for inpatient services, ancillary services, outpatient services, and other reimbursable services. All charges entered on this worksheet must comply with CMS Pub. 15-1, chapter 22, §§2202.4 and 2203. This ratio is used on Worksheet D, Part V, for titles V and XIX, and for title XVIII; Worksheet D-3; Worksheet D-4; Worksheet H-3, Part II; and Worksheet J-2, Part II, to determine the program's share of ancillary service costs in accordance with 42 CFR 413.53. This worksheet is also needed to determine the adjusted total costs used on Worksheet D-1 because of your status as IPPS, TEFRA, or other.

42 CFR 413.106(f)(3) provides that the costs of therapy services furnished under arrangements to a hospital inpatient are exempt from the guidelines for physical therapy and respiratory therapy if such costs are subject to the provisions of 42 CFR 413.40 (rate of increase ceiling) or 42 CFR 412 (inpatient prospective payment). However, therapy services furnished under arrangements to CAHs are subject to the provisions of 42 CFR 413.106.

42 CFR 415.70(a)(2) provides that RCE limits do not apply to the costs of physician compensation attributable to furnishing inpatient hospital services (provider component) paid for under 42 CFR 412ff.

To facilitate the cost finding methodology, apply the therapy limits and RCE limits to total departmental costs. This worksheet provides the mechanism for adjusting the costs after cost finding to comply with 42 CFR 413.106(f)(3) and 42 CFR 415.70(a)(2). This is done by computing a series of ratios in columns 9 through 11. In column 9, a ratio referred to as the "cost or other ratio" is computed based on the ratio of total reasonable cost to total charges. This ratio is used by you or your components not subject to the IPPS or TEFRA (e.g., hospital-based SNFs and CAHs). Also use this ratio for Part B services still subject to cost reimbursement. In column 10, compute a TEFRA inpatient ratio. This ratio reflects the add-back of respiratory therapy/physical therapy (RT/PT) limitations to total cost since TEFRA inpatient costs are not subject to these limits. (TEFRA inpatient services are subject to RCE limits.) In column 11, compute an IPPS inpatient ratio. This ratio reflects the add-back of RT/PT and RCE limitations to total cost since inpatient hospital services covered by the IPPS are not subject to any of these limitations.

Column Descriptions

The following provider components may be subject to 42 CFR 413.40 or 42 CFR 412.1(a)ff:

- Hospital Part A inpatient services for title XVIII,
- Hospital subprovider Part A inpatient services for title XVIII,
- Hospital inpatient services for titles V and XIX, and
- Hospital subprovider services for titles V and XIX.

All components or portions of components not subject to IPPS, IPF PPS, IRF PPS, LTC PPS, or TEFRA, e.g., CAH services, are classified as "Cost or Other."

The following matrix summarizes the columns completed for Cost or Other, TEFRA Inpatient, and IPPS:

<u>Type of Service Inpatient</u>	<u>Columns</u>		
	<u>Cost or Other</u>	<u>TEFRA Inpatient</u>	<u>IPPS, IPF-PPS, IRF-PPS</u>
Inpatient routine service cost centers (lines 30-46)	1-3	1-3	1-5

<i>Type of Service Inpatient (Cont.)</i>	<i>Columns</i>		
	<i>Cost or Other</i>	<i>TEFRA Inpatient</i>	<i>IPPS, IPF-PPS, IRF-PPS</i>
Inpatient ancillary (lines 50-93)	1, 8, 9	1-3, 8-10	1-9, 11
Other Reimbursable (lines 94-98)	1, 8, 9	1-3, 8-10	1-9, 11
Other Reimbursable (lines 99-101)	1, 8	1-3, 8	1-8
Special Purpose (lines 105-117)	1, 8	1-3, 8	1-8

Column 1--Enter on each line the amount from the corresponding line of Worksheet B, Part I, column 26. Transfer the amount on line 92 from Worksheet D-1, Part IV, line 89, if you do not have a distinct observation bed area. If you have a distinct observation bed area, subscript line 92 into line 92.01, and transfer the appropriate amount from Worksheet B, Part I, column 26. In a complex comprised of an acute care hospital with an excluded unit(s) (excluded from the IPPS), only the acute care hospital may report observation bed costs. Any services provided by the RHC/FQHC outside the benefits package for those clinics are reported by the hospital in its appropriate ancillary cost center, but not in the RHC/FQHC cost center lines 88 and 89. Do not bring forward any cost center with a credit balance from Worksheet B, Part I, column 26.

Column 2--Enter the amount of therapy limits applied to the cost center on lines 65 to 68. Obtain these amounts from Worksheet A-8, lines 23, 24, 30, and 31 respectively.

NOTE: Complete this column only when the hospital or subprovider is subject to PPS or TEFRA rate of increasing ceiling (see 42 CFR 412, subparts N and P, and 42 CFR 413.40, respectively). If the hospital and all subproviders have correctly indicated that their payment system is in the "other" category on Worksheet S-2, do not complete columns 2 through 5, 10, and 11.

Column 3--Enter on each cost center line the sum of columns 1 and 2.

Column 4--Only complete this section if you or your subproviders are subject to IPPS, IPF PPS, IRF PPS, or LTC PPS. Enter on each line the amount of the RCE disallowance. Obtain these amounts from the sum of the amounts for the corresponding line on Worksheet A-8-2, column 17.

Column 5--Complete this section only if you or your subproviders are subject to a PPS. Enter on each cost center line the sum of the amounts entered in columns 3 and 4.

Columns 6 and 7--Enter on each cost center line the total inpatient and outpatient gross patient charges including charges for charity care patients and, where applicable, standard customary charges for items reimbursed on a fee schedule (e.g., DME, oxygen, prosthetics, and orthotics). Also include the total inpatient and outpatient gross charges for cost centers which have a credit balance on Worksheet B, Part I, column 26, and, therefore, do not contain "cost" in column 1 of Worksheet C, Part I.

Total charges on Worksheet C, Part I, for each department are for provider services only. Therefore, Medicare charges on Worksheets D, Parts II and IV, D-2, D-3, and D-4, must also include provider services only. When reporting charges for a complex, e.g., hospital, subprovider, SNF, charges for like services must be uniform. (See CMS Pub. 15-1, chapter 22, §2203.)

When certain services are furnished under arrangements and an adjustment is made on Worksheet A-8 to gross up costs, gross up the related charges entered on Worksheet C, Part I, in accordance with CMS Pub. 15-1, chapter 23, §2314. If no adjustment is made on Worksheet A-8, show only the charges you actually billed on Worksheet C, Part I.

NOTE: Any cost center that includes CRNA charges must exclude these charges unless the hospital qualifies for the rural exception as outlined in §4013. All cost centers for which CRNA costs are excluded on Worksheet A-8 must also exclude the charges associated with these costs.

NOTE: Any charges for ancillary services provided to clinic, RHC and FQHC patients must be reclassified to the appropriate ancillary cost center, e.g., radiology-diagnostic, laboratory. A similar adjustment must be made to program charges.

Report on line 92 all charges for observation bed services provided in the inpatient routine care area of the hospital. The charges relate to all payer classes and include those observation bed charges for patients released as outpatients and those patients admitted as inpatients. If you have a distinct observation bed unit, report your gross charges on line 92.01 (which was subscripted on Worksheet A).

Column 8--Enter the total of columns 6 and 7.

Column 9 through 11--Cost to charge ratios are not calculated for lines 99 through 117. The corresponding locations on Worksheet C, Part I, are shaded.

Column 9, lines 50 through 98--Always complete this column. Divide the cost for each cost center in column 1 by the total charges for the cost center in column 8 to determine the ratio of total cost to total charges (referred to as the "Cost or Other" ratio) for that cost center. Enter the resultant departmental ratios in this column. Round ratios to 6 decimal places.

Column 10, lines 50 through 98--Complete this section only when the hospital or its subprovider is subject to the TEFRA rate of increase ceiling. (See 42 CFR 413.40.) Divide the amount reported in column 3 (which represents the total cost adjusted for the add-back of amounts excluded on Worksheet A-8 for the RT/PT limits) for each cost center by the total charges for the cost center in column 8.

This computation determines the RT/PT adjusted ratio of cost to charges (referred to as the TEFRA inpatient ratio) for each cost center. Enter the resultant departmental ratio. Round ratios to 6 decimal places.

Column 11, lines 50 through 98--Complete this section only when the hospital is subject to the IPPS or the LTC PPS or when its subprovider is subject to its respective PPS reimbursement methodology. (See 42 CFR 412.1(a) through 412.125, *and* 42 CFR 412, subparts O, N, and P, respectively). Divide the amount reported in column 5 (which represents the total cost adjusted for the add-back of amounts excluded on Worksheet A-8 for the RT/PT and the RCE limits) for each cost center by the total charges for the cost center in column 8.

This computation determines the RCE/RT/PT adjusted ratio of cost to charges (referred to as the PPS inpatient ratio) for each cost center. Enter the resultant departmental ratio. Round ratios to 6 decimal places.

Line Descriptions

Lines 30 through 117--These cost centers have the same line numbers as the respective cost centers on Worksheets A, B, and B-1. This design facilitates referencing throughout the cost report.

Therefore, if you have subscribed any lines on those worksheets, you must subscript the same lines on this worksheet.

NOTE: The worksheet line numbers start at line 30 because of the line referencing feature.

Line 200--For each of the columns 1 through 5 (total costs), respectively, enter the sum of lines 30 through 199 for all unshaded lines in accordance with Worksheet C, Part I.

For each of the columns 6, 7, and 8 (total charges), respectively, enter the sum of lines 30 through 60, and 62 through 199, for all unshaded lines in accordance with Worksheet C, Part I. Since the charges on line 61 are also included on line 60 (laboratory), the charges on line 61 must be excluded to avoid overstating total charges.

Line 201--Enter the amounts from line 92 for columns 1, 3, and 5. Calculate the observation bed cost on line 92 using the routine cost per diem from Worksheet D-1 because it is part of routine costs and as such has been included in the amounts reported on line 30 for the hospital. Therefore, in order to arrive at the total allowable costs, subtract this cost to avoid reporting these costs twice.

Line 201, columns 6, 7, and 8, are shaded.

Line 202--For columns 1, 3, and 5, subtract line 201 from line 200, and enter the result.

Transfer Referencing

Costs--The costs of the inpatient routine service cost centers are transferred:

<u>From Worksheet C, <i>Column</i> 1, 3, or 5:</u>	<u>To</u>
Line 30	Wkst. D-1, Part I, line 21
Lines 31 through 35	Wkst. D-1, Part II, lines 43 through 47
Line 40, 41, 42 and subscripts	Separate Wkst. D-1, Part I, line 21
Line 43 (titles V and XIX only)	Wkst. D-1, Part II, line 42
Line 44 (title XVIII only)	Separate Wkst. D-1, Part I, line 21
Line 45 and subscripts (titles V and XIX only)	Separate Wkst. D-1, Part I, line 21

Charges--Transfer the total charges for each of lines 50 through 98, column 8, to Worksheet D, Part IV, column 7, lines as appropriate.

Ratios

Cost or Other Ratios--The "Cost or Other" ratio is transferred from column 9:

<u>For</u>	<u>To</u>
Inpatient ancillary services for titles V, XVIII, Part A, and XIX furnished by the hospital, subprovider, SNF, NF, swing-bed SNF, and swing-bed NF	Wkst. D-3, column 1, for each cost center
Ancillary services furnished by the hospital-based HHA	Wkst. H-3, Part II, column 1, line as appropriate
Hospital-based CMHC (titles V, XVIII, and XIX) shared ancillary services	Wkst. J-2, Part II, column 3, line as appropriate

TEFRA Inpatient Ratio--Transfer the TEFRA inpatient ratio on lines 50 through 94 and 96 through 98 from column 10 for hospital or subprovider components for titles V; XVIII, Part A; and XIX; inpatient services subject to the TEFRA rate of increase ceiling (see 42 CFR 413.40) to Worksheet D-3, column 1, for each cost center.

PPS Inpatient Ratio--Transfer the PPS inpatient ratio on lines 50 through 94 and 96 through 98 from column 11, for hospital or subprovider components for titles V; XVIII, Part A; and XIX; inpatient services subject to the IPPS (see 42 CFR 412.1(a) through 412.125) to Worksheet D-3, column 1, for each cost center. The transfer of the PPS inpatient ratio also applies when the facility is an IPF subject to IPF PPS, a LTCH subject to LTCH PPS, or an IRF subject to IRF PPS (see 42 CFR 412, subparts N, O, and P, respectively).

4023.2 Part II - Calculation of Outpatient Services Cost-to-Charge Ratios Net of Reductions for Medicaid Only--This worksheet is not applicable for title XVIII. It is only applicable for select state Medicaid programs. This worksheet computes the outpatient cost-to-charge ratios reflecting the following:

- The percentage of capital reduction as identified on Worksheet S-2, Part I, line 95, the applicable column.
- The reduction in reasonable costs of hospital outpatient services (other than the capital-related costs of such services (also known as operating reduction)) is based upon the percentage entered on Worksheet S-2, Part I, line 97, the applicable column.

Column Descriptions

Column 1--Enter the amounts for each cost center from Worksheet B, Part I, column 26, as appropriate. Transfer the amount on line 92 from Worksheet D-1, Part IV, line 89, for the hospital and if you use inpatient routine beds as observation beds. If you have a distinct observation bed area, add subscripted line 92.01 and transfer the appropriate amount from Worksheet B, Part I, column 26. Do not bring forward costs in any cost center with a credit balance from Worksheet B, Part I, column 26.

Column 2--Enter the sum of the amounts for each cost center from Worksheet B, Part II, as appropriate. Do not bring forward costs in any cost center with a credit balance on Worksheet B, Part I, or Worksheet B, Part II. For line 92, enter the amounts from Worksheet D-1, Part IV, column 5, line 90. Combine the hospital and subprovider amounts if applicable.

Column 3--For each line, subtract column 2 from column 1, and enter the result.

Column 4--Multiply column 2 by the appropriate capital reduction percentage, and enter the result.

Column 5--Multiply column 3 by the outpatient reasonable cost reduction percentage, and enter the result.

Column 6--Subtract columns 4 and 5 from column 1, and enter the result.

Column 7--Enter the total charges from Worksheet C, Part I, column 8.

Column 8--Divide column 6 by column 7, and enter the result.

4024. WORKSHEET D - COST APPORTIONMENT

Worksheet D consists of the following five parts:

- Part I - Apportionment of Inpatient Routine Service Capital Costs
- Part II - Apportionment of Inpatient Ancillary Service Capital Costs
- Part III - Apportionment of Inpatient Routine Service Other Pass-Through Costs
- Part IV - Apportionment of Inpatient/Outpatient Ancillary Service Other Pass-Through Costs
- Part V - Apportionment of Medical and Other Health Services Costs

At the top of each part, indicate by checking the appropriate boxes the health care program, provider component, and the payment system, as applicable, for which the part is prepared.

NOTE: Only hospital components subject to PPS or TEFRA complete Worksheet D, Parts I through IV. New children's and new cancer hospitals complete only Worksheet D, Parts III and IV (line 85 of Worksheet S-2, Part I, has a "Y" response). CAHs do not complete Parts I through IV. Hospital-based SNF and NF providers are added to the Worksheet D, Part III, and will also complete a separate Worksheet D, Part IV.

Line Descriptions for Parts I through V

Lines 30 through 43 (for Parts I and III), lines 44 and 45 (for Part III), and lines 50 through 98 (for Parts II, IV, and V)--These cost centers have the same line numbers as the respective cost centers on Worksheets A, B, B-1, and C. This design facilitates referencing throughout the cost report. Therefore, any lines subscribed on those worksheets, must be subscribed on this worksheet.

4024.1 Part I - Apportionment of Inpatient Routine Service Capital Costs--This part computes the amount of capital-related costs applicable to hospital inpatient routine service costs. Complete only one Worksheet D, Part I, for each title. Report hospital and subprovider information on the same worksheet, lines as appropriate. Complete this part for all payment methods.

Column 1--Enter on each line the capital-related cost for each cost center, as appropriate. Obtain this amount from Worksheet B, Part II, column 26.

Column 2--Compute the amount of the swing-bed adjustment. If you have a swing-bed agreement or have elected the swing-bed optional method of reimbursement, determine the amount for the cost center in which the swing-beds are located by multiplying the amounts in column 1 by the ratio of the amount entered on Worksheet D-1, line 26, to the amount entered on Worksheet D-1, Part I, line 21.

Column 3--For each line, subtract the amount, if any, in column 2 from the amount in column 1, and enter the result.

Column 4--Enter on each line the total patient days, excluding swing-bed days, for that cost center. For line 30, enter the total days reported on Worksheet S-3, Part I, column 8, the sum of lines 1 and 28. For lines 31 through 43, enter the days from Worksheet S-3, Part I, column 8, lines 8 through 12, 13, and 16 through 18 (as applicable).

Column 5--Divide the capital costs of each cost center in column 3 by the total patient days in column 4 for each line to determine the capital per diem cost. Enter the resultant per diem cost in column 5.

Column 6--Enter the program inpatient days for the applicable cost centers. For line 30, enter the days reported on Worksheet S-3, Part I, columns 5, 6, or 7, as appropriate, line 1. For

lines 31 through 43, enter the days from Worksheet S-3, Part I, columns 5, 6, or 7, as appropriate, lines 8 through 12, 13, and 16 through 18 (as applicable), respectively.

NOTE: When you place overflow general care patients temporarily in an intensive care type inpatient hospital unit because all beds available for general care patients are occupied, count the days as intensive care type inpatient hospital days for purposes of computing the intensive care type inpatient hospital unit per diem. However, count the program days as general routine days in computing program reimbursement. (See CMS Pub. 15-1, chapter 22, §2217.) Add any program days for general care patients of the component who temporarily occupied beds in an intensive care or other special care unit to line 30, and decrease the appropriate intensive care or other special care unit by those days.

Column 7--Multiply the per diem in column 5 by the inpatient program days in column 6 to determine the program's share of capital costs applicable to inpatient routine services, as applicable.

4024.2 Part II - Apportionment of Inpatient Ancillary Service Capital Costs--This worksheet is provided to compute the amount of capital costs applicable to hospital inpatient ancillary services for titles V; XVIII, Part A; and XIX. Complete a separate copy of this worksheet for each subprovider for titles V; XVIII, Part A; and XIX, as applicable. In this case, enter the subprovider component number in addition to showing the provider number.

Make no entries on this worksheet for any costs centers with a negative balance on Worksheet B, Part I, column 26.

Column 1--Enter on each line the capital-related costs for each cost center, as appropriate. Obtain this amount from Worksheet B, Part II, column 26. For the hospital component or subprovider, if applicable, enter on line 92 the amount from Worksheet D-1, Part IV, column 1, line 90.

Column 2--Enter on each line the total charges applicable to each cost center as shown on Worksheet C, Part I, column 8.

Column 3--Divide the capital cost of each cost center in column 1 by the charges in column 2 for each line to determine the cost-to-charge ratio. Round the ratios to six decimal places, e.g., round 0321514 to .032151. Enter the resultant departmental ratio in column 3.

Column 4--Enter on each line the appropriate title V; XVIII, Part A; or XIX, inpatient charges from Worksheet D-3, column 2. For title XVIII, enter on line 92, the observation bed charges applicable to title XVIII patients subsequently admitted after being treated in the observation area. Enter on line 96, the Medicare charges for medical equipment rented by an inpatient. The charges are reimbursed under the DRG. However, you are entitled to the capital-related cost pass-through applicable to this medical equipment.

NOTE: Program charges for PPS providers are reported in the cost reporting period in which the discharge is reported. TEFRA providers report charges in the cost reporting period in which they occur.

Do not include in Medicare charges any charges identified as MSP/LCC.

Column 5--Multiply the capital ratio in column 3 by the program charges in column 4 to determine the program's share of capital costs applicable to titles V; XVIII, Part A; or XIX, inpatient ancillary services, as appropriate.

4024.3 Part III - Apportionment of Inpatient Routine Service Other Pass-Through Costs--This part computes the amount of pass-through costs other than capital applicable to hospital inpatient routine service costs. Determine capital-related inpatient routine service costs on Worksheet D, Part I. Complete only one Worksheet D, Part III, for each title. Report hospital, subprovider, hospital-based SNF and NF/ICF-IID (if applicable) information on the same worksheet, lines as appropriate. SNFs are now required to report medical education costs as a pass-through cost.

Column 1A--For each cost center, enter the amount of the applicable nursing school program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustments using the respective program allocation statistics *and unit cost multiplier* reported on Worksheet B-1, column 20, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 1--For each applicable line, transfer the nursing school program cost from Worksheet B, Part I, the sum of column 20, and its subscripts, minus post step-down adjustments reported in column 1A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no.

Column 2A--For each cost center, enter the amount of the applicable allied health/paramedical education program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustments using the respective program allocation statistics *and unit cost multiplier* reported on Worksheet B-1, column 23, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 2--For each applicable line, transfer the allied health/paramedical education program cost from Worksheet B, Part I, the sum of column 23, and its subscripts, minus post step-down adjustments reported in column 2A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no.

Column 3--Transfer from Worksheet B, Part I, the sum of columns 21 and 22, for each applicable line, plus or minus post step-down adjustments (reported on Worksheet B-2), the applicable medical education costs for interns and residents when Worksheet S-2, Part I, line 57, column 1, is yes, and column 2, is no. Otherwise do not transfer the costs.

NOTE: If you qualify for the exception in 42 CFR 413.77(e)(1), because this is the first cost reporting period in which you are training residents in approved programs and the residents were not on duty during the first month of this cost reporting period, then all direct GME costs are reimbursed as a pass-through based on reasonable cost.

Column 4--Compute the amount of the swing-bed adjustment. If you have a swing-bed agreement, determine the amount for the cost center in which the swing-beds are located by multiplying the sum of the amounts in columns 1 through 3 by the ratio of the amount entered on Worksheet D-1, Part I, line 26, to the amount entered on Worksheet D-1, Part I, line 21.

Column 5--Enter the sum of columns 1, 2, and 3, minus column 4.

Column 6--Enter on each line the total patient days, excluding swing-bed days, for that cost center. Transfer these amounts from the appropriate Worksheet D, Part I, column 4. For SNFs enter total patient days from Worksheet S-3, Part I, column 8, line 19.

Column 7--Enter the per diem cost for each line by dividing the cost of each cost center in column 5 by the total patient days in column 6.

Column 8--Enter the program inpatient days for the applicable cost centers. Transfer these amounts from the appropriate Worksheet D, Part I, column 6. For SNF (line 44) enter the program days from Worksheet S-3, Part I, column 6, line 19.

Column 9--Multiply the per diem cost in column 7 by the inpatient program days in column 8 to determine the program's share of pass-through costs applicable to inpatient routine services, as applicable. Transfer the sum of the amounts on lines 30 through 35 and 43 to Worksheet D-1, Part I, line 50, for the hospital. If you are a title XVIII hospital paid under the IPPS, also transfer this sum to Worksheet E, Part A, line 57. Transfer the amounts on lines 40 through 42 to the appropriate Worksheet D-1, line 50, for the subprovider. Also transfer the amount on line 40 to Worksheet E-3, Part II, line 28, and the amount on line 41, to Worksheet E-3, Part III, line 29. For hospital-based SNF, NF or ICF/IID that follow Medicare principles, transfer the amount in column 9, line 44, to Worksheet E-3, Part VI, line 2, or for NF or ICF/IID to Worksheet E-3, Part VII, line 26, as applicable.

4024.4 Part IV - Apportionment of Inpatient/Outpatient Ancillary Service Other Pass-Through Costs--The TEFRA rate of increase limitation applies to inpatient operating costs. In order to determine inpatient operating costs, it is necessary to exclude capital-related and medical education costs as these costs are reimbursed separately. Hospitals and subprovider components subject to the IPPS and/or the Outpatient Prospective Payment System (OPPS) must also exclude direct medical education costs as these costs are reimbursed separately. Determine capital-related inpatient ancillary costs on Worksheet D, Part II. SNFs are required to report medical education costs as a pass-through cost. Prepare a separate Worksheet D, Part IV, for the SNF and NF or ICF/IID (if applicable).

This worksheet is provided to compute the amount of pass-through costs other than capital applicable to hospital inpatient and outpatient ancillary services for titles V, XVIII, Part A, and XIX. Complete a separate copy of this worksheet for each subprovider for titles V, XVIII, Part A, and XIX, as applicable. In this case, enter the subprovider component number in addition to showing the provider number.

Make no entries on this worksheet for any costs centers with a negative balance on Worksheet B, Part I, column 26.

Column 1--Transfer from Worksheet B, Part I, column 19, for each applicable line (plus or minus any adjustments reported on Worksheet B-2, if applicable) the nonphysician anesthetist's costs which qualify for a reasonable cost payment in accordance with 42 CFR 412.113(c). (See also §4013, line 19, description for more information.)

Column 2A--For each cost center, enter the amount of the applicable nursing school program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustment using the respective program allocation statistics *and unit cost multiplier* reported on Worksheet B-1, column 20, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 2--For each applicable line, transfer the nursing school cost from Worksheet B, Part I, the sum of column 20, and its subscripts, minus post step-down adjustments reported in column 2A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no. For the hospital only, enter on line 92, observation beds, the amount from Worksheet D-1, Part IV, column 5, line 91.

Column 3A--For each cost center, enter the amount of the applicable allied health/paramedical education program post step-down adjustments from Worksheet B-2. Apportion the post step-down adjustments using the respective program allocation statistics *and unit cost multiplier* reported on Worksheet B-1, column 23, or its subscripts. Do not complete this column if the response on Worksheet S-2, Part I, line 60, is no.

Column 3--For each applicable line, transfer the allied health/paramedical education program cost from Worksheet B, Part I, the sum of column 23, and its subscripts, minus post step-down adjustments reported in column 3A, if applicable, when Worksheet S-2, Part I, line 60, is yes, except do not transfer subscripts of line 60 with a criterion code of "4" in column 3. Do not transfer the costs if the response on Worksheet S-2, Part I, line 60, is no. For the hospital component only, enter on line 92, the observation bed amount from Worksheet D-1, Part IV, column 5, line 92.

Column 4--Transfer from Worksheet B, Part I, the sum of columns 21 and 22, for each applicable line, (plus or minus post step-down adjustments made on Worksheet B-2, if applicable), the applicable medical education costs for interns and residents when Worksheet S-2, Part I, line 57, column 1, is yes and column 2, is no, otherwise do not transfer the costs. For the hospital only, enter on line 92, observation beds, the amount from Worksheet D-1, Part IV, column 5, line 93.

NOTE: If you qualify for the exception in 42 CFR 413.77(e)(1) because this is the first cost reporting period in which you are training residents in approved programs and the residents were not on duty during the first month of this cost reporting period, then all direct GME costs for interns and residents in approved programs are reimbursed as a pass-through based on reasonable cost.

Column 5--This column represents total inpatient other pass-through costs. Enter on each appropriate line the sum of the amounts entered on the corresponding lines in columns 1, 2, 3, and 4.

Column 6--This column represents outpatient other pass-through costs. Enter on each appropriate line the sum of the amounts entered on the corresponding lines in columns 2, 3, and 4.

Column 7--Enter on each line the charges applicable to each cost center as shown on Worksheet C, Part I, column 8.

Column 8--Divide the cost of each cost center in column 5 by the charges in column 7, for each line, to determine the cost/charge ratio. Round the ratios to six decimal places, e.g., round 0321514 to .032151. Enter the resultant departmental ratio in column 8.

Column 9--This column computes the outpatient ratio of cost to charges. Divide the cost of each cost center in column 6 by the charges in column 7, for each line, to determine the cost/charge ratio. Round the ratios to six decimal places, e.g., round .0321514 to .032151. Enter the resultant departmental ratio in column 9.

Column 10--Enter on each line titles V, XVIII, Part A, or XIX inpatient charges from Worksheet D-3. Do not include in Medicare charges any charges identified as MSP/LCC.

Column 11--Multiply the ratio in column 8 by the charges in column 10 to determine the program's share of pass-through costs applicable to titles V, XVIII, Part A, or XIX inpatient ancillary services, as appropriate.

For hospitals and subproviders, transfer column 11, line 200, to Worksheet D-1, Part II, column 1, line 51. If you are an IPPS hospital, also transfer this amount to Worksheet E, Part A, line 58. If you are an IPF or IPF subprovider, also transfer this amount to Worksheet E-3, Part II, line 28. If you are an IRF or IRF subprovider, also transfer this amount to Worksheet E-3, Part III, line 29. For SNFs, for title XVIII transfer the amount on line 200 to Worksheet E-3, Part VI, line 3; or titles V and XIX, SNFs, NFs and ICF/IIDs to Worksheet E-3, Part VII, line 26, as applicable.

Column 12--Enter on each line titles XVIII, Part B, V or XIX (if applicable), outpatient charges from Worksheet D, Part V, column 2, and applicable subscripts. Do not include in Medicare charges any charges identified as MSP/LCC.

Column 13--Multiply the ratio in column 9 by the charges in column 12 to determine the program's share of pass-through costs applicable to titles XVIII, Part B, V or XIX (if applicable) outpatient ancillary services, as appropriate.

For providers subject to the OPPTS, transfer column 13, line 200, to Worksheet E, Part B, line 9.

4024.5 Part V - Apportionment of Medical and Other Health Services Costs--This worksheet provides for the apportionment of costs applicable to hospital outpatient services reimbursable under titles V, XVIII, and XIX. Title XVIII is reimbursed in accordance with 42 CFR 413.53. For services rendered on and after August 1, 2000, outpatient services are subject to the OPPTS.

Enter in the appropriate cost center the program charges from the PS&R or from provider records.

Providers exempt from outpatient PPS (i.e., CAHs), complete columns 3, 4, 6, and 7. All other providers subscript columns 2 and 5 as necessary. Include charges for vaccine, i.e., pneumococcal, flu, hepatitis, and osteoporosis as indicated on line 73 below.

Exclude charges for which costs were excluded on Worksheet A-8. For example, CRNA costs reimbursed on a fee schedule are excluded from total cost on Worksheet A-8. For titles V and XIX, enter the appropriate outpatient service charges.

NOTE: Do not enter CORF, OPT, OSP, OOT, or CMHC charges on Worksheet D, Part V. Report only charges for CMHCs on Worksheet J-2.

For title XVIII, complete a separate Worksheet D, Part V, for each provider component as applicable. Enter the applicable component number in addition to the hospital provider number. Make no entries in columns 5 through 7 of this worksheet for any cost centers with a negative balance on Worksheet B, Part I, column 26. However, complete columns 1 through 4 for such cost centers.

In accordance with ACA, section 3121, as amended by the Medicare and Medicaid Extenders Act (MMEA) of 2010, section 108; the Temporary Payroll Tax Cut Continuation Act of 2011, section 308; and, the Middle Class Tax Relief and Job Creation Act of 2012, section 3002; hold harmless payments are extended for rural hospitals with 100 or fewer beds through December 31, 2012; SCHs and EACHs regardless of bed size through February 29, 2012; and SCHs and EACHs with 100 or fewer beds through December 31, 2012. As such, rural hospitals and SCHs or EACHs that qualify and whose cost reporting period overlaps the effective date, (Worksheet S-2, Part I, line 120, column 1 or 2, is yes), must subscript column 2 and enter the applicable charges that correspond to the respective portion of the cost reporting period.

In accordance with ACA 2010, section 3138, cancer hospitals must utilize a predetermined payment-to-cost ratio (PCR) to calculate the corresponding transitional outpatient payment effective for services rendered beginning January 1, 2012. The PCR may be revised each calendar year. Where the cost reporting period overlaps a PCR revision date, subscript column 2 and the corresponding column 5 to represent the portion of the cost reporting period that corresponds to each unique PCR. See section 4030.2 for further instruction/information.

Column 1--Enter on each line in column 1 the ratio from the corresponding line on Worksheet C, column 9.

Columns 2 through 4--General Instructions--Do not include in Medicare charges any charges identified as MSP/LCC.

Column 2--PPS Reimbursed Services--Enter the charges for services rendered which are subject to PPS. These charges should not include services paid under the fee schedule such as physical therapy, speech pathology or occupational therapy. Create separate subscripted column (e.g. 2.01, 2.02) when a cost reporting period overlaps the effective dates for the various transitional corridor payments and/or when a provider experiences a geographic reclassification from urban to rural. However, no subscripting is required when a provider geographically reclassifies from rural to urban. The subscripting of this column will directly correspond to the subscripts of Worksheet E, Part B, lines 2 through 8.

Do not include in any column services excluded from the OPPS because they are paid under another fee schedule, e.g., rehabilitation services and clinical diagnostic lab.

Column 3--Cost Reimbursed Services Subject to Deductibles and Coinsurance--Enter the charges for services rendered which are subject to cost reimbursement. This includes services rendered by CAHs.

Include the charges for drugs and supplies related to ESRD dialysis (excluding ESAs, and any drugs or supplies paid under the composite rate or ESRD PPS bundled payment rate), and corneal tissue on line 72.

Column 4--Cost Reimbursed Services Not Subject to Deductibles and Coinsurance--Vaccine Cost Apportionment--This column provides for the apportionment of costs which are not subject to deductible and coinsurance i.e., Pneumococcal, Influenza, Hepatitis B, and Osteoporosis. Enter such charges for services which are not subject to deductible and coinsurance.

Column 5--Multiply the charges in column 2, and subscripts, if necessary, by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Column 6--Multiply the charges in column 3 by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Column 7--Multiply the charges in column 4 by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Line Descriptions

Line 60--Generally, for title XVIII, Medicare outpatient covered clinical laboratory services are paid on a fee basis, and should not be included on this line. Outpatient CAH clinical laboratory services will be paid on a reasonable cost basis not subject to deductibles and coinsurance. In addition, hospital outpatient laboratory testing by a hospital laboratory with fewer than 50 beds in a qualified rural area will also be paid on a reasonable cost basis not subject to deductibles and coinsurance, for cost reporting periods beginning on or after July 1, 2010, but before July 1, 2012 (Patient Protection and Affordable Care Act of 2010, §3122, amended by the MMEA, §109). For title V and XIX purposes, follow applicable State program instructions.

For CAHs, outpatient clinical laboratory diagnostic tests are paid at 101 percent of reasonable costs, and the beneficiary is not required to be physically present in the CAH at the time the specimen is collected. As such, enter the corresponding charges on this line. See MIPPA 2008, §148 and CR 6395, transmittal 1729, dated May 8, 2009.

Line 61--Enter the program charges for provider clinical laboratory tests for which the provider reimburses the pathologist. See §4013 for a more complete description on the use of this cost center. For title XVIII, do not include charges for outpatient clinical diagnostic laboratory services. For titles V and XIX purposes, follow applicable State program instructions.

NOTE: Since the charges on line 61 are also included on line 60, laboratory, reduce the total charges to prevent double counting. Make this adjustment on line 201.

Line 71--Enter in columns 2 and 3, the charges for medical supplies charged to patients which are not paid on a fee schedule. Do not report the charges for prosthetics and orthotics.

Line 72--Enter in columns 2 and 3, the charges for implantable devices charged to patients which are not paid on a fee schedule. Do not report the charges for prosthetics and orthotics.

Line 73--Enter the program charges for drugs charged to patients. Enter in column 2, charges for vaccines and drugs reimbursed at 100 percent under the OPSS. Include in column 3, charges for drugs paid at 80 percent of cost subject to deductibles and coinsurance, such as osteoporosis drugs and drugs paid under the OPSS such as hepatitis vaccines. Include in column 4, vaccine charges for vaccines reimbursed at 100 percent of cost such as pneumococcal and influenza vaccines not subject to deductibles and coinsurance.

Line 74--The only renal dialysis services entered on this line are for inpatients that are not reimbursed under the composite rate regulations. (See 42 CFR 413.170.) Therefore, include only inpatient Part B charges on this line in column 3. Enter the related costs in column 6.

Line 75--Enter in column 3 the outpatient ASC facility charges and Part B charges for the hospital non-distinct part ASC. These charges represent the ASC facility charge only (i.e., in lieu of operating or recovery room charges), and do not include charges for the ancillary services provided to the patient.

Lines 88 through 93--Use these lines for outpatient service cost centers.

NOTE: For lines 88, 89, and 90, any ancillary service billed as clinic, RHC, or FQHC services must be reclassified to the appropriate ancillary cost center, e.g., radiology-diagnostic, PBP clinical lab services - program only. A similar adjustment must be made to program charges.

Line 92--Enter in column 2 the title XVIII Part B charges for observation beds. These are the charges for patients who were treated in the non-distinct observation beds and released. These patients were not admitted as inpatients.

Line 94--The only home program dialysis services which are cost reimbursed are those rendered to beneficiaries who have elected the option to deal directly with Medicare. Home program dialysis services reimbursed under the composite rate regulation (see 42 CFR 413.170) are not included on this line. This line includes costs applicable to equipment-related expenses only.

Line 95--Only CAHs eligible for cost reimbursement for ambulance services complete this line. Report charges for ambulance services from your records or the PS&R report type 85C in column 3. Multiply column 1 times column 3 and enter the result in column 6. All other hospital provider types are reimbursed under the ambulance fee schedule and do not complete this line.

Lines 96 and 97--For title XVIII, DME is paid on a fee schedule through the contractor and, therefore, is not paid through the cost report.

Line 200--Enter the sum of lines 50 through 98.

Line 201--Enter in columns 3 and 4 program charges for provider clinical laboratory tests where the physician bills the provider for program patients only. Obtain this amount from line 61.

Line 202--Enter in columns 3, 4, 6, and 7, and subscripts, the amount on line 200 plus or minus the amounts on line 201, if applicable.

Transfer Referencing: For title XVIII, transfer the sum of the amounts in columns 3 and 4, and applicable subscripts, line 202 to Worksheet E, Part B, line 12 (ancillary services charges). Make no transfers of swing bed charges to Worksheet E-2 since no LCC comparison is made.

For titles V and XIX (other than IPPS), transfer the sum of the amounts in columns 2, 3, and /or 4, plus subscripts as applicable, line 202, plus the amount from Worksheet D-3, column 2, line 202, to the appropriate Worksheet E-3, Part VII, line 9.

For titles V and XIX (under IPPS), transfer the amount in columns 2, 3, and /or 4, plus subscripts as applicable, line 202, to the appropriate Worksheet E-3, Part VII, line 9.

NOTE: If the amount on line 202 includes charges for professional patient care services of provider-based physicians, eliminate the amount of the professional component charges from the total charges, and transfer the net amount as indicated. Submit a schedule showing these computations with the cost report.

Transfer References

	Title XVIII, Part B Swing Bed	to	Titles V or XIX or Title XVIII, Part B
From Wkst. D, Part V			
Column 6, line 202 and column 7, line 73, and subscripts	N/A		Wkst. E, Part B, col. 1 (and subscripts), line 1
Columns 5, line 202	N/A		Wkst. E, Part B, col. 1 (and subscripts), line 2
Sum of columns 2, 3, and 4, as applicable (SNF only), line 202	N/A		Wkst. E, Part B, line 12, or Wkst. E-3, Part VII, col. 1, line 9, for titles V or XIX
Sum of column 6 and 7 (SNF only), line 202	Wkst E-2, col. 2, line 3		Wkst. E, Part B, line 1, or Wkst. E-3, Part VII, col. 1, line 2, for titles V or XIX

4025. WORKSHEET D-1 - COMPUTATION OF INPATIENT OPERATING COST

This worksheet provides for the computation of hospital inpatient operating cost in accordance with 42 CFR 413.53 (determination of cost of services to beneficiaries), 42 CFR 413.40 (ceiling on rate of hospital cost increases), and 42 CFR 412.1 through 412.125 (prospective payment). All providers must complete this worksheet.

Complete a separate copy of this worksheet for the hospital (including CAH), each subprovider, hospital-based SNF, and hospital-based other nursing facility. Also, complete a separate copy of this worksheet for each health care program under which inpatient operating costs are computed. When this worksheet is completed for a component, show both the hospital and component numbers.

At the top of each page, indicate by checking the appropriate line the health care program, provider component, and the payment system for which the page is prepared.

Worksheet D-1 consists of the following four parts:

- Part I - All Provider Components
- Part II - Hospital and Subproviders Only
- Part III - Skilled Nursing Facility, Other Nursing Facility, and ICF/IID Only
- Part IV - Computation of Observation Bed Pass-Through Cost

NOTE: If you have made a swing-bed election for your certified SNF, treat the SNF costs and patient days as though they were hospital swing-bed SNF-type costs and patient days on Parts I and II of this worksheet. Do not complete Part III for the SNF. (See CMS Pub. 15-1, chapter 22, §2230.9B.)

Definitions

The following definitions apply to days used on this worksheet.

Inpatient Day--The number of days of care charged to a beneficiary for inpatient hospital services is always documented in units of full days. A day begins at midnight and ends 24 hours later. Use the midnight to midnight method in reporting the days of care for beneficiaries even if the hospital uses a different definition for statistical or other purposes.

A part of a day, including the day of admission, counts as a full day. However, do not count the day of discharge or death, or a day on which a patient begins a leave of absence, as a day. If both admission and discharge or death occur on the same day, consider the day a day of admission and count it as one inpatient day.

Include a maternity patient in the labor/delivery room ancillary area at midnight in the census of the inpatient routine (general or intensive) care area only if the patient has occupied an inpatient routine bed at some time since admission. Count no days of inpatient routine care for a maternity inpatient who is discharged (or dies) without ever occupying an inpatient routine bed. However, once a maternity patient has occupied an inpatient routine bed, at each subsequent census include the patient in the census of the inpatient routine care area to which she is assigned, even if the patient is located in an ancillary area (labor/delivery room or another ancillary area) at midnight. In some cases, a maternity patient may occupy an inpatient bed only on the day of discharge if the day of discharge differs from the day of admission. For purposes of apportioning the cost of inpatient routine care, count this single day of routine care as the day of admission (to routine care) and discharge. This day is considered as one day of inpatient routine care. (See CMS Pub. 15-1, chapter 22, §2205.2.)

When an inpatient is occupying any other ancillary area (e.g., surgery or radiology) at the census taking hour prior to occupying an inpatient bed, do not record the patient's occupancy in the ancillary area as an inpatient day in the ancillary area. However, include the patient in the inpatient census of the routine care area.

When the patient occupies a bed in more than one patient care area in one day, count the inpatient day only in the patient care area in which the patient was located at the census taking hour.

Newborn Inpatient Day--Newborn inpatient days are the days that an infant occupies a newborn bed in the nursery. Include an infant remaining in the hospital after the mother is discharged who does not occupy a newborn bed in the nursery, an infant delivered outside the hospital and later admitted to the hospital but not occupying a newborn bed in the nursery, or an infant admitted or transferred out of the nursery for an illness in inpatient days. Also, include an infant born in and remaining in the hospital and occupying a newborn bed in the nursery after the mother is discharged in newborn inpatient days.

Private Room Inpatient Day--Private room inpatient days are the days that an inpatient occupies a private room. If you have only private rooms, report your days statistic as general inpatient days. Inpatient private room days are used for computing any private room differential adjustment on Worksheet D-1, Part I, if you have a mixture of different type rooms to accommodate patients. Do not count swing-bed SNF or swing-bed NF-type services rendered in a private room as private room days.

Inpatient Swing-Bed Days--Inpatient swing-bed days are the days applicable to swing-bed SNF or swing-bed NF-type services. See 42 CFR 413.53(a)(2)

Intensive Care Type Inpatient Days--Intensive care type inpatient days are those days applicable to services rendered in intensive care type inpatient hospital units. These units must meet the requirements specified in CMS Pub. 15-1, chapter 22, §2202.7.II.A.

NOTE: When you place overflow general care patients temporarily in an intensive care type inpatient hospital unit because all beds available for general care patients are occupied, count the days as intensive care type inpatient hospital days for purposes of computing the intensive care type inpatient hospital unit per diem. However, count the program days as general routine days in computing program reimbursement. (See CMS Pub. 15-1, chapter 22, §2217.)

Observation Beds--Observation beds, for purposes of this worksheet, are those beds in general routine areas of the hospital which are not organized as a distinct, separately staffed observation area and which are used to house patients for observation. These beds need not be used full time for observation patients. These beds are not to be confused with a subintensive care unit (i.e., definitive observation unit, a stepdown from intensive care reported as an inpatient cost center following surgical intensive care (line 34)). If you have a distinct observation bed unit (an outpatient cost center), report the costs of this unit on the subscripted line 92.01 on Worksheet A.

4025.1 Part I - All Provider Components--This part provides for the computation of the total general inpatient routine service cost net of swing-bed cost and private room cost differential for each separate provider component. When this worksheet is completed for a component, show both the hospital and component numbers.

Line Descriptions

Lines 1 through 16--Inpatient days reported, unless specifically stated, exclude days applicable to newborn and intensive care type patient stays. Report separately the required statistics for the hospital, each subprovider, hospital-based SNF, hospital-based other nursing facility and ICF/IID. Obtain the information from your records and/or Worksheet S-3, Part I, columns and lines as indicated.

Line 1--Enter the total general routine inpatient days, including private room days, swing-bed days, observation bed days, and hospice days, as applicable. Do not include routine care days rendered in an intensive care type inpatient hospital unit. Enter the total days from Worksheet S-3, Part I, column 8, for the component and lines as indicated: hospitals from lines 7 and 28; subproviders from lines 16 through 18, as applicable, and 28, if applicable; SNFs from line 19; and NFs from line 20. If you answered yes to line 92 of Worksheet S-2, the NF days come from line 19 for the SNF level of care, and line 20 for the NF level of care, and you will need to prepare a separate Worksheet D-1 for each level of care for title XIX.

Line 2--Enter the total general routine inpatient days. Include private room days and exclude swing-bed and newborn days. Hospitals enter the sum of the days entered on Worksheet S-3, Part I, column 8, lines 1 and 28. Subproviders, SNFs, and NFs enter the days from line 1 of this worksheet.

Line 3--Enter the total private room days excluding swing-bed private room days and observation bed days. If you have only private room days, do not complete this line.

Line 4--Enter the result of line 2, minus line 3, minus total observation bed days from Worksheet S-3, Part I, column 8, line 28. The result will be semi-private room days exclusive of swing-bed semi-private room days and observation bed days. If you have only private room days, such days will be included in this line.

NOTE: For purposes of this computation, the program does not distinguish between semi-private and ward accommodations. (See CMS Pub. 15-1, chapter 22, §2207.3.)

Line 5--Enter the total swing-bed SNF-type inpatient days, including private room days, through December 31 of your cost reporting period. If you are on a calendar year end, report all swing-bed SNF-type inpatient days.

Line 6--Enter the total swing-bed SNF-type inpatient days, including private room days, after December 31 of your cost reporting period. If you are on a calendar year end, enter zero. The sum of lines 5 and 6 equals Worksheet S-3 Part I, line 5, column 8.

Line 7--Enter the total swing-bed NF-type inpatient days, including private room days, through December 31 of your cost reporting period. If you are on a calendar year end, report all swing-bed NF-type inpatient days. This line includes title V, title XIX, and all other payers.

Line 8--Enter the total swing-bed NF-type inpatient days, including private room days, after December 31 of your cost reporting period. If you are on a calendar year end, enter zero. This line includes title V, title XIX, and all other payers. The sum of lines 7 and 8 equals Worksheet S-3, Part I, line 6, column 8.

NOTE: Obtain the amounts entered on lines 5 and 7 from your records.

Line 9--Enter the total program general routine inpatient days as follows:

<u>Type of Provider</u>	<u>From</u>
Hospital	Wkst. S-3, Part I, cols. 5, 6, or 7, line 1
Subprovider	Wkst. S-3, Part I, cols. 5, 6, or 7, line 16, 17, or 18, as applicable
SNF	Wkst. S-3, Part I, cols. 5, 6, or 7, line 19
NF	Wkst. S-3, Part I, cols. 5, 6, or 7, for SNF only level of care; line 19. If line 92 of Wkst S-2, Part I is a "Y", two D-1s must be completed for title XIX using line 19 for SNF level of care and line 20 for the NF level of care; or line 20 only for NF level of care.

Include private room days and exclude swing-bed and newborn days for each provider component. Add any program days for general care patients of the component who temporarily occupied beds in an intensive care or other special care unit. (See CMS Pub. 15-1, chapter 22, §2217.)

NOTE: If Worksheet S-2, line 92 columns 1 or 2, as applicable is “Y” for yes, then Worksheet D-1 for title XIX (for the SNF and NF component) must be completed. The results are to be combined and transferred to title XIX SNF, Worksheet E-3, Part VII, line 1.

Line 10--Enter the title XVIII swing-bed SNF-type inpatient days, including private room days, through December 31 of your cost reporting period. If you are on a calendar year end, report all program swing-bed SNF-type inpatient days. Combine titles V and XIX for all SNF lines if your State recognizes only SNF level of care.

Line 11--Enter the title XVIII swing-bed SNF-type inpatient days, including private room days, after December 31 of your cost reporting period. If you are on a calendar year end, enter zero.

Line 12--Enter the total titles V or XIX swing-bed NF-type inpatient days, including private room days, through December 31 of your cost reporting period. If you are on a calendar year end, report all program swing-bed NF-type inpatient days.

Line 13--Enter the total titles V or XIX swing-bed NF-type inpatient days, including private room days, after December 31 of your reporting period. If you are on a calendar year end, enter zero.

NOTE: If you are participating in both titles XVIII and XIX, complete, at a minimum, a separate Worksheet D-1, Part I, for title XIX, lines 9, 12, and 13. If these data are not supplied, the cost report is considered incomplete and is rejected.

Line 14--Enter the total medically necessary private room days applicable to the program, excluding swing-bed days, for each provider component.

Line 15--Enter, for titles V or XIX only, the total nursery inpatient days from Worksheet S-3, Part I, column 8, line 13.

Line 16--Enter, for titles V or XIX only, the total nursery inpatient days applicable to the program from Worksheet S-3, Part I, columns 5 and 7, respectively, line 13.

Lines 17 through 27--These lines provide for the carve-out of reasonable cost of extended care services furnished by a swing-bed hospital. Under the carve out method, the total costs attributable to SNF-type and NF-type routine services furnished to all classes of patients are subtracted from total general inpatient routine service costs before computing the average cost per diem for general routine hospital care. The rates on lines 17 through 20 are supplied by your contractor.

Line 17--Enter the Medicare swing-bed SNF rate applicable to the calendar year in which inpatient days on line 5 occurred. If the swing-bed SNF rate for the prior calendar year is higher, enter that rate instead. (See CMS Pub. 15-1, chapter 22, §2230ff.) CAHs do not complete this line.

Line 18--Enter the Medicare swing-bed SNF rate applicable to the calendar year in which inpatient days on line 6 occurred. If the swing-bed SNF rate for the prior calendar year is higher, enter that rate instead. (See CMS Pub. 15-1, chapter 22, §2230ff.) CAHs do not complete this line.

Line 19--Enter the average Statewide rate per patient day paid under the State Medicaid plan for routine services furnished by nursing facilities (other than NFs for individuals with intellectual disabilities) in that State. This rate is approximated by taking the average rate from the prior calendar year (i.e. the calendar year preceding the year relating to inpatient days reported on line 7), updated to approximate the current year rate. Obtain the proper rate from your contractor.

Line 20--Enter the average Statewide rate per patient day paid under the State Medicaid plan for routine services furnished by nursing facilities (other than NFs for individuals with intellectual disabilities) in that State. This rate is approximated by taking the average rate from the prior calendar year (i.e. the calendar year preceding the year relating to inpatient days reported on line 8), updated to approximate the current year rate. Obtain the proper rate from your contractor.

Line 21--Enter the total general inpatient routine service costs for the applicable provider component.

For titles V, XVIII, and XIX, enter the amounts from Worksheet C, Part I, line 30 for adults and pediatrics or lines 40, 41, or 42, as applicable for the subprovider, as appropriate:

COST or OTHER	Inpatient - Column 1 (includes CAHs)
TEFRA	Inpatient - Column 3 (includes cancer and children's hospitals)
PPS	Inpatient - Column 5 (includes acute, IPFs, IRFs, & LTCHs)

SNF/NF Inpatient Routine--For title XVIII, transfer this amount from Worksheet C, Part I, column 5, line 44 (SNF). For titles V and XIX, transfer this amount from Worksheet B, Part I, column 26, line 45 (NF) or 45.01 (ICF/IID).

Line 22--Enter the product of the days on line 5 multiplied by the amount on line 17.

Line 23--Enter the product of the days on line 6 multiplied by the amount on line 18.

Line 24--Enter the product of the days on line 7 multiplied by the amount on line 19.

Line 25--Enter the product of the days on line 8 multiplied by the amount on line 20.

Line 26--Enter the sum of the amounts on lines 22 through 25. This amount represents the total reasonable cost for swing-bed SNF-type and NF-type inpatient services.

For CAHs, subtract the sum of lines 24 and 25 from the amount reported on line 21. Divide that result by the patient days equal to lines 2, 5, and 6 above to arrive at a per diem (retain this amount for the calculation required on lines 38, 64, and 65). Multiply the per diem by the total days reported on lines 5 and 6. Add that result to the amounts reported on lines 24 and 25.

Line 27--Subtract the amount on line 26 from the amount on line 21. This amount represents the general inpatient routine service cost net of swing-bed SNF-type and NF-type inpatient costs.

Lines 28 through 36--All providers must complete lines 28 through 36. PPS providers complete these lines for data purposes only. However, if line 4 equals line 2 above or if line 3 above is zero, you are not to complete these lines.

Line 28--Enter the total charges for general inpatient routine services, excluding charges for swing-bed SNF-type and NF-type inpatient services and observation bed days (from your records).

Line 29--Enter the total charges for private room accommodations, excluding charges for private room accommodations for swing-bed SNF-type and NF-type inpatient services and observation bed days (from your records).

Line 30--Enter the total charges for semi-private room and ward accommodations, excluding semi-private room accommodation charges for swing-bed SNF-type and NF-type services (from your records).

Line 31--Enter the general inpatient routine cost-to-charge ratio (rounded to six decimal places) by dividing the total inpatient general routine service costs (line 27) by the total inpatient general routine service charges (line 28).

Line 32--Enter the average per diem charge (rounded to two decimal places) for private room accommodations by dividing the amount on line 29 by the days on line 3.

Line 33--Enter the average per diem charge (rounded to two decimal places) for semi-private accommodations by dividing the amount on line 30 by the days on line 4.

Line 34--Subtract the average per diem charge for all semi-private accommodations (line 33) from the average per diem charge for all private room accommodations (line 32) to determine the average per diem private room charge differential. If a negative amount results from this computation, enter zero on line 34.

Line 35--Multiply the average per diem private room charge differential (line 34) by the inpatient general routine cost-to-charge ratio (line 31) to determine the average per diem private room cost differential (rounded to two decimal places).

Line 36--Multiply the average per diem private room cost differential (line 35) by the private room accommodation days (excluding private room accommodation days applicable to swing-bed SNF-type and NF-type services) (line 3) to determine the total private room accommodation cost differential adjustment.

Line 37--Subtract the private room cost differential adjustment (line 36) from the general inpatient routine service cost net of swing-bed SNF-type and NF-type costs (line 27) to determine the adjusted general inpatient routine service cost net of swing-bed SNF-type service costs, NF-type service costs, and the private room accommodation cost differential adjustment. If line 4 equals line 2, enter the amount from line 27 above.

4025.2 Part II - Hospital and Subproviders Only--This part provides for the apportionment of inpatient operating costs to titles V, XVIII, and XIX and the calculation of program excludable cost for all hospitals and subproviders. For hospitals reimbursed under TEFRA, it provides for the application of a ceiling on the rate of cost increase for the hospital and subproviders. When the worksheet is completed for a component, show both the hospital and component numbers.

CAHs are also required to complete this worksheet.

Line Descriptions

Line 38--For non-IPPS providers, (includes CAHs), divide the adjusted general inpatient routine service cost (line 37) by the total general inpatient routine service days including private room (excluding swing-bed and newborn) days (line 2) to determine the general inpatient routine service average cost per diem (rounded to two decimal places).

For PPS providers (includes IRFs, IPFs, and LTCHs under 100 percent PPS), divide the sum of lines 36 and 37, by the inpatient days reported on line 2.

For CAHs the per diem, unless there is an adjustment for private room differential, should be equal to the per diem calculated in the formula on line 26. If this is a CAH and there is a private room differential, process as a non-PPS provider.

Line 39--Multiply the total program inpatient days including private room (excluding swing-bed and newborn) days (line 9) by the adjusted general inpatient routine service average cost per diem (line 38) to determine the general inpatient service cost applicable to the program.

Line 40--Multiply the medically necessary private room (excluding swing-bed) days applicable to the program (line 14) by the average per diem private room cost differential (line 35) to determine the reimbursable medically necessary private room cost applicable to the program. PPS providers including IRF, IPF and LTCH, reimbursed at 100 percent Federal rate enter zero.

Line 41--Add lines 39 and 40 to determine the total general inpatient routine service cost applicable to the program.

Line 42--This line is for titles V and XIX only and provides for the apportionment of your inpatient routine service cost of the nursery, as appropriate.

Column 1--Enter the total inpatient cost applicable to the nursery from Worksheet C, Part I, line 43.

TEFRA, COST, or OTHER Inpatient	Column 3
PPS Inpatient, or IPF, IRF, and LTCH PPS	Column 5

Column 2--Enter the total inpatient days applicable to the nursery from line 15.

Column 3--Divide the total inpatient cost in column 1 by the total inpatient days in column 2 (rounded to two decimal places).

Column 4--Enter the program nursery days from line 16.

Column 5--Multiply the average per diem cost in column 3 by the program nursery days in column 4.

Lines 43 through 47--These lines provide for the apportionment of the hospital inpatient routine service cost of intensive care type inpatient hospital units (excluding nursery) to the program.

Column 1--Enter on the appropriate line the total inpatient routine cost applicable to each of the indicated intensive care type inpatient hospital units from Worksheet C, Part I, lines 31 through 35, as appropriate.

TEFRA, COST, or OTHER Inpatient	Column 3
PPS Inpatient, or IPF, IRF and LTCH PPS	Column 5

Column 2--Enter on the appropriate line the total inpatient days applicable to each of the indicated intensive care type inpatient units. Transfer these inpatient days from Worksheet S-3, Part I, column 8, lines 8 through 12, as appropriate.

Column 3--For each line, divide the total inpatient cost in column 1 by the total inpatient days in column 2 (rounded to two decimal places).

Column 4--Enter on the appropriate line the program days applicable to each of the indicated intensive care type inpatient hospital units. Transfer these inpatient days from Worksheet S-3, Part I, columns 5, 6, or 7, as appropriate, lines 8 through 12.

NOTE: When you place overflow general care patients temporarily in an intensive care type inpatient hospital unit because all beds available for general care patients are occupied, count the days as intensive care type unit days for the purpose of computing the intensive care type unit per diem. The days are included in column 2. However, count the program days as general routine days in computing program reimbursement. Enter the program days on line 9 and not in column 4, lines 43 through 47, as applicable. (See CMS Pub. 15-1, chapter 22, §2217.)

Column 5--Multiply the average cost per diem in column 3 by the program days in column 4.

Line 48--Enter the total program inpatient ancillary service cost from the appropriate Worksheet D-3, column 3, line 200.

Line 49--Enter the sum of the amounts on lines 41 through 48. When this worksheet is completed for components, neither subject to prospective payment, nor subject to the target rate of increase ceiling (i.e., "Other" box is checked), transfer this amount to Worksheet E-3, Part V, line 1, or Part VII, line 1, as appropriate. Do not complete lines 50 through 63.

For all inclusive rate providers (Method E), apply the percentage to the sum of the aforementioned lines (lines 41 through 48) based on the provider type designated on Worksheet S-2, column 4, line 3 (see CMS Pub. 15-1, chapter 22, §2208).

Lines 50 through 53--These lines compute total program inpatient operating cost less program capital-related, nonphysician anesthetists, and approved medical education costs. Complete these lines for all provider components.

Line 50--Enter on the appropriate worksheet the total pass-through costs including capital-related costs applicable to program inpatient routine services. Transfer capital-related inpatient routine cost from Worksheet D, Part I, column 7, sum of lines 30 through 35 and line 43 for the hospital, and line 40, 41, or 42, as applicable, for the subprovider. Add that amount to the other pass-through costs from Worksheet D, Part III, column 9, sum of lines 30 through 35 and line 43, for the hospital, and line 40, 41, or 42, as applicable, for the subprovider.

Line 51--Enter the total pass-through costs including capital-related costs applicable to program inpatient ancillary services. Transfer capital-related inpatient ancillary costs from Worksheet D, Part II, column 5, line 200. Add that amount to the other pass-through costs from Worksheet D, Part IV, column 11, line 200.

Line 52--Enter the sum of lines 50 and 51.

Line 53--Enter total program inpatient operating cost (line 49) less program capital-related, nonphysician anesthetists (if appropriate), and approved medical education costs (line 52).

Lines 54 through 63--Except for those hospitals specified below, all hospitals (and distinct part hospital units) excluded from prospective payment and *extended neoplastic disease care hospitals* are reimbursed under cost reimbursement principles and are subject to the ceiling on the rate of hospital cost increases (TEFRA). (See 42 CFR 413.40.) CAHs do not complete these lines as CAH reimbursement is based on reasonable cost. The following hospitals are reimbursed under special provisions and, therefore, are not generally subject to TEFRA or prospective payment:

- Hospitals reimbursed under approved State cost control systems (see 42 CFR 403.300 through 403.322);
- Nonparticipating hospitals furnishing emergency services to Medicare beneficiaries.

For your components subject to the PPS or not otherwise subject to the rate of increase ceiling as specified above, make no entries on lines 54 through 63.

NOTE: A new non-PPS hospital or subprovider (lines 85 and/or 86 of Worksheet S-2 with a “Y” response) is cost reimbursed for all cost reporting periods through the end of its first 12-month cost reporting period. The 12-month cost reporting period also becomes the TEFRA base period unless an exemption under 42 CFR 413.40(f) is granted. If such an exemption is granted, cost reimbursement continues through the end of the exemption period. The last 12-month period of the exemption is the TEFRA base period.

NOTE: For lines 54 through 63: In the FFY 2018 IPPS final rule, (82 FR 38298 (August 14, 2017)), CMS created a new category of IPPS excluded hospitals named “*extended neoplastic disease care hospitals*” under subsection (d)(1)(B)(vi) of the Act, for hospitals that were formally classified as “*subclause (II) LTCHs*”, effective for cost reporting periods beginning on or after January 1, 2015, (that is, calendar year 2015 and subsequent fiscal years). The payment adjustment is determined based on reasonable cost, as described at 42 CFR 412.526(c).

Line 54--Enter the number of program discharges including deaths (excluding newborn and DOAs) for the component from Worksheet S-3, Part I, columns 12 through 14 (as appropriate), lines 14 and 16 through 18 (as appropriate). A patient discharge, including death, is a formal release of a patient.

Line 55--Enter the target amount per discharge as obtained from your contractor. The target amount establishes a limitation on allowable rates of increase for hospital inpatient operating cost. The rate of increase ceiling limits the amount by which your inpatient operating cost may increase from one cost reporting period to the next. (See 42 CFR 413.40.)

Line 56--Multiply the number of discharges on line 54 by the target amount per discharge on line 55, to determine the rate of increase ceiling.

Line 57--Subtract line 53 from line 56, to determine the difference between adjusted inpatient operating cost and the target amount.

Line 58 through 62--New providers and *extended neoplastic disease care hospitals* do not complete lines 58 through 62. This line provides incentive payments when your cost per discharge for the cost reporting period subject to the ceiling is less than the applicable target amount per discharge. In addition, bonus payments are provided for hospitals who have received PPS exempt payments for three or more previous cost reporting periods and whose operating costs are less than the target amount, expected costs (lesser of actual costs or the target amount for the previous year), or trended costs (lesser of actual operating costs or the target amount in 1996; or for hospitals where its third full cost reporting period was after 1996 the inpatient operating cost per discharge), updated and compounded by the market basket. It also provides for an adjustment when the cost per discharge exceeds the applicable target amount per discharge. If line 57 is zero, enter zero on lines 58 through 62.

Line 58--If line 57 is a positive amount (actual inpatient operating cost is less than the target amount), enter on line 58 the lesser of 15 percent of line 57 or 2 percent of line 56. If line 57 is negative, do not complete line 58 (leave blank); however, complete line 62 for calculation of any adjustments to the operating costs.

Line 59--Enter the inpatient operating cost per discharge updated and compounded by the market basket for each year through the current reporting year.

Line 60--Enter from the prior year cost report, the lesser of the hospital's inpatient operating cost per discharge (line 53 ÷ line 54) or line 55, updated by the market basket.

Line 61--If (line 53 ÷ line 54) is less than the lower of lines 55, 59, or 60, enter the lesser of 50 percent of the amount by which operating costs (line 53) are less than expected costs (line 54 times line 60), or 1 percent of the target amount (line 56); otherwise enter zero. (See 42 CFR 413.40(d)(4)(i).)

Line 62--If line 57 is a negative amount (actual inpatient operating cost is greater than the target amount) and line 53 is greater than 110 percent of line 56, enter on this line the lesser of (1) or (2): (1) 50 percent of the result of (line 53 minus 110 percent of line 56) or (2) 10 percent of line 56; otherwise enter zero. (See 42 CFR 413.40(d)(3).)

Line 63--Allowable Cost Plus incentive Payment--If line 57 is a positive amount, enter the sum of lines 52, 53, 58, and 61 (if applicable). If line 57 is a negative amount, enter the sum of lines 52, 56, and 62. If line 57 is zero, enter the sum of lines 52 and 56. New providers and *extended neoplastic disease care hospitals* enter the lesser of lines 53 or 56, plus line 52.

Line 64--Enter the amount of Medicare swing-bed SNF-type inpatient routine cost through December 31 of the cost reporting period. Determine this amount by multiplying the program swing-bed SNF-type inpatient days on line 10, by the rate used on line 17. For CAHs multiply line 10, times the per diem calculated on line 38.

Line 65--Enter the amount of Medicare swing-bed SNF-type inpatient routine cost for the period after December 31 of the cost reporting period. Determine this amount by multiplying the program swing-bed SNF-type inpatient days on line 11, by the rate used on line 18. For CAHs multiply line 11, times the per diem calculated on line 38.

Line 66--Enter the sum of lines 64 and 65. For CAHs only transfer this amount to Worksheet E-2, column 1, line 1.

Line 67--Enter the amount of titles V or XIX swing-bed NF-type inpatient routine cost through December 31 of the cost reporting period. Determine this amount by multiplying the program swing-bed NF-type inpatient days on line 12, by the rate used on line 19.

Line 68--Enter the amount of titles V or XIX swing-bed NF-type inpatient routine cost for the period after December 31 of the cost reporting period. Determine this amount by multiplying the program swing-bed NF-type inpatient days on line 13, by the rate used on line 20.

Line 69--Enter the sum of lines 67 and 68. Transfer this amount to the appropriate Worksheet E-2, column 1, line 2. If your state recognizes only one level of care obtain the amount from line 66.

4025.3 Part III - SNF, NF, and ICF/IID Only--This part provides for the apportionment of inpatient operating costs to titles V, XVIII, and XIX. Hospital-based SNFs complete lines 70 through 74 and 83 through 86 for data purposes only as SNFs are reimbursed under SNF PPS for title XVIII. Complete lines 70 through 89 for titles V and XIX. When this worksheet is completed for a component, show both the hospital and component numbers. Any reference to the nursing facility will also apply to the ICF/IID unit.

Line Descriptions

Line 70--Enter the hospital-based SNF or other nursing facility routine service cost from Part I, line 37.

Line 71--Calculate the adjusted general inpatient routine service cost per diem by dividing the amount on line 70, by inpatient days, including private room days, shown on Part I, line 2.

Line 72--Calculate the routine service cost by multiplying the program inpatient days, including the private room days in Part I, line 9, by the per diem amount on line 71.

Line 73--Calculate the medically necessary private room cost applicable to the program by multiplying the days shown in Part I, line 14, by the per diem in Part I, line 35.

Line 74--Add lines 72 and 73 to determine the total reasonable program general inpatient routine service cost.

Lines 75 through 82--Apportionment of Inpatient Operating Costs for Other Nursing Facilities (NF)--These lines are used for titles V and/or XIX only. For title XVIII Medicare, skip lines 75 through 82, and continue with line 83.

Line 75--Enter the capital-related cost allocated to the general inpatient routine service cost center. For titles V and XIX, transfer this amount from Worksheet B, Part II, column 26, line 45 (NF).

Line 76--Calculate the per diem capital-related cost by dividing the amount on line 75 by the days in Part I, line 2.

Line 77--Calculate the program capital-related cost by multiplying line 76 by the days in Part I, line 9.

Line 78--Calculate the inpatient routine service cost by subtracting line 77 from line 74.

Line 79--Enter the aggregate charges to beneficiaries for excess costs obtained from your records.

Line 80--Enter the total program routine service cost for comparison to the cost limitation. Obtain this amount by subtracting line 79 from line 78.

Line 81--Enter the inpatient routine service cost per diem limitation. This amount is provided by your state contractor.

Line 82--Enter the inpatient routine service cost limitation. Obtain this amount by multiplying the number of inpatient days shown on Part I, line 9 by the cost per diem limitation on line 81.

Line 83--For titles V and XIX, enter the amount of reimbursable inpatient routine service cost determined by adding line 77 to the lesser of line 80 or line 82. If you are a provider not subject to the inpatient routine service cost limit, enter the sum of lines 77 and 80. For title XVIII, enter the amount from line 74.

Line 84-- Enter the program ancillary service amount from Worksheet D-3, column 3, line 200.

Line 85--Enter (only when Worksheet D-1 is used for a hospital-based SNF and NF) the applicable program's share of the reasonable compensation paid to physicians for services on utilization review committees to an SNF and/or NF. Include the amount eliminated from total

costs on Worksheet A-8, line 25. If the utilization review costs are for more than one program, the sum of all the Worksheet D-1 amounts reported on this line must equal the amount adjusted on Worksheet A-8, line 25.

Line 86--Calculate the total program inpatient operating cost by adding the amounts on lines 83 through 85. Transfer this amount to the appropriate Worksheet E-3, Part VII, line 1 except for SNFs subject to SNF PPS. For NF and ICF/IID, transfer this amount to Worksheet E-3, Part VII, line 1, for titles V and XIX.

4025.4 Part IV - Computation of Observation Bed Pass-Through Cost--This part provides for the computation of the total observation bed costs and the portion of costs subject to reimbursement as a pass-through cost for observation beds that are only in the general acute care routine area of the hospital. For title XIX, insert the amount calculated for title XVIII for the hospital, if applicable. To avoid duplication of reporting observation bed costs, do not transfer the title XIX amount to Worksheet C.

Line 87--Transfer the total observation bed days from Worksheet S-3, Part I, column 8, line 28. NOTE: Observation days are only recognized and reported in the inpatient routine area of the hospital.

Line 88--Calculate the result of general inpatient routine cost on line 27 divided by line 2.

Line 89--Multiply the number of days on line 87 by the cost per diem on line 88, and enter the result. Transfer this amount to Worksheet C, Parts I and II, column 1, line 92.

Lines 90 through 93--These lines compute the observation bed costs used to apportion the routine pass-through costs and capital-related costs associated with observation beds for PPS, TEFRA, and new children's and new cancer providers. Lines 90 through 93 correspond to specific medical education programs reported on Worksheet D, Part III, columns 1, 2, and 3, respectively.

Column 1--For line 90, transfer the amount from Worksheet D, Part I, column 1, line 30, for the hospital. For line 91 through 93, enter the cost from Worksheet D, Part III, columns 1, 2 and 3, line 30.

Column 2--Enter on each line the general inpatient routine cost from line 21. Enter the same amount on each line.

Column 3--Divide column 1 by column 2, for each line, and enter the result. If there are no costs in column 1, enter 0 in column 3.

Column 4--Enter the total observation cost from line 89. Enter the same amount on each line.

Column 5--Multiply the ratio in column 3 by the amount in column 4. Use this cost to apportion routine pass-through costs associated with observation beds on Worksheet D, Parts II and IV.

Transfer the amount in column 5:

<u>From</u>	<u>To</u>	<u>To</u>
<u>Wkst. D-1, Part IV</u>	<u>Wkst. D, Part II</u>	<u>Wkst D, Part IV</u>
Col. 5, line 90	Col. 1, line 92	
Col. 5, line 91		Col. 2, line 92
Col. 5, line 92		Col. 3, line 92
Col. 5, line 93		Col. 4, line 92

4026. WORKSHEET D-2 - APPORTIONMENT OF COST OF SERVICES RENDERED BY INTERNS AND RESIDENTS

4026.1 Part I - Not in Approved Teaching Program.--Use this part only if you have interns and residents who are not in an approved teaching program. (See CMS Pub. 15-1, chapter 4.) If you have more than one hospital-based outpatient rehabilitation provider, subscript line 17 to accommodate reporting data for each.

Column 1--Enter the percentage of time that interns and residents are assigned to each of the indicated patient care areas on lines 1 through 19 and 21 through 26 (from your records).

Column 2--Enter on line 1 the total cost of services rendered in all patient care areas from Worksheet B, Part I, column 26, line 100. Multiply the amount in column 1 by the total cost in column 2, line 1. Enter the resulting amounts on the appropriate lines in column 2.

Inpatient

Column 3--Enter the total inpatient days applicable to the various patient care areas of the complex.

<u>Description</u>	<u>Enter in Col. 3</u>	<u>Inpatient Days From Worksheet D-1</u>
Adults & Pediatrics Intensive Care Unit	line 2	Part I, col. 1, line 1
Coronary Care Unit	line 3	Part II, col. 2, line 43
Burn Intensive Care Unit	line 4	Part II, col. 2, line 44
Surgical Intensive Care Unit	line 5	Part II, col. 2, line 45
Other Intensive Care Type Unit	line 6	Part II, col. 2, line 46
Nursery	line 7	Part II, col. 2, line 47
IPF - Inpatient Routine	line 8	S-3, Part I, col. 8, line 13
IPF - Inpatient Routine Subprovider	line 10	Part I, col. 1, line 1
SNF	line 11	Part I, col. 1, line 1
NF	line 12	Part I, col. 1, line 1
	line 13	Part I, col. 1, line 1
	line 14	Part I, col. 1, line 1

Column 4--Divide the allocated expenses in column 2 by the inpatient days in column 3 to arrive at the average per diem cost for each cost center.

For swing bed-SNF or swing bed-NF facilities, transfer the per diem amount in column 4, line 2, to Worksheet E-2, column 1 (for titles V and XIX) or column 2 (for title XVIII), line 4.

Columns 5, 6, and 7--Enter in the appropriate column the health care program inpatient days for each patient care area.

Titles V and XIX

<u>Description</u>	<u>Enter in column 5 for title V or column 7 for title XIX</u>	<u>From Worksheet D-1</u>
Adults & Pediatrics Intensive Care Unit	line 2	Part I, col. 1, line 9
Coronary Care Unit	line 3	Part II, col. 4, line 43
Burn Intensive Care Unit	line 4	Part II, col. 4, line 44
Surgical Intensive Care Type Unit	line 5	Part II, col. 4, line 45
Other Intensive Care Type Unit	line 6	Part II, col. 4, line 46
Nursery	line 7	Part II, col. 4, line 47
IPF - Inpatient Routine	line 8	Part II, col. 4, line 42
IRF - Inpatient Routine	line 10	Part I, col. 1, line 1
Subprovider	line 11	Part I, col. 1, line 1
SNF	line 12	Part I, col. 1, line 1
NF	line 13	Part I, col. 1, line 1
	line 14	Part I, col. 1, line 1

Title XVIII--Enter in column 6, lines 2 through 13, as appropriate, the total number of days in which beneficiaries were inpatients of the provider and had Medicare Part B coverage. Such days are determined without regard to whether Part A benefits were available. Submit a reconciliation with the cost report demonstrating the computation of Medicare Part B inpatient days. The following reconciliation format is recommended:

<u>Cost Center</u>	<u>Part A Inpatient plus Days</u>	<u>Part B Only Days</u>	<u>minus</u>	<u>Part A Coverage But No Part B = Days Coverage</u>	<u>Medicare Part B Days</u>
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Part A Inpatient Days--Enter the Medicare Part A inpatient days from Worksheet D-1.

<u>Cost Center</u>	<u>From Worksheet D-1</u>
Adults & Pediatrics Intensive Care Unit	Part I, column 1, line 9
Coronary Care Unit	Part II, column 4, line 43
Burn Intensive Care Type Unit	Part II, column 4, line 44
Surgical Intensive Care Type Unit	Part II, column 4, line 45
Other Intensive Care Type Unit	Part II, column 4, line 46
IPF - Inpatient Routine	Part II, column 4, line 47
IRF - Inpatient Routine	Part I, column 1, line 9
Subprovider	Part I, column 1, line 9
Skilled Nursing Facility	Part I, column 1, line 9

Part B Only Days--Enter the total number of days from your records in which inpatients were covered under Medicare Part B but did not have Part A benefits available.

No Part B Days--Enter the total number of days from your records in which inpatients were covered under Medicare Part A but did not have Part B benefits available.

Columns 8, 9, and 10--Multiply the average cost per day in column 4 by the health care program days in columns 5, 6, and 7, respectively. Enter the resulting amounts in columns 8, 9, and 10, as appropriate, for each cost center.

Outpatient

Column 3--Enter the total charges applicable to each outpatient service area. Obtain the total charges from Worksheet C, column 8, lines 88 through 93.

Column 4--Compute the total outpatient cost-to-charge ratio by dividing costs in column 2 by charges in column 3, for each cost center.

Columns 5, 6, and 7--Enter in these columns program charges for outpatient services. Do not include in Medicare charges any charges identified as MSP/LCC.

Titles V and XIX:

<u>Description</u>	<u>Enter in col. 5 for title V or col. 7 for title XIX</u>	<u>Sum of</u>	
		<u>Worksheet D-3, col. 2</u>	<u>Worksheet D, Part V, sum of cols. 2 - 4 (& applicable subscripts)</u>
RHC	line 21	line 88	line 88
FQHC	line 22	line 89	line 89
Clinic	line 23	line 90	line 90
Emergency	line 24	line 91	line 91
Observation Beds	line 25	line 92	line 92
Other Outpatient	line 26	line 93	line 93

Title XVIII:

<u>Description</u>	<u>Enter in. col. 6 for title XVIII</u>	<u>From</u>		
		<u>Worksheet D-3, col. 2</u>	<u>Worksheet D, Part V, cols. 2 - 4 (& applicable subscripts)</u>	<u>Less Part A Only</u>
RHC	line 21	line 88	plus line 88 minus	
FQHC	line 22	line 89	plus line 89 minus	From
Clinic	line 23	line 90	plus line 90 minus	Provider
Emergency	line 24	line 91	plus line 91 minus	Records
Observation Beds	line 25	line 92	plus line 92 minus	
Other Outpatient	line 26	line 93	plus line 93 minus	

NOTE: Submit a reconciliation worksheet with the cost report showing the computations used for the charges for column 6.

If you have subproviders, the amounts entered in these columns are the sum of the hospital and subprovider Worksheets D-3 and D, Part V.

Columns 8, 9, and 10, lines 21 through 26--Compute program outpatient costs for titles V and XIX and title XVIII, Part B cost by multiplying the cost-to-charge ratio in column 4 by the program outpatient charges in columns 5, 6, and 7. Enter the resulting amounts in columns 8, 9, and 10, as appropriate, for each cost center.

Transfer program expenses.

From Title V (Column 8)/Title XIX (Column 10)

Hospital: Sum of lines 9 and 27	TO	Worksheet E-3, Part VII, line 19
Subprovider: lines 10-12, as applicable	TO	Worksheet E-3, Part VII, line 19
Other Nursing Facility: line 14	TO	Worksheet E-3, Part VII, line 19

From Title XVIII (Column 9) (only if Part II is not utilized)

Hospital: Sum of lines 9 and 27	TO	Worksheet E, Part B, line 22
Subprovider: line 10-12, as applicable	TO	Worksheet E, Part B, line 22
Skilled Nursing Facility: line 13	TO	Worksheet E, Part B, line 22

4026.2 Part II - In An Approved Teaching Program (Title XVIII, Part B Inpatient Routine Costs Only)--This part provides for reimbursement for inpatient routine services rendered by interns and residents in approved teaching programs to Medicare beneficiaries who have Part B coverage and are not entitled to benefits under Part A. (See CMS Pub. 15-1, chapter 4, and chapter 21, §2120.) Do not complete this section unless you qualify for the new teaching hospital exception for GME payments in 42 CFR 413.77(e)(1).

Column 1--Enter the amounts allocated in the cost finding process to the indicated cost centers. Obtain these amounts from Worksheet B, Part I, sum of the amounts in columns 21 and 22, as adjusted for any post step-down adjustments applicable to interns and residents in approved teaching programs.

Column 2--Enter the adjustment for interns and residents costs applicable to swing-bed services but allocated to hospital routine cost. Compute these amounts as follows:

Swing Inpatient = Bed Amount	Interns and Residents Costs Allocated to Adults & Pediatrics	times	Total Swing- Bed Days	divided by	Total Days
For line 30 (SNF)	Wkst. D-2, col. 1, line 29		Wkst. D-1, sum of lines 5 and 6		Wkst. D-1, line 1
For line 31 (NF)	Wkst. D-2, col. 1, line 29		Wkst. D-1, sum of lines 7 and 8		Wkst. D-1, line 1

The amount subtracted from line 29 must equal the sum of the amounts computed for lines 30 and 31.

If you have swing-beds in your IPF subprovider, complete line 38 to adjust for swing-bed costs. Compute the swing-bed amounts as explained above except that the interns and residents costs allocated to adults and pediatrics (line 38) comes from Worksheet D-2, column 1, line 38. The amount subtracted from line 38 must equal the sum of subscripts of line 38, as applicable. If you have swing-beds in your IRF subprovider, complete line 39 to adjust for swing-bed costs. Compute the swing-bed amounts as explained above except that the interns and residents costs allocated to adults and pediatrics (line 39) comes from Worksheet D-2, column 1, line 39. The amount subtracted from line 39 must equal the sum of subscripts of line 39, as applicable.

Column 3--Enter on lines 29, and 38 through 40, as applicable, the amounts in column 1 minus the amount in column 2. Enter on line 30 the amount from column 2. Enter on lines 32 through 36, and 41, the amounts from column 1.

Column 4--Enter the total inpatient days applicable to the various patient care areas of the complex. (See instructions for Part I, column 3. For line 30, this is from Worksheet D-1, sum of lines 5 and 6.)

Column 5--Divide the allocated expense in column 3 by the inpatient days in column 4 to arrive at the average per diem cost for each cost center.

Column 6--Enter on lines 29, 30, 32 through 36, and 38 through 41, as applicable, the total number of days in which inpatients were covered under Medicare Part B but did not have Part A benefits available.

Column 7--Multiply the average per diem cost in column 5 by the number of inpatient days in column 6 to arrive at the expense applicable to title XVIII for each cost center. Transfer the amount on line 30, or lines 38 through 40 if you are a subprovider with a swing-bed, to Worksheet E-2, column 2, line 6.

For columns 1, 3, and 7, enter on line 37, the sum of the amounts on line 29 plus the sum of the amounts on lines 32 through 36.

Transfer the expenses on lines 37 through 41 to the appropriate lines on Part III, column 4, whenever you complete both Parts I and II.

However, when only Part II is completed, transfer the amount entered in column 7, lines 37 through 41 to Worksheet E, Part B, line 22, as appropriate.

4026.3 Part III - Summary for Title XVIII (To be completed only if both Parts I and II are used)--Do not complete this section unless you qualify for the exception for GME payments in 42 CFR 413.77(e)(1). This part is applicable to Medicare only and is provided to summarize the amounts apportioned to the program in Parts I and II. This part is completed only if both Parts I and II are used.

Transfer title XVIII expenses.

<u>Description</u>	<u>From Column 6</u>		
Hospital	Line 45	TO	Worksheet E, Part B, line 22
Subprovider	Line 46-48	TO	Worksheet E, Part B, line 22
SNF	Line 49	TO	Worksheet E, Part B, line 22

4027. WORKSHEET D-3 - INPATIENT ANCILLARY SERVICE COST
 APPORTIONMENT

This worksheet provides for the apportionment of cost applicable to hospital inpatient services reimbursable under titles V, XVIII and XIX as indicated in 42 CFR 413.53. All hospitals filing a full cost report, including CAHs (Worksheet S-2, line 105 is "Y") must complete this worksheet. Complete a separate copy of this worksheet for each sub-provider, distinct part SNF and NF, swing-bed SNF and NF, or any other component. Identify the health care program, provider component, and the payment system by checking the appropriate boxes at the top of the worksheet.

The cost centers on this worksheet have the same line numbers as the respective cost centers on Worksheets A, B, B-1, and C. This design facilitates referencing throughout the cost report.

Column 1--Enter the ratio of cost to charges developed for each cost center from Worksheet C, lines 50 through 94, and 96 through 98. The ratios in columns 10 and 11 of Worksheet C are used only for hospital or subprovider components for titles V, XVIII, and XIX inpatient services subject to the TEFRA rate of increase ceiling (see 42 CFR 413.40) or PPS (see 42 CFR 412, Subpart N, O, or P), respectively. Use the ratios in column 9 in all other cases.

Column 2--Enter from the PS&R or your records the inpatient program charges applicable to the provider component services only (not professional component) in the appropriate cost centers as detailed below. Also include charges for cost centers with a negative balance on Worksheet B, Part I, column 26. Do not include program charges for swing-bed services and Medicare charges identified as MSP/LCC.

Lines 30 through 35--Enter the program charges from the PS&R or your records (hospital only).

Lines 40 through 42--Enter in column 2 the inpatient program charges for the subproviders' component only. For subprovider components do not complete lines 30 through 35 and 43. For a hospital complex, do not complete lines 40 through 42.

Line 43--Enter the charges for your nursery department for which you were reimbursed. Complete this for Medicaid services only.

Line 61--Enter the program charges for your clinical laboratory tests for which you reimburse the pathologist. See the instructions for Worksheet A (see §4013) for a more complete discussion on the use of this cost center.

NOTE: Since the charges on line 61 are also included on line 60, laboratory, you must reduce total charges to prevent double counting. Make this adjustment on line 201.

Line 73--Enter only the program charges for drugs charged to patients that are not paid a predetermined amount.

Lines 88 through 90 and 93--Do not enter on these lines program charges related to any inpatient ancillary services (e.g., radiology- diagnostic, laboratory) provided in a clinic, RHC, or FQHC and billed as inpatient services. Instead, reclassify such program charges to the related ancillary cost centers.

Lines 92 and 92.01--Enter on these lines, as applicable, the program charges for observation bed services if the patient was subsequently admitted as an inpatient. However, these program charges can only be reported on the main hospital's (e.g., acute care hospital, freestanding psychiatric hospital, freestanding rehabilitation hospital) Worksheet D-3. (That is, program charges for observation bed services provided to patients subsequently admitted as inpatients to an acute hospital's excluded psychiatric or rehabilitation unit must be reported on Worksheet D-3 of the acute hospital.)

Lines 96 and 97--Do not enter program charges for oxygen rented or sold as the fee schedule applies for these services.

Line 200--Enter the total of the amounts in columns 2 and 3, lines 50 through 94, and 96 through 98.

Line 201--Enter in column 2, program charges for your clinical laboratory tests when the physician bills you for program patients only. Obtain this amount from line 61.

Line 202--Enter in column 2, the amount on line 200 less the amount on line 201.

Transfer the amount in column 2, line 202, as follows:

For title XVIII, Part A (other reimbursement), transfer the amount to Worksheet E-3, Part V, line 8. Do not transfer this amount if you are reimbursed under PPS or TEFRA. No transfers of swing-bed charges are made to Worksheet E-2 since no LCC comparison is made. For titles V and XIX (if not a PPS provider), transfer the amount plus the amount from Worksheet D, Part V, sum of columns 3 and 4, line 202, to Worksheet E-3, Part VII, column 1, line 9.

Column 3--Multiply the indicated program charges in column 2, by the ratio in column 1, to determine the program inpatient expenses.

Transfer column 3, line 200, as follows:

Type of Provider

TO

Hospital

Wkst. D-1, Part II, col. 1, line 48

Subprovider

Wkst. D-1, Part II, col. 1, line 48

SNF

Wkst. D-1, Part III, col. 1, line 84

NF

Wkst. D-1, Part III, col. 1, line 84

Swing-Bed SNF

Wkst. E-2, col. 1, line 3

Swing-Bed NF

Wkst. E-2, col. 1, line 3

4028. WORKSHEET D-4 - COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS

Only certified transplant centers (CTCs) are reimbursed directly by the Medicare program for organ acquisition cost. This worksheet provides for the computation and accumulation of organ acquisition costs and charges for CTCs. Check the appropriate box (heart, liver, lung, pancreas, intestine, kidney, or islet) to determine which organ acquisition cost is being computed. Use a separate worksheet for each type of organ.

Hospitals that are not CTCs are not reimbursed by the Medicare program for organ acquisition costs and do not complete this worksheet. Such hospitals have to obtain revenue by the sale of any organs excised to an organ procurement organization (OPO) or CTC.

Worksheet D-4 consists of the following four parts:

- Part I - Computation of Organ Acquisition Cost (Inpatient Routine and Ancillary Services)
- Part II - Computation of Organ Acquisition Cost (Other than Inpatient Routine and Ancillary Service Costs)
- Part III - Summary of Costs and Charges
- Part IV - Statistics

4028.1 Part I - Computation of Organ Acquisition Costs (Inpatient Routine and Ancillary Services)--

Lines 1 through 7--These lines provide for the computation of inpatient routine service costs applicable to organ acquisition and for the accumulation of inpatient routine service charges for organ acquisition.

Column 1--Enter on lines 1 through 6, as appropriate, the inpatient routine charges applicable to organ acquisition. Enter on line 7, the sum of the amounts reported on lines 1 through 6.

Column 2--Enter on lines 1 through 6, as appropriate, the average per diem cost from Worksheet D-1:

<u>Description</u>	<u>To Worksheet D-4, Part I, col. 2</u>	<u>From Worksheet D-1, Part II</u>
Adults & Pediatrics	line 1	col. 1, line 38
Intensive Care	line 2	col. 3, line 43
Coronary Care	line 3	col. 3, line 44
Burn Intensive Care Type Unit	line 4	col. 3, line 45
Surgical Intensive Care Type Unit	line 5	col. 3, line 46
Other Intensive Care Type Unit	line 6	col. 3, line 47

Column 3--Enter from your records on lines 1 through 6, as appropriate, total organ acquisition days (Medicare and non-Medicare). An organ acquisition day is an inpatient day of care rendered to a potential recipient/donor (before admission for the actual transplant) solely for a medical evaluation for an anticipated organ transplant; or an organ donor patient who is hospitalized for the surgical removal of an organ for transplant; or a day of care rendered to a cadaver in an inpatient routine service area for the purpose of surgical removal of its organs for transplant. Enter on line 7, the sum of the days on lines 1 through 6. See CMS Pub. 100-02, chapter 11, §§140.4-140.8.

Column 4--Enter on lines 1 through 6, as appropriate, the amount in column 2 multiplied by the amount in column 3. Enter on line 7, the sum of lines 1 through 6.

Lines 8 through 40--These lines provide for the computation of ancillary service cost applicable to organ acquisition. These lines also provide for the accumulation of inpatient and outpatient organ acquisition ancillary charges.

Column 1--Enter on lines 8 through 40, the "cost or other" cost-to-charge ratio from Worksheet C, column 9.

Column 2--Enter from your records inpatient and outpatient organ acquisition ancillary charges. Enter on line 41, the sum of lines 8 through 40.

Column 3--Enter on lines 8 through 40, the organ acquisition costs. Compute this amount by multiplying the ratio in column 1 by the amount in column 2 for each cost center. Enter on line 41, the sum of lines 8 through 40.

4028.2 Part II - Computation of Organ Acquisition Costs (Other Than Inpatient Routine and Ancillary Service Costs)--

Lines 42 through 47--Use these lines to apportion the cost of inpatient services attributable to organ acquisitions rendered in each of the inpatient routine areas by interns and residents not in an approved teaching program.

Column 1--Enter on the appropriate lines the average per diem cost of interns and residents not in an approved teaching program in each of the inpatient routine areas. Obtain these amounts from Worksheet D-2, Part I, column 4, lines as indicated.

Column 2--Enter the number of organ acquisition days in each of the inpatient routine areas from Part I, column 3, lines 1 through 6, as appropriate.

Column 3--Multiply the per diem amount in column 1 by the number of days in column 2, for each cost center.

Line 48--For columns 2 and 3, enter the sum of lines 42 through 47.

Lines 49 through 54--These lines provide for the computation of the cost of outpatient services attributable to organ acquisitions rendered in each of the outpatient service areas by interns and residents not in an approved teaching program.

Column 1--Enter on the appropriate lines the organ acquisition charges in each of the outpatient service areas. Obtain these amounts from Part I, column 2, lines 35 through 40, as appropriate.

Column 2--Enter the ratio of the outpatient costs of interns and residents not in an approved teaching program to the hospital outpatient service charges in each of the outpatient service areas. Obtain these ratios from Worksheet D-2, Part I, column 4, lines as indicated.

Column 3--Multiply the charges in column 1 by the ratios in column 2 for each cost center. Enter the sum of lines 49 through 54 on line 55.

4028.3 Part III - Summary of Costs and Charges--

Line 56--Enter in column 1 the sum of the costs in Part I, column 4, line 7 and column 3, line 41. Enter in column 3 the sum of the charges in Part I, column 1, line 7 and column 2, line 41.

Line 57--Enter in column 1 the cost of inpatient services of interns and residents not in an approved teaching program from Part II, column 3, line 48. Enter in column 3 your charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of interns and residents, enter zero in column 3.

Line 58--Enter in column 1 the cost of outpatient services of interns and residents not in an approved teaching program from Part II, column 3, line 55. Enter in column 3 the provider charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of interns and residents, enter zero in column 3.

Line 59--Enter in column 1 the direct organ acquisition costs and allocated general service costs from Worksheet B, Part I, column 26, lines 105, 106, 107, 108, 109, 110, or 111, whichever is applicable.

These direct costs include, but are not limited to, the cost of services purchased under arrangements or billed directly to you for:

- Fees for physician services (preadmission donor and recipient tissue typing),
- Costs for organs acquired from other providers or organ procurement organizations,
- Transportation costs of organs,
- Organ recipient registration fees,
- Surgeon's fees for excising cadaveric organs, and
- Tissue typing services furnished by independent laboratories.

NOTE: Transportation costs to ship organs outside of the United States are not an allowable cost.

If you have a schedule of charges which represents the various direct organ acquisition costs included in column 1, enter in column 3 the total of the charges which are applicable to the costs in column 1. However, if you have no such schedule of charges, enter the amount from column 1 in column 3.

Line 60--Teaching hospitals or subproviders electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, lines 24 through 30, as applicable. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, lines 24 through 30, as applicable.

Line 61--Enter in columns 1 and 3 the sum of lines 56 through 60. This amount must be equal to or greater than the amount reported on line 66 (revenues for organs sold).

Line 62--Enter the number of total usable organs excised and purchased minus all unusable or discarded organs that could not be transplanted (usable organs equals Worksheet D-4, Part IV, line 74, sum of columns 1 and 2, minus Worksheet D-4, Part IV, line 83, sum of columns 1 and 2). For islets since the number of islets cells injected into a recipient will vary depending on

the patient, enter the number of patients who received islets injections. Each patient is allowed a maximum of two islet injections per inpatient stay.

Line 63--Enter the total Medicare usable organs that are included on line 62. Medicare usable organs include organs transplanted into Medicare beneficiaries (this excludes Medicare Advantage beneficiaries), organs sent to military hospitals (that have a reciprocal sharing agreement with the Organ Procurement Organization (OPO) in effect prior to March 3, 1988 and approved by the contractor), organs that had partial payments by a primary insurance payer in addition to Medicare, organs sent to other providers and organs sent to OPOs. Do not include organs used for research, organs sent to military hospitals (without a reciprocal sharing agreement with the OPO) in effect prior to March 3, 1988 and approved by the contractor), organs sent to veterans' hospitals, organs sent outside the United States, organs transplanted into non-Medicare beneficiaries, organs that were totally paid by primary insurance other than Medicare, organs that were paid by a Medicare Advantage plan, and organs procured from a non-certified OPO.

Line 64--Enter line 63 divided by line 62.

Line 65--Enter in column 1, the Medicare costs calculated by multiplying the ratio in column 2, line 64 by the total costs in column 1, line 61. Enter in column 3, the Medicare charges calculated by multiplying the ratio in column 2, line 64 by the total charges in column 3, line 61.

Line 66--Enter in columns 1 and 3, the total revenue applicable to:

- Organs (included on line 63) furnished to other providers, organs sent to OPOs, and organs sent to military hospitals with a reciprocal sharing agreement with the OPO in effect prior to March 3, 1988, and approved by the contractor.
- Organs that were partially reimbursed by another primary insurer other than Medicare and were included on line 63.

NOTE: When the primary payer makes a single payment for the transplant and acquisition, it is necessary to prorate the amount received between the transplant and the acquisition based on the charges submitted to the payer. Report the primary payer amounts applicable to organ transplants on Worksheet E, Part A, line 60. Report the primary payer amounts applicable to organ acquisition on this line.

Line 67--Enter the amount entered on line 65 minus the amount on line 66.

Line 68--Enter in all columns the total amount of organ acquisition charges billed to Medicare under Part B. This occurs when organs are transplanted into Medicare beneficiaries who, on the day of transplantation, are not entitled to Part A benefits. This computation reflects an adjustment between Medicare Part A and Part B costs and charges so that the amount added under Part B is the same amount subtracted under Part A.

Line 69--For columns 1 and 3 subtract line 68 from line 67. For columns 2 and 4 transfer that amount from line 68.

4028.4 Part IV - Statistics.--

Lines 70 through 84--The data entered are data applicable to living donors (column 1) and cadaveric donors (column 2). Use column 1 (living related) for kidney, partial liver, and partial lung transplants. If you complete this worksheet for hearts, pancreases, intestines, whole livers, whole lungs, or islets do not complete column 1.

Line 74--Enter the sum of lines 70 through 73.

Lines 75 through 82--Enter in columns 1 and 2 the appropriate number of organs sold (or transplanted). Enter in column 3 the revenue applicable to organs furnished to other providers, organ procurement organizations and others, and for organs transplanted into non-Medicare patients. Such revenues must be determined under the accrual method of accounting. If organs are transplanted into non-Medicare patients who are not liable for payment on a charge basis, and as such there is no revenue applicable to the related organ acquisitions, the amount entered on these lines must also include an amount representing the acquisition cost of the organs transplanted into such patients. Determine this amount by multiplying the average cost of organ acquisition by the number of organs transplanted into non-Medicare patients not liable for payment on a charge basis.

Compute the average cost of organ acquisition by dividing the total cost of organ acquisition (including the inpatient routine service costs and the inpatient ancillary service costs applicable to organ acquisitions) by the total number of organs transplanted into all patients and furnished to others. If the average cost cannot be determined in the manner described, then use the appropriate standard organ acquisition charge in lieu of the average cost.

Line 83--Enter in columns 1 and 2 the applicable number of unusable organs.

Line 84--Enter the sum of lines 75 through 83. These totals equal the totals on line 74, columns 1 and 2.

4029. WORKSHEET D-5 - APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL

A teaching hospital engaged in an approved GME residency program in accordance with 42 CFR 415.152, may elect to receive payment on a reasonable cost basis for the direct medical and surgical services of its physicians in lieu of fee schedule payments that might otherwise be made for these services. These services, and the supervision of interns and residents furnishing care to individual beneficiaries, are covered as hospital services for which Medicare pays the hospital on a reasonable cost basis. Teaching hospitals that have elected to be paid for these services on a reasonable cost basis in accordance with 42 CFR 415.160, are subject to RCEs. This worksheet provides for the computation of the RCE limits by medical specialty and the apportionment of reimbursable adjusted cost to titles V, XVIII, and XIX in accordance with 4 CFR 415.162 and CMS Pub. 15-1, chapter 21, §2148.

NOTE: CAHs do not complete this worksheet.

If such election is made, direct medical and surgical services to program patients, including supervision of interns and residents, rendered in a teaching hospital by physicians on the hospital staff are reimbursable as provider services on a reasonable cost basis. In addition, certain medical school costs may be reimbursed. Payments for services donated by volunteer physicians to program patients are made to a fund designated by the organized medical staff the teaching hospital or medical school.

Limits on the amount of physician compensation which may be recognized as a reasonable provider cost are imposed in accordance with 42 CFR 415.70.

Worksheet D-5 consists of four parts:

- Part I - Reasonable Compensation Equivalent Computation for Cost Reporting Periods Ending Before June 30, 2014
- Part II - Apportionment of Cost for Physicians' Services in a Teaching Hospital for Cost Reporting Periods Ending Before June 30, 2014
- Part III - Reasonable Compensation Equivalent Computation for Cost Reporting Periods Ending On or After June 30, 2014
- Part IV - Apportionment of Cost for Physicians' Services in a Teaching Hospital for Cost Reporting Periods Ending On or After June 30, 2014

Effective for cost reporting periods ending on or after June 30, 2014, do not complete Worksheet D-5, Parts I and II, but complete Worksheet D-5, Parts III and IV.

4029.1 Part I - Reasonable Compensation Equivalent Computation for Cost Reporting Periods Ending Before June 30, 2014--This part provides for the computation of the RCE limit by medical specialty of the physician on the hospital staff or physician on the medical school faculty. Complete separate parts for the hospital staff physicians and for physicians on the medical staff faculty. This part must be completed by applicable hospitals for cost reporting periods ending before June 30, 2014.

Where several physicians work in the same specialty, see CMS Pub. 15-1, chapter 21, §2182.6C for a discussion of applying the RCE limit in the aggregate for the specialty versus on an individual basis to each of the physicians in the specialty.

When RCE limits are applied on an individual basis to each physician in a medical specialty, prepare a supporting worksheet identical in columnar format to Worksheet D-5, Part I, for each medical specialty. Enter on the first line under columns 1 and 9 the line number applicable to the medical specialty (as displayed on Worksheet D-5, Part I). Enter the name of the medical specialty on the first line in columns 2 and 10. Following the first line, use a separate line to compute the adjusted cost of physician's direct medical and surgical services (column 16) for each physician.

Enter the total amount from column 16 of the supporting worksheet in column 16 of the line on Worksheet D-5, Part I, corresponding to the medical specialty for which the supporting worksheet is prepared. If the individual physician method is used, list each physician using an individual identifier that is not the name or social security number of the physician (e.g., Dr. A, Dr. B). However, the identity of the physician must be made available to your contractor.

NOTE: The method used on Worksheet D-5 (i.e., aggregate or individual physician) must be the same as the method used on Worksheet A-8-2.

Column Descriptions

Column 3--Enter for each medical specialty the amount of the total cost included in Worksheet A-8-2, column 3. When the individual physician method is used, enter in column 3 of the supporting worksheet the amount included on Worksheet A-8-2, column 3, for that physician.

Column 4--Enter for each medical specialty the amount of the cost included in Worksheet A-8-2, column 4, for the direct medical and surgical services, including the supervision of interns and residents by physicians on the hospital staff or by physicians on the faculty of a medical school, as appropriate.

If the individual physician method is used, enter in column 4 of the supporting worksheet the amount included on Worksheet A-8-2, column 4, for the indicated physician.

Column 5--Enter for each line of data the reasonable compensation equivalent (RCE) limit applicable to the physician's compensation. The amount entered is the limit applicable to the physician specialty. Obtain the RCE applicable to the specialty from the table listed in the 68 FR 45488 (August 1, 2003). If the physician specialty is not identified in the table, use the RCE for the total category in the table. The beginning date of the cost reporting period determines which calendar year (CY) RCE is used. Your location governs which of the three geographical categories are applicable: non-metropolitan areas, metropolitan areas less than one million, or metropolitan areas greater than one million.

Column 6—Enter the physician's hours allocated to professional services (i.e., professional component hours) in all components (e.g., hospitals, subproviders) of the health care complex. If the physician is paid for unused vacation, unused sick leave, etc., exclude the hours so paid from the hours entered in this column. Time records or other documentation that supports this allocation must be available for verification by your contractor upon request. (See CMS Pub. 15-1, chapter 21, §2182.3E.)

Column 7--Enter the unadjusted RCE limit for each line of data. This amount is the product of the RCE amount entered in column 5 and the ratio of the physician's professional component hours entered in column 6 to 2080 hours.

Column 8--Enter for each line of data five percent of the amounts entered in column 7.

Column 11--You may adjust upward, up to five percent of the computed limit (column 8), the computed RCE limit in column 7 to take into consideration the actual costs of membership for physicians in professional societies and continuing education paid by the provider or medical school.

Enter for each line of data the actual amounts of these expenses paid by the provider or medical school.

Column 12--Enter for each line of data, the result of multiplying column 4 by column 11 and dividing by column 3.

Column 13--You may also adjust upward the computed RCE limit in column 7 to reflect the actual malpractice expense incurred by the provider or by the medical school, as appropriate, for the services of a physician or group of physicians to provider patients.

Enter for each line of data the actual amounts of these malpractice expenses paid by the provider (or medical school, if applicable).

Column 14--Enter for each line of data, the result of multiplying column 4 by column 13 and dividing by column 3.

Column 15--Enter for each line of data, the sum of columns 7 and 14 plus the lesser of columns 8 or 12.

Column 16--Enter for each line of data, the adjusted cost of direct medical and surgical services, including the supervision of interns and residents (i.e., the lesser of column 4 or column 15).

Line Descriptions

Line 11--Total the amounts in columns 3 through 8 and 11 through 16.

4029.2 Part II - Apportionment of Cost for Physicians' Services in a Teaching Hospital for Cost Reporting Periods Ending Before June 30, 2014--This part provides for the accumulation and apportionment of reimbursable cost for titles V, XVIII, and XIX using the aggregate per diem method of apportionment (see CMS Pub. 15-1, chapter 22, §2218) for the adjusted direct medical and surgical services, including the supervision of interns and residents, rendered by physicians to patients in a teaching hospital which makes the election described in CMS Pub. 15-1, chapter 21, §2148. Complete a separate Part II for the hospital and for each subprovider for cost reporting periods ending before June 30, 2014.

Line Descriptions

Line 1--Enter in the appropriate column, the adjusted cost of direct medical and surgical services, including the supervision of interns and residents, rendered to all patients by physicians on the hospital staff (column 1) and by physicians on the medical school faculty (column 2), as determined in accordance with CMS Pub. 15-1, chapter 21, §2148. Transfer these amounts from Part I, column 16, line 11. Enter the same amount on each component's Part II.

Line 2--Enter in column 1, the sum of the hospital inpatient days and the hospital outpatient visit days for all patients in the hospital and each hospital subprovider. Compute these days in the manner described in CMS Pub. 15-1, chapter 22, §2218.C. Enter in column 2, the same number of days as entered in column 1. Make the same entries on each component's Part II.

Line 3--Enter the result obtained by dividing the cost of services on line 1 by the sum of the days on line 2 for each category of physicians.

Lines 4 through 16--Enter in column 1, on the appropriate line, the reimbursable days and outpatient visit days for titles V, XVIII, and XIX for the hospital and each hospital subprovider, as applicable. Lines 10 through 16 contain the total of the title XVIII organ acquisition days and outpatient visit days. Enter in column 2 the same number of days as entered in column 1. Compute these days from your records in the manner described in CMS Pub. 15-1, chapter 22, §2218.C. Do not complete lines 10 through 16 for an IRF, IPF or hospital subprovider(s).

Line 17--Do not use.

Lines 18 through 31--Enter on the appropriate line the result of multiplying the days entered on lines 4 through 16 by the average cost per diem from line 3. Enter the total of columns 1 and 2 in column 3 for each line. The total becomes a part of the reimbursement settlement through the transfers denoted on this worksheet.

4029.3 Part III - Reasonable Compensation Equivalent Computation for Cost Reporting Periods Ending On or After June 30, 2014--This part provides for the computation of the RCE limit of the physician on the hospital staff or physician on the medical school faculty. This part must be completed by applicable hospitals for cost reporting periods ending on or after June 30, 2014.

Column Descriptions

Columns 1 through 5, 9 through 11, and 13--For each line in columns 1 through 4, transfer the information from the corresponding columns on Worksheet A-8-2. For each line in column 5, transfer the amount from Worksheet A-8-2, column 6. For each line in columns 9 and 10, transfer the information from Worksheet A-8-2, columns 10 and 11, respectively. For each line in columns 11 and 13, transfer the amounts from Worksheet A-8-2, columns 12 and 14, respectively.

Column 6--For each line, enter the physician's hours allocated to professional services (i.e., professional component hours) in all components (e.g., hospitals, subproviders) of the health care complex. If the physician is paid for unused vacation, unused sick leave, etc., exclude the hours so paid from the hours entered in this column. Time records or other documentation supporting this allocation must be available for verification by your contractor upon request. (See CMS Pub. 15-1, chapter 21, §2182.3E.)

Column 7--For each line, enter the unadjusted RCE limit calculated by multiplying the RCE amount in column 5 by the ratio of the physician's professional component hours entered in column 6 to 2080 hours (column 5 x (column 6 ÷ 2080)).

Column 8--For each line, enter five percent of the amount entered in column 7.

Column 12--For each line, enter the professional component share of column 11 by multiplying column 4 by column 11 and dividing by column 3.

Column 14--Enter for each line of data the result of multiplying column 4 by column 13 and dividing by column 3.

Column 15--For each line, enter the sum of column 7 plus column 14, plus the lesser of column 8 or 12.

Column 16--For each line, enter the lesser of column 4 or column 15.

Line Descriptions

Line 200--Total the amounts in columns 3 through 8 and columns 11 through 16.

4029.4 Part IV - Apportionment of Cost for Physicians' Services in a Teaching Hospital for Cost Reporting Periods Ending On or After June 30, 2014--This part provides for the accumulation and apportionment of reimbursable cost for titles V, XVIII, and XIX using the aggregate per diem method of apportionment (see CMS Pub. 15-1, chapter 22, §2218) for the adjusted direct medical and surgical services, including the supervision of interns and residents, rendered by physicians to patients in a teaching hospital which makes the election described in CMS Pub. 15-1, chapter 21, §2148. Complete a separate Part IV for the hospital and each hospital subprovider for cost reporting periods ending on or after June 30, 2014.

Line Descriptions

Line 1--Enter the adjusted cost of direct medical and surgical services, including the supervision of interns and residents, rendered to all patients by physicians, determined in accordance with CMS Pub. 15-1, chapter 21, §2148. Transfer these amounts from Part III, column 16, line 200. When completing this worksheet for multiple components of a health care complex, enter the same amount on each component's Part IV worksheet.

Line 2--Enter the sum of the hospital inpatient days and the hospital outpatient visit days for all patients in the hospital and each hospital subprovider. Compute these days in the manner described in CMS Pub. 15-1, chapter 22, §2218.C. When completing this worksheet for the hospital or hospital subprovider(s), enter the same amount on each component's Part IV.

Line 3--Enter the result obtained by dividing the cost of services on line 1 by the sum of the days on line 2.

Lines 4 through 16--For each line, enter the reimbursable days and outpatient visit days for titles V, XVIII, and XIX for the hospital and each subprovider. Lines 10 through 16 contain the total of the title XVIII organ acquisition days and outpatient visit days. Compute these days from your records in the manner described in CMS Pub. 15-1, chapter 22, §2218.C.

Lines 18 through 30--For each line, enter the result of multiplying the days entered on lines 4 through 16 by the average cost per diem from line 3. The total becomes a part of the reimbursement settlement through the transfers denoted on this worksheet. Transfer the amounts as follows:

<u>From Worksheet D-5, Part IV</u>	<u>To Worksheet</u>
Line 18 plus line 19	E-3, Part VII, line 20 (title V hospital or component)
Line 20	E, Part A, line 56 (Medicare IPPS hospital)
	E-3, Part I, line 3 (TEFRA hospital)
	E-3, Part II, line 15 (IPF)
	E-3, Part III, line 16 (IRF)
	E-3, Part IV, line 6 (LTCH)
	E-3, Part V, line 17 (Cost reimbursement)
Line 21	E, Part B, line 23 (Medicare hospital Part B)
Line 22 plus line 23	E-3, Part VII, line 20 (title XIX hospital or component)
Sum of lines 24 through 30	D-4, Part III, line 60

4030. WORKSHEET E - CALCULATION OF REIMBURSEMENT SETTLEMENT

Worksheet E, Parts A and B, calculate title XVIII settlement for inpatient hospital services under the inpatient PPS (IPPS) and title XVIII (Part B) settlement for medical and other health services. Worksheet E-3 computes title XVIII, Part A settlement for non-IPPS hospitals, settlements under titles V and XIX, and settlements for title XVIII SNFs reimbursed under a PPS. Worksheet E-4 computes total direct GME costs.

Worksheet E consists of the following two parts:

- Part A - Inpatient Hospital Services Under the IPPS
- Part B - Medical and Other Health Services

Application of Lesser of Reasonable Cost or Customary Charges--Worksheet E, Part B, allows for the computation of the lesser of reasonable costs or customary charges (LCC), where applicable, for services covered under Part B. Make a separate computation on each of these worksheets. In addition, make separate computations to determine whether the services on any or all of these worksheets are exempt from LCC. For example, the provider may meet the nominal charge criteria for the services on Worksheet E, Part B, and, therefore, be exempt from LCC only for these services.

For those provider Part B services exempt from LCC for this reason, reimbursement for the affected services is based on 80 percent of reasonable cost net of the Part B deductible amounts.

4030.1 Part A - Inpatient Hospital Services Under the IPPS--

For SCH/MDH status change and/or geographical reclassification (see 42 CFR 412.102 and 103), subscript column 1 for lines 1 through 3, 22, 28, 29, 33, 34, 41, 45, 47, and 48. For SCH/MDH status changes see additional instructions at line 35.03. If you responded "1" and "2", or "2" and "1", to Worksheet S-2, Part I, questions 26 and 27, respectively, which indicated your facility experienced a change in geographic classification status during the year, subscript column 1, and report the payments before the reclassification, and on or after the reclassification in the applicable column. For cost reporting periods that overlap or begin on or after October 1, 2014, if you responded "Y", to Worksheet S-2, Part I, line 22.03, column 1 or 2, which indicated your facility experienced a change in geographic redesignation as a result of the OMB standards for delineating statistical areas adopted by CMS in FY 2015, subscript column 1, for lines 33 and 34.

For SCH or MDH status change, enter on lines 1 through 3, in column 1, the applicable payment data for the period applicable to SCH or MDH status. Enter on lines 1 through 3, in column 1.01, the payment data for the period in which the provider did not retain SCH or MDH status. The data for lines 1 through 3 must be obtained from the provider's records or the PS&R.

For IPPS hospitals participating in Model 4 of the Bundled Payments for Care Improvement (BPCI) initiative, IME and disproportionate share hospital (DSH) payments will be calculated based on the non-discounted base DRG payment that would have been made in the absence of the model, as will outlier payments and hospital capital payments (see Change Request 8196, dated February 15, 2013). Enter on lines 1.03 and 2.02, in column 1, the applicable payment data for the cost reporting period.

Line Descriptions

Line 1--The amount entered on this line is the sum of the federal specific operating portion (DRG payments) paid for PPS discharges during the cost reporting period and the DRG payments made for PPS transfers during the cost reporting period. For cost reporting periods overlapping October 1, 2013 and subsequent years, do not complete line 1, but complete lines 1.01 and 1.02.

Line 1.01--For cost reporting periods that overlap October 1, 2013 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring prior to October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of (January 1 through September 30).

Line 1.02--For cost reporting periods that begin or overlap October 1, 2013 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for PPS discharges and transfers occurring on or after October 1. For example, a calendar year provider would include DRG payments for discharges occurring during the period of (October 1 through December 31).

Line 1.03--Enter the amount of the federal specific operating portion (DRG payments) for Model 4 bundled payments for care improvement (BPCI) initiative, effective for discharges occurring on or after October 1, 2013. Effective for cost reporting periods that overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring prior to October 1.

Line 1.04--Effective for cost reporting periods that begin or overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring on or after October 1.

Line 2--Enter the amount of outlier payments made for PPS discharges during the period. See 42 CFR 412, Subpart F for a discussion of these items.

Line 2.01--For inpatient PPS services rendered during the cost reporting period, enter the operating outlier reconciliation amount for operating expenses from line 92.

Line 2.02--Effective for discharges occurring on or after October 1, 2013, enter the amount of outlier payments made for Model 4 BPCI discharges during the cost reporting period.

Line 3--Hospitals receive payments for IME for managed care patients based on the DRG payment that would have been made if the service had not been a managed care service. The PS&R will capture in conjunction with the PPS PRICER the simulated payments. Enter the total managed care "simulated payments" from the PS&R.

Line 4--Enter the result of dividing the number of bed days available (Worksheet S-3, Part I, column 3, line 14) by the number of days in the cost reporting period (365, or 366 in case of leap year). Effective for cost reporting periods beginning on or after October 1, 2012, enter the result of dividing the number of bed days available (Worksheet S-3, Part I, column 3, line 14 plus line 32) by the number of days in the cost reporting period (365, or 366 in case of leap year).

NOTE: Reduce the bed days available by swing-bed days (Worksheet S-3, Part I, column 8, sum of lines 5 and 6), and the number of observation days (Worksheet S-3, Part I, column 8, line 28). In addition, effective for cost reporting periods beginning on or after October 1, 2011, reduce the bed days available by the number of non-distinct part hospice days (Worksheet S-3, Part I, column 8, line 24.10) and effective for cost reporting periods beginning on or after October 1, 2012, the number of outpatient ancillary labor and delivery days (Worksheet S-3, Part I, column 8, line 32.01).

Indirect Medical Educational Adjustment Calculation for Hospitals--Calculate the IME adjustment only if you answered "yes" to line 56 on Worksheet S-2, and complete lines 5 through 29.01, as applicable. In addition, a hospital may be entitled to the IME adjustment if Worksheet S-2, line 56, is "no" and lines 13 and/or 14 are greater than zero. (See 42 CFR 412.105.) Hospitals that incur indirect costs for GME programs are eligible for an additional payment as defined in 42 CFR 412.105(d). This section calculates the additional payment by applying the applicable multiplier of the adjustment factor for such hospitals.

Calculation of the IME adjusted FTE Resident cap in accordance with 42 CFR 412.105(f):

Line 5--Enter the FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before December 31, 1996. (42 CFR 412.105(f)(1)(iv).) Adjust this count for the 30 percent increase for qualified rural hospitals and also adjust for any increases due to primary care residents that were on approved leaves of absence. (42 CFR 412.105(f)(1)(iv) and (xi) respectively.) Temporarily reduce the FTE count of a hospital that closed a program(s), if the regulations at 42 CFR 412.105(f)(1)(ix) are applicable. (Effective 10/1/2001, see 42 CFR 413.79(h)(3)(ii)).

Line 6--Enter the FTE count for allopathic and osteopathic programs that meet the criteria for an adjustment to the cap for new programs in accordance with 42 CFR 413.79(e).

For hospitals qualifying for a cap adjustment under 42 CFR 413.79(e)(1) or (e)(3), the cap is effective beginning with the fourth program year of the first new program accredited or begun on or after January 1, 1995, but before October 1, 2012. For urban hospitals that participate in training residents in a new program for the first time on or after October 1, 2012 under 413.79(e)(1), the cap is effective beginning with the hospital's cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)). For rural hospitals that participate in training residents in a new program on or after October 1, 2012 under 413.79(e)(3), each new program in which the rural hospital participates has its own initial years before the rural hospital's FTE resident cap is adjusted based on each new program. Therefore, the rural hospital's FTE resident cap is adjusted for each new program effective with the hospital's cost reporting period that coincides with or follows the start of the sixth program year of each new program started (see 79 FR 50110 (August 22, 2014)).

For hospitals qualifying for a cap adjustment under 42 CFR 413.79(e)(2), the cap for each new program accredited or begun on or after January 1, 1995, and before August 6, 1997, is reported on this line and is effective in the fourth program year of each of those new programs (see 66 FR 39881 (August 1, 2001)). The cap adjustment reported on this line should not include any resident FTEs that were already included in the cap on line 5. Do not report new program FTEs during the time frame prior to the effective date of the hospital's FTE cap adjustment on this line. New program FTEs during the time frame prior to the effective date of the hospital's FTE cap adjustment are reported on line 16. For urban hospitals that already have an FTE cap adjustment on line 5 but start a rural track program in accordance with 42 CFR 413.79(k), enter here the allopathic or osteopathic FTE count for residents in all years of a rural track program that meet the criteria for an add-on to the cap under 42 CFR 412.105(f)(1)(x). (If the rural track program is a new program under 42 CFR 413.79(l) and the hospital qualifies for a cap adjustment under 42 CFR 413.79(e)(1) or (3), do not report FTE residents in the rural track program on this line during the time frame prior to the effective date of the hospital's FTE cap).

Line 7--Enter the section 422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1).

Line 7.01--Enter the section 5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If this cost report straddles July 1, 2011, calculate the prorated section 5503 reduction amount off the cost report and enter the result on this line. (Prorate the cap reduction amount by multiplying it by the ratio of the number of days from July 1, 2011 to the end of the cost reporting period to the total number of days in the cost reporting period.) Otherwise enter the full cap reduction amount.

Line 8--Enter the adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR 413.75(b), 413.79(c)(2)(iv) and 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).

Line 8.01--Enter, as applicable, all of or a portion of the amount of the FTE cap slots the hospital was awarded under section 5503 of the ACA. The amount of the section 5503 award that is reported on this line is the amount of the section 5503 award that is being “used” in this cost reporting period. In the 5-year evaluation period following implementation of section 5503 (that is, July 1, 2011 through June 30, 2016), at least 75 percent of the slots are to be “used” for additional primary care and/or general surgery residents, while 25 percent of the amount that is reported may be (but need not be) “used” for other purposes. During the 5-year evaluation period, failure to meet the requirements at 42 CFR 413.79(n)(2) of the regulations means loss of a hospital’s section 5503 slots. Therefore, *for portions of cost reporting periods occurring during the 5-year evaluation period (July 1, 2011, and before July 1, 2016)*, do not automatically report the full amount of the section 5503 award; only enter the amount of the section 5503 award that equates to at least 75 percent of the FTEs being “used” for additional primary care and/or general surgery FTEs, and no more than 25 percent being used for other FTEs. If, during the 5-year evaluation period, your hospital has not added any primary care or general surgery residents in accordance with receipt of the section 5503 award, leave this line blank and do not report any of the section 5503 award on this line in this cost reporting period.

For portions of cost reporting periods occurring during the 5-year evaluation period, if the amount reported on Worksheet S-2, Part I, line 61.02, column 2, is less than the amount on line 61.01, column 2, then report 0 on this line.

Line 8.02--Enter the amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. Further subscript this line (lines 8.03 through 8.20) as necessary if the hospital receives FTE cap slot awards on more than one occasion under section 5506. Refer to the letter from CMS awarding this hospital the slots under section 5506 to determine the effective date of the cap increase. If the section 5506 award is phased in over more than one effective date, only report the portions of the section 5506 award as they become effective. If the effective date of the cap increase is not the same as your fiscal year beginning date, then prorate the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period).

Line 9--Adjusted IME FTE Resident Cap--Enter the result of line 5 plus line 6, minus lines 7 and 7.01, plus or minus lines 8, 8.01, and 8.02, and applicable subscripts. However, if the resulting IME cap is less than zero (0), enter zero (0) on this line.

Calculation of the allowable current year FTEs:

Line 10--Enter the FTE count for allopathic and osteopathic programs in the current year from your records. Do not include residents in the initial years of the new program, which, for urban or rural hospitals that participate in training residents in a new program under 42 CFR 413.79(e)(1) or (e)(3), prior to October 1, 2012, means that the program has not yet completed one cycle of the program (i.e., “period of years,” or the minimum accredited length of the program). (42 CFR 412.105(f)(1)(iv) and/or (f)(1)(v).) For new programs started prior to October 1, 2012, contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or more than three years. For urban hospitals that began participating in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), do not include FTE residents in a new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (i.e., the initial years, see 79 FR 50110 (August 22, 2014)). For rural hospitals participating in a new program(s) on or after October 1, 2012 under 42 CFR 413.79(e)(3), each new program in which the rural hospital participates has its own initial years before the rural hospital’s FTE resident cap is adjusted based on that new program. Therefore, for rural hospitals, do not include FTE residents in a particular new program on this line if this cost reporting period is

prior to the cost reporting period that coincides with or follows the start of the sixth program year of that specific new program started (see 79 FR 50110 (August 22, 2014)). For both urban and rural hospitals, report FTE residents in the initial years of the new program on line 16. Exclude FTE residents displaced by hospital or program closure that are in excess of the cap for which a temporary cap adjustment is needed (42 CFR 412.105(f)(1)(v)).

Line 11--Enter the FTE count for residents in dental and podiatric programs.

Line 12--Enter the result of the lesser of line 9, or line 10 added to line 11.

Line 13--Enter the total allowable FTE count for the prior year, either from Form CMS-2552-96 line 3.14 or from Form CMS-2552-10 line 12, as applicable. Do not include residents in the initial years of the program that are exempt from the rolling average under 42 FR 412.105(f)(1)(v). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 412.105(f)(1)(v)), enter on this line the allowable FTE count from line 12 plus the count of previously new FTE residents in that specific program that were added to line 16 of the prior year's cost report (line 3.17 if the prior year cost report was the Form CMS-2552-96). If you were not training any residents in approved teaching programs in the prior year, make no entry.

Line 14--Enter the total allowable FTE count for the penultimate year, either from Form CMS-2552-96 line 3.14, or Form CMS-2552-10 line 12, as applicable. If you were not training any residents in approved programs in the penultimate year, make no entry. Do not include residents in the initial years of the program that are exempt from the rolling average under 42 CFR 412.105(f)(1)(v). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 412.105(f)(1)(v)), enter on this line the allowable FTE count from line 12 plus the count of previously new FTE residents in that specific program that were added to line 16 of the penultimate year's cost report (line 3.17 if the prior year cost report was the Form CMS-2552-96).

Line 15--Enter the sum of lines 12 through 14 divided by three.

Line 16--Enter the number of FTE residents in the initial years of the program. (See 42 CFR 412.105(f)(1)(v).) This line is reserved for use only by urban hospitals that do not have a previous FTE cap established on line 5 or line 6, and are first establishing an FTE cap by participating in training residents in a new allopathic or osteopathic residency program(s) for the first time in accordance with 42 CFR 413.79(e)(1). (Rural hospitals participating in training residents in new programs in accordance with 42 CFR 413.79(e)(3) would also report FTE residents in the initial years of the new program on this line). For a new program started prior to October 1, 2012, contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or more than three years. For urban hospitals that began participating in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), include FTE residents in a new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)). For rural hospitals participating in a new program(s) on or after October 1, 2012 under 42 CFR 413.79(e)(3), include FTE residents in a particular new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of that new program (see 79 FR 50110 (August 22, 2014)).

Line 17--Enter the additional FTEs for residents that were displaced by program or hospital closure, which you would not be able to count without a temporary cap adjustment (See 42 CFR 412.105(f)(1)(v)).

Line 18--Enter the sum of lines 15, 16 and 17.

Line 19--Enter the current year resident to bed ratio by dividing line 18 by line 4.

Line 20--In general, enter from the prior year cost report the intern and resident to bed ratio by dividing line 12 by line 4 (divide line 3.14 by line 3 if the prior year cost report was the Form CMS-2552-96). However, if the provider is participating in training residents in a new medical residency training program(s) under 42 CFR 413.79(e) for a new program started prior to October 1, 2012, add to the numerator of the prior year intern and resident to bed ratio (i.e., line 12 of the prior cost report, which might be zero, if applicable), the number of FTE residents in the current cost reporting period that are in the initial period of years of a new program (line 16) (i.e., the period of years is the minimum accredited length of the program). For a new program started prior to October 1, 2012, contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or more than three years. For urban hospitals that began participating in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started, then divide line 16 of this cost report by line 4 of the prior year cost report (see 79 FR 50110 (August 22, 2014)). For rural hospitals participating in a new program on or after October 1, 2012 under 42 CFR 413.79(e)(3), for each new program started, if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of each particular new program, then add the amount from line 12 of the prior year (if greater than zero) and line 16 of this cost report, and divide the sum by line 4 of the prior year cost report (see 79 FR 50110 (August 22, 2014)). If the provider is participating in a Medicare GME affiliation agreement under 42 CFR 413.79(f), and the provider increased its current year FTE cap and current year FTE count due to this affiliation agreement, identify the lower of: a) the difference between the current year numerator and the prior year numerator, and b) the number by which the FTE cap increased per the affiliation agreement, and add the lower of these two numbers to the prior year's numerator (42 CFR 412.105(a)(1)(i)). If the hospital is participating in a valid emergency Medicare GME affiliation agreement under a §1135 waiver, and a portion of this cost report falls within the time frame covered by that emergency affiliation agreement, then, effective on and after October 1, 2008, enter the current year resident-to-bed ratio from line 19 (see 73 FR 48649 (August 19, 2008) and 42 CFR 412.105(f)(1)(vi)). Effective for cost reporting periods beginning on or after October 1, 2002, if the hospital is training FTE residents in the current year that were displaced by the closure of another hospital or program, also adjust the numerator of the prior year ratio for the number of current year FTE residents that were displaced by hospital or program closure (42 CFR 412.105(a)(1)(iii)). The amount added to the prior year's numerator is the displaced resident FTE amount that you would not be able to count without a temporary cap adjustment. This is the same amount of displaced resident FTEs entered on line 17.

Line 21--Enter the lesser of lines 19 or 20.

IME Add-on Payment For SCHs--Effective for cost reporting periods beginning on or after October 1, 2014, all SCHs that are subsection (d) teaching hospitals will receive an IME add-on payment for discharges of Medicare Part C (managed care) patients in accordance with the 79 FR 50004 (August 22, 2014), regardless of whether the SCH is paid based on the federal rate or the hospital specific rate. For purposes of the comparison of payments based on the federal rate and the hospital specific rate, Medicare Part C patients will no longer be included as part of the federal rate payment.

Line 22--For cost reporting periods beginning before October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 21}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of lines 1, 1.01, 1.02, 1.03, 1.04, and 3}\}$.

Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 21}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of lines 1.01, 1.02, 1.03, and 1.04}\}$.

Line 22.01--Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment for managed care, as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 21}) \text{ to the } .405 \text{ power} - 1\}$ times line 3.

IME Adjustment Calculation for the Add-on--Computation of IME payments for additional allopathic and osteopathic resident cap slots received under 42 CFR 412.105(f)(1)(iv)(C)(1)--Complete lines 23 through 28 only where the amount on line 23 is greater than zero (0).

Line 23--Section 422 IME FTE Cap--Enter the number of allopathic and osteopathic IME FTE residents cap slots the hospital received under 42 CFR 412.105(f)(1)(iv)(C)(1), section 422 of the Medicare Prescription Drug Improvement and Modernization Act of 2003 (MMA).

Line 24--IME FTE Resident Count Over the Cap--Subtract line 9 from line 10, and enter the result here. If the result is zero or negative, the hospital does not need to use the 422 IME cap. Therefore, do not complete lines 25 through 28.

Line 25--Section 422 Allowable IME FTE Resident Count--If the count on line 24 is greater than zero, enter the lower of line 23 or line 24.

Line 26--Resident to Bed Ratio for Section 422--Divide line 25 by line 4.

Line 27--IME Adjustment Factor for Section 422 IME Residents--Enter the result of the following: $.66 \text{ times } [(\{1 + \text{line 26}\} \text{ to the } .405 \text{ power}) - 1]$.

Line 28--IME Add On Adjustment--For cost reporting periods beginning before October 1, 2014, enter the sum of lines 1, 1.01, 1.02, 1.03, 1.04, and 3, multiplied by the factor on line 27. For cost reporting periods beginning on or after October 1, 2014, calculate the IME add-on adjustment as follows: Enter the sum of lines 1.01, 1.02, 1.03, and 1.04, multiplied by the factor on line 27.

Line 28.01--IME Add On Adjustment - Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the result of line 3, multiplied by the factor on line 27.

Line 29--Total IME Payment--Enter the sum of lines 22 and 28.

Line 29.01--Total IME Payment - Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the sum of lines 22.01 and 28.01.

Disproportionate Share Adjustment--Section 1886(d)(5)(F) of the Act, as implemented by 42 CFR 412.106, requires additional Medicare payments to hospitals with a disproportionate share of low income patients. Calculate the amount of the Medicare disproportionate share adjustment on lines 30 through 34. Complete lines 33 and 34 only if you are an IPPS hospital and answered yes to line 22, column 1, of Worksheet S-2, Part I.

Line 30--Enter the percentage of SSI recipient patient days to Medicare Part A patient days. (Obtain the percentage from your contractor.)

Line 31--Enter the percentage resulting from the calculation of Medicaid patient days (Worksheet S-2, Part I, columns 1 through 6, line 24) to total days reported on Worksheet S-3, Part I, column 8, line 14, plus line 32, minus the sum of lines 5 and 6, plus employee discount days reported on line 30.

Line 32--Add lines 30 and 31, to equal the hospital's DSH patient percentage.

Line 33--Compare the percentage on line 32 with the criteria described in 42 CFR 412.106(c) and (d). Enter the payment adjustment factor calculated in accordance with 42 CFR 412.106(d). Hospitals qualifying for DSH in accordance with 42 CFR 412.106(c)(2) (Pickle Amendment hospitals), if Worksheet S-2, Part I, line 22, column 2, is "Y" for yes, enter 35.00 percent on line 33.

NOTE: For cost reporting periods ending on or after October 1, 2014 and before October 1, 2016, 42 CFR 412.102 provides for a 2-year transition to a rural DSH payment amount from an urban DSH payment amount, for hospitals that received a geographic redesignation from urban to rural under the OMB standards for delineating statistical areas adopted by CMS in FY2015. Impacted hospitals whose DSH payment adjustment exceeds 12 percent will receive 2/3 of the difference between the urban and rural operating DSH for FY 2015 and 1/3 of the difference between the urban and rural operating DSH for FY 2016. This affects providers that responded yes in column 1 or column 2, and yes in column 3 of Worksheet S-2, Part I, line 22.03. See 79 FR 49963 (August 22, 2014).

Line 34--Multiply line 33 by line 1 for cost reporting periods ending on or before September 30, 2013. Effective for cost reporting periods that overlap October 1, 2013, enter the sum of {(line 33 times line 1.01), plus ((line 33 times the sum of lines 1.02 and 1.03) times 25 percent)}. For cost reporting periods beginning on or after October 1, 2013, multiply (line 33 times the sum of lines 1.01 through 1.03) times 25 percent. For cost reporting periods that overlap or begin on or after October 1, 2014, enter the sum of {(line 33 times the sum of lines 1.01 and 1.03) times 25 percent), plus ((line 33 times the sum of lines 1.02 and 1.04) times 25 percent)}.

Section 3133 of the ACA provides that for services occurring on or after October 1, 2013 a subsection (d) (i.e., IPPS hospital) hospital which is entitled to receive a DSH payment will receive two separately calculated payments. The "empirically justified Medicare DSH payment" which represents 25 percent of the amount the hospital would have received under 42 CFR 412.106(d) is calculated on line 34. The "additional payment for uncompensated care" payment is calculated on lines 35 through 36.

Uncompensated Care Adjustment--Section 3133 of the ACA: (1) provides that for discharges occurring on or after October 1, 2013, subsection (d) hospitals' Medicare DSH payments are reduced by 75 percent (to the empirically justified Medicare DSH payment); and (2) established an uncompensated care payment amount which represents the remaining 75 percent of the DSH payments and distributes a portion of this amount to each qualifying DSH hospital based on its share of uncompensated care. Effective for cost reporting periods overlapping or beginning on or after October 1, 2013, complete lines 35 through 36, columns 1 and 2, as applicable, only if you are a subsection (d) hospital and answered yes to Worksheet S-2, Part I, line 22, column 1.

If Worksheet S-2, Part I, line 22, column 1, is “Y” and Worksheet S-2, Part I, line 22.01, columns 1 and 2, are “Y”, do not complete lines 35 and 35.01. If Worksheet S-2, Part I, line 22.01, either column 1 or 2, is “N”, complete only the column with the “N” response for lines 35 and 35.01. A response of “Y” for both questions indicates that a hospital uncompensated care payment has been pre-determined for your hospital for the applicable FFY. For SCHs, if Worksheet S-2, Part I, line 22, column 1, is “Y” and Worksheet S-2, Part I, line 35, column 1, is greater than or equal to 1, complete lines 35 through 35.03, columns 1 and 2, as applicable.

NOTE: For cost reporting periods that overlap October 1, 2013, leave column 1 blank and complete only column 2. For cost reporting periods that begin on October 1, complete only column 2; however, when the cost reporting period begins on October 1 and overlaps October 1 of the subsequent year, complete column 1 for the first period (October 1 through September 30) and complete column 2 for the remainder of the cost reporting period.

Line 35--If Worksheet S-2, Part I, line 22, column 1, is “Y” and Worksheet S-2, Part I, line 22.01, column 1 or 2, is “N”, or Worksheet S-2, Part I, line 22, column 1, is “Y” and this is a newly merged DSH eligible hospital (Worksheet S-2, Part I, line 22.02, column 1 or 2, is “Y”), enter in the corresponding column the full amount (for all eligible IPPS hospitals) available for uncompensated care payments for the appropriate FFY. For example, for a cost reporting period ending December 31, 2013, enter zero in column 1 for the portion of the cost reporting period that began prior to October 1, 2013, and enter the FFY14 uncompensated care payment amount in column 2. The total uncompensated care payment amount for FFY14 is \$9,046,380,143 and for FFY15 is \$7,647,644,885. Subsequent total uncompensated care amounts should be obtained from the corresponding federal year IPPS final rule or correction notice, as applicable. If this is a SCH and Worksheet S-2, Part I, line 22, column 1, is “Y”, but an amount for line 35.02 was not determined by CMS for a FFY, complete this line accordingly.

Line 35.01--If Worksheet S-2, Part I, line 22.01, column 1 or 2, is “N”, enter the applicable Factor 3 value determined by CMS for uncompensated care payments for the appropriate FFY in columns 1 and 2. If this is a SCH and Worksheet S-2, Part I, line 22, column 1, is “Y”, but an amount for line 35.02 was not determined by CMS for a FFY, enter the applicable Factor 3 value determined by CMS for the appropriate FFY in column 1 and/or 2. If you are a new hospital (Worksheet S-2, Part I, line 47, column 2, is “Y”), or a newly merged DSH eligible hospital (Worksheet S-2, Part I, line 22.02, column 1 or 2, is “Y”), Factor 3 must be calculated. In determining Factor 3, the numerator is the current year cost report Medicaid days (Worksheet S-2, Part I, line 24, sum of columns 1 through 6) plus the SSI days published for the applicable FFY, divided by the denominator which is a fixed amount obtained from the applicable FFY IPPS rule. For FFY14 the denominator is 36,429,747, for FFY15 the denominator is 36,484,622, and for FFY16 the denominator is 36,755,805 (the denominator represents the total IPPS hospitals' Medicaid days and SSI days for the applicable FFY).

For FFY17, a hospital's Factor 3 is the average of three individual Factor 3s calculated based on cost reporting periods beginning in FY 2011, FY 2012, and FY 2013. The denominator for FY 2011 Factor 3 is 36,930,764; FY 2012 Factor 3 is 37,123,932, and FY 2013 Factor 3 is 37,302,359. If the hospital does not have data for one or more of the three cost reporting periods, compute Factor 3 for the periods available and average those by dividing the sum of the individual Factor 3s by the number of cost reporting periods for which there are data. Round Factor 3 to 9 decimal places.

For FFY18, a hospital's Factor 3 is the average of three individual Factor 3s calculated based on cost reporting periods beginning in FY 2012, FY 2013, and FY 2014. The denominator for FY 2012 Factor 3 is 37,065,316; FY 2013 Factor 3 is 37,311,194; and FY 2014 Factor 3 is based on uncompensated care costs of \$25,199,302,174. If the hospital does not have data for one or more of the three cost reporting periods, compute Factor 3 for the periods available and average those by dividing the sum of the individual Factor 3s by the number of cost reporting periods for which there are data. Round Factor 3 to 9 decimal places.

Line 35.02--If Worksheet S-2, Part I, line 22, column 1, is "Y" and Worksheet S-2, Part I, line 22.01, column 1 or 2, is "Y", enter the hospital uncompensated care payment amount determined by CMS for the appropriate FFY in columns 1 and 2. If Worksheet S-2, Part I, line 22, column 1, is "Y" and Worksheet S-2, Part I, line 22.01, column 1 or 2, is "N", or Worksheet S-2, Part I, line 22, column 1, is "Y" and Worksheet S-2, Part I, line 22.01, column 1 or 2, is "N", and Worksheet S-2, Part I, line 22.02, column 1 or 2, is "Y", then CMS did not determine the hospital uncompensated care payment amount for that FFY. Compute this amount by multiplying line 35 times line 35.01, for column 1 and column 2. If this is a SCH and Worksheet S-2, Part I, line 22, column 1 is "Y" but an amount for line 35.02 was not determined by CMS for a FFY, compute the amount by multiplying line 35 times line 35.01, for column 1 and column 2. If Worksheet S-2, Part I, line 22, column 1, is "N" and/or line 34 above is zero, enter zero on this line.

Line 35.03--Enter the pro rata share of the hospital's uncompensated care payment in columns 1 and 2. Enter in column 1, line 35.02 times the number of days in the cost reporting period prior to October 1 divided by the total days in the FFY. Enter in column 2, line 35.02 times the number of days in the cost reporting period on or after October 1 divided by the total days in the FFY.

For example, a calendar year cost reporting period January 1, 2013, through December 31, 2013, enter zero in column 1, for the period of January 1, 2013, through September 30, 2013, this period is prior to FFY 14; enter in column 2, for the period of October 1, 2013, through December 31, 2013 (FFY 14), (92 days/365 days in FFY 14) times line 35.02, column 2.

As another example, a calendar year cost reporting period of January 1, 2014, through December 31, 2014, enter in column 1, for the period of January 1, 2014, through September 30, 2014 (FFY 14), (273 days/365 days in FFY 14) times lines 35.02, column 1; enter in column 2, for the period of October 1, 2014, through December 31, 2014 (FFY 15), (92 days/365days in FFY 15) times line 35.02, column 2.

For SCH/MDH status changes, use subscripted lines 35.04 and 35.05. For SCH or MDH status changes, subscript column 1, for any portion of the cost reporting period under IPPS status.

Lines 35.04--For portions of the cost reporting period under MDH status, enter in columns 1 and 2, the pro rata share of the hospital's uncompensated care payment amounts reported on line 35.03, columns 1 and 2. For any portion of the cost reporting period under IPPS enter the pro rata share of the hospital's uncompensated care payment amounts reported on line 35.03, columns 1 and 2, in subscripted column 1.01.

Lines 35.05--For portions of the cost reporting period under SCH status, enter in columns 1 and 2, the pro rata share of the hospital's uncompensated care payment amounts reported on line 35.03, columns 1 and 2. For any portion of the cost reporting period under IPPS enter the pro rata share of the hospital's uncompensated care payment amounts reported on line 35.03, columns 1 and 2, in subscripted column 1.01.

For example, a hospital with a 2015 calendar year cost reporting period loses its MDH status on October 15, 2015. Enter on line 35.04, column 1, for the period of January 1, 2015, through September 30, 2015, the uncompensated care payment amount from line 35.03, column 1. Enter on line 35.04, column 1.01, the pro rata share of the uncompensated care payment amount from line 35.03, column 2 (IPPS status for the period of October 15, 2015, through December 31, 2015), ((78 days/365 days) times line 35.03, column 2). Enter on line 35.04, column 2, the pro rata share of the uncompensated care payment amount from line 35.03, column 2, (MDH status for the period of October 1, 2015, through October 14, 2015), ((14 days/365 days) times line 35.03, column 2).

Line 36--Enter the hospital's uncompensated care adjustment amount, (the sum of columns 1 and 2, line 35.03.)

Lines 37 through 39--Reserved for future use.

Additional Payment for High Percentage of ESRD Beneficiary Discharges--Calculate the additional payment amount allowable for a high percentage of ESRD beneficiary discharges pursuant to 42 CFR 412.104. When the average weekly cost per dialysis treatment changes within a cost reporting period, create an additional column (column 1.01) for lines 41 and 45.

Line 40--Enter total Medicare discharges excluding discharges for MS-DRGs 652, 682, 683, 684, and 685 (see 73 FR 48447 and 48520 (August 19, 2008)). Effective for cost reporting periods beginning on or after October 1, 2011, enter total Medicare discharges (see 76 FR 51693 (August 18, 2011)) for all Medicare beneficiaries entitled to Medicare Part A. Individuals entitled to Medicare Part A include individuals receiving benefits under original Medicare, individuals whose inpatient benefits are exhausted or whose stay was not covered by Medicare, and individuals enrolled in Medicare Advantage Plans, cost contracts under §1876 of the Act (HMOs), and competitive medical plans (CMPs). These discharges, excluding discharges for MS-DRGs 652, 682, 683, 684, and 685, must be included in the denominator of the calculation for the purpose of determining eligibility for the ESRD additional payment to hospitals.

Line 41--Enter total Medicare discharges for ESRD beneficiaries who received dialysis treatment during an inpatient stay (see 69 FR 49087 (August 11, 2004)) excluding MS-DRGs 652, 682, 683, 684, and 685 (see 73 FR 48520 and 48447 (August 19, 2008)). Effective for cost reporting periods beginning on or after October 1, 2011, enter total Medicare discharges (see 76 FR 51693 (August 18, 2011)) for all ESRD Medicare beneficiaries entitled to Medicare Part A who receive inpatient dialysis. Individuals entitled to Medicare Part A include individuals receiving benefits under original Medicare, individuals whose inpatient benefits are exhausted or whose stay was not covered by Medicare, and individuals enrolled in Medicare Advantage Plans, cost contracts under §1876 of the Act (HMOs), and CMPs. These discharges, excluding discharges for MS-DRGs 652, 682, 683, 684, and 685, must be included in the numerator of the calculation for the purpose of determining eligibility for the ESRD additional payment to hospitals.

Line 41.01--Enter total Medicare discharges for ESRD beneficiaries who received dialysis treatment during an inpatient stay (see 69 FR 49087 (August 11, 2004)) excluding MS-DRGs 652, 682, 683, 684, and 685 (see 73 FR 48520 and 48447 (August 19, 2008)). The discharges on this line are associated with Medicare covered and paid hospital stays, and are included in the discharges in Worksheet S-3, Part I, column 13, line 14. These discharges are a subset of the discharges on line 41. The discharges on this line are only used to determine the ESRD add-on payment, not eligibility for the add-on payment.

Line 42--Divide line 41, sum of columns 1 and 1.01 by line 40. If the result is less than 10 percent, you do not qualify for the ESRD adjustment.

Line 43--Enter the total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684, and 685, as applicable. The Medicare ESRD inpatient days must be included in the Medicare inpatient days reported in Worksheet S-3, Part I, column 6, line 14 and are part of a Medicare covered stay.

Line 44--Enter the average length of stay expressed as a ratio to 7 days. For cost reporting periods ending before June 30, 2014, divide line 43 by line 41, sum of columns 1 and 1.01, and divide that result by 7 days. For cost reporting periods ending on or after June 30, 2014, divide line 43 by line 41.01, sum of columns 1 and 1.01, and divide that result by 7 days.

Line 45--Enter the average weekly cost per dialysis treatment calculated by multiplying the unadjusted composite rate per treatment by 3. For example, the average weekly cost per dialysis treatment for CY 2013 is \$435.60 (\$145.20 times the average weekly number of treatments of 3). This amount is subject to change on an annual basis. Consult the appropriate CMS change request for future rates.

Line 46--For cost reporting periods ending before June 30, 2014, enter the ESRD payment adjustment (line 44, column 1 times line 45, column 1 times line 41, column 1 plus, if applicable, line 44, column 1 times line 45, column 1.01 times line 41, column 1.01). For cost reporting periods ending on or after June 30, 2014, enter the ESRD payment adjustment (line 44, column 1 times line 45, column 1 times line 41.01, column 1 plus, if applicable, line 44, column 1, times line 45, column 1.01 times line 41.01, column 1.01).

Line 47--Enter the sum of lines 1, 1.01, 1.02, 2, 2.01, 2.02, 29, 34, 36, and 46.

Line 48--SCHs are paid the highest of the federal payment rate, the hospital-specific rate (HSR) determined based on a FFY 1982 base period (see 42 CFR 412.73), the hospital-specific rate determined based on a FFY 1987 base period (see 42 CFR 412.75), for cost reporting periods beginning on or after October 1, 2000, the hospital-specific rate determined based on a FFY 1996 base period (see 42 CFR 412.77), or for cost reporting periods beginning on or after January 1, 2009, the hospital-specific rate determined based on a FFY 2006 base period (see 42 CFR 412.78). MDHs are paid the highest of the federal payment rate, or the federal rate plus 75 percent of the amount of the excess over the federal rate of the highest rate for the 1982, 1987, or 2002 (see 42 CFR 412.79), base period hospital specific rate. Effective January 1, 2016, former MDHs that lost their MDH status because they are no longer in a rural area due to the new OMB delineations in FY 2015 (Worksheet S-2, Part I, line 37.01 is yes) will transition from payments based, in part, on the hospital-specific rate to payments based entirely on the Federal rate. For discharges occurring on or after January 1, 2016, and before October 1, 2016, these former MDHs will receive the Federal rate plus two-thirds of 75 percent of the amount by which the Federal rate payment is exceeded by the hospital's hospital-specific rate payment. For FY 2017, that is, for discharges occurring on or after October 1, 2016, and before October 1, 2017, these former MDHs will receive the Federal rate plus one-third of 75 percent of the amount by which the Federal rate payment is exceeded by the hospital's hospital-specific rate. For FY 2018, that is, for discharges occurring on or after October 1, 2017, these former MDHs will be paid based solely on the Federal rate. For SCHs, MDHs and former MDHs, enter the applicable hospital-specific payments.

For SCHs only, the hospital-specific payment amount entered on this line is supplied by your contractor. Calculate it by multiplying the sum of the DRG weights for the period (per the PS&R) by the final per discharge hospital-specific rate for the period. Use the hospital specific rate based on the higher of the cost reporting periods beginning in FFY 1982, 1987, or 1996.

Additionally, for SCHs only (effective for cost reporting periods beginning on or after January 1, 2009), use the highest of the determined hospital specific rate based on FFY 1982, 1987, 1996, or 2006.

For MDH discharges occurring on or after October 1, 2006, and before October 1, 2022, an MDH can use a FFY 2002 hospital specific rate. The MDH program ends on September 30, 2022.

Line 49--For SCHs, enter the greater of line 47 or 48, plus the amount from line 29.01. For MDH discharges occurring on or after October 1, 2006, and before October 1, 2022, if line 47 is greater than line 48, enter the amount on line 47, plus the amount from line 29.01. For MDHs, if line 48 is greater than line 47, enter the amount on line 47, plus 75 percent of the amount that line 48 exceeds line 47, plus the amount from line 29.01. Hospitals not qualifying as SCH or MDH providers will enter the amount from line 47, plus the amount from line 29.01.

For former MDHs (Worksheet S-2, Part I, line 37.01 is yes), effective for cost reporting periods that begin or overlap January 1, 2016, if line 48 is greater than line 47, enter the amount on line 47, plus two thirds of (75 percent of the amount that line 48 exceeds line 47, times (the number of days in the cost reporting period between January 1, 2016 and September 30, 2016 divided by the total number of days in the cost reporting period)), plus the amount from line 29.01. For cost reporting periods that begin or overlap October 1, 2016, if line 48 is greater than line 47, enter the amount on line 47, plus two thirds of (75 percent of the amount that line 48 exceeds line 47, times (the number of days in the cost reporting period prior to October 1, 2016, divided by the total number of days in the cost reporting period)), plus one third of (75 percent of the amount that line 48 exceeds line 47, times (the number of days in the cost reporting period beginning on or after October 1, 2016 and before October 1, 2017, divided by the total number of days in the cost reporting period)), plus the amount from line 29.01.

For hospitals subscribing column 1 of line 47 due to a change in geographic location, this computation will be computed separately for each column, and the sum of the calculations will be entered in column 1 of this line.

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Line 50--Enter the payment for inpatient program capital costs from Worksheet L, Part I, line 12; or Part II, line 5, as applicable.

Line 51--Enter the special exceptions payment for inpatient program capital, if applicable pursuant to 42 CFR 412.348(f) by entering the result of Worksheet L, Part III, line 13 less Worksheet L, Part III, line 17. If this amount is negative, enter zero on this line.

Line 52--Enter the amount from Worksheet E-4, line 49. Complete this line only for the hospital component.

Obtain the payment amounts for lines 53 and 54 from your contractor.

Line 53--Enter the amount of nursing and allied health managed care payments if applicable.

Line 54--Enter the special add-on payment for new technologies (see 42 CFR 412.87 and 412.88). Include in the add-on payment for new technologies payments associated with Model 4 BPCI.

Line 54.01--Enter the special add-on payment for islet isolation cell transplantation (see CR 9570).

Line 55--Enter the net organ acquisition cost from Worksheet(s) D-4, Part III, column 1, line 69.

Line 56--Teaching hospitals or subproviders electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20.

Line 57--Enter the routine service other pass-through costs from Worksheet D, Part III, column 9, lines 30 through 35 for the hospital.

Line 58--Enter the ancillary service other pass-through costs from Worksheet D, Part IV, column 11, line 200.

Line 59--Enter the sum of lines 49 through 58.

Line 60--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, treat the services as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted by you in these situations.) Include the patient days and charges in total patient days and charges but do not include them in program patient days and charges. In this situation, enter no primary payer payment on line 60. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it

otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less applicable deductible and coinsurance. Credit primary payer payment toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 60 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance. Do not enter primary payer payments credited toward the beneficiary's deductible and coinsurance on line 60.

Enter the primary payer amounts applicable to organ transplants. However, do not enter the primary payer amounts applicable to organ acquisitions. Report these amounts on Worksheet D-4, Part III, line 66.

If you are subject to PPS, include the covered days and charges in the program days and charges, and include the total days and charges in the total days and charges for inpatient and pass-through cost apportionment. Furthermore, include the DRG amounts applicable to the patient stay on line 1. Enter the primary payer payment on line 60 to the extent that the primary payer payment is not credited toward the beneficiary's deductible and coinsurance. Do not enter primary payer payments credited toward the beneficiary's deductibles.

Line 61--Enter the result of line 59 minus line 60.

Line 62--Enter, from the PS&R or your records, the deductibles billed to program patients excluding deductibles and coinsurance associated with Model 4 BPCI payments.

Line 63--Enter, from the PS&R or your records, the coinsurance billed to program patients excluding deductibles and coinsurance associated with Model 4 BPCI payments.

Line 64--Enter the program allowable bad debts, reduced by the bad debt recoveries. If recoveries exceed the current year's bad debts, line 64 and 65 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 65--Enter the result of line 64 (including negative amounts) times 70 percent for cost reporting periods that begin prior to October 1, 2012. For cost reporting periods that begin on or after October 1, 2012, enter the result of line 64 times 65 percent.

Line 66--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts must also be reported on line 64.

Line 67--Enter the sum of lines 61 and 65, minus the sum of lines 62 and 63.

Line 68--Enter, from the PS&R, the partial or full credits received from manufacturers for replaced devices applicable to MS-DRGs listed in the IPPS final rule for the applicable cost reporting period. (See CMS Pub. 100-04, chapter 3, §100.8.)

Line 69--Enter the time value of money for operating expenses, the capital outlier reconciliation amount and time value of money for capital related expenses by entering the sum of lines 93, 95, and 96.

For SCHs, if the hospital specific payment amount on line 48, is greater than the federal specific payment amount on line 47, do not complete this line.

Line 70--Enter any other adjustments. Specify the adjustment in the space provided. Hardcoded subscripts of this line are identified as such.

Line 70.50--Enter the §410A rural community hospital demonstration project payment adjustment amount from line **218**, column 1.

Line 70.87--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R. Do not include demonstration payment adjustment amounts reported on lines 70.50 and 70.89.

Line 70.88--Contractor use only: Enter the volume decrease adjustment for SCH or MDH hospitals in accordance with 42 CFR 412.92(e) or 412.108(d), respectively.

Line 70.89--Enter the Pioneer Accountable Care Organization (ACO) demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 70.87 or line 71.02, accordingly.

Line 70.90--For MDH use only. Enter the hospital value-based purchasing (HVBP) adjustment amount relative to the HSP bonus payment from line 102, sum of columns 1 and 2.

Line 70.91--For MDH use only. Enter the hospital readmission reduction (HRR) adjustment amount relative to the HSP bonus payment from line 104, columns 1 and 2.

Line 70.92--Enter the discount amount for the bundled payments for care improvement initiative (also referred to as Model 1) in accordance with ACA 2010, §3023, effective for discharges occurring on or after October 1, 2013. This demonstration actually began April 1, 2013; however, the discounted payments begin October 1, 2013. Obtain this amount from the PS&R. Do not change the sign of the amount displayed on the PS&R.

Line 70.93--Enter the payment adjustment amount for the HVBP program in accordance with ACA 2010, §3001, effective for discharges occurring on or after October 1, 2012. Obtain this amount from the PS&R.

Line 70.94--Enter the adjustment amount resulting from the HRR program in accordance with ACA 2010, §3025, effective for discharges occurring on or after October 1, 2012. Obtain this amount from the PS&R.

Line 70.95--Enter the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136-136.16, and 42 CFR 413.134(d)(3)(i).)

Line 70.96 through 70.98 (lines 70.96 and 70.97 are hardcoded)--Effective for discharges occurring during FFYs 2011 through 2017, the low volume payment adjustment is determined in accordance with 42 CFR 412.101(c)(2). Effective for discharges occurring during FFY 2018 and subsequent years the low volume payment adjustment is determined in accordance with 42 CFR 412.101(c)(1).

For cost reporting periods that are concurrent with the FFY (October 1 through September 30), use line 70.97 only. For cost reporting periods that overlap October 1, enter on lines 70.96 (low-volume adjustment (enter the corresponding federal year for the period prior to October 1)) and line 70.97 (low-volume adjustment (enter the corresponding federal year for the period ending on or after October 1)), and, if necessary, line 70.98 (low-volume adjustments for additional portions of the cost reporting period, if necessary), the Medicare inpatient payment adjustment for low-volume hospitals as applicable in accordance with Exhibit 4 (low-volume adjustment calculation schedule and corresponding instructions).

Line 70.99--Enter the HAC program payment reduction adjustment amount effective for discharges occurring on or after October 1, 2014. Use Exhibit 5 or similar worksheet to reconcile the HAC payment adjustment amount.

Line 71--Enter the result of line 67 plus the sum of lines 69, 70 through 70.86, 70.88, 70.90, 70.91, 70.92, 70.93, 70.94, and 70.96 through 70.98; minus the sum of lines 68, 70.87, 70.89, 70.95, and 70.99.

Line 71.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 71]. Do not apply the sequestration calculation when gross reimbursement is less than zero.

Line 71.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 72--Enter the total interim payments (received or receivable) from Worksheet E-1, column 2, line 4. For contractor final settlements, enter the amount reported on Worksheet E-1, column 2, line 5.99, on line 73. Included in the interim payments are the amounts received as the estimated nursing and allied health managed care payments and capital, IME, DSH, and outlier payments associated with Model 4 BPCI.

Line 74--Enter line 71 minus the sum of lines 71.01, 71.02, 72, and 73. Transfer to Worksheet S, Part III.

Line 75--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the non-allowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations for this line.

Lines 76 through 89 were intentionally skipped to accommodate future revisions to this worksheet.

LINES 90 THROUGH 96 ARE FOR CONTRACTOR USE ONLY.

Line 90--Enter the original operating outlier amount from line 2, sum of all columns of this Worksheet E, Part A, prior to the inclusion of lines 92, 93, 95, and 96, of Worksheet E, Part A.

Line 91--Enter the original capital outlier amount from Worksheet L, Part I, line 2.

Line 92--Enter the operating outlier reconciliation adjustment amount in accordance with CMS Pub. 100-4, chapter 3, §§20.1.2.5-20.1.2.7.

Line 93--Enter the capital outlier reconciliation adjustment amount in accordance with CMS Pub. 100-4, chapter 3, §§20.1.2.5-20.1.2.7.

Line 94--Enter the interest rate used to calculate the time value of money. (See CMS Pub. 100-04, chapter 3, §§20.1.2.5-20.1.2.7.)

Line 95--Enter the operating time value of money for operating related expenses.

Line 96--Enter the capital time value of money for capital related expenses.

Hospital Specific Payment (HSP) Bonus Payment HVBP Adjustment and HRR Adjustment--The ACA 2010 §§3001 and 3025 implemented HVBP and HRR and applied special rules for MDHs through FFY13. Effective for discharges occurring on or after October 1, 2013, MDHs that receive a HSP bonus payment on the cost report are subject to a HVBP and HRR adjustment for that bonus payment amount. The HSP bonus payment amount is 75 percent of the amount that line 48 exceeds line 47. Complete lines 100 through 104 only when line 48 exceeds line 47.

For a former MDH (Worksheet S-2, Part I, line 37.01 is yes), for FY 2016 the HSP bonus payment amount determined for the period of January 1, 2016 through September 30, 2016 is two-thirds of 75 percent of the amount by which line 48 exceeds line 47. For FY 2017, the HSP bonus payment amount determined for the period of October 1, 2016 through September 30, 2017, is one-third of 75 percent of the amount by which line 48 is exceeds line 47.

NOTE: For cost reporting periods that overlap October 1, 2013, leave column 1 blank and complete only column 2. For cost reporting periods that begin on October 1, complete only column 2.

Line 100--If line 48 is greater than line 47, enter the pro rata share of the HSP bonus payment amount in columns 1 and 2. Enter in column 1, $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period prior to October 1 divided by the total days in the cost reporting period)}\}$. Enter in column 2, $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after October 1 divided by the total days in the cost reporting period)}\}$. If the hospital does not have MDH status for the entire cost reporting period, prorate accordingly.

For former MDHs for FY 2016, for cost reporting periods that begin on or after January 1, 2016, enter in column 1, two thirds of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after January 1, 2016 through September 30, 2016, divided by the total days in the cost reporting period)}\}$. Enter in column 2, one third of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after October 1, 2016 through September 30, 2017, divided by the total days in the cost reporting period)}\}$. For cost reporting periods that overlap January 1, 2016, and end on or before September 30, 2016, enter zero in column 1, and enter in column 2, two thirds of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after January 1, 2016 through September 30, 2016, divided by the total days in the cost reporting period)}\}$. For cost reporting periods that overlap January 1, 2016, and October 1, 2016, enter in column 1, two thirds of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after January 1, 2016 through September 30, 2016, divided by the total days in the cost reporting period)}\}$. Enter in column 2, one third of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after October 1, 2016 through September 30, 2017, divided by the total days in the cost reporting period)}\}$.

For former MDHs for FY 2017, for cost reporting periods that begin October 1, 2016, enter in column 2, one third of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after October 1, 2016 through September 30, 2017, divided by the total days in the cost reporting period)}\}$. For cost reporting periods that overlap October 1, 2016, enter in column 1, two thirds of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period prior to October 1, 2016, divided by the total days in the cost reporting period)}\}$. Enter in column 2, one third of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period on or after October 1, 2016 through September 30, 2017, divided by the total days in the cost reporting period)}\}$. For cost reporting periods that overlap September 30, 2017, enter in column 1, one third of $\{((\text{line 48 minus line 47}) \text{ times } 75 \text{ percent}) \text{ times (the number of days in the cost reporting period between October 1, 2016, through September 30, 2017, divided by the total days in the cost reporting period)}\}$ and zero in column 2.

Line 101--Enter the HVBP adjustment factor that corresponds to the portion of the cost reporting period prior to October 1, in column 1 and the HVBP adjustment factor that corresponds to the portion of the cost reporting period on or after October 1, in column 2. The HVBP adjustment factors are published annually in the IPPS final rule and posted on the CMS website. Enter "1" if the provider is not subject to the HVBP adjustment.

Line 102--The HVBP adjustment amount is computed as ((HSP Bonus x HVBP adjustment factor)-HSP Bonus). Enter in column 1, the HVBP adjustment amount for the portion of the cost reporting period prior to October 1, by multiplying (column 1, line 100, times column 1, line 101), minus column 1, line 100. Enter in column 2, the HVBP adjustment amount for the portion of the cost reporting period on or after October 1, by multiplying (column 2, line 100, times column 2, line 101) minus column 2, line 100.

Line 103--Enter the HRR adjustment factor that corresponds to the portion of the cost reporting period prior to October 1, in column 1, and HRR adjustment factor that corresponds to the portion of the cost reporting period on or after October 1, in column 2. The HRR adjustment factors are published annually in the IPPS final rule and posted on the CMS website. Enter "1" if the provider is not subject to the HRR adjustment.

Line 104--The HRR adjustment amount is computed as ((HSP Bonus x HRR adjustment factor)-HSP Bonus). Enter in column 1, the HRR adjustment amount for the portion of the cost reporting period prior to October 1, by multiplying (column 1, line 100, times column 1, line 103) minus column 1, line 100. Enter in column 2, the HRR adjustment amount for the portion of the cost reporting period on or after October 1, by multiplying (column 2, line 100, times column 2, line 103) minus column 2, line 100.

Rural Community Health Demonstration Project (§410A Demonstration) Adjustment--For cost reporting periods ending on or after September 30, 2017, lines 200 through 218 provide for the calculation of the §410 Demonstration project adjustment in accordance with the MMA of 2003, §410A, and extended under §§3123 and 10313 of the ACA 2010, and §15003 of the 21st Century Cures Act of 2016. Complete the applicable lines if Worksheet S-2, Part I, line 110, is "Y," and calculate line 201 based on reasonable cost at 100% (not 101%) .

A hospital participating in the §410A Demonstration receives payment for inpatient hospital services furnished to Medicare beneficiaries, with the exclusion of services furnished in a psychiatric or rehabilitation unit that is a distinct part of the hospital, using the following rules: a) For discharges occurring in the first cost reporting period on or after the implementation of the extension, their reasonable costs of providing covered inpatient hospital services; b) For discharges occurring during the second and subsequent cost reporting periods, the lesser of their reasonable costs or a target amount. The target amount for the second cost reporting period is defined as the reasonable costs of providing covered inpatient hospital services in the first cost reporting period, increased by the IPPS update factor (as defined in section 1886(b)(3)(B)) for that particular cost reporting period. The target amount for each subsequent cost reporting period is defined as the preceding cost reporting period's target amount increased by the IPPS update factor for that particular cost reporting period.

Line 200--Is this the first year of the current 5-year demonstration period under the 21st Century Cures Act? Enter "Y" for yes or "N" for no.

Line 201--Enter the Medicare inpatient service costs from Worksheet D-1, Part II, line 49.

Line 202--Enter the Medicare discharges from Worksheet S-3, column 13, line 1.

Line 203--Enter the case-mix adjustment factor (four-decimal places) used to update the target amount for years 2 through 5. Obtain the update factor from the contractor.

Line 204--Enter the Medicare target amount per discharge. Obtain the target amount per discharge from the contractor.

Line 205--Enter the case-mix adjusted target amount for years 2 through 5, determined by multiplying line 203 times line 204.

Line 206--Enter the Medicare inpatient routine cost cap determined by multiplying line 202 times line 205.

Line 207--Enter the Program reimbursement as determined under the §410A Demonstration as follows: For the first year of the current 5-year demonstration period, enter the amount from line 201. For the subsequent years of the current 5-year demonstration period, enter the lesser of line 201 or line 206.

Line 208--Enter the Medicare Part A inpatient service costs for Medicare beneficiaries from Worksheet E, Part A, line 59.

Line 209--Enter the adjustment to Medicare IPPS payments (the difference between reimbursement under IPPS and cost reimbursement under the §410A Demonstration). Enter the result of line 207 minus line 208.

Line 210--*This line is reserved for future use.*

Line 211--Enter the total adjustment to the Medicare IPPS payment. Enter the total *amount from* line 209.

Line 212--Enter the total adjustment to the Medicare Part A IPPS payment from line 211.

Line 213--Enter the low volume adjustment payments from Worksheet E, Part A, lines 70.96, 70.97, and 70.98, as applicable.

Lines 214 through 217--Reserved for future use.

Line 218--Enter the net adjustment to the Medicare Part A IPPS payment, the difference between the IPPS payment and the cost reimbursement under the rural community hospital demonstration project, by subtracting the amount on line 213 from the amount on line 212. Transfer the amount in column 1 to line 70.50.

Instructions for Completing Exhibit 4--Low-Volume Adjustment Calculation Schedule:

42 CFR 412.101 provides for a low-volume adjustment for Medicare discharges in qualifying hospitals. The amount of any adjustment depends on the FFY in which the discharges occur.

42 CFR 412.101(c)(1) provides for the low-volume adjustment for Medicare discharges in FFYs 2005 through 2010 (discharges on and after October 1, 2004, and before October 1, 2010), and FFY **2019**, and subsequent FFYs (discharges on and after October 1, **2018**). Qualifying hospitals, those hospitals more than 25 road miles from the nearest subsection (d) hospital and with fewer than 200 discharges, receive a payment adjustment of an additional 25 percent for each Medicare discharge.

42 CFR 412.101(c)(2) provides for a temporary change in the low-volume adjustment for qualifying hospitals for FFYs 2011 through **2018** (discharges on and after October 1, 2010, and before October 1, **2018**). Qualifying hospitals, those hospitals more than 15 road miles from the nearest subsection (d) hospital and with fewer than 1,600 Medicare discharges based on the latest available Medicare Provider Analysis and Review (MedPAR) data, receive a payment adjustment as follows:

- Those hospitals with 200 or fewer Medicare discharges will receive an adjustment of an additional 25 percent for each discharge; and
- Those with more than 200 and fewer than 1,600 Medicare discharges will receive an adjustment of an additional percentage for each discharge. This adjustment is calculated using the formula $[(4/14) - (\text{Medicare discharges}/5600)]$.

CMS provided a table listing the IPPS hospitals with fewer than 1,600 Medicare discharges and their low-volume percentage add-on, if applicable, for FFYs 2011 through 2018 (discharges before October 1, 2018). However, this list is not a list of all hospitals that qualify for the low-volume adjustment since it does not reflect whether or not the hospital meets the mileage criteria. Hospitals were required to request low-volume status in writing to their contractor and provide documentation that they met the mileage criteria.

The low-volume payment adjustment for eligible hospitals is based on their total per discharge payments made under §1886 of the Act, including the capital IPPS payments, DSH payments, IME payments, and outlier payments. For SCHs and MDHs, the low-volume payment adjustment for eligible hospitals is based on either the federal rate or the hospital-specific payment (HSP) rate, whichever results in a greater operating IPPS payment. The low-volume payment amount calculated by the IPPS Pricer is an interim payment amount and is subject to adjustment during year end cost report settlement if any of the payment amounts upon which the low-volume payment amount is based are also recalculated at cost report settlement (for example, payments for DSH and IME or federal rate versus HSP rate payments for SCHs and MDHs).

NOTE: Because a hospital's eligibility for the low-volume payment adjustment and/or a hospital's applicable low-volume adjustment percentage can change during its cost reporting period (for example, a hospital with a cost report that spans the start of the FFY), it is necessary to determine the low-volume payment amount using the applicable low-volume adjustment percentage for the FFY and payment amounts listed above for a hospital's discharges that occur during the FFY for each FFY included by the hospital's cost reporting period.

After the cost report is calculated for settlement, the low-volume payment adjustment must be calculated. The low-volume payment amount must be calculated by FFY. Therefore, if the cost report overlaps a FFY, the information computed on Worksheet E, Part A, must be recomputed by FFY accordingly. The amounts may not be prorated, but must be calculated using the appropriate information. The following payment amounts are multiplied by the low-volume payment adjustment percentage by FFY:

- Operating Federal IPPS payments;
- Operating HSR payments;
- Operating outlier payments including any Operating Outlier Reconciliation amounts;
- Operating IME payments;
- Operating IME payments for Medicare Advantage patients;
- Operating DSH payments;
- Uncompensated care payments;
- ESRD adjustment payments;
- Total Capital IPPS payment;
- New technology payments;
- Credits for replaced devices; and
- Capital outlier reconciliation amounts (if applicable, see instructions)

Complete Exhibit 4 to compute the low-volume adjustment payment applicable to this cost reporting period. **The Exhibit 4 is designed to simulate the Medicare cost report and must be completed after the cost report is calculated.**

Column 0--Line references are comparable to the actual line references on Worksheet E, Part A, and Worksheet L, Part I.

Column 1--Enter from Worksheet E, Part A, and Worksheet L, Part I, the amounts reported on the corresponding lines of the Medicare cost report.

Column 2--Enter amounts related to discharges occurring in the cost reporting period either pre-entitlement (discharges occurring in the cost reporting period prior to October 1) or post-entitlement (discharges occurring in the cost reporting period on or after October 1). Discharges occurring in these periods are not eligible for the low-volume adjustment.

In addition, if there are discharges occurring during this cost reporting period and the provider was not eligible for the low-volume adjustment for the entire eligibility period, report the information relative to those discharges in this column, for example, where a provider has a cost reporting period ending June 30, 2011, which began prior to the October 1, 2010, effective date of the provision. Or where the low-volume adjustment for discharges occurring in this cost reporting period is effective for discharges on or after October 1, 2010; however, the provider did not request the low-volume adjustment until November 15, 2010, and the low-volume adjustment was implemented within 30 days of the request. The period of time from October 1, 2010 until the contractor notified the provider of eligibility, which should be no later than December 15, 2010, is considered a period of ineligibility.

Column 3--Enter amounts related to discharges occurring during the provider's low-volume eligibility period and prior to October 1. If the cost reporting period is not concurrent with a federal year of October 1 through September 30, do not include discharges occurring on or after October 1 in this column.

If the provider goes in and out of eligibility for discharges occurring prior to October 1, add all discharges for the eligibility periods prior to October 1 and include in this column. If the provider's classification (i.e. SCH to small rural) changes during the eligibility period, use subscripted column 3.01 to accommodate the change for discharges occurring prior to October 1.

Column 4--Enter amounts related to discharges occurring during the provider's low-volume eligibility period and on or after October 1. If the cost reporting period is concurrent with a federal year of October 1 through September 30, report all discharges occurring on or after October 1 in this column. If the provider goes in and out of eligibility for discharges occurring on or after October 1, add all discharges for the eligibility periods on or after October 1 and include in this column. If the provider's classification (i.e. SCH to small rural) changes during the eligibility period, use subscripted column 4.01 to accommodate the change for discharges occurring on or after October 1.

Columns 3, 3.01, 4, and 4.01--Use the beginning and ending dates of the applicable portion of the cost reporting period as the respective column headings.

Column 5--Subtotal columns 2 through 4, and applicable subscripts. Column 5 must equal column 1, and any resulting rounding difference must be applied to the highest value in columns 2 through 4, and applicable subscripts.

Line Descriptions

Line 1--The amount entered on this line is computed as the sum of the federal operating portion (DRG payment) paid for PPS discharges during the cost reporting period and the DRG payments made for PPS transfers during the cost reporting period. The PS&R information must be split and reported in columns 2 through 4, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 1.01 (Corresponds to Worksheet E, Part A, line 1.01)--Enter the DRG amounts other than outlier payments for discharges occurring prior to October 1, in column 3.

Line 1.02 (Corresponds to Worksheet E, Part A, line 1.02)--Enter the DRG amounts other than outlier payments for discharges occurring on or after October 1, in column 4.

Line 1.03 (Corresponds to Worksheet E, Part A, line 1.03)--Enter the DRG for federal specific operating payments for Model 4 BPCI on this line. The PS&R information must be split and reported in columns 2 through 4, and must concur with the PS&R paid-through date used to calculate the cost report. Effective for cost reporting periods that overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring prior to October 1, in columns 2 and 3 accordingly.

Line 1.04 (Corresponds to Worksheet E, Part A, line 1.04)--Enter the DRG for federal specific operating payments for Model 4 BPCI occurring on or after October 1, on this line. The PS&R information must be split and reported in columns 2 and 4 accordingly, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 2--Enter the amount of outlier payments made for PPS discharges occurring during the cost reporting period. The PS&R information must be split and reported in columns 2 through 4, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 2.01 (Corresponds to Worksheet E, Part A, line 2.02)--Enter the outlier payment for discharges for Model 4 BPCI on this line. The PS&R information must be split and reported in columns 2 through 4, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 3 (Corresponds to Worksheet E, Part A, line 2.01)--For inpatient PPS services rendered during the cost reporting period, enter the operating outlier reconciliation amount for operating expenses from line Worksheet E, Part A, line 92, for each respective period. The lump sum utility produces a claim-by-claim output. If the provider has two different low-volume hospital adjustment percentages during its cost reporting period, the contractor must report the operating and capital outlier reconciliation adjustment amounts for the discharges occurring in each of the FFYs spanned by the cost report separately. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 2.01.

Line 4 (Corresponds to Worksheet E, Part A, line 3)--Enter the IME for managed care patients based on the DRG payment that would have been made if the service had not been a managed care service. The PS&R will capture, in conjunction with the PPS PRICER, the simulated payments. Enter the total managed care "simulated payments" from the PS&R. The PS&R information must be split and reported in columns 2 through 4, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 5 (Corresponds to Worksheet E, Part A, line 21)--Enter the ratio calculated from Worksheet E, Part A, line 21, in columns 2 through 4.

Line 6 (Corresponds to Worksheet E, Part A, line 22)--For cost reporting periods beginning before October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of line 1, 1.01, 1.02, 1.03, 1.04, and line 4}\}$. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 22.

Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of lines 1.01, 1.02, 1.03 and 1.04}\}$.

Line 6.01 (Corresponds to Worksheet E, Part A, line 22.01)--Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment for managed care, as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times line 4.

Line 7 (Corresponds to Worksheet E, Part A, line 27)--Enter the ratio calculated from Worksheet E, Part A, line 27, in columns 2 through 4.

Line 8 (Corresponds to Worksheet E, Part A, line 28)--IME Add On Adjustment--For cost reporting periods beginning before October 1, 2014, enter the sum of lines 1, 1.01, 1.02, 1.03, 1.04, and 4, multiplied by the factor on line 7.

Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME add-on adjustment as follows: Enter the sum of lines 1.01, 1.02, 1.03 and 1.04, multiplied by the factor on line 7.

Line 8.01 (Corresponds to Worksheet E, Part A, line 28.01)--IME Add On Adjustment - Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the result of line 4, multiplied by the factor on line 7.

Line 9 (Corresponds to Worksheet E, Part A, line 29)--Total IME Payment--Enter the sum of lines 6 and 8. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 29.

Line 9.01 (Corresponds to Worksheet E, Part A, line 29.01)--Total IME Payment - Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the sum of lines 6.01 and 8.01. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 29.01.

Line 10 (Corresponds to Worksheet E, Part A, line 33)--Enter the DSH percentage calculated from Worksheet E, Part A, line 33, in columns 2 through 4.

Line 11 (Corresponds to Worksheet E, Part A, line 34)--Multiply line 10 by line 1 for cost reporting periods ending on or before September 30, 2013. Effective for cost reporting periods that overlap October 1, 2013, enter the sum of $\{(\text{line 10 times line 1.01}), \text{ plus } ((\text{line 10 times the sum of lines 1.02 and 1.03}) \text{ times } 25 \text{ percent})\}$. For cost reporting periods beginning on or after October 1, 2013, multiply $(\text{line 10 times the sum of lines 1.01, 1.02, and 1.03}) \text{ times } 25 \text{ percent}$. For cost reporting periods overlapping or beginning on or after October 1, 2014, multiply $(\text{line 10 times the sum of lines 1.01, 1.02, 1.03, and 1.04}) \text{ times } 25 \text{ percent}$. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 34.

Line 11.01 (Corresponds to Worksheet E, Part A, line 36)--Enter the uncompensated care payments. For cost reporting periods that overlap or begin on or after October 1, 2013, when you are eligible for the low-volume payment adjustment for the entire cost reporting period, enter in column 3, the uncompensated care payments from Worksheet E, Part A, column 1, line 35.03, and enter in column 4, the uncompensated care payments from Worksheet E, Part A, column 2, line 35.03.

For cost reporting periods that overlap or begin on or after October 1, 2013, when you are not eligible for the low-volume payment adjustment for any portion of the cost reporting period, enter the uncompensated care payments as follows:

- Enter in column 3, the uncompensated care payment eligible for the low-volume payment adjustment for the portion of the cost reporting period prior to October 1 (calculated as the amount from Worksheet E, Part A, column 1, line 35.03, times the ratio of the number of days prior to October 1, in the cost reporting period eligible for the low-volume payment adjustment divided by the total days in the cost reporting period prior to October 1).

- Enter in column 4, the uncompensated care payment eligible for the low-volume payment adjustment for the portion of the cost reporting period on and after October 1 (calculated as the amount from Worksheet E, Part A, column 2, line 35.03, times the ratio of the number of days on and after October 1, in the cost reporting period eligible for the low-volume payment adjustment divided by the total days in the cost reporting period on and after October 1).
- Enter in column 2, the uncompensated care payments not eligible for the low-volume payment adjustment (calculated as the total uncompensated care payment, from Worksheet E, Part A, line 35.03, sum of columns 1 and 2, minus the sum of the uncompensated care payments reported in columns 3 and 4 of this exhibit). The sum of columns 2 through 4, must equal Worksheet E, Part A, line 36.

Line 12 (Corresponds to Worksheet E, Part A, line 46)--Prorate in columns 2 through 4, the amount reported on Worksheet E, Part A, line 46, based on the ratio of days in each applicable period to total days in the cost reporting period. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 46.

Line 13 (Corresponds to Worksheet E, Part A, line 47)--Enter the sum of lines 1, 1.01, 1.02, 2, 2.01, 3, 9, 11, 11.01, and 12. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 47.

Line 14 (Corresponds to Worksheet E, Part A, line 48)--For SCHs and MDHs, enter the applicable hospital-specific payments. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 48. If Worksheet E, Part A, line 47, is greater than Worksheet E, Part A, line 48, do not complete this line.

Line 15 (Corresponds to Worksheet E, Part A, line 49)--Enter in column 1, the amount from Worksheet E, Part A, line 49. For SCHs, if line 13, column 1, is greater than line 14, column 1, enter in columns 2 through 4, the amount reported on line 13, plus the amount from line 9.01, for each applicable column. If line 14, column 1, is greater than line 13, column 1, enter in columns 2 through 4, the amount reported on line 14, plus the amount from line 9.01, for each applicable column. For MDH discharges occurring on or after October 1, 2006, and before October 1, 2022, if line 13, column 1, is greater than line 14, column 1, enter in columns 2 through 4, the amount reported on line 13, plus the amount from line 9.01, for each applicable column. If line 14, column 1, is greater than line 13, column 1, enter in columns 2 through 4, the amount on line 13, for each applicable column, plus 75 percent of the difference between line 14 minus line 13, plus the amount from line 9.01. Hospitals not qualifying as SCH or MDH providers will enter in columns 2 through 4, the amount from line 13, plus the amount from line 9.01, for each applicable column. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 49.

For former MDHs, line 15 is calculated based on the amounts in column 1. For former MDHs (Worksheet S-2, Part I, line 37.01 is yes) for FY 2016, for cost reporting periods that begin on or after January 1, 2016, if line 14, column 1 is greater than line 13, column 1, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 3. Enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4. For cost reporting periods that overlap January 1, 2016, and end on or before September 30, 2016, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 3. Enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4. For cost reporting periods that overlap

January 1, 2016, and October 1, 2016, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 3. Enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4.

For former MDHs for FY 2017, for cost reporting periods that begin October 1, 2016, enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4. For cost reporting periods that overlap October 1, 2016, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 3. Enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4. For cost reporting periods that overlap September 30, 2017, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 3. Enter in column 4, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 4.

Line 16 (Corresponds to Worksheet E, Part A, line 50)--Enter in columns 2 through 4, the amounts computed from line 26, columns 2 through 4. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 50. If Worksheet S-2, Part I, line 47, column 2, is yes, and Worksheet S-2, Part I, line 48, column 2 is no, do not transfer the amount from Worksheet E, Part A, line 50.

Line 17 (Corresponds to Worksheet E, Part A, line 54)--Enter the add-on payment for new technologies. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report.

Line 17.01 (Corresponds to Worksheet E, Part A, line 55)--Do not complete this line. Organ acquisition costs are not included in the low volume adjustment calculation.

Line 17.02 (Corresponds to Worksheet E, Part A, line 68)--For discharges on or after October 1, 2014, enter the credits for replaced devices. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report.

Line 18 (Corresponds to Worksheet E, Part A, line 93)--Enter the capital outlier reconciliation adjustment amount in columns 2 through 4 accordingly. The sum of columns 2 through 4 must equal the amount reported on Worksheet E, Part A, line 93.

Line 19 (Subtotal)--Enter in columns 2 through 4, the sum of amounts on lines 15, 16, 17, and 18. For SCH, if the hospital specific payment amount on line 14, column 1, is greater than the federal specific payment amount on line 13, column 1, enter in columns 2 through 4, the sum of the amounts on lines 15, 16, 17, and 17.02.

Line 20 (Corresponds to Worksheet L, Part I, line 1)--Enter the amount of the federal rate portion of the capital DRG payments for other than outlier during this cost reporting period. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report for settlement. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 1, column 1, and, if applicable, column 1.01.

Line 20.01 (Corresponds to Worksheet L, Part I, line 1.01)--Enter the Model 4 BPCI Capital DRG other than outlier payments. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report for settlement. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 1.01, column 1, and, if applicable, column 1.01.

Line 21 (Corresponds to Worksheet L, Part I, line 2)--Enter the amount of the federal rate portion of the capital outlier payments made for PPS discharges during this cost reporting period. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 2.

Line 21.01 (Corresponds to Worksheet L, Part I, line 2.01)--Enter the Model 4 BPCI Capital DRG outlier payments. The PS&R information must be split and reported in columns 2 through 4 and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 2.01.

Line 22 (Corresponds to Worksheet L, Part I, line 5)--Enter the ratio calculated from Worksheet L, Part I, line 5, in all applicable columns.

Line 23 (Corresponds to Worksheet L, Part I, line 6)--Multiply line 22 by the sum of lines 20 and 20.01. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 6.

Line 24 (Corresponds to Worksheet L, Part I, line 10)--Enter the percentage calculated from Worksheet L, Part I, line 10, in all applicable columns.

Line 25 (Corresponds to Worksheet L, Part I, line 11)--Multiply line 24 by the sum of lines 20 and 20.01, and enter the result. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 11.

Line 26 (Corresponds to Worksheet L, Part I, line 12)--Enter the sum of lines 20, 20.01, 21, 21.01, 23, and 25. If the amounts on lines 20 and/or 20.01, columns 3 and/or 4, or applicable subscripts of either column, pertain to rural status, enter zero. Transfer this amount to line 16. The sum of columns 2 through 4 must equal the amount reported on Worksheet L, Part I, line 12.

Low-volume payment adjustment--Effective for discharges occurring during FFYs 2011 and subsequent, compute the amount of the low-volume adjustment as follows:

Line 27--Low-volume adjustment factor--Enter the appropriate adjustment factor in columns 3 and 4. For FFYs 2011 through 2018, obtain the adjustment factor from the appropriate IPPS final rule. For FFYs 2019 forward (discharges on or after October 1, 2018), use an adjustment factor of 25 percent.

Line 28 (Corresponds to Worksheet E, Part A, line 70.96 discharges prior to October 1)--Multiply line 19 by line 27. Transfer this amount to the cost report, Worksheet E, Part A, line 70.96.

Line 29 (Corresponds to Worksheet E, Part A, line 70.97 discharges on or after October 1)--Multiply line 19 by line 27. Transfer this amount to the cost report, Worksheet E, Part A, line 70.97.

EXHIBIT 4
LOW-VOLUME ADJUSTMENT CALCULATION SCHEDULE

LOW-VOLUME CALCULATION		PROVIDER CCN:		PERIOD:			
EXHIBIT 4				FROM: _____		TO: _____	
		Wkst. E, Pt. A, line	(Amt. from Wkst. E, Pt. A)	Pre/Post Entitlement	Prior to 10/1	On and after 10/1	Total (cols. 2 through 4)
		(0)	(1)	(2)	(3)	(4)	(5)
1	DRG Amounts Other than Outlier Payments	1					1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1	1.01					1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1	1.02					1.02
1.03	DRG for Federal specific operating payment for Model 4 BPCI occurring prior to October 1	1.03					1.03
1.04	DRG for Federal specific operating payment for Model 4 BPCI occurring on or after October 1	1.04					1.04
2	Outlier payments for discharges (see instructions)	2					2
2.01	Outlier payment for discharges for Model 4 BPCI	2.02					2.01
3	Operating outlier reconciliation	2.01					3
4	Managed Care Simulated Payments	3					4
Indirect Medical Education Adjustment							
5	Amount from Worksheet E, Part A, line 21 (see instructions)	21					5
6	IME payment adjustment (see instructions)	22					6
6.01	IME payment adjustment for managed care (see instructions)	22.01					6.01
Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA							
7	IME payment adjustment factor (see instructions)	27					7
8	IME add-on adjustment amount (see instructions)	28					8
8.01	IME payment adjustment add on for managed care (see instructions)	28.01					8.01
9	Total IME payment (sum of lines 6 and 8)	29					9
9.01	Total IME payment for managed care (sum of lines 6.01 and 8.01)	29.01					9.01
Disproportionate Share Adjustment							
10	Allowable disproportionate share percentage (see instructions)	33					10
11	Disproportionate share adjustment (see instructions)	34					11
11.01	Uncompensated care payments	36					11.01
Additional payment for high percentage of ESRD beneficiary discharges							
12	Total ESRD additional payment (see instructions)	46					12
13	Subtotal (see instructions)	47					13
14	Hospital specific payments (completed by SCH and MDH, small rural hospitals only) (see instructions)	48					14
15	Total payment for inpatient operating costs (see instructions)	49					15
16	Payment for inpatient program capital (from Wkst. L, Pt. I, if applicable)	50					16
17	Special add-on payments for new technologies	54					17
17.01	Net organ acquisition cost	55					17.01
17.02	Credits received from manufacturers for replaced devices for applicable MS-DRGs	68					17.02
18	Capital outlier reconciliation adjustment amount (see instructions)	93					18
19	SUBTOTAL						19
		Wkst. L, line	(Amt. from Wkst. L)				
		(0)	(1)	(2)	(3)	(4)	(5)
20	Capital DRG other than outlier	1					20
20.01	Model 4 BPCI Capital DRG other than outlier	1.01					20.01
21	Capital DRG outlier payments	2					21
21.01	Model 4 BPCI Capital DRG outlier payments	2.01					21.01
22	Indirect medical education percentage (see instructions)	5					22
23	Indirect medical education adjustment (see instructions)	6					23
24	Allowable disproportionate share percentage (see instructions)	10					24
25	Disproportionate share adjustment (see instructions)	11					25
26	Total prospective capital payments (see instructions)	12					26
		Wkst. E, Pt. A, line	(Amt. to Wkst. E, Pt. A)				
		(0)	(1)	(2)	(3)	(4)	(5)
27	Low-volume adjustment factor						27
28	Low-volume adjustment (transfer amount to Wkst. E, Pt. A, line 70.96) (prior to 10/1)						28
29	Low-volume adjustment (transfer amount to Wkst. E, Pt. A, line 70.97) (on and after 10/1)						29

Instructions for Completing Exhibit 5--Adjustment to Hospital Payments for Hospital Acquired Conditions (HAC) Calculation Schedule:

Section 3008 of ACA 2010 establishes the HAC Reduction Program, beginning in FFY 2015 (discharges occurring on or after October 1, 2014), for IPPS hospitals to improve patient safety. HACs are medical errors or serious infections that patients contract while in the hospital. Under the HAC Reduction Program, a 1 percent payment reduction applies to a hospital whose ranking is in the top quartile (25 percent) of all applicable hospitals, relative to the national average, of HACs acquired during the applicable period, and applies to all of the hospital's discharges for the specific fiscal year. For SCHs and MDHs, the HAC reduction percentage applies to either the federal payment rate or the HSP rate, whichever results in a greater operating IPPS payment. See 2015 IPPS final rule (79 FR 50087-50104 (August 22, 2014)).

Applicable IPPS hospitals subject to the HAC reduction adjustment for discharges occurring during FFY 2015 (i.e., discharges occurring on or after October 1, 2014 through September 30, 2015) are listed in Table 17 of the FY 2015 IPPS final rule. Consult the appropriate CMS final rule for the table listing IPPS hospitals subject to the HAC reduction adjustment. The HAC reduction adjustment amount is calculated after all IPPS per discharge payments, which includes adjustment for DSH (including the uncompensated care payment (UCP)), IME payments, outliers, new technology, net organ acquisition costs, credits for replace devices, readmissions, HVBP, and capital payments. The HAC reduction adjustment calculated by the IPPS Pricer is an interim payment amount and is subject to adjustment during cost report settlement if any of the payment amounts upon which the HAC reduction adjustment is based are also recalculated at cost report settlement (for example, payments for DSH, IME, Low volume adjustment, or federal rate versus HSP rate payments for SCHs and MDHs).

After the cost report is calculated for settlement, the HAC reduction adjustment must be calculated by FFY. If the cost report overlaps a FFY, the information computed on Worksheet E, Part A, must be recomputed by FFY accordingly. The amounts are not prorated (except where noted), but must be calculated using the appropriate information. The following payment amounts are required to calculate the HAC reduction adjustment by FFY:

- Operating Federal IPPS payments;
- Operating HSR payments;
- Operating Outlier payments including any Operating Outlier Reconciliation amounts;
- Operating IME payments;
- Operating IME payments for Medicare Advantage patients;
- Operating DSH payments;
- Uncompensated care payments;
- ESRD adjustment payments;
- Total capital IPPS payment;
- New technology payments;
- Credits for replaced devices;
- Low volume adjustment;
- HVBP payment adjustment;
- HRR adjustment; and
- Capital outlier reconciliation amounts (if applicable, see instructions)

Complete Exhibit 5 to compute the HAC reduction adjustment applicable to this cost reporting period. **The following Exhibit 5 is designed to simulate the Medicare cost report and must be completed after the cost report is calculated.**

Column 0--Line references are comparable to the actual line references on Worksheet E, Part A, and Worksheet L, Part I.

Column 1--Enter from Worksheet E, Part A, and Worksheet L, Part I, the amounts reported on the corresponding lines of the Medicare cost report.

Column 2--Enter amounts related to discharges occurring during the applicable provider's HAC reduction period prior to October 1st. If the cost reporting period is not concurrent with a federal year (October 1st through September 30th), do not include discharges occurring on or after October 1st in this column. If the provider's classification (i.e. SCH to small rural) changes during the HAC reduction period, use subscripted column 2.01 to accommodate the change for discharges occurring prior to October 1st.

Column 3--Enter amounts related to discharges occurring during the applicable provider's HAC reduction period on or after October 1st. If the cost reporting period is concurrent with a federal year (October 1st through September 30th), report all discharges occurring on or after October 1st in this column. If the provider's classification (i.e. SCH to small rural) changes during the HAC reduction period, use subscripted column 3.01 to accommodate the change for discharges occurring prior to October 1st.

When a hospital with a cost reporting period that is not concurrent with a FFY is subject to the HAC reduction adjustment for only part of the cost reporting period, complete both columns 2 and 3. If Worksheet S-2, Part I, line 40, column 1 is "N" do not complete the HAC reduction program adjustment amount in column 2, line 32. If Worksheet S-2, Part I, line 40, column 2, is "N" do not complete the HAC reduction program adjustment amount in column 3, line 32.

Columns 2 and 3--Use the beginning and ending dates of the applicable portion of the cost reporting period as the respective column headings.

Column 4--Sum of columns 2 and 3. Column 4 must equal column 1 and any resulting rounding difference must be applied to the highest value in column 2 or column 3.

Line Descriptions

Line 1--Do not use this line.

Line 1.01 (Corresponds to Worksheet E, Part A, line 1.01)--Enter the DRG amounts other than outlier payments for discharges occurring prior to October 1 in column 2.

Line 1.02 (Corresponds to Worksheet E, Part A, line 1.02)--Enter the DRG amounts other than outlier payments for discharges occurring on or after October 1st in column 3.

Line 1.03 (Corresponds to Worksheet E, Part A, line 1.03)--Enter the DRG for federal specific operating payments for Model 4 BPCI on this line. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. Effective for cost reporting periods that overlap October 1, 2014 and subsequent years, enter the amount of the federal specific operating portion (DRG payments) paid for Model 4 BPCI discharges and transfers occurring prior to October 1 in column 2.

Line 1.04 (Corresponds to Worksheet E, Part A, line 1.04)--Enter the DRG for federal specific operating payments for Model 4 BPCI on this line. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 2--Enter the amount of outlier payments made for PPS discharges occurring during the cost reporting period. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 2.01 (Corresponds to Worksheet E, Part A, line 2.02)--Enter the outlier payment for discharges for Model 4 BPCI on this line. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 3 (Corresponds to Worksheet E, Part A, line 2.01)--For inpatient PPS services rendered during the cost reporting period, enter the operating outlier reconciliation amount for operating expenses from line Worksheet E, Part A, line 92, for each respective period. The lump sum utility produces a claim-by-claim output. If the provider has two different low-volume hospital adjustment percentages during its cost reporting period, the contractor must report the operating and capital outlier reconciliation adjustment amounts for the discharges occurring in each of the FFYs spanned by the cost report separately. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 2.01.

Line 4 (Corresponds to Worksheet E, Part A, line 3)--Enter the IME for managed care patients based on the DRG payment that would have been made if the service had not been a managed care service. The PS&R will capture, in conjunction with the PPS PRICER, the simulated payments. Enter the total managed care simulated payments from the PS&R. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report.

Line 5 (Corresponds to Worksheet E, Part A, line 21)--Enter the ratio calculated from Worksheet E, Part A, line 21, in columns 2 and 3.

Line 6 (Corresponds to Worksheet E, Part A, line 22)--For cost reporting periods that overlap October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of lines 1.01, 1.02, 1.03, 1.04 and line 4}\}$. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 22.

Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times $\{\text{the sum of lines 1.01, 1.02, 1.03 and 1.04}\}$. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 22.

Line 6.01 (Corresponding to Worksheet E, Part A, line 22.01)--Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME payment adjustment for managed care, as follows: Multiply the appropriate multiplier of the adjustment factor (currently 1.35) times $\{(1 + \text{line 5}) \text{ to the } .405 \text{ power} - 1\}$ times line 4.

Line 7 (Corresponds to Worksheet E, Part A, line 27)--Enter the ratio calculated from Worksheet E, Part A, line 27, in columns 2 and 3.

Line 8 (Corresponds to Worksheet E, Part A, line 28)--IME Add On Adjustment--For cost reporting periods that overlap October 1, 2014, enter the sum of lines 1.01, 1.02, 1.03, 1.04, and 4, multiplied by the factor on line 7.

Effective for cost reporting periods beginning on or after October 1, 2014, calculate the IME add-on adjustment as follows: Enter the sum of lines 1.01, 1.02, 1.03, and 1.04, multiplied by the factor on line 7.

Line 8.01 (Corresponding to Worksheet E, Part A, line 28.01)--Total IME Add On Adjustment for Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the result of line 4, multiplied by the factor on line 7.

Line 9 (Corresponds to Worksheet E, Part A, line 29)--Total IME Payment--Enter the sum of lines 6 and 8. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 29.

Line 9.01 (Corresponding to Worksheet E, Part A, line 29.01)--Total IME Payment - Managed Care--Effective for cost reporting periods beginning on or after October 1, 2014, enter the sum of lines 6.01 and 8.01. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 29.01.

Line 10 (Corresponds to Worksheet E, Part A, line 33)--Enter the DSH percentage calculated from Worksheet E, Part A, line 33, in columns 2 and 3.

Line 11 (Corresponds to Worksheet E, Part A, line 34)--Multiply (line 10 times the sum of lines 1.01, 1.02, 1.03, and 1.04) times 25 percent. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 34.

Line 11.01 (Corresponds to Worksheet E, Part A, line 36)--Enter the uncompensated care payments. For cost reporting periods that overlap October 1, enter in column 2, the uncompensated care payments from Worksheet E, Part A, column 1, line 35.03, and enter in column 3, the uncompensated care payments from Worksheet E, Part A, column 2, line 35.03.

Line 12 (Corresponds to Worksheet E, Part A, line 46)--Prorate, in columns 2 and 3, the amount reported on Worksheet E, Part A, line 46, based on the ratio of days in each applicable period to total days in the cost reporting period. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 46.

Line 13 (Corresponds to Worksheet E, Part A, line 47)--Enter the sum of lines 1.01, 1.02, 2, 2.01, 3, 9, 11, 11.01, and 12. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 47.

Line 14 (Corresponds to Worksheet E, Part A, line 48)--For SCHs and MDHs, enter the applicable hospital-specific payments. The sum of columns 2 and 3 must equal the amount reported on Worksheet E Part A, line 48. If Worksheet E, Part A, line 47, is greater than Worksheet E, Part A, line 48, do not complete this line.

Line 15 (Corresponds to Worksheet E, Part A, line 49)--Enter in column 1, the amount from Worksheet E, Part A, line 49. For SCHs, if line 13, column 1 is greater than line 14, column 1, enter in columns 2 and 3, the amount reported on line 13, plus the amount from line 9.01, for each applicable column. If line 14, column 1, is greater than line 13, column 1, enter in columns 2 and 3, the amount reported on line 14, plus the amount from line 9.01, for each applicable column. For MDH discharges occurring on or before October 1, 2022, if line 13, column 1, is greater than line 14, column 1, enter in columns 2 and 3, the amount reported on line 13, plus the amount from line 9.01, for each applicable column. If line 14, column 1, is greater than line 13, column 1, enter in columns 2 and 3, the amount on line 13, plus the amount from line 9.01, for each column, plus 75 percent of the difference between line 14 minus line 13, plus the amount from line 9.01. Hospitals not qualifying as SCH or MDH providers will enter in columns 2 and 3, the amount from line 13, plus the amount from line 9.01, for each column. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 49.

For former MDH's, line 15 is calculated based on the amounts in column 1. For former MDHs (Worksheet S-2, Part I, line 37.01 is yes) for FY 2016, for cost reporting periods that begin on or after January 1, 2016, if line 14, column 1 is greater than line 13, column 1, enter in column 2, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 2. Enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3. For cost reporting periods that overlap January 1, 2016, and end on or before September 30, 2016, enter in column 2, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 2. Enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3. For cost reporting periods that overlap January 1, 2016, and October 1, 2016, enter in column 2, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 2. Enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3.

For former MDHs for FY 2017, for cost reporting periods that begin October 1, 2016, enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3. For cost reporting periods that overlap October 1, 2016, enter in column 2, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 2. Enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3. For cost reporting periods that overlap September 30, 2017, enter in column 2, the amount on line 13, column 1, times (the number of days in the cost reporting period prior to October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 1, plus the amount from line 9.01, column 2. Enter in column 3, the amount on line 13, column 1, times (the number of days in the cost reporting period on or after October 1, divided by the total days in the cost reporting period), plus Worksheet E, Part A, line 100, column 2, plus the amount from line 9.01, column 3.

Line 16 (Corresponds to Worksheet E, Part A, line 50)--Enter in columns 2 and 3, the amounts computed from line 26, columns 2 and 3. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 50. If Worksheet S-2, Part I, line 47, column 2, is yes, and Worksheet S-2, Part I, line 48, column 2 is no, do not transfer the amount from Worksheet E, Part A, line 50.

Line 17 (Corresponds to Worksheet E, Part A, line 54)--Enter the add-on payment for new technologies. The PS&R information must be split and reported in columns 2 and 3 and must concur with the PS&R paid-through date used to calculate the cost report.

Line 17.01 (Corresponds to Worksheet E, Part A, line 55)--Do not complete this line. Organ acquisition costs are not included in the HAC reduction calculation.

Line 17.02 (Corresponds to Worksheet E, Part A, line 68)--Enter the credits for replaced devices. The PS&R information must be split and reported in columns 2 and 3 and must concur with the PS&R paid-through date used to calculate the cost report.

Line 18 (Corresponds to Worksheet E, Part A, line 93)--Enter the capital outlier reconciliation adjustment amount in columns 2 and 3. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 93.

Line 19 Subtotal--Enter in columns 2 and 3, the sum of amounts on lines 15, 16, 17, 17.02, and 18. For SCH, if the hospital specific payment amount on line 14, column 1, is greater than the federal specific payment amount on line 13, column 1, enter in columns 2 and 3, the sum of the amounts on lines 15, 16, 17, and 17.02.

Line 20 (Corresponds to Worksheet L, Part I, line 1)--Enter the amount of the federal rate portion of the capital DRG payments other than outlier during this cost reporting period. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 1, column 1, and, if applicable, column 1.01.

Line 20.01 (Corresponds to Worksheet L, Part I, line 1.01)--Enter the Model 4 BPCI Capital DRG other than outlier payments. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 1.01, column 1, and, if applicable, column 1.01.

Line 21 (Corresponds to Worksheet L, Part I, line 2)--Enter the amount of the federal rate portion of the capital outlier payments made for PPS discharges during this cost reporting period. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 2.

Line 21.01 (Corresponds to Worksheet L, Part I, line 2.01)--Enter the Model 4 BPCI Capital DRG outlier payments. The PS&R information must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 2.01.

Line 22 (Corresponds to Worksheet L, Part I, line 5)--Enter the ratio calculated from Worksheet L, Part I, line 5 in all applicable columns.

Line 23 (Corresponds to Worksheet L, Part I, line 6)--Multiply line 22 by the sum of lines 20 and 20.01. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 6.

Line 24 (Corresponds to Worksheet L, Part I, line 10)--Enter the percentage calculated from Worksheet L, Part I, line 10, in applicable columns.

Line 25 (Corresponds to Worksheet L, Part I, line 11)--Multiply line 24 by the sum of lines 20 and 20.01, and enter the result. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 11.

Line 26 (Corresponds to Worksheet L, Part I, line 12)--Enter the sum of lines 20, 20.01, 21, 21.01, 23, and 25. If the amounts on lines 20 and/or 20.01, columns 2 and/or 3, or applicable subscripts of either column, pertain to rural status, enter zero. Transfer this amount to line 16 of this exhibit. The sum of columns 2 and 3 must equal the amount reported on Worksheet L, Part I, line 12.

Line 27--Do not use. This line was left blank to maintain line number consistency between the low-volume and HAC adjustment worksheets.

Line 28 (Corresponds to Worksheet E, Part A, line 70.96 discharges prior to October 1)--Enter the amount from Worksheet E, Part A, line 70.96, in column 2.

Line 29 (Corresponds to Worksheet E, Part A, line 70.97 discharges on or after October 1)-- Enter the amount from Worksheet E, Part A, line 70.97, in column 3.

Line 30 (Corresponds to Worksheet E, Part A, line 70.93)--Enter the HVBP payment adjustment amount. The PS&R information for Worksheet E, Part A, line 70.93 must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 70.93.

Line 30.01 (Corresponds to Worksheet E, Part A, line 70.90)--Enter in columns 2 and 3, the HVBP payment adjustment amounts from Worksheet E, Part A, line 102, columns 1 and 2, respectively. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 70.90.

Line 31 (Corresponds to Worksheet E, Part A, line 70.94)--Enter the HRR adjustment amount. The PS&R information for Worksheet E, Part A, line 70.94, must be split and reported in columns 2 and 3, and must concur with the PS&R paid-through date used to calculate the cost report. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 70.94.

Line 31.01 (Corresponds to Worksheet E, Part A, line 70.91)--Enter in columns 2 and 3, the HRR adjustment amounts from Worksheet E, Part A, line 104, columns 1 and 2, respectively. The sum of columns 2 and 3 must equal the amount reported on Worksheet E, Part A, line 70.91.

Line 32 (Corresponds to Worksheet E, Part A, line 70.99)--Enter the HAC reduction adjustment amount. If you responded "N" on Worksheet S-2, Part I, line 40, column 1, do not complete the HAC reduction adjustment in column 2. If you responded "N" on Worksheet S-2, Part I, line 40, column 2, do not complete the HAC reduction adjustment in column 3. Enter in column 2, the sum of lines 19, 28, 30, 30.01, 31 and 31.01, times 1 percent. For cost reporting periods that overlap October 1, 2014, enter zero in column 2. Enter in column 3, the sum of lines 19, 29, 30, 30.01, 31, and 31.01, times 1 percent. Enter in column 4, the sum of columns 2 and 3. Transfer the amount in column 4 to the cost report calculated settlement, Worksheet E, Part A, line 70.99.

EXHIBIT 5
HOSPITAL ACQUIRED CONDITION (HAC) REDUCTION CALCULATION SCHEDULE

HOSPITAL ACQUIRED CONDITION (HAC) REDUCTION CALCULATION EXHIBIT 5		PROVIDER CCN:		PERIOD:		
				FROM: _____		
		Wkst. E. Pt. A, line	(Amt. from Wkst. E. Pt. A)	Prior to 10/1	On or after 10/1	Total (cols. 2 and 3)
		(0)	(1)	(2)	(3)	(4)
1	DRG Amounts Other than Outlier Payments	1				1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1	1.01				1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1	1.02				1.02
1.03	DRG for Federal specific operating payment for Model 4 BPCI occurring prior to October 1	1.03				1.03
1.04	DRG for Federal specific operating payment for Model 4 BPCI occurring on or after October 1	1.04				1.04
2	Outlier payments for discharges (see instructions)	2				2
2.01	Outlier payment for discharges for Model 4 BPCI	2.02				2.01
3	Operating outlier reconciliation	2.01				3
4	Managed Care Simulated Payments	3				4
Indirect Medical Education Adjustment						
5	Amount from Worksheet E, Part A, line 21 (see instructions)	21				5
6	IME payment adjustment (see instructions)	22				6
6.01	IME payment adjustment for managed care (see instructions)	22.01				6.01
Indirect Medical Education Adjustment for the Add-on for Section 422 of the MMA						
7	IME payments adjustment factor (see instructions)	27				7
8	IME add-on adjustment amount (see instructions)	28				8
8.01	IME payment adjustment add-on for managed care (see instructions)	28.01				8.01
9	Total IME payment (sum of lines 6 and 8)	29				9
9.01	Total IME payment for managed care (sum of lines 6.01 and 8.01)	29.01				9.01
Disproportionate Share Adjustment						
10	Allowable disproportionate share percentage (see instructions)	33				10
11	Disproportionate share adjustment (see instructions)	34				11
11.01	Uncompensated care payments	36				11.01
Additional payment for high percentage of ESRD beneficiary discharges						
12	Total ESRD additional payment (see instructions)	46				12
13	Subtotal (see instructions)	47				13
14	Hospital specific payments (completed by SCH and MDH, small rural hospitals only) (see instructions)	48				14
15	Total payment for inpatient operating costs (see instructions)	49				15
16	Payment for inpatient program capital (from Wkst. L, Pt. I, if applicable)	50				16
17	Special add-on payments for new technologies	54				17
17.01	Net organ acquisition cost	55				17.01
17.02	Credits received from manufacturers for replaced devices for applicable MS-DRGs	68				17.02
18	Capital outlier reconciliation adjustment amount (see instructions)	93				18
19	SUBTOTAL					19
		Wkst. L, line	(Amt. from Wkst. L)	(2)	(3)	(4)
		(0)	(1)	(2)	(3)	(4)
20	Capital DRG other than outlier	1				20
20.01	Model 4 BPCI Capital DRG other than outlier	1.01				20.01
21	Capital DRG outlier payments	2				21
21.01	Model 4 BPCI Capital DRG outlier payments	2.01				21.01
22	Indirect medical education percentage (see instructions)	5				22
23	Indirect medical education adjustment (see instructions)	6				23
24	Allowable disproportionate share percentage (see instructions)	10				24
25	Disproportionate share adjustment (see instructions)	11				25
26	Total prospective capital payments (see instructions)	12				26
		Wkst. E. Pt. A, line	(Amt. from Wkst. E. Pt. A)	(2)	(3)	(4)
		(0)	(1)	(2)	(3)	(4)
27						27
28	Low-volume adjustment prior to October 1	70.96				28
29	Low-volume adjustment on or after October 1	70.97				29
30	HVBP payment adjustment (see instructions)	70.93				30
30.01	HVBP payment adjustment for HSP bonus payment (see instructions)	70.90				30.01
31	HRR adjustment (see instructions)	70.94				31
31.01	HRR adjustment for HSP bonus payment (see instructions)	70.91				31.01
32	HAC Reduction Program adjustment (see instructions) (amount in col. 4 to Wkst. E, Pt. A)	70.99				32

4030.2 Part B - Medical and Other Health Services--Use Worksheet E, Part B, to calculate reimbursement settlement for hospitals, subproviders, and SNFs.

Use a separate copy of Worksheet E, Part B, for each of these reporting situations. If you have more than one hospital-based subprovider, complete a separate worksheet for each facility. Enter check marks in the appropriate spaces at the top of each page of Worksheet E to indicate the component program for which it is used. When the worksheet is completed for a component, show both the hospital and component numbers. For purposes of prospective payment for outpatient services when the PCR transition date (applicable to cancer hospitals) (see the following paragraph), transitional outpatient payment calculation date, or geographic reclassification date (urban to rural only) (42 CFR 412.103 and 412.230), occurs at other than the cost report period beginning date, complete subscripted column 1.01 in addition to column 1, for lines 2 through 8 only. Order the subscripted columns chronologically as the transition dates or geographic reclassification dates correspond to your fiscal year. The dates should also agree with the format on Worksheet D, Part V, columns 2, 2.01, 2.02, 2.03, etc., if applicable.

In accordance with ACA 2010, §3138, cancer hospitals (as defined in 42 CFR 412.23(f)) must utilize a predetermined target PCR to calculate the corresponding transitional outpatient payment effective for services rendered beginning January 1, 2012. Where the cost reporting period overlaps a target PCR revision date, subscript column 1 as indicated in the preceding paragraph to correspond to each target PCR period.

NOTE: If you are not a cancer or children's hospital or covered by ACA §3121, do not complete lines 2 and 5 through 8.

Line Descriptions

Line 1--Enter the cost of medical and other health services for title XVIII, Part B. This amount also includes the cost of ancillary services furnished to inpatients under the medical and other health services benefit of Medicare Part B. These services are covered in this manner for Medicare beneficiaries with Part B coverage only when Part A benefits are not available. Obtain this amount from Worksheet D, Part V, line 202, columns 6 and 7, for hospitals and enter in column 1. For SNFs transfer the amount from Worksheet D, Part V, columns 6 and 7.

The following providers are temporarily eligible for hold harmless payments and must use columns 1 and 1.01 to correspond to the respective portion of the cost reporting period for lines 2 through 8. Rural hospitals with 100 or fewer beds whose reporting period overlaps December 31, 2012, are eligible through December 31, 2012; SCHs and EACHs regardless of bed size whose reporting period overlaps February 29, 2012, are eligible through February 29, 2012; and SCHs and EACHs with 100 or fewer beds whose reporting period overlaps December 31, 2012, are eligible through December 31, 2012, (Worksheet S-2, Part I, line 120, column 1 or 2 is "Y" for yes).

CAHs are not subject to transitional corridor payments, therefore, lines 2 through 9 do not apply to CAHs. Transfer Worksheet D, Part V, columns 6 and 7, line 202.

Line 2--Enter the cost of medical and other health services reimbursed under OPPS from Worksheet D, Part V, column 5, and applicable subscripts, line 202. Subtract from this amount outpatient pass through costs reported on Worksheet D, Part IV, line 200, column 13.

Line 3--Enter the gross OPPS payments received including payment for drugs and device pass through payments.

Line 4--Enter the amount of outlier payments made for OPPS services rendered during the cost reporting period.

Contractors only, add or subtract, as applicable, to the gross OPPS payments the total outlier reconciliation amount from line 94. Effective for cost reporting periods ending on or after September 30, 2017, do not include the outlier reconciliation amount on this line, but rather enter the amount on line 4.01.

Line 4.01--Contractor use only: Effective for cost reporting periods ending on or after September 30, 2017, for OPPS services rendered during the cost reporting period, enter the operating outlier reconciliation amount for operating expenses from line 94.

Line 5--Enter the hospital specific payment to cost ratio provided by your contractor. If a new provider does not file a full cost report for a cost reporting period that ends prior to January 1, 2001, the provider is not eligible for transitional corridor payments and should enter zero (0) on this line. (See PM A-01-51.)

For a cancer hospital, enter the target PCR as published in the applicable OPPS final rule (or correction notice), and subscript column 1 for each PCR period when the cost reporting period overlaps a PCR revision date. Following is a table of the PCRs from CY 2012 through CY 2018.

<u>Calendar Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
PCR	0.91	0.91	0.89	0.90	0.92	0.91	0.88

Line 6--Enter the result of line 2 times line 5.

If the sum of lines 3, 4, and 4.01, is less than line 6, complete lines 7 and 8; otherwise, do not complete lines 7 and 8.

Line 7--Enter the result of the sum of lines 3, 4, and 4.01, divided by line 6.

Line 8--Enter the transitional corridor payment amount calculated based on the following:

- a. If the sum of lines 3, 4, and 4.01, is less than the amount on line 6, and Worksheet S-2, Part I, line 3, column 4, response is 3 or 7 (cancer or children's hospital, respectively), enter the result of line 6 minus the sum of lines 3, 4, and 4.01.

In accordance with ACA 2010, section 3121, and MMEA of 2010, section 108, as amended by the Temporary Payroll Tax Cut Continuation Act of 2011, section 308, and the Middle Class Tax Relief and Job Creation Act of 2012, section 3002, the outpatient hold harmless provision is effective for services rendered from January 1, 2010, through February 29, 2012, to all SCHs and EACHs regardless of bed size; and from March 1, 2012, through December 31, 2012, to all SCHs and EACHs with 100 or fewer beds; and from January 1, 2010, through December 31, 2012, for rural hospitals with 100 or fewer beds.

- a. For services rendered January 1, 2010, through December 31, 2012, if Worksheet S-2, Part I, line 120, column 1 or 2, is "Y", enter 85 percent of the result of line 6 minus the sum of lines 3 and 4.

Line 9--Enter the outpatient ancillary pass through amount from Worksheet D, Part IV, column 13, line 200.

Line 10--If you are an approved CTC, enter the cost of organ acquisition from Worksheet D-4, Part III, column 2, line 69, when this worksheet is completed for the hospital. Do not complete this line for a hospital distinct part unit or subprovider. The Medicare program only reimburses CTCs for organ acquisition costs.

Line 11--Enter the sum of lines 1 and 10.

Computation of Lesser of Reasonable Cost or Customary Charges--You are paid the lesser of the reasonable cost of services furnished to beneficiaries or the customary charges made by you for the same services. This part provides for the computation of the lesser of reasonable cost or customary charges as defined in 42 CFR 413.13(a).

NOTE: CAHs are not subject to the computation of the lesser of reasonable costs or customary charges. If the component is a CAH, do not complete lines 12 through 20. Instead, enter on line 21 the amount computed on line 11.

Line Descriptions

NOTE: If the medical and other health services reported here qualify for exemption from the application of LCC (see 42 CFR 413.13(c)), also enter the total reasonable cost from line 11 directly on line 21. Still complete lines 6 through 16 to insure that you meet one of the criteria for this exemption.

Lines 12 through 20--These lines provide for the accumulation of charges which relate to the reasonable cost on line 11.

Do not include on these lines: (1) the portion of charges applicable to the excess cost of luxury items or services (see CMS Pub. 15-1, chapter 21, §2104.3) and (2) charges to beneficiaries for excess costs. (See CMS Pub. 15-1, chapter 25, §§2570-2577.)

Line 12--For total charges for medical and other services, enter the sum of Worksheet D, Part V, columns 3 and 4, line 202.

Line 13--If you are an approved CTC, enter the organ acquisition charges from Worksheet D-4, Part III, column 4, line 69, for the hospital.

Line 14--Enter the sum of lines 12 and 13.

Lines 15 through 18--These lines provide for the reduction of program charges when you do not actually impose such charges on most of the patients liable for payment for services on a charge basis or fail to make reasonable efforts to collect such charges from those patients. If line 17 is greater than zero, multiply line 14 by line 17, and enter the result on line 18. If you impose these charges and make reasonable efforts to collect the charges from patients liable for payment for services on a charge basis, you are not required to complete lines 15 through 17. Enter on line 18 the amount from line 14. In no instance may the customary charges on line 18 exceed the actual charges on line 14. (See 42 CFR 413.13(e).)

Line 19--Enter the excess of the customary charges over the reasonable cost. If line 18 exceeds line 11, enter the difference.

Line 20--Enter the excess of reasonable cost over the customary charges. If line 11 exceeds line 18, enter the difference.

Line 21--Enter the amount from line 11, less any amount reported on line 20 for hospital/services subject to LCC.

For hospital/services that are not subject to LCC in accordance with 42 CFR 413.13 (*e.g., nominal* charge public or private hospitals identified on Worksheet S-2, Part I, lines 155 through 161), enter the reasonable costs from line 11.

For CAHs enter on this line 101 percent of line 11.

Line 22--Enter the cost of services rendered by interns and residents as follows from Worksheet D-2.

<u>Provider/Component</u>	<u>Title XVIII Hospital</u>	<u>Title XVIII Subprovider</u>	<u>Title XVIII SNF</u>
Hospital	Part I, col. 9, line 9, plus line 27; or Part II, col. 7, line 37; or Part III, col. 6, line 45	Part I, col. 9, lines 10, 11, or 12; or Part II, col. 7, lines 38, 39, or 40; or Part III, col. 6, line 46, 47, or 48	Part I, col. 9, line 13; or Part II, col. 7, line 41; or Part III, col. 6, line 49

Line 23--Teaching hospitals or subproviders participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 21. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 21.

Line 24--Enter the sum of lines 3, 4, 4.01, 8, and 9, all columns.

Computation of reimbursement Settlement

Line 25--Enter the Part B *deductible* and the Part B coinsurance *amounts* billed to Medicare beneficiaries. DO NOT INCLUDE *deductible* or coinsurance *amounts* billed to program patients for physicians' professional services. If a hospital bills beneficiaries a discounted amount for coinsurance, enter on this line the full coinsurance amount, not the discounted amount. *For provider Part B services exempt from LCC, enter only the Part B deductible amounts billed to the program beneficiaries, as reimbursement for those services is based on 80 percent of reasonable cost net of the Part B deductible amounts. Do not enter any Part B coinsurance amounts for those provider Part B services exempt from LCC.*

Line 26--Enter the deductible and coinsurance *amounts* relating to the amounts reported on line 24.

NOTE: If these services are exempt from LCC as a result of charges being equal to or less than 60 percent of cost (refer to Worksheet S-2, Part I, lines 155 through 161, columns 1 through 5, as applicable), enter the Part B *deductible amounts* billed to program beneficiaries only. Do not enter any Part B coinsurance. For CAHs, enter the *deductible amounts* on line 25, and the coinsurance *amounts* on line 26.

Line 27--Subtract lines 25 and 26 from lines 21 and 24, respectively. Add to that result the sum of lines 22 and 23.

NOTE: If these services are exempt from LCC, (line 21 minus line 25 minus Worksheet D, Part V, line 202, column 7) times 80 percent, then add back Worksheet D, Part V, line 202, column 7, plus lines 22 and 23. Add to that result line 24 minus line 26.

CAHs enter the lesser of (line 21 minus the sum of lines 25 and 26) or 80 percent times the result of (line 21 minus line 25 minus 101% of lab cost (Worksheet D, Part V, column 6, lines 60, 61, and subscripts) minus 101% of costs not subject to deductible and coinsurance (Worksheet D, Part V, column 7, line 202). Add back the aforementioned 101% of lab cost and 101% of cost not subject to deductibles and coinsurance. Add to that result the sum of lines 22 and 23.

Line 28--Enter in column 1, the amount from Worksheet E-4, line 50. Complete this line for the hospital component only.

Line 29--Enter in column 1, the amount from Worksheet E-4, line 36. Complete this line for the hospital component only.

Line 30--Enter in column 1, the sum of columns 1 and 1.01, lines 27 through 29.

Line 31--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, the services are treated as if they were non-program services for cost reporting purposes only. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted in these situations.) Include the patient charges in total charges but not in program charges. In this situation, enter no primary payer payment on line 31. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less applicable deductible and coinsurance. Credit primary payer payment toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered charges in program charges, and include the charges in charges for cost apportionment purposes. Enter the primary payer payment on line 31 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance. Primary payer payments credited toward the beneficiary's deductible and coinsurance are not entered on line 31.

Line 32--Enter line 30 minus line 31.

Line 33--Enter the amount of allowable bad debts for deductibles and coinsurance for ESRD services reimbursed under the composite rate system from Worksheet I-5, line 11.

Allowable bad debts (Exclude bad debts for professional services)

Line 34--Enter from your records allowable bad debts for deductibles and coinsurance net of recoveries for other services, excluding professional services. Do not include ESRD bad debts. These are reported on line 33. Bad debts associated with ambulance services rendered (since these costs are reimbursed on a fee basis) are not allowable. If recoveries exceed the current year's bad debts, lines 34 and 35 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 35--Multiply the amount (including negative amounts) on line 34 times 70 percent (hospitals and subproviders only). The reduction does not apply to CAHs.

For cost reporting periods that begin on or after October 1, 2012, multiply the amount (including negative amounts) on line 34 times 65 percent (hospitals and subproviders only).

For CAHs with cost reporting periods beginning on or after October 1, 2012, multiply the amount on line 34 (including negative amounts) times 88 percent. For cost reporting periods beginning on or after October 1, 2013, multiply the amount on line 34 times 76 percent. For cost reporting periods beginning on or after October 1, 2014, multiply the amount on line 34 times 65 percent.

For SNFs with cost reporting periods beginning prior to October 1, 2012, enter the amount on line 34. For cost reporting periods beginning on or after October 1, 2012, calculate this line as follows: $[(\text{line 34} - \text{line 36}) * 65 \text{ percent}] + (\text{line 36} * 88 \text{ percent})$. For cost reporting periods beginning on or after October 1, 2013, calculate this line as follows: $[(\text{line 34} - \text{line 36}) * 65 \text{ percent}] + (\text{line 36} * 76 \text{ percent})$. For cost reporting periods beginning on or after October 1, 2014, multiply the amount on line 34 times 65 percent.

Line 36--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only except for the calculation of dual eligible bad debts for SNFs cost reporting periods beginning on or after October 1, 2012. This amount must also be reported on line 34.

Line 37--Enter the sum of lines 32, 33 and 34 or 35 (hospitals and subproviders only). For cost reporting periods beginning on or after October 1, 2012, enter the sum of lines 32, 33 and 35. (hospital, CAH, subproviders and SNFs).

Line 38--Enter the MSP-LCC reconciliation amount. Obtain this amount from the PS&R.

Line 39--Enter any other adjustments. Specify the adjustment in the space provided.

Line 39.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 39.97 or line 40.02, accordingly.

Line 39.97--Enter any demonstration payment adjustment amounts for all demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R. Do not include payment demonstration adjustment amounts included on line 39.50.

Line 39.98--Enter from the PS&R, the partial or full credits received from manufacturers for replaced devices. See CMS Pub. 100-04, chapter 4, §61.3. This is captured for informational purposes only.

Line 39.99--Enter the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136-136.16, and 42 CFR 413.134(d)(3)(i).)

Line 40--Enter the result of line 37, plus or minus line 39 and its subscripts not previously identified (excluding line 39.98 that is for informational purposes only), minus lines 38, 39.50, 39.97, and 39.99.

Line 40.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: $[(2 \text{ percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)}) \text{ times line 40}]$. Do not apply the sequestration calculation when gross reimbursement (line 40) is less than zero.

Line 40.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 41--Enter interim payments from Worksheet E-1, column 4, line 4. For contractor final settlements, enter the amount reported on line 5.99 on line 42. For contractor purposes, it will be necessary to make a reclassification of the bi-weekly pass through payments from Part A to Part B, and report that Part B portion on line 42. Maintain the necessary documentation to support the amount of the reclassification.

Line 43--Enter line 40 minus the sum of lines 40.01, 40.02, 41 and 42. Transfer this amount to Worksheet S, Part III, column 3, line as appropriate.

Line 44--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations for this line.

Lines 45 through 89 were intentionally skipped to accommodate future revisions to this worksheet.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET E, PART B. LINES 90 THROUGH 94 ARE FOR CONTRACTOR USE ONLY.

Line 90--Enter the original outlier amount from line 4 (sum of all columns) prior to the inclusion of line 94 of Worksheet E, Part B.

Line 91--Enter the outlier reconciliation adjustment amount in accordance with CMS Pub. 100-04, chapter 4, §§10.7.2.2-10.7.2.4.

Line 92--Enter the rate used to calculate the time value of money. (See CMS Pub. 100-04, chapter 4, §§10.7.2.2-10.7.2.4.)

Line 93--Enter the time value of money.

Line 94--Enter sum of lines 91 and 93.

4031. WORKSHEET E-1 - ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

4031.1 Part I - Analysis of Payments to Providers for Services Rendered--

Complete this worksheet for each component of the health care complex which has a separate provider or subprovider number as shown on Worksheet S-2, Part I. If you have more than one hospital-based subprovider, complete a separate worksheet for each facility. When the worksheet is completed for a component, show both the hospital provider number and the component number. Complete this worksheet only for Medicare interim payments paid by the contractor. Do not complete it for purposes of reporting interim payments for titles V or XIX or for reporting payments made under the composite rate for ESRD services. Providers paid on an interim basis on periodic interim payment (PIP) adjust the interim payments for MSP/LCC claims.

The following components use the indicated worksheet instead of Worksheet E-1:

- Hospital-based HHAs use Worksheet H-5.
- Hospital-based outpatient rehabilitation facilities use Worksheet J-4.
- Hospital-based RHCs/FQHCs use Worksheet M-5.
- Hospital-based FQHCs under FQHC PPS use Worksheet N-5.

The column headings designate two categories of payments:

Columns 1 and 2 - Inpatient Part A
Columns 3 and 4 - Part B

Complete lines 1 through 4. The remainder of the worksheet is completed by your contractor. All amounts reported on this worksheet must be for services, the costs of which are included in this cost report.

NOTE: When completing the heading, enter the provider number and the component number which corresponds to the provider, subprovider, SNF, or swing-bed SNF which you indicated.

DO NOT reduce any interim payments by recoveries as a result of medical review adjustments where the recoveries were based on a sample percentage applied to the universe of claims reviewed and the PS&R was not also adjusted.

DO NOT include fee-schedule payments for ambulance services rendered.

Line Descriptions

Line 1--Enter the total Medicare interim payments paid to you (excluding payments made under the composite rate for ESRD services), including amounts paid under PPS, pass through payments, payments from the supplemental PS&R associated with the Model 4 BPCI, and volume decrease adjustment payments received for SCHs and MDHs as reported on Worksheet E, Part A, line 70.88. The amount entered must reflect the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered must also include amounts withheld from your interim payments due to an offset against overpayments applicable to the prior cost reporting periods. Do not include (1) any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, (2) tentative or net settlement amounts, or (3) interim payments payable. If you are reimbursed under the periodic interim payment method of reimbursement, enter the periodic interim payments received for this cost reporting period.

Line 2--Enter the total Medicare interim payments (excluding payments made under the ESRD composite rate) payable on individual bills.

Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period but not paid as of the end of the cost reporting period.

Also, include in column 4 the total Medicare payments payable for servicing home program renal dialysis equipment when the provider elected 100 percent cost reimbursement.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Enter the total amount of the interim payments (sum of lines 1, 2, and 3.99). Transfer as follows:

<u>Reimbursement Method</u>	<u>From Column</u>	<u>Transfer To</u>
Part B Payments	4	Wkst. E, Part B, line 41
<u>Part A Payments</u>		
IPPS	2	Wkst. E, Part A, line 72
TEFRA	2	Wkst. E-3, Part I, line 19
IPF PPS	2	Wkst. E-3, Part II, line 32
IRF PPS	2	Wkst. E-3, Part III, line 33
LTC PPS	2	Wkst. E-3, Part IV, line 23
Cost	2	Wkst. E-3, Part V, line 31
SNF PPS Title XVIII	2	Wkst. E-3, Part VI, line 16

NOTE: For a swing-bed SNF, transfer the column 2, line 4, and column 4, line 4, amounts to Worksheet E-2, columns 1 and 2, line 20, respectively.

PROVIDERS DO NOT COMPLETE THE REMAINDER OF WORKSHEET E-1. LINES 5 THROUGH 8 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5, IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)

Line 5--List separately each settlement payment after the cost report is received together with the date of payment. If the cost report is reopened after the NPR has been issued, continue to report all settlement payments after the cost report is received separately on this line.

Line 6--Enter the net settlement amount (balance due the provider or balance due the program). Obtain the amounts as follows:

<u>Worksheet E-1, Column as Indicated</u>	<u>From Settlement Worksheet</u>
2	Wkst. E, Part A, line 74
4	Wkst. E, Part B, line 43
2	Wkst. E-3, Part I, line 21
2	Wkst. E-3, Part II, line 34
2	Wkst. E-3, Part III, line 35
2	Wkst. E-3, Part IV, line 25
2	Wkst. E-3, Part V, line 33
2	Wkst. E-3, Part VI, line 18

For swing-bed SNF services, column 2 must equal Worksheet E-2, column 1, line 22. Column 4 must equal Worksheet E-2, column 2, line 22.

NOTE: On lines 3, 5, and 6, when a provider to program amount is due, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

Line 7--Enter in columns 2 and 4, the sum of lines 4 through 6. Enter amounts due the program as a negative number. These amounts must agree with amount due provider reported on Worksheet E, Part A, line 71, less the amount on line 71.01; Worksheet E, Part B, line 40, less the amount on line 40.01; Worksheet E-2, line 19, less the amount on line 19.01; Worksheet E-3, Part I, line 18, less the amount on line 18.01; Worksheet E-3, Part II, line 31, less the amount on line 31.01; Worksheet E-3, Part III, line 32, less the amount on line 32.01; Worksheet E-3, Part IV, line 22, less the amount on line 22.01; Worksheet E-3, Part V, line 30, less the amount on line 30.01; and Worksheet E-3, Part VI, line 15, less the amount on line 15.01.

Line 8--Enter the contractor name, the contractor number and NPR date in columns 0, 1, and 2, respectively.

4031.2 Part II - Calculation of Reimbursement Settlement for Health Information Technology-

THIS PART IS COMPLETED BY THE CONTRACTOR FOR STANDARD COST REPORTING PERIODS AND BY THE CONTRACTOR FOR NONSTANDARD COST REPORTING PERIODS. Hospitals that qualify for the HIT incentive payment under ARRA 2009, §4120, complete this worksheet for cost reporting periods ending on or before September 30, 2016; do not complete this worksheet for cost reporting periods beginning on or after October 1, 2016. Hospitals that qualify for the HIT incentive payment under CAA 2016, §602, complete this worksheet for cost reporting periods ending on or before September 30, 2021; do not complete this worksheet for cost reporting periods beginning on or after October 1, 2021.

In accordance with the ARRA of 2009, §4102, inpatient acute care services under IPPS for providers subject to §1886(d) of the Act, and CAHs are eligible for HIT payments. The CAA 2016, §602, added subsection (d) hospitals in Puerto Rico as hospitals eligible for HIT payments. Puerto Rico hospitals may begin participation for EHR reporting periods in 2016.

This part captures relevant data used to compute the HIT payment and records the single HIT initial payment paid by the contractor to the provider and any corresponding adjustments to this initial payment.

Data Collection Required for the Health Information Technology Calculation--

NOTE: Lines 1 through 7 must transfer data as indicated below for reporting periods which cover exactly 12 months (referred to as standard cost reporting periods and covers a range of 360 through 371 days). For cost reporting periods which cover other than exactly 12 months (less than or greater than 12 months) (referred to as non-standard cost reporting periods and covers a range of less than 360 days or greater than 371 days), lines 1 through 8 must be directly input by the contractor.

NOTE: For standard cost reporting periods, the provider will complete lines 30 and 31 in the “as filed” cost report, and the amount computed on line 32 will be transferred to Worksheet S, Part III, column 4. For non-standard cost reporting periods, the “as filed” cost report will display zeroes on all lines, and a zero will be transferred from line 32 to Worksheet S, Part III, column 4. The contractor must complete this worksheet for non-standard cost reporting periods at cost report settlement.

Line 1--As defined in ARRA, §4102, transfer the total hospital discharges from Worksheet S-3, Part I, column 15, line 14.

Line 2--Transfer the Medicare days from Worksheet S-3, Part I, column 6, sum of line 1 and lines 8 through 12.

Line 3--Transfer the Medicare HMO days from Worksheet S-3, Part I, column 6, line 2.

Line 4--Transfer the total inpatient days from Worksheet S-3, Part I, column 8, sum of line 1 and lines 8 through 12.

Line 5--Transfer the hospital charges from Worksheet C, Part I, column 8, line 200.

Line 6--Transfer the hospital charity care charges from Worksheet S-10, column 3, line 20.

Line 7--CAHs only, transfer the reasonable costs to purchase certified HIT technology from Worksheet S-2, Part I, line 168.

Line 8--Calculate and enter the HIT payment in accordance with ARRA, §4102, as indicated below. This line can be overridden by the contractor in instances where the provider's circumstances require a customized HIT calculation. The HIT payment calculation uses a Medicare share calculation defined as follows:

EHR Medicare share: $(\text{Part A days} + \text{Part C days}) \div [(\text{total inpatient days}) \times ((\text{total hospital charges} - \text{charity care charges}) \div \text{total hospital charges})]$.

The EHR Medicare share is expressed as $\{(H1)/(\text{line 4} \times H2)\}$ in the CAH HIT calculation (see following paragraphs), and as $\{(H2)/(\text{line 4} \times H3)\}$ for the IPPS hospital HIT calculation (see following paragraphs). The EHR Medicare share calculation is rounded to 4 decimal places, with no rounding of the imbedded calculations.

For CAHs, if Worksheet S-2, lines 105 and 167, are both "Y" for yes, enter the result of $\{(H1)/(\text{line 4} \times H2)\}$ rounded to 4 decimal places + .20 times the amount on Worksheet S-2, Part I, **line 168**. (Note: the result of $\{(H1)/(\text{line 4} \times H2)\} + .20$ cannot exceed 100 percent.) The resulting amount must be fully expensed in the current reporting period. H1 = line 2 plus line 3. H2 = total charges from Worksheet C, Part I, column 8, line 200, minus charity care charges from Worksheet S-10, column 3, line 20, divided by Worksheet C, Part I, column 8, line 200.

OR

For an acute care IPPS hospital (§1886(d) of the Act), or a subsection (d) hospital in Puerto Rico (eligible for the HIT payment under §602 of the CAA), if Worksheet S-2, line 105, is "N" for no and line 167 is "Y" for yes, enter the result of $\{(\$2,000,000.00 + H1) \times \{(H2)/(\text{line 4} \times H3)\}$ rounded to 4 decimal places $\times H4\}$. If line 1 is less than 1,150 discharges, then H1 equals 0 (zero). If line 1 equals 1,150 through 23,000 discharges, then H1 equals the result of line 1 minus 1,149 times \$200. If line 1 is greater than or equal to 23,000 discharges, then H1 = \$4,370,200 [that is: 23,000 minus 1,149 times \$200]. H2 = line 2 plus line 3. H3 = total charges from Worksheet C, Part I, column 8, line 200, minus charity care charges from Worksheet S-10, column 3, line 20, divided by Worksheet C, Part I, column 8, line 200. H4 = the transition factor from Worksheet S-2, Part I, line 169.

Line 9--If the EHR reporting period ending date on Worksheet S-2, line 170, column 2, is on or after April 1, 2013, enter the sequestration adjustment amount as follows: [2 percent times line 8].

Line 10--Calculate and enter the HIT payment after application of the sequestration adjustment by entering the result of line 8 minus line 9.

Lines 11 through 29--Reserved for future use.

Inpatient Hospital Services Under the IPPS & CAH--

Line 30--Enter the initial (first) payment received for HIT assets for this cost reporting period. This initial payment is a single payment for the cost reporting period rather than a series of periodic interim payments during the period. This line must be completed by the providers for standard cost reporting periods and by the contractors for nonstandard cost reporting periods.

Line 31--Enter the sum of all additional initial payment adjustments, as applicable for this cost reporting period. Enter a positive amount on this line if the sum of the initial payment adjustments represents an increase to the initial payment. Enter a negative amount on this line if the sum of the initial payment adjustments represents a decrease to the initial payment.

Line 32--Balance Due Provider/(Program)--Calculate and enter the result of line 8 minus the sum of lines 30 and 31. Effective for cost reporting periods that overlap or begin on or after April 1, 2013, calculate and enter the result of line 10 minus the sum of lines 30 and 31. Transfer this amount to Worksheet S, Part III, column 4, line 1.

4032. WORKSHEET E-2 - CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING-BEDS

This worksheet provides for the reimbursement calculation for swing-bed services rendered to program patients under titles V, XVIII, and XIX. It provides for an accumulation of reimbursable costs determined on various worksheets within the cost report package. It also provides (under Part B) for the computation of the lesser of 80 percent of reasonable cost after deductibles or reasonable cost minus coinsurance and deductibles. These worksheets have been designed so that components must prepare a separate worksheet for swing-bed SNF title XVIII, Parts A and B, and separate worksheets for swing-bed NF for title V and title XIX. Use column 1 only on the worksheets for title V and title XIX. Indicate the use of each worksheet by checking the appropriate boxes.

Lines 1 through 9--Enter in the appropriate column on lines 1 through 7, the indicated costs for each component of the health care complex.

Line 1--Post-hospital swing-beds in rural hospitals (other than CAHs) are paid in accordance with SNF PPS. Enter the total PPS payments in column 1 or 2, as applicable, from the provider's books and records or the PS&R. (See 42 CFR 413.114(a)(2).) For CAHs, transfer 101 percent of the cost of swing-bed SNF inpatient routine services from Worksheet D-1, Part II, line 66.

Do not use lines 2 and 3, column 1, for swing-bed SNF PPS providers.

Line 2--Enter the cost of swing-bed NF inpatient routine services from Worksheet D-1, Part II, line 69 (titles V and XIX only). Make no entry on line 2 when Worksheet E-2 is used for swing-bed SNF.

Line 3--Enter the amount of ancillary services provided by swing-bed-SNFs for vaccines that are cost reimbursed in column 2. For CAH title XVIII services, transfer 101 percent of the amounts from the applicable worksheets and, for swing-bed SNF services that are cost reimbursed, transfer 100 percent of the amount from the applicable worksheet:

Title V	from	Worksheet D-3, col. 3, line 200
Title XVIII, Part A	from	Worksheet D-3, col. 3, line 200
Title XVIII, Part B	from	The sum of Worksheet D, Part V, columns 6 and 7, line 202
Title XIX	from	Worksheet D-3, col. 3, line 200

Enter title XVIII, Part B amounts only in column 2. Enter all other amounts in column 1.

Line 4--Enter (in column 1 for titles V and XIX and in column 2 for title XVIII) the per diem cost for interns and residents not in an approved teaching program transferred from Worksheet D-2, Part I, column 4, line 2.

Line 5--For title XVIII, enter in column 1 the total number of days in which program swing-bed SNF patients were inpatients. Transfer these days from Worksheet D-1, Part I, sum of lines 10 and 11. For titles V or XIX, enter in column 1 the total number of days in which program swing-bed NF patients were inpatients. Transfer these days from Worksheet D-1, Part I, sum of lines 12 and 13. For title XVIII, enter in column 2, the total number of days in which Medicare swing-bed beneficiaries were inpatients and had Medicare Part B coverage. Determine such days without regard to whether Part A benefits were available. Submit a reconciliation with the cost report demonstrating the computation of Medicare Part B inpatient days.

The following reconciliation format is recommended:

Part A Inpatient Days	Plus	Part B Only Days	Minus	Part A Coverage But No Part B Days Coverage	Equals	Medicare Part B Days
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NOTE: See §4026.1.

Line 6--Enter the amount on line 4 multiplied by the number of days recorded on line 5. Also, if the hospital qualifies for the exception for GME payments in 42 CFR 413.77 (d)(1), enter the amount transferred from Worksheet D-2, Part II, column 7, line 30.

Line 7--If Worksheet E-2 is completed for a certified SNF, enter the applicable program's share of the reasonable compensation paid to physicians for services on utilization review committees applicable to the SNF.

Line 8--Enter the sum of lines 1 through 3, plus lines 6 and 7, for each column.

Line 9--Enter any amounts paid and/or payable by workers' compensation and other primary payers. (See instructions for Worksheet E, Part A, line 60, in §4030.1 for further clarification.)

Line 10--Line 8 minus line 9.

Line 11--Enter the deductible billed to program patients. **DO NOT INCLUDE** deductible applicable to physician professional services. Obtain this amount from your records.

Line 12--Enter line 10 minus line 11.

Line 13--Enter from your records the amounts billed to program patients for coinsurance. **DO NOT INCLUDE** coinsurance billed to program patients for physician professional services.

Line 14--In column 2, enter 80 percent of the amount on line 12.

Line 15--Enter the lesser of line 12 less line 13, or line 14.

Line 16--Enter any other adjustments.

Line 16.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 16.99 or line 19.02, accordingly.

Line 16.55--Enter the §410A rural community hospital demonstration project payment adjustment amount.

Line 16.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R. Do not include demonstration payment adjustment amounts reported on lines 16.50 and 16.55.

Line 17--When Worksheet E-2 is completed for Medicare, enter the amount of bad debts (net of bad debt recoveries) for billed deductibles and coinsurance (excluding bad debts for physician professional services and bad debts arising from covered services paid under a reasonable charge-based methodology or a fee-schedule) for Part A services in column 1 and for Part B services in column 2. If recoveries exceed the current year's bad debts, line 17 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 17.01--For cost reporting periods that begin prior to October 1, 2012, enter the amount on line 17. For cost reporting periods that begin on or after October 1, 2012, calculate this line as follows: $[(\text{line 17} - \text{line 18}) * 65 \text{ percent}] + (\text{line 18} * 88 \text{ percent})$. For cost reporting periods that begin on or after October 1, 2013, calculate this line as follows: $[(\text{line 17} - \text{line 18}) * 65 \text{ percent}] + (\text{line 18} * 76 \text{ percent})$. For cost reporting periods that begin on or after October 1, 2014, multiply the amount on line 17 by 65 percent.

Line 18--Enter the gross allowable bad debts for dual eligible beneficiaries. For cost reporting periods that begin prior to October 1, 2012, this amount is reported for statistical purposes only. This amount must also be reported on line 17.

Line 19--For title XVIII, Part A, enter in column 1, the sum of lines 15, 16.55, and 17.01, plus or minus line 16, and minus lines 16.50, and 16.99. For title XVIII, Part B, enter in column 2, the sum of lines 15 and 17.01, plus or minus line 16, and minus lines 16.50, and 16.99. For titles V and XIX, enter in column 1, the sum of line 15, plus or minus line 16.

Line 19.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: $[(2 \text{ percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)}) \text{ times line 19}]$. Do not apply the sequestration calculation when gross reimbursement (line 19) is less than zero.

Line 19.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 20--For title XVIII, enter in column 1, the amount from the appropriate Worksheet E-1, column 2, line 4, and enter in column 2, the amount from the appropriate Worksheet E-1, column 4, line 4. For contractor final settlement, report on line 21 the amount from line 5.99 for columns 2 and 4. For titles V and XIX, enter interim payments from your records.

Line 22--Enter the amount recorded on line 19 minus the sum of the amounts on lines 19.01, 19.02, 20, and 21. This amount shows the balance due provider or the program. Transfer this amount to Worksheet S, Part III, columns as appropriate, lines 5 or 6, for the swing-bed SNF or the swing-bed NF, respectively.

Line 23--Enter the Medicare reimbursement effect of protested items. Estimate the reimbursement effect of the non-allowable items by applying reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the supporting details and computations for this line.

Rural Community Health Demonstration Project (§410A Demonstration) Adjustment--For cost reporting periods ending on or after September 30, 2017, lines 200 through 215 provide for the calculation of the §410A Demonstration project adjustment in accordance with the MMA of 2003, §410A, and extended under §§3123 and 10313 of the ACA 2010, and §15003 of the 21st Century Cures Act of 2016. Complete the applicable lines if Worksheet S-2, Part I, line 110, is "Y," and calculate lines 201 and 202 based on reimbursement cost at 100% (not 101%).

A hospital participating in the §410A Demonstration receives payment for inpatient swing-bed SNF services, furnished to Medicare beneficiaries, with the exclusion of services furnished in a psychiatric or rehabilitation unit that is a distinct part of the hospital, using the following rules: a) For discharges occurring in the first cost reporting period on or after the implementation of the extension, their reasonable costs of providing covered inpatient swing-bed services; b) For discharges occurring during the second and subsequent cost reporting periods, the lesser of their reasonable costs or a target amount. The target amount for each of the remaining cost reporting periods of the 5-year extension period is defined as the reasonable costs of providing covered inpatient swing-bed services in the first cost reporting period, increased by the applicable percentage increase (under clause (i) of §1886(b)(3)(B) of the Act) in the market basket percentage increase for each particular cost reporting period.

Line 200--Is this the first year of the current 5-year demonstration period under the 21st Century Cures Act? Enter "Y" for yes or "N" for no.

Line 201--Enter in column 1, the Medicare swing-bed SNF inpatient routine service costs from the hospital Worksheet D-1, Part II, line 66.

Line 202--Enter in column 1, the Medicare swing-bed SNF inpatient ancillary service costs from the Swing-bed SNF Worksheet D-3, column 3, line 200.

Line 203--Enter in column 1, the sum of lines 201 and 202.

Line 204--Enter in column 1, the Medicare swing-bed SNF discharges. Obtain this amount from the PS&R.

Line 205--Enter in column 1, the Medicare swing-bed target amount per discharge. Obtain the target amount from the contractor.

Line 206--Enter in column 1, the Medicare swing-bed inpatient routine cost cap determined by multiplying line 205 times line 204.

Line 207--Enter in column 1, the Program reimbursement as determined under the §410A Demonstration as follows: For the first year of the current 5-year demonstration period, enter the amount from line 203. For the subsequent years of the current 5-year demonstration period, enter the lesser of line 203 or line 206.

Line 208--Enter in column 1, the Medicare swing-bed SNF inpatient service costs for Medicare beneficiaries from Worksheet E-2, column 1, line 1 (inpatient routine service costs), and line 3 (inpatient ancillary service costs).

Line 209--Enter in column 1, the adjustment to the Medicare swing-bed PPS payments by subtracting line 208 (reimbursement under IPPS) from line 207 (cost reimbursement under the §410A Demonstration).

Line 210--*This line is reserved for future use.*

Line 215--Enter in column 1, the total adjustment to the Medicare swing-bed PPS payment, the *amount from* line 209. Transfer the amount to column 1, line 16.55.

This page is reserved for future use.

4033. WORKSHEET E-3 - CALCULATION OF REIMBURSEMENT SETTLEMENT

The five parts of Worksheet E-3 are used to calculate reimbursement settlement:

- Part I - Calculation of Medicare Reimbursement Settlement Under TEFRA
- Part II - Calculation of Medicare Reimbursement Settlement Under IPF PPS
- Part III - Calculation of Medicare Reimbursement Settlement Under IRF PPS
- Part IV - Calculation of Medicare Reimbursement Settlement Under LTCH PPS
- Part V - Calculation of Reimbursement Settlement for Medicare Part A Services - Cost Reimbursement
- Part VI - Calculation of Reimbursement Settlement - Title XVIII Part A PPS SNF Services
- Part VII - Calculation of Reimbursement Settlement - All Other Health Services for Titles V or XIX Services

4033.1 Part I - Calculation of Medicare Reimbursement Settlement Under TEFRA--Use Worksheet E-3, Part I to calculate Medicare reimbursement settlement under TEFRA for cancer hospitals, children's hospitals, and *extended neoplastic disease care hospitals*.

Line Descriptions

Line 1--Enter the amount from Worksheet D-1, Part II, line 63.

Line 1.01--Enter the amount of Nursing and Allied Health Managed Care payments if applicable. Only complete this line if your facility is a freestanding/ independent non-PPS provider that does not complete Worksheet E, Part A.

Line 2--If you are an approved CTC, enter the cost of organ acquisition from Worksheet(s) D-4, Part III, column 1, line 69. If you are not an approved CTC do not complete line 2.

Line 3--Teaching hospitals participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20.

Line 4--Enter the sum of lines 1 through 3.

Line 5--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are treated as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted in these situations.)

Include the patient days and charges in total patient days and charges but do not include them in program patient days and charges. In this situation, enter no primary payer payment on line 5. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges, and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 5 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance.

Do not enter on line 5 primary payer payments credited toward the beneficiary's deductible and coinsurance.

Line 6--Enter line 4 minus line 5.

Line 7--Enter the Part A deductibles.

Line 8--Enter line 6 less line 7.

Line 9--Enter the Part A coinsurance.

Line 10--Enter the result of subtracting line 9 from line 8.

Line 11--Enter program allowable bad debts reduced by recoveries. If recoveries exceed the current year's bad debts, lines 11 and 12 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 12--Multiply the amount (including negative amounts) from line 11 by 70 percent for cost reporting periods beginning prior to October 1, 2012, and 65 percent for cost reporting periods that begin on or after October 1, 2012.

Line 13--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 11.

Line 14--Enter the sum of lines 10 and 12.

Line 15--Enter the amount from Worksheet E-4, line 49 for the hospital component only.

Line 16--DO NOT USE THIS LINE.

Line 17--Enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to accrual basis, etc., enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Enter on line 17.99 the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136-136.16 and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 17.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 17.99 or line 18.02, accordingly.

Line 17.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 18--Enter the sum of lines 14, 15, and 16 plus or minus line 17 and minus lines 17.50 and 17.99.

Line 18.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 18]. Do not apply the sequestration calculation when gross reimbursement (line 18) is less than zero.

Line 18.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 19--Enter the amount of interim payments from Worksheet E-1, column 2, line 4. For contractor final settlements, report on line 20 the amount on line 5.99.

Line 20--Contractor use only: Report the amount from Worksheet E-1, column 2, line 5.99.

Line 21--Enter line 18 minus the sum of lines 18.01, 18.02, 19, and 20. Transfer this amount to Worksheet S, Part III, line 1.

Line 22--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations.

4033.2 Part II - Calculation of Medicare Reimbursement Settlement Under IPF PPS--Use Worksheet E-3, Part II, to calculate Medicare reimbursement settlement under IPF PPS for hospitals and subproviders. (See 42 CFR 412, subpart N.)

Use a separate copy of Worksheet E-3, Part II, for each of these reporting situations. Enter check marks in the appropriate spaces at the top of each page of Worksheet E-3, Part II, to indicate the component for which it is used. When the worksheet is completed for a component, show both the hospital and component numbers.

Line Descriptions

Line 1--Enter the net Federal IPF PPS payment. This amount excludes payments for outliers, electroconvulsive therapy (ECT), and the teaching adjustment. Obtain this information from the PS&R and/or your records.

Line 2--Enter the net IPF outlier payment. Obtain this from the PS&R and/or your accounting books records.

Line 3--Enter the net IPF payments for ECT. Obtain this from the PS&R and/or your accounting books and records.

NOTE: Complete only line 4 or line 5, but not both.

Line 4--For providers that trained residents in the most recent **cost reporting period filed on or before November 15, 2004** (response on Worksheet S-2, Part I, line 71, column 1, is "Y" for yes), enter the unweighted FTE resident count for the most recent cost reporting period filed on or before November 15, 2004. See 69 FR 66922 (November 4, 2004) for a detailed explanation.

Line 4.01--For IPFs that qualify to receive a temporary adjustment to the FTE cap, enter the additional unweighted FTE count for residents that were displaced by program or hospital closure, which you would not be able to count without a temporary cap adjustment under 42 CFR 412.424(d)(1)(iii)(F)(1) or (2).

Line 5--If the response to Worksheet S-2, Part I, line 71, column 2, is "Y" and your facility did not train residents in the most recent cost report filed before November 15, 2004, but qualifies to receive a cap adjustment under 42 CFR 412.424(d)(1)(iii)(D), enter the new program cap adjustment on this line. Do not complete this line until the new program growth period has ended using the method described in 42 CFR 413.79(e)(1)(i) and (ii). For new programs started prior to October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the cap adjustment accordingly. For facilities that participate in training residents in a new program for the first time on or after October 1, 2012, consistent with the regulations at 42 CFR 413.79(e)(1), complete this line effective beginning with the facility's cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)).

Line 6--Enter the current year unweighted FTE resident count excluding FTEs in the new program growth period as determined using the method described in 42 CFR 413.79(e)(1)(i) and (ii). FTEs in the new program growth period are reported on line 7. For new programs started prior to October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the FTE count accordingly. For facilities that began participating in training residents in a new program for the first time on or after October 1, 2012, consistent with the regulations at 42 CFR 413.79(e)(1), include FTE residents in a new program on this line if this cost reporting period is the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (i.e., the initial years, see 79 FR 50110 (August 22, 2014)). Continue to report FTE residents on this line in subsequent cost reporting periods.

Line 7--Enter the current year unweighted FTE count for residents in the new program growth period. Complete this line only during the new program growth period of the first new program's existence. For new programs started prior to October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the FTE count accordingly. For facilities that began participating in training residents in a new program for the first time on or after October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the sixth program year following the new program growth period of the first new program, then prorate the FTE count accordingly. (See 42 CFR 413.79(e)(1).)

Line 8--For providers that completed line 4, enter the lower of the FTE count on line 6 or the sum of the cap amounts on lines 4 and 4.01.

For providers that qualify to receive a cap adjustment under 42 CFR 412.424(d)(1)(iii)(D) during the new program growth period of the first new program's existence, enter the FTE count from line 7.

For new programs started prior to October 1, 2012, beginning with the program year following the new program growth period of the first new program's existence, enter the lower of the FTE count on line 6 or the FTE count on line 5. Add to this count the FTEs on line 7 if your fiscal year end does not correspond with the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program. For new programs started on or after October 1, 2012, effective beginning with the facility's cost reporting period that coincides with or follows the start of the sixth program year of the first new program started, enter the lower of the FTE count on line 6 or the FTE count on line 5. Add to this count the FTEs on line 7 if your fiscal year end does not correspond with the program year end, and this cost reporting period includes the beginning of the sixth program year following the new program growth period of the first new program.

Beginning with the program year that does not coincide with but follows the new program growth period of the first new program's existence, enter the lower of the FTE count on line 6 or the FTE count on line 5.

Line 9--Enter the total IPF patient days divided by the number of days in the cost reporting period (Worksheet S-3, Part I, column 8, line 1 (independent/freestanding), or 16, and applicable subscripts (subprovider/provider based), divided by the total number of days in cost reporting period). This is the average daily census.

Line 10--Enter the teaching adjustment factor by adding 1 to the ratio of line 8 to line 9. Raise that result to the power of .5150. Subtract 1 from this amount to calculate the teaching adjustment factor. This is expressed mathematically as $\{(1 + (\text{line 8} / \text{line 9})) \text{ to the } .5150 \text{ power} - 1\}$.

Line 11--Enter the teaching adjustment by multiplying line 1 by line 10.

Line 12--Enter the adjusted net IPF PPS payments by entering the sum of lines 1, 2, 3, and 11.

Line 13--Enter the amount of nursing and allied health managed care payments, if applicable. Only complete this line if your facility is a freestanding/independent non-IPPS hospital that does not complete Worksheet E, Part A.

Line 14--DO NOT USE THIS LINE.

Line 15--Teaching IPFs or IPF subproviders participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20.

Line 16--Enter the sum of lines 12, 13, 14, and 15.

Line 17--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are treated as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted in these situations.) Include the patient days and charges in total patient days and charges but do not include them in program patient days and charges. In this situation, enter no primary payer payment on line 17. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges, and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 17 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance.

Do not enter on line 17 primary payer payments credited toward the beneficiary's deductible and coinsurance.

Line 18--Enter line 16 minus line 17.

Line 19--Enter the Part A deductibles.

Line 20--Enter line 18 minus line 19.

Line 21--Enter the Part A coinsurance.

Line 22--Enter the result of subtracting line 21 from line 20.

Line 23--Enter program allowable bad debts reduced by recoveries. If recoveries exceed the current year's bad debts, lines 23 and 24 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 24--Multiply the amount (including negative amounts) from line 23 by 70 percent for cost reporting periods beginning prior to October 1, 2012, and 65 percent for cost reporting periods that begin on or after October 1, 2012.

Line 25--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 23.

Line 26--Enter the sum of lines 22 and 24.

Line 27--Enter the amount from Worksheet E-4, line 49 for the hospital component (freestanding IPF) only. Do not complete this line for an IPF unit.

Line 28--Enter the routine service other pass through costs from Worksheet D, Part III, column 9, line 30, for a freestanding facility or line 40 for the IPF subprovider. Add to this amount the ancillary service other pass through costs from Worksheet D, Part IV, column 11, line 200.

Line 29--Enter the outlier reconciliation amount by entering the sum of lines 51 and 53.

Line 30--Enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to accrual basis, etc., enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Enter on line 30.99 the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136 through 136.16 and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 30.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 30.99 or line 31.02, accordingly.

Line 30.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 31--Enter the sum of lines 26 through 28 plus or minus lines 29 and 30, and minus lines 30.50 and 30.99.

Line 31.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 31]. Do not apply the sequestration calculation when gross reimbursement (line 31) is less than zero.

Line 31.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 32--Enter the amount of interim payments from Worksheet E-1, column 2, line 4. For contractor final settlements, report on line 33 the amount on line 5.99.

Line 34--Enter line 31 minus the sum of lines 31.01, 31.02, 32 and 33. Transfer this amount to Worksheet S, Part III, line 1 or 2, as appropriate.

Line 35--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-1, chapter 1, §115.2.) Attach a schedule showing the details and computations.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET E-3, PART II. LINES 50 THROUGH 53 ARE FOR CONTRACTOR USE ONLY.

Line 50--Enter the original outlier amount from Worksheet E-3, Part II, line 2.

Line 51--Enter the outlier reconciliation adjustment amount in accordance with CMS Pub. 100-04, chapter 3, §§190.7.2.3-190.7.2.5.

Line 52--Enter the interest rate used to calculate the time value of money. (See CMS Pub. 100-04, chapter 3, §§190.7.2.3-190.7.2.5.)

Line 53--Enter the time value of money.

4033.3 Part III - Calculation of Medicare Reimbursement Settlement Under IRF PPS--Use Worksheet E-3, Part III to calculate Medicare reimbursement settlement under IRF PPS for hospitals and subproviders. (See 42 CFR 412, subpart P.)

Use a separate copy of Worksheet E-3, Part III for each of these reporting situations. Enter check marks in the appropriate spaces at the top of each page of Worksheet E-3, Part III to indicate the component for which it is used. When the worksheet is completed for a component, show both the hospital and component numbers.

Line Descriptions

Line 1--Enter the net federal IRF PPS payment. The federal payment includes short stay outlier amounts. Exclude low income patient (LIP) and outlier payments. Obtain this information from the PS&R and/or your records.

In accordance with the 78 FR 47869 (August 6, 2013), effective for IRF discharges rendered on or after October 1, 2013, the IRF LIP adjustment factor is updated. Subscript column 1 for lines 1 and 3 for cost reporting periods that overlap October 1, 2013. Enter the net federal IRF PPS payments associated with IRF PPS discharges prior to October 1, 2013 in column 1 and the net federal IRF PPS payments associated with IRF PPS discharges on or after October 1, 2013 in column 1.01 to facilitate the calculation of the LIP adjustment on line 3, columns 1 and 1.01, respectively. Do not subscript column 1 for cost reporting periods beginning on or after October 1, 2013.

Line 2--Enter the Medicare SSI ratio from your contractor as applicable for a freestanding IRF (IRF hospital or facility) or a hospital based IRF (subprovider or subunit).

Line 3--Effective for cost reporting periods ending prior to October 1, 2013, enter the IRF LIP payment as the result of $\{(1 + (\text{line } 2) + (L1/L2)) \text{ to the } .4613 \text{ power} - 1\}$ times (line 1). L1 = IRF Medicaid Days from Worksheet S-2, Part I, columns 1 through 6, line 25. L2 = IRF total days from Worksheet S-3, Part I, column 8, lines 1 or 17 as applicable plus employee discount days (Worksheet S-3, Part I, column 8, line 30 (line 31 for IRF subproviders)).

For cost reporting periods that overlap October 1, 2013, subscript column 1. To calculate the IRF LIP payment for discharges prior to October 1, 2013, enter in column 1 the result of $\{(1 + (\text{line } 2) + (L1/L2)) \text{ to the } .4613 \text{ power} - 1\}$ times (line 1, column 1). To calculate the IRF LIP payment for discharges on or after October 1, 2013, enter in column 1.01 the result of $\{(1 + (\text{line } 2) + (L1/L2)) \text{ to the } .3177 \text{ power} - 1\}$ times (line 1, column 1.01). Do not subscript column 1 for cost reporting periods beginning on or after October 1, 2013. To calculate the IRF LIP payment for cost reporting periods beginning on or after October 1, 2013, enter in column 1 the result of $\{(1 + (\text{line } 2) + (L1/L2)) \text{ to the } .3177 \text{ power} - 1\}$ times line 1.

Line 4--Enter the IRF outlier payment. Obtain this from the PS&R and/or your records.

NOTE: Complete only line 5 or line 6, but not both.

Line 5--For providers that trained residents in the most recent **cost reporting period ending on or before November 15, 2004** (response to Worksheet S-2, Part I, line 76, column 1 is "Y" for yes), enter the unweighted FTE resident count for the most recent cost reporting period ending on or before November 15, 2004.

Line 5.01--For IRFs that qualify to receive a temporary adjustment to the FTE cap, enter the additional unweighted FTE count for residents that were displaced by program or hospital closure, which you would not be able to count without a temporary cap adjustment in accordance with 76 FR 47846 (August 5, 2011).

Line 6--If the response to Worksheet S-2, Part I, line 76, column 2, is “Y” and your facility did not train residents in the most recent cost reporting period ending on or before November 15, 2004, and qualifies to receive a cap adjustment (see 70 FR 47929 (August 15, 2005)) enter the new cap adjustment on this line. Do not complete this line until the new program growth period has ended using the method described in 42 CFR 413.79(e)(1)(i) and (ii). For new programs started prior to October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the cap adjustment accordingly. For facilities that participate in training residents in a new program for the first time on or after October 1, 2012, consistent with the regulations at 42 CFR 413.79(e)(1), complete this line effective beginning with the facility’s cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)).

Line 7--Enter the current year unweighted FTE resident count excluding FTEs in the new program growth period as determined using the method described in 42 CFR 413.79(e)(1)(i) and (ii). FTEs in the new program growth period are reported on line 8. If your fiscal year end does not correspond to the program year end and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the FTE count accordingly. For facilities that began participating in training residents in a new program for the first time on or after October 1, 2012, consistent with the regulations at 42 CFR 413.79(e)(1), include FTE residents in a new program on this line if this cost reporting period is the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (i.e., the initial years, see 79 FR 50110 (August 22, 2014)). Continue to report FTE residents on this line in subsequent cost reporting periods.

Line 8--Enter the current year unweighted FTE count for residents in the new program growth period. Complete this line only during the new program growth period of the first new program’s existence. For new programs started prior to October 1, 2012, if your fiscal year end does not correspond with the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program, then prorate the FTE count accordingly. For facilities that began participating in training residents in a new program for the first time on or after October 1, 2012, if your fiscal year end does not correspond to the program year end, and this cost reporting period includes the beginning of the sixth program year following the new program growth period of the first new program, then prorate the FTE count accordingly.

Line 9--For providers that completed line 5, enter the lower of the FTE count on line 7 or the sum of the cap amounts on lines 5 and 5.01.

For providers that qualify to receive a cap adjustment (see 70 FR 47929 (August 15, 2005)), during the new program growth period of the first new program’s existence enter the FTE count from line 8.

For new programs started prior to October 1, 2012, beginning with the program year following the new program growth period of the first new program’s existence, enter the lower of the FTE count on line 7 or the FTE count on line 6. Add to this count the FTEs on line 8 if your fiscal year end does not correspond with the program year end, and this cost reporting period includes the beginning of the fourth program year following the new program growth period of the first new program. For new programs started on or after October 1, 2012, effective beginning with the facility’s cost reporting period that coincides with or follows the start of the sixth program year of the first new program started, enter the lower of the FTE count on line 7 or the FTE count on line 6. Add to this count the FTEs on line 8 if your fiscal year end does not correspond with the program year end, and this cost reporting period includes the beginning of the sixth program year following the new program growth period of the first new program.

Beginning with the program year that does not coincide with but follows the new program growth period of the first new program’s existence, enter the lower of the FTE count on line 7 or the FTE count on line 6.

Line 10--Enter the total IRF patient days divided by the number of days in the cost reporting period (Worksheet S-3, column 8, line 1 (independent/freestanding), or 17, and applicable subscripts (subprovider/provider based), divided by the total number of days in cost reporting period). This is the average daily census.

NOTE: For cost reporting periods overlapping October 1, 2013, subscript column 1 (add column 1.01) for lines 11 and 12. For cost reporting periods beginning on or after October 1, 2013, do not script column 1.

Line 11--For cost reporting periods ending prior to October 1, 2013, calculate in column 1, the teaching adjustment factor by adding 1 to the ratio of line 9 divided by line 10. Raise that result to the power of .6876. Subtract 1 from this amount to calculate the teaching adjustment factor. This is expressed mathematically as $\{(1 + (\text{line } 9 / \text{line } 10)) \text{ to the } .6876 \text{ power} - 1\}$.

In accordance with the 78 FR 47869 (August 6, 2013), effective for IRF discharges rendered on or after October 1, 2013, the teaching adjustment factor is updated. For cost reporting periods that overlap October 1, 2013, subscript column 1.

To calculate the teaching adjustment factor for discharges prior to October 1, 2013, enter in column 1 the result of adding 1 to the ratio of line 9 divided by line 10. Raise that result to the power of .6876 and then subtract 1 from this amount. This is expressed mathematically as $\{(1 + (\text{line } 9 / \text{line } 10)) \text{ to the } .6876 \text{ power} - 1\}$. To calculate the teaching adjustment factor for discharges on or after October 1, 2013, enter in column 1.01, the result of adding 1 to the ratio of line 9 divided by line 10. Raise that result to the power of 1.0163 and then subtract 1 from this amount. This is expressed mathematically as $\{(1 + (\text{line } 9 / \text{line } 10)) \text{ to the } 1.0163 \text{ power} - 1\}$. Do not subscript column 1 for cost reporting periods beginning on or after October 1, 2013.

To calculate the teaching adjustment factor for cost reporting periods beginning on or after October 1, 2013, enter in column 1, the result of adding 1 to the ratio of line 9 divided by line 10. Raise that result to the power of 1.0163 and then subtract 1 from this amount. This is expressed mathematically as $\{(1 + (\text{line } 9 / \text{line } 10)) \text{ to the } 1.0163 \text{ power} - 1\}$.

Line 12--For cost reporting periods ending prior to October 1, 2013, calculate the teaching adjustment by multiplying line 1, by line 11. For cost reporting periods that overlap October 1, 2013, subscript column 1. Calculate the teaching adjustment for discharges prior to October 1, 2013 in column 1 by multiplying line 1, column 1 by line 11, column 1. Calculate the teaching adjustment for discharges on or after October 1, 2013, in column 1.01 by multiplying line 1, column 1.01 by line 11, column 1.01. Do not subscript column 1 for cost reporting periods beginning on or after October 1, 2013. For cost reporting periods beginning on or after October 1, 2013, calculate the teaching adjustment by multiplying line 1, by line 11.

Line 13--Enter the sum of line 1, columns 1 and 1.01; line 3, columns 1 and 1.01; line 4 and line 12, columns 1 and 1.01.

Line 14--Enter the amount of nursing and allied health managed care payments, if applicable. Only complete this line if your facility is a freestanding/independent non-IPPS hospital that does not complete Worksheet E, Part A.

Line 15--DO NOT USE THIS LINE.

Line 16--Teaching IRFs or IRF subproviders participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20.

Line 17--Enter the sum of lines 13, 14, 15, and 16.

Line 18--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are treated as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted in these situations.) Include the patient days and charges in total patient days and charges but do not include them in program patient days and charges. In this situation, enter no primary payer payment on line 18. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges, and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 18 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance.

Do not enter on line 18 primary payer payments credited toward the beneficiary's deductible and coinsurance.

Line 19--Enter line 17 minus line 18.

Line 20--Enter the Part A deductibles.

Line 21--Enter line 19 less line 20.

Line 22--Enter the Part A coinsurance.

Line 23--Enter the result of subtracting line 22 from line 21.

Line 24--Enter program allowable bad debts reduced by recoveries. If recoveries exceed the current year's bad debts, lines 24 and 25 will be negative. (See CMS Pub. 15-1, chapter 3).

Line 25--Multiply the amount (including negative amounts) from line 24 by 70 percent for cost reporting periods beginning prior to October 1, 2012, and 65 percent for cost reporting periods that begin on or after October 1, 2012.

Line 26--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 24.

Line 27--Enter the sum of lines 23 and 25.

Line 28--Enter the amount from Worksheet E-4, line 49 for the hospital component (freestanding IRF) only. Do not complete this line for an IRF unit.

Line 29--Enter the routine service other pass through costs from Worksheet D, Part III, column 9, line 30 for a freestanding facility or line 41 for IRF the subproviders. Add to this amount the ancillary service other pass through costs from Worksheet D, Part IV, column 11, line 200.

Line 30--Enter the outlier reconciliation amount by entering the sum of lines 51 and 53.

Line 31--Enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to accrual basis, etc., enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Enter on line 31.99 the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136 - 136.16 and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 31.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 31.99 or line 32.02, accordingly.

Line 31.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 32--Enter the sum of lines 27, 28, and 29 plus or minus lines 30, and 31, and minus lines 31.50 and 31.99.

Line 32.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 32]. Do not apply the sequestration calculation when gross reimbursement (line 32) is less than zero.

Line 32.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 33--Enter the amount of interim payments from Worksheet E-1, column 2, line 4. For contractor final settlements, report on line 34 the amount on line 5.99.

Line 35--Enter line 32 minus the sum of lines 32.01, 32.02, 33 and 34. Transfer this amount to Worksheet S, Part III, line 1 or 3, as appropriate.

Line 36--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET E-3, PART III. LINES 50 THROUGH 53 ARE FOR CONTRACTOR USE ONLY.

Line 50--Enter the original outlier amount from Worksheet E-3, Part III, line 4.

Line 51--Enter the outlier reconciliation adjustment amount in accordance with CMS Pub. 100-04, chapter 3, §140.2.8 - §140.2.10.

Line 52--Enter the interest rate used to calculate the time value of money. (See CMS Pub. 100-04, chapter 3, §140.2.8 - §140.2.10)

Line 53--Enter the time value of money.

4033.4 Part IV - Calculation of Medicare Reimbursement Settlement Under LTCH PPS--Use Worksheet E-3, Part IV, to calculate Medicare reimbursement settlement under LTCH PPS for hospitals. (See 42 CFR 412, subpart O.) Providers that qualify as *an extended neoplastic disease care hospital* do not complete this worksheet, but rather complete Worksheet E-3, Part I.

Line Descriptions

Line 1--Enter the net federal LTCH PPS payment including short stay outlier payments. Obtain this information from the PS&R and/or your records. *Effective for cost reporting periods ending on or after September 30, 2017, enter the sum of the amounts on lines 1.01 through 1.04.*

Complete lines 1.01 through 1.04 for discharges occurring in cost reporting periods beginning on or after October 1, 2015. See 42 CFR 412.522. These amounts may be obtained from the PS&R and/or your records.

NOTE: The amounts on lines 1.01 through 1.04 are for informational purposes only. The amount on line 1 above includes the amounts on lines 1.01 through 1.04, and must reconcile to line 1.

Line 1.01--Enter the full standard LTCH PPS payment.

Line 1.02--Enter the short stay outlier standard payment amount.

Line 1.03--Enter the cost-based site neutral payment amount.

Line 1.04--Enter the LTCH PPS comparable site neutral payment amount, which may include high cost outlier payments.

Line 2--Enter the high cost outlier payments. Obtain this from the PS&R and/or your records.

Line 3--Enter the sum of lines 1 and 2.

Line 4--Enter the amount of nursing and allied health managed care payments, if applicable.

Line 5--DO NOT USE THIS LINE.

Line 6--Teaching hospitals participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20.

Line 7--Enter the sum of lines 3, 4, 5, and 6.

Line 8--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are treated as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment

as payment in full. This is noted on no-pay bills submitted in these situations.) Include the patient days and charges in total patient days and charges but do not include them in program patient days and charges. In this situation, enter no primary payer payment on line 8. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges, and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 8 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance.

Do not enter on line 8 primary payer payments credited toward the beneficiary's deductible and coinsurance.

Line 9--Enter line 7 minus line 8.

Line 10--Enter the Part A deductibles.

Line 11--Enter line 9 less line 10.

Line 12--Enter the Part A coinsurance.

Line 13--Enter the result of subtracting line 12 from line 11.

Line 14--Enter program allowable bad debts reduced by recoveries. If recoveries exceed the current year's bad debts, lines 14 and 15 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 15--Multiply the amount (including negative amounts) from line 14 by 70 percent for cost reporting periods beginning prior to October 1, 2012, and 65 percent for cost reporting periods that begin on or after October 1, 2012.

Line 16--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 14.

Line 17--Enter the sum of lines 13 and 15.

Line 18--Enter the amount from Worksheet E-4, line 49 for the hospital.

Line 19--Enter the routine service other pass through costs from Worksheet D, Part III, column 9, line 30 for a freestanding facility. Add to this amount the ancillary service other pass through costs from Worksheet D, Part IV, column 11, line 200.

Line 20--Enter the outlier reconciliation amount by entering the sum of lines 51 and 53.

Line 21--Enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to accrual basis, enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Enter on line 21.99, the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136 - 136.16, and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 21.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 21.99 or line 22.02, accordingly.

Line 21.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 22--Enter the sum of lines 17, 18, and 19, plus or minus lines 20, and 21, and minus lines 21.50 and 21.99.

Line 22.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 22]. Do not apply the sequestration calculation when gross reimbursement (line 22) is less than zero.

Line 22.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 23--Enter the amount of interim payments from Worksheet E-1, column 2, line 4. For contractor final settlements, report on line 24 the amount on line 5.99.

Line 25--Enter line 22 minus the sum of lines 22.01, 22.02, 23, and 24. Transfer this amount to Worksheet S, Part III, line 1.

Line 26--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET E-3, PART IV. LINES 50 THROUGH 53 ARE FOR CONTRACTOR USE ONLY.

Line 50--Enter the original outlier amount from Worksheet E-3, Part IV, line 2.

Line 51--Enter the outlier reconciliation adjustment amount in accordance with CMS Pub. 100-04, chapter 3, §150.26 - §150.28.

Line 52--Enter the interest rate used to calculate the time value of money. (see CMS Pub. 100-04, chapter 3, §150.26 - §150.28)

Line 53--Enter the time value of money.

4033.5 Part V - Calculation of Reimbursement Settlement for Medicare Part A Services - Cost Reimbursement--Use Worksheet E-3, Part V, to calculate reimbursement settlement for Medicare Part A services furnished under cost reimbursement for (1) CAHs; and (2) new children's or new cancer hospitals exempt from the rate of increase limits in accordance with 42 CFR 413.40(f).

Line Descriptions

Line 1--Enter the inpatient operating costs for the hospital (CAH, new children's hospital, or new cancer hospital) from Worksheet D-1, Part II, line 49.

Line 2--Enter the amount of nursing and allied health managed care payments, if applicable. Only complete this line if your facility is a CAH.

Line 3--If you are approved as a CTC, enter the cost of organ acquisition from Worksheet D-4, Part III, column 1, line 69, when this worksheet is completed for the hospital (or the hospital component of a health care complex). Make no entry on line 3 in other situations because the Medicare program reimburses only CTCs for organ acquisition costs.

Line 4--Enter the sum of lines 1 through 3.

Line 5--Enter the amounts paid or payable by workers' compensation and other primary payers when program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are treated as if they were non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. This is noted on no-pay bills submitted in these situations.) Include the patient days and charges in total patient days and charges but not in program patient days and charges. In this situation, enter no primary payer payment on line 5. In addition, exclude amounts paid by other primary payers for outpatient dialysis services reimbursed under the composite rate system. However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payment does not satisfy the beneficiary's liability, include the covered days and charges in program days and charges and include the total days and charges in total days and charges for cost apportionment purposes. Enter the primary payer payment on line 5 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance. Do not enter on line 5 primary payer payments credited toward the beneficiary's deductible and coinsurance.

Line 6--For a new children's or new cancer hospital that is cost reimbursed, enter the result of line 4 minus line 5.

For CAHs: For cost reporting periods beginning before October 1, 2014, (multiply the amount on line 4 by 101 percent) minus the amount on line 5.

For cost reporting periods beginning in FFY 2015 and subsequent years, if the CAH is a meaningful user, (multiply the amount on line 4 by 101 percent) minus the amount on line 5.

If the CAH is not a meaningful user of EHR for cost reporting periods beginning in FFY 2015 and subsequent years, (Worksheet S-2, line 167 is "N") and it does not qualify for a hardship exception (Worksheet S-2, line 168.01 is "N"), calculate line 6 as follows:

For cost reporting periods beginning in FFY 2015 (October 1, 2014 through September 30, 2015), (multiply the amount on line 4 by 100.66 percent) minus the amount on line 5.

For cost reporting periods beginning in FFY 2016 (October 1, 2015 through September 30, 2016), (multiply the amount on line 4 by 100.33 percent) minus the amount on line 5.

For cost reporting periods beginning in FFY 2017 and each subsequent fiscal year (cost reporting periods beginning on or after October 1, 2016), (multiply the amount on line 4 by 100 percent) minus the amount on line 5.

Computation of Lesser of Reasonable Cost or Customary Charges-- This part provides for the computation of the lesser of reasonable cost of services furnished to beneficiaries or customary charges made by you for the same services, as defined in 42 CFR 413.13(a). A new children's or new cancer hospital exempt from the rate of increase limits must complete lines 7 through 16.

CAHs do not complete lines 7 through 16 as they are exempt from the application of the LCC principle.

Line Descriptions

Lines 7 through 16--These lines provide for the accumulation of charges which relate to the reasonable cost on line 6.

Do not include on these lines (1) the portion of charges applicable to the excess cost of luxury items or services (see CMS Pub. 15-1, chapter 21, §2104.3) and (2) your charges to beneficiaries for excess costs as described in CMS Pub. 15-1, chapter 25, §§2570-2577.

Line 7--Enter the program inpatient routine service charges from your records for the applicable component. Include charges for both routine and special care units. The amounts entered include covered late charges billed to the program when the patient's medical condition is the cause of the stay past the checkout time. Also, these amounts include charges relating to a stay in an intensive care type hospital unit for a few hours when your normal practice is to bill for the partial stay.

Line 8--Enter the total charges for inpatient ancillary services from Worksheet D-3, column 2, sum of lines 50 through 98.

Line 9--If you are an approved CTC, enter the organ acquisition charges from Worksheet D-4, Part III, column 3, line 69, when Worksheet E-3, Part V, is completed for the hospital or the hospital component of a health care complex.

Line 10--Enter the sum of lines 7 through 9.

Lines 11 through 14--These lines provide for the reduction of program charges when you do not actually impose such charges on most of the patients liable for payment for services on a charge basis or when you fail to make reasonable efforts to collect such charges from those patients. If line 13 is greater than zero, multiply line 10 by line 13, and enter the result on line 14. If you impose these charges and make reasonable efforts to collect the charges from patients liable for payment for services on a charge basis, you are not required to complete lines 11 through 13. Enter on line 14 the amount from line 10. In no instance may the customary charges on line 14 exceed the actual charges on line 10. (See 42 CFR 413.13(e).)

Line 15--Enter the excess of the customary charges on line 14 over the reasonable cost on line 6.

Line 16--Enter the excess of reasonable cost on line 6 over the customary charges on line 14. Transfer line 16 to line 21.

Line 17--Teaching hospitals participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, line 20. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, line 20. CAHs do not complete this line.

Computation of Reimbursement Settlement

Line 18--New children's or new cancer hospitals enter the amount from Worksheet E-4, line 49. CAHs do not complete this line.

Line 19--Enter the sum of lines 6 and 17.

Line 20--Enter the Part A deductibles billed to Medicare beneficiaries.

Line 21-- Enter the amount from line 16. If you are a nominal charge provider, enter zero.

Line 22--Enter line 19 minus lines 20 and 21.

Line 23--Enter from PS&R or your records the coinsurance billed to Medicare beneficiaries.

Line 24--Enter line 22 minus line 23.

Line 25--Enter from your records program allowable bad debts net of recoveries. If recoveries exceed the current year's bad debts, lines 25 and 26 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 26--No reduction is required for CAHs for cost reporting periods beginning prior to October 1, 2012, enter the amount from line 25.

Multiply the amount from line 25 (including negative amounts) by 88 percent for cost reporting periods beginning on or after October 1, 2012, 76 percent for cost reporting periods beginning on or after October 1, 2013, and 65 percent for cost reporting periods beginning on or after October 1, 2014.

Line 27--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 25.

Line 28--Enter the sum of lines 24 and 26.

Line 29--Enter any other adjustments.

Enter on line 29.99 the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136 through 136.16 and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 29.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 29.99 or line 30.02, accordingly.

Line 29.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 30--Enter line 28, plus or minus line 29, and minus lines 29.50 and 29.99.

Line 30.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 30]. Do not apply the sequestration calculation when gross reimbursement (line 30) is less than zero.

Line 30.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 31--Enter interim payments from Worksheet E-1, column 2, line 4. For contractor final settlement, report on line 32 the amount from line 5.99.

Line 33--Enter line 30 minus the sum of lines 30.01, 30.02, 31, and 32. Transfer this amount to Worksheet S, Part III, line 1.

Line 34--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations for this line.

4033.6 Part VI - Calculation of Reimbursement Settlement - Title XVIII Part A PPS SNF Services-- For title XVIII SNFs reimbursed under PPS, complete this part for settlement of Part A services. For Part B services, all SNFs complete Worksheet E, Part B.

When this part is completed for a component, show both the hospital and component numbers.

Computation of Net Costs of Covered Services

Line Descriptions

Prospective Payment Amount

Line 1--Compute the sum of the following amounts obtained your books and records or from the PS&R:

- The Resource Utilization Group (RUG) payments made for PPS discharges during the cost reporting period, and
- The RUG payments made for PPS transfers during the cost reporting period.

Line 2--Enter the amount from Worksheet D, Part III, column 9, line 44.

Line 3--Enter the amount from Worksheet D, Part IV, column 11, line 200.

Line 4--Enter the sum of lines 1 through 3.

Line 5--Do not use this line as vaccine costs are included on line 1 of Worksheet E, Part B. Line 5 is shaded on Worksheet E-3, Part VI.

Line 6--Enter any deductible amounts imposed.

Line 7--Enter any coinsurance amounts.

Line 8--Enter from your records program allowable bad debts for deductibles and coinsurance net of bad debt recoveries. If recoveries exceed the current year's bad debts, line 8 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 9--Enter the allowable bad debts for deductibles and coinsurance for dual eligible beneficiaries, net of recoveries of bad debts for dual eligible beneficiaries. This amount is included in the amount reported on line 8. If recoveries of bad debts for dual eligible beneficiaries exceed the current year's bad debts for dual eligible beneficiaries, line 9 will be negative.

Line 10--SNF Bad Debt--Calculate this line as follows for cost reporting periods beginning prior to October 1, 2012: $[(\text{line 8} - \text{line 9}) * 70 \text{ percent}] + \text{line 9}$. This is the adjusted SNF reimbursable bad debt in accordance with the Deficit Reduction Act (DRA) 2005, section 5004.

In accordance with DRA 2005 SNF Bad Debt as amended by section 3201(b) of the Middle Class Tax Relief and Job Creation Act of 2012, calculate this line as follows: for cost reporting periods beginning on or after October 1, 2012, calculate this line as follows: $[(\text{line 8} - \text{line 9}) * 65 \text{ percent}] + (\text{line 9} * 88 \text{ percent})$. For cost reporting periods beginning on or after October 1, 2013, calculate this line as follows: $[(\text{line 8} - \text{line 9}) * 65 \text{ percent}] + (\text{line 9} * 76 \text{ percent})$. For cost reporting periods beginning on or after October 1, 2014, multiply the amount on line 8 by 65 percent.

Line 11--Enter the title XVIII reasonable compensation paid to physicians for services on utilization review committees to an SNF. Include on this line the amount eliminated from total costs on Worksheet A-8. Transfer this amount from Worksheet D-1, Part III, line 85.

Line 12--Enter the result of line 4 plus line 5, minus the sum of lines 6 and 7, plus lines 10 and 11.

Line 13--Enter the amounts paid or payable by workers' compensation and other primary payers where program liability is secondary to that of the primary payer for inpatient services. Enter only the primary payer amounts applicable to Part A routine and ancillary services.

Line 14--Enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to accrual basis, enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Enter on line 14.99 the program share of any recovery of accelerated depreciation applicable to prior periods resulting from your termination or a decrease in Medicare utilization. (See CMS Pub. 15-1, chapter 1, §§136 through 136.16, and 42 CFR 413.134(d)(3)(i).) Identify this line as "Recovery of Accelerated Depreciation."

Line 14.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 14.99 or line 15.02, accordingly.

Line 14.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 15--Enter the result of line 12, plus or minus line 14, minus lines 13, 14.50, and 14.99.

Line 15.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: $[(2 \text{ percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)}) \text{ times line 15}]$. Do not apply the sequestration calculation when gross reimbursement (line 15) is less than zero.

Line 15.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 16--For title XVIII, enter the total interim payments from Worksheet E-1, column 2, line 4.

Line 17--For contractor final settlement, report the amount from Worksheet E-1, column 2, line 5.99.

Line 18--Enter line 15 minus the sum of the amounts on lines 15.01, 15.02, 16, and 17. Transfer this amount to Worksheet S, Part III, line 5 or 7, as appropriate.

Line 19--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations.

4033.7 Part VII - Calculation of Reimbursement Settlement - All Other Health Services for Titles V or XIX Services--This worksheet calculates reimbursement for titles V or XIX services for hospitals, subproviders, other nursing facilities and ICF/IIDs.

Use a separate copy of this part for each of these reporting situations. Enter check marks in the appropriate spaces at the top of each page of this part to indicate the component and program for which it is used. When this part is completed for a component, show both the hospital and component numbers. Enter check marks in the appropriate spaces to indicate the applicable reimbursement method for inpatient services (e.g., TEFRA, OTHER).

Computation of Net Costs of Covered Services

Line Descriptions

Line 1--Enter the appropriate inpatient operating costs.

Cost Reimbursement

Hospital/CAH or Subprovider - Worksheet D-1, Part II, line 49
Skilled Nursing Facility, Other Nursing Facility, ICF/IID - Worksheet D-1, Part III, line 86.
If Worksheet S-2, line 92, is answered "yes", and multiple Worksheets D-1 are prepared, add the multiple Worksheets D-1, and enter the result.

TEFRA

Hospital or Subprovider - Worksheet D-1, Part II, line 63

NOTE: If you are a new provider reimbursed under TEFRA, use Worksheet D-1, Part II, line 49.

Line 2--Enter the cost of outpatient services for titles V or XIX, which is the sum of Worksheet D, Part V, columns 6 and 7, and subscripts, where applicable.

Line 3--For titles V and XIX, enter in column 1 the amount paid or payable by the State program for organ acquisition.

Line 4--Enter the sum of lines 1 through 3.

Line 5--Enter in column 1 the amounts paid or payable by workers' compensation and other primary payers where program liability is secondary to that of the primary payer for inpatient services for titles V and XIX.

Line 6--Enter in column 2 the primary payer amounts applicable to outpatient services for titles V and XIX.

Line 7--Enter line 4 minus the sum of lines 5 and 6.

Computation of Lesser of Reasonable Cost or Customary Charges--You are paid the lesser of the reasonable cost of services furnished to beneficiaries or your customary charges for the same services. This part provides for the computation of the lesser of reasonable cost or customary charges as defined in 42 CFR 413.13(a).

Line Descriptions

Lines 8 through 11--These lines provide for the accumulation of charges which relate to the reasonable cost on line 4.

Do not include on these lines (1) the portion of charges applicable to the excess cost of luxury items or services (see CMS Pub. 15-1, chapter 21, §2104.3), and, (2) your charges to beneficiaries for excess costs as described in CMS Pub. 15-1, chapter 25, §§2570-2577.

Line 8--Enter in column 1 the program inpatient routine service charges from your records for the applicable component for title V or XIX. This includes charges for both routine and special care units.

The amounts entered on line 8 include covered late charges billed to the program when the patient's medical condition is the cause of the stay past the checkout time. Also, these amounts include charges relating to a stay in an intensive care type hospital unit for a few hours when your normal practice is to bill for the partial stay.

Line 9--Enter in column 1, the charges from Worksheet D-3, column 2, line 202. Enter in column 2, the sum of the appropriate program ancillary charges from Worksheet D, Part V, columns 3 and/or 4, plus subscripts as applicable, line 202.

Line 10--Enter in column 1, for title V or XIX, the organ acquisition charges from line 3.

Line 11--Enter in column 1, for title V or XIX, the amount of the incentive resulting from the target amount computation on Worksheet D-1, Part II, line 58, if applicable.

Line 12--Enter the sum of the amounts recorded on lines 8 through 11.

Lines 13 through 16--These lines provide for the reduction of program charges when you do not actually impose such charges on most of the patients liable for payment for services on a charge basis or fail to make reasonable efforts to collect such charges from those patients. If line 15 is greater than zero, multiply line 12 by line 15, and enter the result on line 16. If you do impose these charges and make reasonable efforts to collect the charges from patients liable for payment for services on a charge basis, you are not required to complete lines 13 through 15. Enter on line 16, the amount from line 12. In no instance may the customary charges on line 16 exceed the actual charges on line 12.

Line 17--Enter the excess of the customary charges over the reasonable cost. If the amount on line 16 is greater than the amount on line 4, enter the excess.

Line 18--Enter the excess of total reasonable cost over the total customary charges. If the amount on line 4 exceeds the amount on line 16, enter the excess.

Line 19--Enter for title V or XIX, columns 1 and 2, the cost of services rendered by interns and residents as follows from Worksheet D-2:

	<u>Col. 1</u> <u>Title V</u>	<u>Col. 2</u> <u>Title V</u>	<u>Col. 1</u> <u>Title XIX</u>	<u>Col. 2</u> <u>Title XIX</u>
Hospital	Part I, col. 8, line 9	Part I, col. 8, line 27	Part I, col. 10, line 9	Part I, col. 10, line 27
Subprovider	Part I, col. 8, lines 10-12 as applicable		Part I, col. 10, lines 10-12 as applicable	
Nursing Facility, ICF/IID	Part I, col. 8, line 14		Part I, col. 10, line 14	

Line 20--Teaching hospitals or subproviders participating in an approved GME program, electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amounts from Worksheet D-5, Part II, column 3, as follows:

<u>Title</u>	<u>From Worksheet D-5,</u> <u>Part II, column 3</u>	<u>To Worksheet E-3,</u> <u>Part VII, line 20:</u>
V	Line 18	Column 1
V	Line 19	Column 2
XIX	Line 22	Column 1
XIX	Line 23	Column 2

For cost reporting periods ending on or after June 30, 2014, transfer the amounts from Worksheet D-5, Part IV, as follows:

<u>Title</u>	<u>From</u> <u>Worksheet D-5, Part IV</u>	<u>To Worksheet E-3,</u> <u>Part VII, line 20:</u>
V	Line 18	Column 1
V	Line 19	Column 2
XIX	Line 22	Column 1
XIX	Line 23	Column 2

Line 21--Enter the lesser of line 4 or line 16. If this is a CAH, or otherwise exempt from lower of cost or charges, transfer the amount from line 4.

Prospective Payment Amount

NOTE: Lines 22 through 26 must only be completed for PPS providers.

Line 22--Enter the total IPPS payments for titles V and/or XIX, as applicable, in column 1. Enter the total OPSS payments for title V or XIX, as applicable, in column 2. Obtain this from your books and records.

Line 23--Enter the amount of outlier payments made for the IPPS discharges during the period, in column 1. Enter the outlier payment for the OPSS in column 2.

Line 24--Enter in column 1 the payment for inpatient program capital costs from Worksheet L, Part I, line 12; or Part II, line 5, as applicable.

Line 25--Enter in column 1 the result of Worksheet L, Part III, line 13 less Worksheet L, Part III, line 17. If this amount is negative, enter zero on this line.

Line 26--Enter in column 1, the routine and ancillary service other pass through costs from Worksheet D, Part III, column 9, line 200, and from Worksheet D, Part IV, column 11, line 200, respectively. Enter in column 2, the amount from Worksheet D, Part IV, column 13, line 200.

Line 27--For each column, enter the sum of lines 22 through 26.

Line 28--For title V or XIX only, enter the customary charges for the IPPS in column 1, and the OPPS in column 2.

Line 29--For each column, enter the sum of lines 21 and 27.

Computation of Reimbursement Settlement

Line 30--For each column, enter the amount, if any, from line 18.

Line 31--For each column, enter the sum of lines 19 and 20 plus line 29 minus lines 5 and 6.

Line 32--For each column, enter any deductible amounts imposed.

Line 33--For each column, enter any coinsurance amounts imposed.

Line 34--For each column, enter from your records reimbursable bad debts for deductibles and coinsurance net of bad debt recoveries.

Line 35--Enter in column 1, the reasonable compensation paid to physicians for services on utilization review committees to an SNF. Include the amount on this line in the amount eliminated from total costs on Worksheet A-8. Transfer this amount from Worksheet D-1, Part III, line 85.

Line 36--For each column, enter the sum of lines 31, 34, and 35, minus the sum of lines 32 and 33.

Line 37--For each column, enter any other adjustments. For example, if you change the recording of vacation pay from the cash basis to the accrual basis, enter the adjustment. (See CMS Pub. 15-1, chapter 21, §2146.4.) Specify the adjustment in the space provided.

Line 38--For each column, enter the result of line 36 plus or minus line 37.

Line 39--Enter the amount from Worksheet E-4, line 31, in column 1.

Line 40--For each column, enter the sum of lines 38 and 39.

Line 41--For each column, enter the interim payments obtained from your records.

Line 42--For each column, enter the result of line 40 minus line 41. Transfer the sum of columns 1 and 2 to Worksheet S, Part III, column 1 (title V) or column 5 (title XIX), line as appropriate.

Line 43--Enter the program reimbursement effect of protested items. Estimate the reimbursement effect of the nonallowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the details and computations.

4034. WORKSHEET E-4 - DIRECT GRADUATE MEDICAL EDUCATION (GME) AND ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS

Use this worksheet to calculate each program's payment (i.e., titles XVIII, V, and XIX) for direct GME costs as determined under 42 CFR 413.75 through 413.83. This worksheet applies to the direct GME cost applicable to interns and residents in approved teaching programs in hospitals and hospital-based providers. Complete this worksheet if the response to line 56 of Worksheet S-2, Part I, is yes. The direct medical education costs of the nursing school and paramedical education programs continue to be paid on a reasonable cost basis as determined under 42 CFR 413.85. However, the nursing school and paramedical education costs, formerly paid through the ESRD composite rate as an exception, are paid on this worksheet on the basis of reasonable cost under 42 CFR 413.85. Effective for cost reporting periods beginning on or after October 1, 1997, the unweighted direct GME FTE is limited to the hospital's FTE count for the most recent cost reporting period ending on or before December 31, 1996. This limit applies to allopathic and osteopathic residents but excludes dentistry and podiatry. The GME payment is also based on the inclusion of Medicare HMO patients treated in the hospital. This worksheet will also calculate payment for direct GME as determined under 42 CFR 413.79(c)(3) and (4) and IME as determined under 42 CFR 412.105(f)(1)(iv)(B) and (C) for hospitals that received an adjustment (reduction or increase) to their FTE resident caps for direct GME and/or IME under section 422 of Public Law 108-173.

NOTE: Do not complete this worksheet for a cost reporting period prior to the base period used for calculating the per resident amount (PRA) in situations where the hospital did not train residents in approved residency training programs or did not participate in the Medicare program during the base period but either condition changed in a cost reporting period beginning on or after July 1, 1985. 42 CFR 413.77(e)(1) specified that in this situation, any GME costs for the cost reporting period prior to the base period are reimbursed on a reasonable cost basis.

Also, do not complete this worksheet for residents training in the general acute care part of a CAH since the associated costs are reimbursed on a reasonable cost basis.

Complete this worksheet if this is the first month in which residents were on duty during the first month of the cost reporting period or if residents were on duty during the entire prior cost reporting period. (See 42 CFR 413.77(e)(1).)

This worksheet consists of five sections:

1. Computation of Total Direct GME Amount
2. Computation of Program Patient Load
3. Direct Medical Education Costs for ESRD Composite Rate - Title XVIII only
4. Apportionment of Medicare Reasonable Cost (title XVIII only)
5. Allocation of Medicare Direct GME Costs Between Part A and Part B

Computation of Total Direct GME Amount--This section computes the total approved amount.

Line Descriptions

Line 1--Enter the unweighted resident FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before December 31, 1996. If this cost report is less than a full 12 months, contact your contractor. (42 CFR 413.79(c)(2)) Also include here the 30 percent increase to the count for qualified rural hospitals (42 CFR 413.79(c)(2)(i)), and the increase due to primary care residents that were on approved leaves of absence (42 CFR 413.79(i)). Temporarily reduce the cap of a hospital that closed a program(s), if the regulations at 42 CFR 413.79(h)(3)(ii) are applicable. (Effective 10/1/2001.)

Line 2--Enter the unweighted resident FTE count for allopathic and osteopathic programs that meet the criteria for an adjustment to the cap for new programs in accordance with 42 CFR 413.79(e). For hospitals qualifying for a cap adjustment under 42 CFR 413.79(e)(1)) or (e)(3), the cap is effective beginning with the fourth program year of the first new program accredited or begun on or after January 1, 1995, but before October 1, 2012. For urban hospitals that participate in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), the cap is effective beginning with the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)). For rural hospitals that participate in training residents in a new program on or after October 1, 2012 under 42 CFR 413.79(e)(3), each new program in which the rural hospital participates has its own initial years before the rural hospital's FTE resident cap is adjusted based on each new program. Therefore, the rural hospital's FTE resident cap is adjusted for each new program effective with the hospital's cost reporting period that coincides with or follows the start of the sixth program year of each new program started (see 79 FR 50110 (August 22, 2014)). For hospitals qualifying for a cap adjustment under 42 CFR 413.79(e)(2), the cap for each new program accredited or begun on or after January 1, 1995, and before August 6, 1997 is reported on this line and is effective in the fourth program year of each of those new programs (see 66 FR August 1, 2001, 39881). The cap adjustment reported on this line should not include any resident FTEs that were already included in the cap on line 1. Do not report new program FTEs during the time frame prior to the effective date of the hospital's FTE cap on this line. New program FTEs during the time frame prior to the effective date of the hospital's FTE cap are reported on line 15. For urban hospitals that already have an FTE cap on line 1 but start a rural track program in accordance with 42 CFR 413.75(k), enter the unweighted allopathic or osteopathic FTE count for residents in all years of the rural track program that meet the criteria for an add-on to the cap under 42 CFR 413.79(k). (If the rural track program is a new program under 42 CFR 413.79(l) and the hospital qualifies for a cap adjustment under 42 CFR 413.79(e)(1) or (e)(3), do not report FTE residents in the rural track program on this line during the time frame prior to the effective date of the hospital's FTE cap).

Line 3--Enter the section 422 reduction amount to the direct GME cap as specified under 42 CFR 13.79(c)(3).

Line 3.01--Enter the section 5503 reduction amount to the direct GME cap as specified under 42 CFR 413.79(m). If this cost report straddles July 1, 2011, then calculate the prorated section 5503 reduction amount off the cost report and enter the result on this line. (Prorate the cap reduction amount by multiplying it by the ratio of the number of days from July 1, 2011, to the end of the cost reporting period to the total number of days in the cost reporting period). Otherwise enter the full cap reduction amount.

Line 4--Enter the adjustment (increase or decrease) for the unweighted resident FTE count for allopathic or osteopathic programs for affiliated programs in accordance with 42 CFR 413.75(b), 413.79(f), and (63 FR 26336 (May 12, 1998), and 67 FR 50069 (August 1, 2002).

Line 4.01--Enter, as applicable, all or a portion of the amount of the FTE cap slots the hospital was awarded under section 5503 of ACA. The amount of the section 5503 award that is reported on this line is the amount of the section 5503 award that is being "used" in this cost reporting period. In the 5-year evaluation period following implementation of section 5503 (that is, July 1, 2011 through June 30, 2016), at least 75 percent of the slots are to be "used" for additional primary care and/or general surgery residents, while 25 percent of the amount that is reported may be (but need not be) "used" for other purposes. During the 5-year evaluation period, failure to meet the requirements at 42 CFR 413.79(n)(2) of the regulations means loss of a hospital's section 5503 slots. Therefore, *for portions of cost reporting periods occurring during the 5-year evaluation period (July 1, 2011, and before July 1, 2016)*, do not automatically report the full amount of the section 5503 slots; only enter the amount of the section 5503 award that equates to at least 75 percent of the FTEs being "used" for additional primary care and/or general surgery FTEs, and no more than 25 percent being used for other FTEs. If, during the 5-year evaluation period, your hospital has not added any primary care or general surgery residents in accordance with

receipt of the section 5503 award, leave this line blank and do not report any of the section 5503 award on this line in this cost reporting period. *For portions of cost reporting periods occurring during the 5-year evaluation period (July 1, 2011, and before July 1, 2016), if the amount reported on Worksheet S-2, Part I, line 61.02, column 3, is less than the amount on line 61.01, column 3, then report 0 on this line.*

Line 4.02--Enter the amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. Further subscript this line (lines 4.03 through 4.20) as necessary if the hospital receives FTE cap slot awards on more than one occasion under section 5506. Refer to the letter from CMS awarding this hospital the slots under section 5506 to determine the effective date of the cap increase. If the section 5506 award is phased in over more than one effective date, only report the portions of the section 5506 award as they become effective. If the effective date of the cap increase is not the same as your fiscal year beginning date, then prorate the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period.)

Line 5--Enter the result of line 1 plus line 2 minus line 3 minus line 3.01 plus or minus line 4 plus line 4.01 plus line 4.02 plus subscripts as applicable. However, if the resulting cap is less than zero, enter zero on this line.

Line 6--Enter the unweighted resident FTE count for allopathic or osteopathic programs for the current year from your records, other than those in the initial years of the program, i.e., the program has not yet completed one cycle of the program (the "period of years" or the minimum accredited length of the program. The residents in programs within the "period of years" are exempt from the rolling average rules. (42 CFR 413.79(d)(5) and (e).) Contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or greater than 3 years. Exclude FTE residents displaced by hospital or program closures that are in excess of the cap for which a temporary cap adjustment is needed (42 CFR 413.79(h)).

Line 7--Enter the lesser of lines 5 or 6.

Line 8--Enter in column 1, the weighted FTE count for primary care physicians and OB/GYN residents in an allopathic or osteopathic program for the current year. Enter in column 2, the weighted FTE count for all other physicians in an allopathic or osteopathic program for the current year. Exclude FTE residents in the initial period of years of the new program, which for urban or rural hospitals that began training residents in a new program under 42 CFR 413.79(e)(1) or (e)(3), prior to October 1, 2012, means that the program has not yet completed one cycle of the program (i.e., "period of years," or minimum accredited length of the program. (42 CFR 413.79(d)(5) and (e)). For new programs started prior to October 1, 2012, contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or more than three years. For urban hospitals that began participating in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), do not include FTE residents in a new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (i.e., the initial years, see 79 FR 50110 (August 22, 2014)). For rural hospitals participating in a new program on or after October 1, 2012 under 42 CFR 413.79(e)(3), each new program in which the rural hospital participates has its own initial years before the rural hospital's FTE resident cap is adjusted based on each new program. Therefore, for rural hospitals, do not include FTE residents in a new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of each individual new program started (see 79 FR 50110 (August 22, 2014)). For both urban and rural hospitals, report FTE residents in the initial years of the new program on line 15. Exclude FTE residents displaced by hospital or program closures that are in excess of the cap for which a temporary cap adjustment is needed (42 CFR 413.79(h)). Enter in column 3, the sum of columns 1 and 2.

Line 9--If line 6 is less than or equal to line 5, enter the amounts from line 8, columns 1 and 2, in columns 1 and 2, of this line. Otherwise, multiply the amount in each column of line 8 by (line 5/line 6). Enter in column 3, the sum of columns 1 and 2. (42 CFR 413.79(c)(2)(iii).)

Line 10--Enter in column 2, the weighted dental and podiatric resident FTE count for the current year.

Line 10.01--Enter in column 2, the unweighted dental and podiatric resident FTE count for the current year. This amount is used for informational purposes only and does not impact the calculations on this worksheet.

Line 11--Enter in column 1, the amount from column 1, line 9. Enter in column 2, the sum of the amounts in column 2, lines 9 and 10.

Line 12--Enter in column 1, the weighted FTE count for primary care residents for the prior year, other than those in the initial years of the program that meet the criteria for an exception to the averaging rules (42 CFR 413.79(d)(5)). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 413.79(d)(5)), also enter on this line the count of FTE residents in that specific primary care (or OB/GYN) program included in Form CMS-2552-96, Worksheet E-3, Part IV, line 3.22, or Form CMS-2552-10, Worksheet E-4, from line 15 of the prior year's cost report. If subject to the cap in the prior year Form CMS-2552-96 cost report, report the result of Worksheet E-3, Part IV, line 3.07, times (line 3.04/line 3.05). If subject to the cap in the prior year Form CMS-2552-10 cost report, report the result of Worksheet E-4, column 1, line 8, times (line 5/line 6).

Enter in column 2, the weighted FTE count for nonprimary care residents for the prior year, other than those in the initial years of the program that meet the criteria for an exception to the averaging rules (42 CFR 413.79(d)(5)). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 413.79(d)(5)), also enter on this line the count of FTE residents in that specific nonprimary care program included in Form CMS-2552-96, Worksheet E-3, Part IV, line 3.16, or Form CMS-2552-10, Worksheet E-4, from line 15 of the prior year's cost report. If subject to the cap in the prior year Form CMS-2552-96 cost report, report the result of Worksheet E-3, Part IV, line 3.08, times (line 3.04/line 3.05), plus line 3.11. If subject to the cap in the prior year Form CMS-2552-10 cost report, report the result of Worksheet E-4, column 2, line 8, times (line 5/line 6) plus line 10.

Line 13--Enter in column 1, the weighted FTE count for primary care (or OB/GYN) residents for the cost reporting year before last, other than those in the initial years of the program that meet the criteria for an exception to the averaging rules (42 CFR 413.79(d)(5)). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 413.79(d)(5)), also enter on this line the count of FTE residents in that specific primary care (or OB/GYN) program included on Form CMS-2552-96, line 3.22, or Form CMS-2552-10, from line 15 of that year's cost report. If subject to the cap in the year before last Form CMS-2552-96 cost report, report the result of line 3.07, times (line 3.04/line 3.05). If subject to the cap in that year Form CMS-2552-10 cost report, report the result of column 1, line 8, times (line 5/line 6).

Enter in column 2, the weighted FTE count for nonprimary care residents for the cost reporting year before last, other than those in the initial years of the program that meet the criteria for an exception to the averaging rules (42 CFR 413.79(d)(5)). However, if the period of years during which the FTE residents in any of your new training programs were exempted from the rolling average has expired (see 42 CFR 413.79(d)(5)), also enter on this line the count of FTE residents in that specific nonprimary care program included in Form CMS-2552-96, line 3.16, or Form CMS-2552-10, from line 15 of that year's cost report. If subject to the cap in the cost

reporting year before last, Form CMS-2552-96 cost report, report the result of line 3.08, times (line 3.04/line 3.05), plus line 3.11. If subject to the cap in that year Form CMS-2552-10 cost report, report the result of column 2, line 8, times (line 5/line 6), plus line 10.

Line 14--Enter the rolling average FTE count in each column, by adding lines 11 through 13, and dividing by 3.

Line 15--Enter the weighted number of FTE residents in the initial years of a program in column 1 for primary care and OB/GYN, and in column 2 for nonprimary care FTEs. For a new program started prior to October 1, 2012, contact your contractor for instructions on how to complete this line if you have a new program for which the period of years is less than or more than three years. For urban hospitals that began participating in training residents in a new program for the first time on or after October 1, 2012 under 42 CFR 413.79(e)(1), include FTE residents in a new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of the first new program started (see 79 FR 50110 (August 22, 2014)). For rural hospitals participating in a new program(s) on or after October 1, 2012 under 42 CFR 413.79(e)(3), include FTE residents in a particular new program on this line if this cost reporting period is prior to the cost reporting period that coincides with or follows the start of the sixth program year of that new program (see 79 FR 50110 (August 22, 2014)).

Line 15.01--Enter the unweighted number of FTE residents in the initial years of a program in column 1 for primary care and OB/GYN, and in column 2 for nonprimary care. Use line 15 instructions to determine the unweighted FTE resident counts for this line. This amount is used for informational purposes only and does not impact the calculations on this worksheet.

Line 16--Enter the temporary weighted FTE residents that were displaced by program or a hospital closure in column 1 for primary care, and in column 2 for nonprimary care, which you would not be able to count without a temporary cap adjustment. (42 CFR 413.79(h).)

Line 16.01--Enter the temporary unweighted FTE residents that were displaced by program or a hospital closure in column 1 for primary care, and in column 2 for nonprimary care, which you would not be able to count without a temporary cap adjustment. (42 CFR 413.79(h).) This amount is used for informational purposes only and does not impact the calculations on this worksheet.

Line 17--Enter the sum of lines 14 through 16.

Line 18-- Enter in column 1, the primary care and OB/GYN per resident amount. Enter in column 2, the nonprimary care per resident amount.

Line 19--Enter the result of multiplying lines 17 times line 18. Enter in column 3, the sum of columns 1 and 2.

Line 20--Section 422 Direct GME FTE Cap--Enter the number of unweighted allopathic and osteopathic direct GME FTE resident cap slots the hospital received under 42 CFR §413.79(c)(4).

Line 21--Direct GME FTE Resident Unweighted Count Over/Under the Cap--Subtract line 7 from line 6 and enter the result here. If the result is zero or negative, the hospital does not need to use the direct GME section 422 additional cap and lines 22 through 24 will not be completed.

Line 22--Section 422 Allowable Direct GME FTE Resident Count--If the count on line 21 is less than or equal to the count on line 20, then divide line 8 by line 6, and multiply the resulting ratio by the amount on line 21. If the count on line 21 is greater than the count on line 20, then divide line 8 by line 6, and multiply the resulting ratio by the amount on line 20.

Line 23--Enter the locality adjusted national average per resident amount as specified at 42 CFR section 413.77(g), inflated to the hospital's cost reporting period.

Line 24--Enter the product of lines 22 and 23. This is the allowable section 422 GME cost.

Line 25--Enter the sum of lines 19 and 24. This is the total Part A direct GME cost.

Computation of Program Patient Load--This section computes the ratio of program inpatient days to the total inpatient days. For this calculation, total inpatient days include inpatient days of the hospital along with its subproviders, including distinct part units excluded from the PPS. Record hospital inpatient days of Medicare beneficiaries whose stays are paid by risk basis HMOs and organ acquisition days as non-Medicare days. Do not count inpatient days applicable to nursery, hospital-based SNFs and other nursing facilities, and other non-hospital level of care units for the purpose of determining the Medicare patient load.

Line Descriptions

Line 26--Effective for cost reporting periods beginning prior to October 1, 2013, enter in column 1, for title XVIII, the sum of the days reported on Worksheet S-3, Part I, column 6, lines 1, 8 through 12, and 16 through 18, and subscripts, as applicable. Effective for cost reporting periods beginning on or after October 1, 2013, enter in column 1, for title XVIII, the sum of the days reported on Worksheet S-3, Part I, column 6, lines 1; 8 through 12 and subscripts; 16 through 18, and subscripts; and 32. For titles V or XIX, enter the amounts from columns 5 or 7, respectively, sum of lines 1, 8 through 12, and 16 through 18, and subscripts, as applicable, plus column 7, line 32, for title XIX.

For title XVIII, enter in column 2, Medicare managed care days from Worksheet S-3, Part I, column 6, lines 2, 3, and 4. For title XIX, enter in column 2, Medicaid managed care days from Worksheet S-3, Part I, column 7, lines 2, 3, and 4.

Line 27--Effective for cost reporting periods beginning prior to October 1, 2013, transfer to columns 1 and 2, respectively, the sum of the days reported on Worksheet S-3, Part I, column 8, lines 1, 8 through 12, and 16 through 18, and subscripts, as applicable.

Effective for cost reporting periods beginning on or after October 1, 2013, transfer to columns 1 and 2, the sum of the days reported on Worksheet S-3, Part I, column 8, lines 1, 8 through 12, and 16 through 18, and subscripts, as applicable, plus line 32.

Line 28--In each column, divide line 26 by line 27 and enter the result (expressed as a decimal). Column 1 is the title XVIII Part A inpatient utilization and column 2 is the Medicare managed care inpatient utilization.

Line 29--Multiply the amount on line 25, column 1, by the amount reported in each column of line 28.

Line 30-- In column 2, enter the amount on line 29, column 2, multiplied by the reduction factor reported in the 65 FR 47038 and 47039 (August 1, 2000). This is the reduction for direct GME payments for Medicare Advantage.

Line 31--Enter the sum of columns 1 and 2, line 29, less the amount in column 2, line 30.

Direct Medical Education Costs for ESRD Composite Rate Title XVIII Only--This section computes the title XVIII nursing school and paramedical education costs applicable to the ESRD composite rate. These costs are reimbursable based on the reasonable cost principles under 42 CFR 413.85 separate from the ESRD composite rate.

Line Descriptions

Line 32--Enter the amount from Worksheet B, Part I, sum of columns 20 and 23, lines 74 and 94.

Line 33--Enter the amount from Worksheet C, Part I, column 8, sum of lines 74 and 94. This amount represents the total charges for renal and home dialysis.

Line 34--Divide line 32 by line 33, and enter the result. This amount represents the ratio of ESRD direct medical education costs to total ESRD charges.

Line 35--Enter from your records the Medicare outpatient ESRD charges.

Line 36--Enter the result of multiplying line 34 by line 35. This represents the Medicare outpatient ESRD costs. Transfer this amount to Worksheet E, Part B, line 29.

Apportionment of Medicare Reasonable Cost of GME--This section determines the ratio of Medicare reasonable costs applicable to Part A and Part B. The allowable costs of GME that per resident amounts are established include GME costs attributable to the entire hospital complex (including non-hospital portions of a health care complex). Therefore, the reasonable costs used in the apportionment between Part A and Part B include the hospital, hospital-based providers, and distinct part units. Do not complete this section for titles V and XIX.

Line Descriptions

Line 37--Include the Part A reasonable cost for the entire hospital complex computed by adding the following amounts:

- Hospital and Subprovider(s) - Sum of each Worksheet D-1, Part II, line 49;
- Hospital-Based HHAs - Worksheet H-4, Part I, column 1, line 1;
- Swing-Bed SNF - Worksheet E-2, line 1, column 1;
- Hospital-Based PPS SNF - Sum of Worksheet D-1, Part III, line 74, and Worksheet E-3, Part VI, column 1, line 4.

Line 38--Enter the organ acquisition costs from Worksheet(s) D-4, Part III, column 1, line 69.

Line 39--Enter the cost of teaching physicians from Worksheet(s) D-5, Part II, column 3, line 20.

Line 40--Enter the total Medicare Part A primary payer amounts for the hospital complex from the applicable worksheets.

- PPS hospital and/or subproviders - Worksheet E, Part A, line 60;
- TEFRA hospital and/or subproviders - Worksheet E-3, Part I, line 5;
- IPF PPS hospital and/or subproviders - Worksheet E-3, Part II, line 17;
- IRF PPS hospital and/or subproviders - Worksheet E-3, Part III, line 18;
- LTCH PPS hospital - Worksheet E-3, Part IV, line 8;
- Cost reimbursed hospital and/or subproviders - Worksheet E-3, Part V, line 5;
- Hospital-based HHAs - Each Worksheet H-4, Part I, column 1, line 9;
- Swing-Bed SNF and/or NF - Worksheet E-2, column 1, line 9; and
- Hospital-based PPS SNF - Worksheet E-3, Part VI, column 1, line 13.

Line 41--Enter the sum of lines 37 through 39 minus line 40.

Line 42--Enter the Part B Medicare reasonable cost. Enter the sum of the amounts on each title XVIII Worksheet E, Part B, columns 1 and 1.01, sum of lines 1, 2, 9, 10, 22, and 23; Worksheet E-2, column 2, line 8; Worksheet H-4, Part I, sum of columns 2 and 3, line 1; Worksheet J-3, column 1, line 1; Worksheet M-3, line 16; and Worksheet N-2, sum of columns 11 and 12, line 11.

Line 43--Enter the Part B primary payer amounts. Enter the sum of the amounts on each Worksheet E, Part B, line 31; Worksheet E-2, column 2, line 9; Worksheet H-4, Part I, sum of columns 2 and 3, line 9; Worksheet J-3, line 4; Worksheet M-3, sum of columns 1 and 2, line 17; and Worksheet N-4, line 5.

Line 44--Enter line 42 minus line 43

Line 45--Enter the sum of lines 41 and 44.

Line 46--Divide line 41 by line 45, and enter the result.

Line 47--Divide line 44 by line 45, and enter the result.

Allocation of Medicare Direct GME Costs Between Part A and Part B--Use this section to compute the GME payments for title XVIII, Part A and Part B, and to compute the total GME payments applicable to titles V and XIX.

Line Descriptions

Line 48--Enter the amount from line 31.

Line 49--Complete for title XVIII only. Multiply line 46 by line 48, and enter the result. If you are a hospital subject to IPPS, transfer this amount to Worksheet E, Part A, line 52. Although this amount includes the Part A GME payments for subproviders, for ease of computation, transfer this amount to the primary hospital component worksheet only. If you are a freestanding facility subject to TEFRA, transfer this amount to Worksheet E-3, Part I, line 15. If you are a freestanding IPF PPS, transfer this amount to Worksheet E-3, Part II, line 27. If you are a freestanding IRF PPS, transfer this amount to Worksheet E-3, Part III, line 28. If you are a freestanding LTCH PPS, transfer this amount to Worksheet E-3, Part IV, line 18.

Line 50--Complete for title XVIII only. Multiply line 47 by line 48, and enter the result. Transfer this amount to Worksheet E, Part B, line 28. Although this amount includes the Part B GME payments for subproviders, for ease of computation, transfer this amount to the hospital component only.

SECTIONS 4035 THROUGH 4039 ARE RESERVED FOR FUTURE USE.

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4040. FINANCIAL STATEMENT WORKSHEETS

Prepare these worksheets from your accounting books and records.

Complete all worksheets in the "G" series. Complete Worksheets G and G-1 if you maintain fund-type accounting records, complete separate amounts for General, Specific Purpose, Endowment and Plant funds on Worksheets G and G-1. If you do not maintain fund-type accounting records, complete the general fund column only. Cost reports received with incomplete G worksheets are returned to you for completion. If you do not follow this procedure, you are considered as having failed to file a cost report. Where applicable, Worksheets G, G-1, G-2 and G-3 must be consistent with financial statements prepared by Certified Public Accountants.

4040.1 Worksheet G - Balance Sheet--If the lines on the Worksheet G are not sufficient, use lines 5 (Other receivables), 9 (Other current assets), 44 (Other current liabilities), and 49 (Other long term liabilities), as appropriate, to report the sum of account balances and adjustments. Maintain supporting documentation or subscript the appropriate lines.

Enter accumulated depreciation as a negative amount.

Column 1--General Fund--Use only this fund column when you do not maintain fund-type accounting records. This fund is similar to a general ledger account and records all assets and liabilities of the entity

Column 2--Specific Purpose Fund--These accounts are used for funds held for specific purposes such as research and education.

Column 3--Endowment Fund--These accounts are for amounts restricted for endowment purposes.

Column 4--Plant Fund--These accounts are for amounts restricted for the replacement and expansion of the plant.

Line 1--Cash on Hand and in Banks--The amounts on this line represent the amount of cash on deposit in banks and immediately available for use in financing activities, amounts on hand for minor disbursements and amounts invested in savings accounts and certificates of deposit. Typical accounts would be cash, general checking accounts, payroll checking accounts, other checking accounts, imprest cash funds, saving accounts, certificates of deposit, treasury bills and treasury notes and other cash accounts.

Line 2--Temporary Investments--The amounts on this line represent current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments.

Line 3--Notes Receivable--The amounts on this line represent current unpaid amounts evidenced by certificates of indebtedness.

Line 4--Accounts Receivable--Include on this line all unpaid inpatient and outpatient billings. Include direct billings to patients for deductibles, co-insurance and other patient chargeable items if they are not included elsewhere.

Line 6--Less: Allowance for Uncollectable Notes and Accounts--These are valuation (or contra-asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payers. Enter this amount as a negative.

Line 7--Inventory--Enter the costs of unused hospital supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed record-keeping will depend upon the size and organizational complexity of the hospital. Hospital inventories may be valued by any generally accepted method, but the method must be consistently applied from year to year.

Line 8--Prepaid Expenses--Enter the costs incurred which are properly chargeable to a future accounting period.

Line 9--Other Current Assets --These balances include other current assets not included in other asset categories.

Line 10--Due from Other Funds--There are four funds: General Fund, Specific Purpose Fund, Endowment Fund and Plant Fund. These are represented in columns 1 through 4, respectively. Amounts reported in each column should be the amount due from other funds in another column on Worksheet G, line 43 (Due to Other Funds).

The sum of the amounts on line 10, columns 1 through 4 must equal the sum of the amounts on line 43, columns 1 through 4.

Line 12--Land--This balance reflects the cost of land used in hospital operations. Included here is the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a non-depreciable nature. Unlike building and equipment, land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated.

The cost of land includes (1) the cash purchase price, (2) closing costs such as title and attorney's fees, (3) real estate broker's commission, and (4) accrued property taxes and other liens on the land assumed by the purchaser.

Land 13--Land Improvements--Amounts on this line include structural additions made to land, such as driveways, parking lots, sidewalks; as well as the cost of shrubbery, fences and walls, landscaping, on-site sewer and water lines, and underground sprinklers. The cost of land improvements includes all expenditures necessary to make the improvements ready for their intended use.

Line 15--Buildings--This line includes the cost of all buildings and subsequent additions used in hospital operations (including purchase price, closing costs, (attorney fees, title insurance, etc.,) and real estate broker commission). Included are all architectural, consulting and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing.

Line 17--Leasehold Improvements--All expenditures for the improvement of a leasehold used in hospital operations are included on this line.

Line 19--Fixed Equipment--Include the cost of building equipment that has the following general characteristics:

1. Affixed to the building, not subject to transfer or removal.
2. A life of more than one year, but less than that of the building to which it is affixed.
3. Used in hospital operations.

Fixed equipment includes such items as boilers, generators, engines, pumps, and refrigeration machinery, wiring, electrical fixtures, plumbing, elevators, heating system, air conditioning system, etc.

Line 21--Automobiles and Trucks--Enter the cost of automobiles and trucks used in hospital operations.

Line 23--Major movable Equipment--Costs of equipment included on this line has the following general characteristics:

1. Ability to be moved, as distinguished from fixed equipment (but not automobiles or trucks).
2. A more or less fixed location in the building.
3. A unit cost large enough to justify the expense incident to control by means of an equipment ledger and greater than or equal to \$5,000.
4. Sufficient individuality and size to make control feasible by means of identification tags.
5. A minimum life of usually three years or more.
6. Used in hospital operations.

Line 25--Minor Equipment-Depreciable--Costs of equipment included on this line has the following general characteristics:

1. Ability to be moved, as distinguished from fixed equipment.
2. A more or less fixed location in the building
3. A unit cost large enough to justify the expense incident to control by means of an equipment ledger but less than \$5,000.
4. Sufficient individuality and size to make control feasible by means of identification tags.
5. A minimum life of usually three years or more.
6. Used in hospital operations.

Line 27--Health Information Technology (HIT) Designated Assets--The amounts included here are the acquisition costs of HIT acquired assets in accordance with ARRA 2009, section 4102. Acute care hospitals are required to depreciate such assets in accordance with their applicable depreciation schedules. CAHs are required to identify such assets on this line, but do not depreciate such assets as they will be fully expensed during the year of acquisition.

Line 29--Minor Equipment-Nondepreciable--Costs of equipment included on this line has the following general characteristics:

1. Location generally not fixed; subject to requisition or use by various departments of the hospital.
2. Relatively small size.
3. Subject to storeroom control.
4. Fairly large number in use.
5. Generally a useful life of usually approximately three years or less.
6. Used in hospital operations.

Minor equipment includes such items as, but is not limited to wastebaskets, bed pans, syringes, catheters, basins, glassware, silverware, pots and pans, sheets, blankets, ladders, and surgical instruments.

Lines 14, 16, 18, 20, 22, 24, 26 and 28--Less Accumulated Depreciation--These balances, respectively, include the depreciation accumulated on the related assets used in hospital operations. Enter this amount as a negative.

Line 31--Investments--This field contains the cost of investments purchased with hospital funds and the fair market value (at date of donation) of securities donated to the hospital.

Line 32--Deposits on Leases--Report the amount of deposits on leases. This includes security deposits.

Line 33--Due to Owners/Officers--Report the amount loaned to the hospital by owners and/or officers.

Line 34--Other Assets--This is the amount of assets not reported on line 9 (other current assets) or any other line 1 through 33. This could include intangible assets such as goodwill, unamortized loan costs and other organization costs.

Line 35--Total Other Assets--Sum of lines 31 through 34.

Line 36--Total Assets--Sum of lines 11, 30 and 35.

Line 37--Accounts Payable--This amount reflects the amounts due trade creditors and others for supplies and services purchased.

Line 38--Salaries, Wages and Fees Payable--This amount reflects the actual or estimated liabilities of the hospital for salaries and wages/fees payable.

Line 39--Payroll Taxes Payable--This amount reflects the actual or estimated liabilities of the hospital for amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the hospital and other payroll deductions, such as hospitalization insurance premiums.

Line 40--Notes and Loans Payable (Short-Term)--The amounts on this line represent current amounts owing as evidenced by certificates of indebtedness coming due in the next 12 months.

Line 41--Deferred Income--Deferred income is received or accrued income which is applicable to services to be rendered within the next accounting period. Deferred income applicable to accounting periods extending beyond the next accounting period is included as other current liabilities. These amounts also reflect the effects of any timing differences between book and tax or third-party reimbursement accounting.

Line 42--Accelerated Payments--Accelerated payments are payments not yet due to be repaid to the contractor.

Line 43--Due to Other Funds--There are four funds: General Fund, Specific Purpose Fund, Endowment Fund and Plant Fund. These are in columns 1 through 4 respectively. Amounts are reported in the fund owing the amount. Each amount recorded as "due to" must also be reported on Worksheet G, line 10 (Due From Other Funds).

The sum of the amounts on line 10, columns 1 through 4 must equal the sum of the amounts on line 41, columns 1 through 4.

Line 44--Other Current Liabilities--This line is used to record any current liabilities not reported on lines 37 through 43.

Line 45--Total Current Liabilities--Enter the sum of lines 37 through 44.

Line 46--Mortgage Payable--This amounts reflects the long-term financing obligation used to purchase real estate/property.

Line 47--Notes Payable--These amounts reflect liabilities of the hospital to vendors, banks and other, evidenced by promissory notes due and payable longer than one year.

Line 48--Unsecured Loans--These amounts are not loaned on the basis of collateral.

Line 49--Other Long-Term Liabilities--This line is used to record any long-term liabilities not reported on lines 46 through 48.

Line 50--Total Long-Term Liabilities--Enter the sum of lines 46 through 49.

Line 51--Total Liabilities--Enter the sum of lines 45 and 50.

Line 52--General Fund Balance--This represents the difference between the total of General Fund assets and General Fund Liabilities in column 1. This amount usually equals the end of period fund balance on Worksheet G-1, column 2, line 19.

Line 53--Specific Purpose Fund--This represents the difference between the total of Specific Purpose Fund assets and Specific Purpose Fund Liabilities in column 2.

Line 54--Donor Created - Endowment Fund Balance - Restricted--The sum of the amounts on lines 54, 55 and 56, represent the difference between the total of Endowment Fund assets and Endowment Fund Liabilities in column 3.

Line 55--Donor Created - Endowment Fund Balance - Unrestricted.

Line 56--Governing Body Created - Endowment Fund Balance.

Line 57--Plant Fund Balance - Invested in Plant--The sum of the amounts on lines 57 and 58, represent the difference between the total of Plant Fund assets and Plant Fund Liabilities in column 4.

Line 58--Plant Fund Balance - Reserves for Plant Improvement, Replacement and Expansion--The credit balances of the restricted funds reported on lines 54 through 56, represent the net amount of each restricted fund's assets available for its designated purpose. The accounts should be credited for all income earned on restricted fund assets, as well as gains on the disposal of such assets. If, however, such items are treated as General Fund income (considering legal requirements and donor intent), the restricted Fund Balance account is charged, and the Due to General Fund account credited, for such income.

For Investor-Owned Corporations, the accounts on lines 53 through 58 include stock, paid in capital and retained earnings. For Investor-Owned Partnerships, the amounts on lines 53 through 58 include capital and partner's draw. For Investor-Owned - Division of a Corporation, the amounts on lines 53 through 58 include the division's or subsidiary's stock, paid in capital and divisional equity.

Line 59--Total Fund Balances--Enter the sum of lines 52 through 58.

Line 60--Total Liabilities and Fund Balances--Enter the sum of lines 51 and 59.

For each Fund, the amount on line 36 equals the amount on line 60.

4040.2 Worksheet G-1 - Statement of Changes in Fund Balances--

Columns 1 and 2--General Fund.

Columns 3 and 4--Specific Purpose Fund--These accounts are used for funds held for specific purposes such as research and education.

Columns 5 and 6--Endowment Fund--These accounts are for amounts restricted for endowment purposes.

Columns 7 and 8--Plant Fund--These accounts are for amounts restricted for the replacement and expansion of the plant.

Line 1--Fund Balance at Beginning of Period--The fund balance at the beginning of the period comes from the prior year cost report Worksheet G-1, line 19, columns 2, 4, 6 and 8, respectively.

Line 2--Net Income--Transfer to column 2, the amount from Worksheet G-3, line 29. Columns 1, 3, 4, 5, 6, 7 and 8 are not completed.

Line 3--Total--For column 2, enter the sum of lines 1 and 2. Leave columns 1, 3, 5 and 7 blank. For columns 4, 6 and 8, bring down the amount on line 1.

Lines 4 through 9--Additions--Most income is included in the net income reported on line 2. Any increases affecting the fund balance not included in net income are reported on these lines. A description (not exceeding 36 characters) is entered for each entry on lines 4 through 9.

Line 10--Total Additions--In columns 2, 4, 6 and 8, enter the sum of lines 4 through 9 columns 1, 3, 5 and 7, respectively.

Line 11--Subtotals--Enter the sum of lines 3 and 10 for columns 2, 4, 6 and 8. Leave columns 1, 3, 5 and 7 blank.

Lines 12 through 17--Deductions--Most expenses are included in the net income reported on line 2. Any decreases affecting the fund balance not included in net income are reported on these lines. A description (not exceeding 36 characters) is entered for each entry on lines 12 through 17.

Line 18--Total Deductions--In columns 2, 4, 6 and 8, enter the sum of lines 12 through 17, columns 1, 3, 5 and 7, respectively.

Line 19--Fund Balance at the end of Period per Balance Sheet--Enter the result of line 11 minus line 18 for columns 2, 4, 6 and 8. Leave columns 1, 3, 5 and 7 blank. The amount in line 19, column 2 must agree with Worksheet G, line 52, column 1. The amount on line 19, column 4 must agree with Worksheet G, line 53, column 2. The amount on line 19, column 6 must agree with the sum of Worksheet G, column 3, lines 54 through 56. The amount on line 19, column 8 must agree with the sum of Worksheet G, column 4, lines 57 and 58.

These amounts will also be used to start next year's Worksheet G-1.

4040.3 Worksheet G-2, Parts I & II - Statement of Patient Revenues and Operating Expenses--
This worksheet requires the reporting of total patient revenues for the entire facility and operating expenses for the entire facility. If cost report total revenues and total expenses differ from those on your filed financial statements, submit a reconciliation report with the cost report submission. If you have more than one hospital-based HHA and/or more than one outpatient rehabilitation provider, subscript the appropriate lines on Worksheet G-2, Part I, to report the revenue for each multiple based facility separately.

Part I - Patient Revenues--Enter total patient revenues associated with the appropriate cost centers on lines 1 through 9, 11 through 15, and 18 through 25.

Line 1--Hospital--Enter revenues generated by the hospital component of the complex. Obtain these amounts from your accounting books and/or records.

Line 2--Subprovider - IPF--Enter revenues generated by the IPF (also referred to as the IPF excluded unit) of the complex. Obtain this amount from your accounting books and/or records.

Line 3--Subprovider - IRF--Enter revenues generated by the IRF (also referred to as the IRF excluded unit) of the complex. Obtain this amount from your accounting books and/or records.

Line 4--Subprovider - Other--Enter revenues generated by components identified as subproviders of the complex that were not identified on lines 2 or 3. Subscript this line as necessary. Obtain these amounts from your accounting books and/or records.

Line 5--Swing-Bed SNF--Enter the swing-bed SNF revenue from your accounting books and/or records.

Line 6--Swing-Bed NF--Enter the swing-bed NF revenue from your accounting books and/or records.

Line 7--Skilled Nursing Facility--Enter the skilled nursing facility revenue from your accounting books and/or records.

Line 8--Nursing Facility--Enter the nursing facility revenue from your accounting books and/or records.

Line 9--Other Long Term Care-- Enter the revenue generated from other long term care subproviders from your accounting books and/or records. Subscript this line as necessary.

Line 10--Total General Inpatient Routine Care--Sum of lines 1 through 9.

Line 11--Intensive Care Unit--Enter the intensive care unit revenue from your accounting books and/or records.

Line 12--Coronary Care Unit--Enter the coronary care unit revenue from your accounting books and/or records.

Line 13--Burn Intensive Care Unit--Enter the burn intensive care unit revenue from your accounting books and/or records.

Line 14--Surgical Intensive Care Unit--Enter the surgical intensive care unit revenue from your accounting books and/or records.

Line 15--Other Special Care-- Enter all other intensive care unit revenue not identified on lines 11 through 14 from your accounting books and/or records. Subscript this line as necessary.

Line 16--Total Intensive Care Type Inpatient Hospital--Sum of lines 11 through 15.

Line 17--Total Inpatient Routine Care Services--Sum of lines 10 and 16.

Line 18--Ancillary Services--Enter in the appropriate column revenue from inpatient ancillary services and outpatient ancillary services from your accounting books and/or records.

Line 19--Outpatient Services--Enter in the appropriate column revenue from outpatient ancillary services from your accounting books and/or records.

Line 20--Rural Health Clinic (RHC)--Enter RHC revenue from your accounting books and/or records. Subscript this line to identify each rural health clinic separately.

Line 21--Federally Qualified Health Center (FQHC)--Enter FQHC revenue from your accounting books and/or records. Subscript this line to identify each FQHC separately.

Line 22--Home Health Agency--Enter HHA revenue from your accounting books and/or records. If there is more than one HHA, include the revenues for all HHAs on this line.

Line 23--Ambulance Services--Enter from your accounting books and/or records the revenue relative to the ambulance service cost reported on Worksheet A, line 95.

Line 24--Outpatient Rehabilitation Providers--Enter in column 2 only, the revenue generated from CMHC, CORF, outpatient therapy providers (OPTs, OOTs and OSPs), and any other outpatient rehabilitation providers. Subscript this line to identify each outpatient rehabilitation provider separately. Obtain this information from your accounting books and/or records.

Line 25--Ambulatory Surgical Center(s)--Enter from your accounting books and/or records the revenue relative to the ASC costs report on Worksheet A, lines 75, and 115.

Line 26--Hospice--Enter from your accounting books and/or records in the appropriate column, the revenue generated from hospice services rendered. If there is more than one hospice, include the revenues for all hospices on this line.

Line 27--Enter in the appropriate column all other revenues not identified on lines 18 through 26.

Line 28--Total Patient Revenues--Enter the sum of lines 17 through 27.

Column 3--For lines 1 through 28, enter the sum of columns 1 and 2, as applicable, in column 3.

Part II - Operating Expenses--Enter the expenses incurred that arise during the ordinary course of operating the hospital complex.

Line 29--Operating Expenses--This amount is transferred from Worksheet A, line 200, column 3.

Lines 30 through 35--Add (Specify)--Identify on these lines additional operating expenses not included in line 27.

Line 36--Total Additions--Enter on line 36, column 2, the sum of lines 30 through 35, column 1.

Lines 37 through 41--Deduct (specify)--Identify on these lines deductions from operating expenses not accounted for included in line 29.

Line 42--Total Deductions--Enter on line 42, column 2, the sum of lines 37 to 41, column 1.

Line 43--Total Operating Expenses--Enter on line 43, column 2, the result of line 29, column 2, plus line 36, column 2, less line 42, column 2.

4040.4 Worksheet G-3 - Statement of Revenues and Expenses--

This worksheet requires the reporting of total revenues for the entire facility and total operating expenses for the entire facility. If cost report total revenues and total expenses differ from those on your filed financial statements, submit a reconciliation report with the cost report submission.

Line 1--Total Patient Revenue--Transfer from Worksheet G-2, Part I, line 28, column 3.

Line 2--Less: Allowance and Discounts on Patient's Accounts--Enter on this line total patient revenues not received. This includes:

Provision for Bad Debts,
Contractual Adjustments,
Charity Discounts,
Teaching Allowances,
Policy Discounts,
Administrative Adjustments, and
Other Deductions from Revenue

Line 3--Net Patient Revenues--Subtract line 2 from line 1.

Line 4--Less: Total Operating Expenses--Transfer from Worksheet G-2, Part II, line 43.

Line 5--Net Income from Service to Patients--Subtract line 4 from line 3.

Lines 6 through 23--Enter on the appropriate line 6 through 23 all other revenue not reported on line 1. Obtain these amounts from your accounting books and/or records.

Line 24--Other (Specify)--Enter from hospital books. Enter all other revenue not reported on lines 6 through 23. Obtain this from your accounting books and/or records. Subscript this line as necessary.

Line 25--Total Other Income--Enter the sum of lines 6 through 24.

Line 26--Total--Enter the sum of lines 5 and 25.

Line 27--Other Expenses (Specify)--Enter all other expenses not reported on lines 6 through 24. Subscript this line as necessary.

Line 28--Total Other Expenses--Enter the sum of line 27 and subscripts.

Line 29--Net Income (or Loss) for the Period--Enter the result of line 26 minus line 28.

4041. WORKSHEET H - ANALYSIS OF HOSPITAL-BASED HOME HEALTH AGENCY COSTS

This worksheet provides for the recording of direct HHA costs such as salaries, fringe benefits, transportation, and contracted services as well as other costs from your accounting books and records to arrive at the identifiable agency cost. This data is required by 42 CFR 413.20. It also provides for the necessary reclassifications and adjustments to certain accounts prior to the cost finding calculations. The direct costs reported in columns 1, 2 and 4 are obtained from your accounting books and records. All of the cost centers listed do not apply to all agencies.

The HHA must maintain the records necessary to determine the split in salary (and employee-related benefits) between two or more cost centers and must adequately substantiate the method used to split the salary and employee-related benefits. These records must be available for audit by your contractor. Your contractor can accept or reject the method used to determine the split in salary. Any deviation or change in methodology to determine splits in salary and employee benefits must be requested in writing and approved by your contractor before any change is effectuated. Where approval of a method has been requested in writing and this approval has been received (prior to the beginning of the cost reporting period), the approved method remains in effect for the requested period and all subsequent periods until you request in writing to change to another method or until your contractor determines that the method is no longer valid due to changes in your operations.

Column 1--Enter all salaries and wages (a salary is the gross amount paid to the employee before taxes and other items are withheld, including deferred compensation, overtime, incentive pay, and bonuses) for the HHA in this column for the actual work performed within the specific area or cost center. For example, if the administrator spends 100 percent of his/her time in the HHA and performs skilled nursing care which accounts for 25 percent of that person's time, then 75 percent of the administrator's salary is entered on line 5 (A&G - HHA), and 25 percent of the administrator's salary is entered on line 6 (skilled nursing care). Enter the sum of column 1, lines 1 through 23, on line 24.

Column 2--Enter all payroll-related employee benefits for the HHA in the appropriate cost center in this column. See CMS Pub. 15-1, chapter 21, §§2144-2145 for a definition of fringe benefits. Entries are made using the same basis as that used for reporting salaries and wages in column 1. Therefore, using the same example as given for column 1, 75 percent of the administrator's payroll-related fringe benefits is entered on line 5 (A&G - HHA) and 25 percent of the administrator's payroll-related fringe benefits is entered on line 6 (skilled nursing care). Enter the sum of column 2, lines 1 through 23, on line 24.

Report payroll-related employee benefits in the cost center where the applicable employee's compensation is reported. This assignment is performed on an actual basis or upon the following basis:

- FICA based on actual expense by cost center;
- Pension and retirement and health insurance (non-union) based on gross salaries of participating individuals by cost centers;
- Union health and welfare based on gross salaries of participating union members by cost center; and
- All other payroll-related benefits based on gross salaries by cost center.

Include nonpayroll-related employee benefits in the administrative and general-HHA cost center. Costs for such items as personal education, recreation activities, and day care are included in the administrative and general - HHA cost center.

Column 3--If the transportation costs, i.e., owning or renting vehicles, public transportation expenses, or payments to employees for driving their private vehicles can be directly assigned to a particular cost center, enter those costs in the appropriate cost center. If these costs are not identifiable to a particular cost center, enter them on line 4. Enter the sum of column 3, lines 1 through 23 on line 24.

Column 4--Enter the contracted and purchased services amounts in the appropriate cost center in this column. If a contracted/purchased service covers more than one cost center, then include the amount applicable to each cost center on each affected cost center line. Enter the sum of column 4, lines 1 through 23 on line 24.

Column 5--From your books and records, enter on the applicable lines all other identifiable costs which have not been reported in columns 1 through 4. Enter the sum of column 5, lines 1 through 23, on line 24.

Column 6—Add the amounts in columns 1 through 5 for each cost center, and enter the totals in column 6.

Column 7—Enter any reclassifications among the cost center expenses listed in column 6 which are needed to effect proper cost allocation. This column need not be completed by all providers, but is completed only to the extent reclassifications are needed and appropriate in the particular circumstances. Show reductions to expenses as negative amounts.

Column 8—Add column 7 to column 6, and extend the net balances to column 8.

Column 9—In accordance with 42 CFR 413ff, enter on the appropriate lines the amounts of any adjustments to expenses required under the Medicare principles of reimbursement. (See §4016.)

Column 10—Adjust the amounts in column 8 by the amounts in column 9, and extend the net balance to column 10.

Transfer the amounts in column 10, lines 1 through 24, to the corresponding lines on Worksheet H-1, Part I, column 0.

Line Descriptions

Lines 1 and 2--These cost centers include depreciation, leases and rentals for the use of facilities and/or equipment, interest incurred in acquiring land or depreciable assets used for patient care, insurance on depreciable assets used for patient care, and taxes on land or depreciable assets used for patient care.

Line 3--Enter the direct expenses incurred in the operation and maintenance of the plant and equipment, maintaining general cleanliness and sanitation of the plant, and protecting employees, visitors, and agency property.

Line 4--Enter all of the cost of transportation except those costs previously directly assigned in column 3. This cost is allocated during the cost finding process.

Line 5--Use this cost center to record the expenses of several costs which benefit the entire facility. Examples include fiscal services, legal services, accounting, data processing, taxes, and malpractice costs.

Line 6--Skilled nursing care is a service that must be provided by or under the supervision of a registered nurse. The complexity of the service, as well as the condition of the patient, are factors to be considered when determining whether skilled nursing services are required. Additionally, the skilled nursing services must be required under the plan of treatment.

Line 7--Enter the direct costs of physical therapy services by or under the direction of a registered physical therapist as prescribed by a physician. The therapist provides evaluation, treatment planning, instruction, and consultation.

Line 8--These services include (1) teaching of compensatory techniques to permit an individual with a physical impairment or limitation to engage in daily activities; (2) evaluation of an individual's level of independent functioning; (3) selection and teaching of task-oriented therapeutic activities to restore sensory-integrative function; and (4) assessment of an individual's vocational potential, except when the assessment is related solely to vocational rehabilitation.

Line 9--These are services for the diagnosis and treatment of speech and language disorders that create difficulties in communication.

Line 10--These services include (1) assessment of the social and emotional factors related to the individual's illness, need for care, response to treatment, and adjustment to care furnished by the facility; (2) casework services to assist in resolving social or emotional problems that may have an adverse effect on the beneficiary's ability to respond to treatment; and (3) assessment of the relationship of the individual's medical and nursing requirements to his or her home situation, financial resources, and the community resources available upon discharge from facility care.

Line 11--Enter the cost of home health aide services. The primary function of a home health aide is the personal care of a patient. The services of a home health aide are given under the supervision of a registered professional nurse and, if appropriate, a physical, speech, or occupational therapist. The assignment of a home health aide to a case must be made in accordance with a written plan of treatment established by a physician which indicates the patient's need for personal care services. The specific personal care services to be provided by the home health aide must be determined by a registered professional nurse and not by the home health aide.

Line 12--The cost of medical supplies reported in this cost center are those costs which are directly identifiable supplies furnished to individual patients and for which a separate charge is made. These supplies are generally specified in the patient's plan of treatment and furnished under the specific direction of the patient's physician.

Medical supplies which are not reported on this line are those minor medical and surgical supplies which would not be expected to be specifically identified in the plan of treatment or for which a separate charge is not made. These supplies (e.g., cotton balls, alcohol prep) are items that are frequently furnished to patients in small quantities (even though in certain situations, these items may be used in greater quantity) and are reported in the (A&G) cost center.

Line 13--Enter the costs of vaccines exclusive of the cost of administering the vaccines. A visit by an HHA nurse for the sole purpose of administering a vaccine is not covered as an HHA visit under the home health benefit, even though the patient may be an eligible home health beneficiary receiving services under a home health plan of treatment. Section 1862(a)(1)(B) of the Act excludes Medicare coverage of vaccines and their administration other than the Part B coverage contained in §1861 of the Act.

If the vaccine is administered in the course of an otherwise covered home health visit, the visit is covered as usual, but the cost and charges for the vaccine and its administration must be excluded from the cost and charges of the visit. The HHA is entitled to separate payment for the vaccine and its administration under the Part B vaccine benefit.

The cost of administering pneumococcal, influenza, and hepatitis B vaccines is reimbursed under the OPSS, but the actual cost of the pneumococcal, influenza, and hepatitis B vaccines are cost reimbursed. Additionally, the cost of administering the osteoporosis drugs are included in the skilled nursing visit while the actual cost of the osteoporosis drug is reimbursed at reasonable cost.

Enter on this line the vaccine and drug cost (exclusive of the cost to administer these vaccines) incurred for pneumococcal, influenza, and hepatitis B vaccines as well as osteoporosis drugs.

Some of the expenses includable in this cost center are the costs of syringes, cotton balls, bandages, etc., but the cost of travel is not permissible as a cost of administering vaccines, nor is the travel cost includable in the A&G cost center. The travel cost is non-reimbursable. Attach a schedule detailing the methodology employed to develop the administration of these vaccines. These vaccines are reimbursable under Part B only.

Line 14--Enter the direct expenses incurred in renting or selling DME items to the patient for the purpose of carrying out the plan of treatment. Also, include all the direct expenses incurred by you in requisitioning and issuing the DME to patients.

Lines 15 through 23--Lines 15 through 23 identify nonreimbursable services commonly provided by HHAs. These include home dialysis aide services (line 15), respiratory therapy (line 16), private duty nursing (line 17), clinic (line 18), health promotion activities (line 19), day care program (line 20), home delivered meals program (line 21), and homemaker service (line 22). The cost of all other nonreimbursable services are aggregated on line 23. If you are reporting costs for telemedicine, these costs are to be reported on line 23.50. Use this line throughout all applicable worksheets.

4042. WORKSHEET H-1 - COST ALLOCATION - HHA GENERAL SERVICE COST

Worksheet H-1, Part I, provides for the allocation of the expenses of each HHA general service cost center to those cost centers which receive the services. The cost centers serviced by the general service cost centers include all cost centers within the HHA, i.e., other general service cost centers, reimbursable cost centers, and nonreimbursable cost centers. Obtain the total direct expenses from Worksheet H, column 10. To facilitate transferring amounts from Worksheet H to Worksheet H-1, Part I, the same cost centers with corresponding line numbers (lines 1 through 24) are listed on both worksheets.

Worksheet H-1, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the HHA general service cost centers on Worksheet H-1, Part I. If there is a difference between the total accumulated costs reported on the Part II statistics and the total accumulated costs calculated on Part I, use the reconciliation column on Part II for reporting any adjustments. See §4020 for the appropriate usage of the reconciliation columns. For componentized A&G cost centers, the accumulated cost center line number must match the reconciliation column number.

To facilitate the allocation process, the general format of Parts I and II are identical. The column and line numbers for each general service cost center are identical on both parts. In addition, the line numbers for each general, reimbursable, and nonreimbursable cost centers are identical on the two parts of the worksheet. The cost centers and line numbers are also consistent with Worksheet H.

The statistical bases shown at the top of each column on Worksheet H-1, Part II, are the recommended bases of allocation of the cost centers indicated. If a different basis of allocation is used, the provider must indicate the basis of allocation actually used at the top of the column.

Most cost centers are allocated on different statistical bases. However, for those cost centers where the basis is the same (e.g., square feet), the total statistical base over which the costs are to be allocated will differ because of the prior elimination of cost centers that have been closed.

When closing the general service cost center, first close those cost centers that render the most services to and receive the least services from other cost centers. The cost centers are listed in this sequence from left to right on the worksheet. However, the circumstances of an agency may be such that a more accurate result is obtained by allocating to certain cost centers in a sequence different from that followed on these worksheets.

NOTE: The HHA can elect to change the order of allocation and/or allocation statistics, as appropriate, for the current cost reporting period if a request is received by the contractor, in writing, 90 days prior to the end of that reporting period. The contractor has 60 days to make a decision and notify the provider of that decision or the change is automatically accepted. The change must be shown to more accurately allocate the overhead or demonstrate simplification in maintaining the changed statistics. If a change in statistics is requested, the provider must maintain both sets of statistics until an approval is made. If both sets are not maintained and the request is denied, the provider reverts back to the previously approved methodology. The provider must include with the request all supporting documentation and a thorough explanation of why the alternative approach should be used. (See CMS Pub. 15-1, chapter 23, §2313.)

EXCEPTION: A small freestanding HHA, as defined in 42 CFR 413.24(d), does not have to request written permission to use the procedures outlined for small HHAs below.

On Worksheet H-1, Part II, enter on the first line in the column of the cost center being allocated the total statistical base over which the expenses are allocated (e.g., in column 1, capital-related - buildings and fixtures, enter on line 1 the total square feet of the building on which depreciation was taken). For all cost centers to which the capital-related cost is allocated, enter that portion of the total statistical base applicable to each. The sum of the statistical base applied to each cost center receiving the services must equal the total base entered on the first line. Use accumulated cost for allocating A&G expenses.

Do not include any statistics related to services furnished under arrangements unless:

- Both Medicare and non-Medicare costs of arranged for services are recorded in your records; or
- Your contractor determines that you are able to (and do) gross up the costs and charges for services to non-Medicare patients so that both cost and charges are recorded as if you had furnished such services directly to all patients. (See CMS Pub. 15-1, chapter 23, §2314.)

Enter on Worksheet H-1, Part II, line 25, the total expenses of the cost center to be allocated. Obtain this amount from Worksheet H-1, Part I, from the same column and line number used to enter the statistical base on Worksheet H-1, Part II. In the case of capital-related costs - buildings and fixtures, this amount is on Worksheet H-1, Part I, column 1, line 1.

NOTE: On Worksheet H-1, Parts I and II, the first line of each column must equal line 24 of the column. Therefore, when totaling a column exclude from line 24 the amount on the first line of that column.

Divide the amount entered on Worksheet H-1, Part II, line 25 by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier on line 26. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistical base applicable to each cost center receiving the services rendered. Enter the result of each computation on Worksheet H-1, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving costs, the total expenses (line 24) of all of the cost centers receiving the allocation on Worksheet H-1, Part I, must equal the amount entered on the first line of the cost center being allocated.

The preceding procedures must be performed for each general service cost center. Each cost center must be completed on both Part I and Part II before proceeding to the next cost center.

After all the costs of the general service cost centers have been allocated on Worksheet H-1, Part I, enter in column 6, line 24 the sum of the expenses on lines 6 through 23. The total expenses entered in column 6, line 24, equals the total expenses entered in column 0, line 24.

Column Descriptions

Column 1--Depreciation on buildings and fixtures and expenses pertaining to buildings and fixtures such as insurance, interest, rent, and real estate taxes are combined in this cost center to facilitate cost allocation. Allocate all expenses to the cost centers on the basis of square footage of the occupied area. The square footage may be weighted if the person who occupies a certain area of space spends their time in more than one function. For example, if a person spends 10 percent of time in one function, 20 percent in another function, and 70 percent in still another function, the square footage may be weighted according to the percentages of 10 percent, 20 percent, and 70 percent to the applicable functions.

Column 2--Allocate all expenses (e.g., interest, personal property tax) for movable equipment to the appropriate cost centers on the basis of dollar value.

Column 3--Allocate all expenses for plant operation and maintenance based on square feet.

Column 4--The cost of vehicles owned or rented by the agency and all other transportation costs which were not directly assigned to another cost center on Worksheet H, column 3, is included in this cost center. Allocate this expense to the cost centers to which it applies on the basis of miles applicable to each cost center.

This basis of allocation is not mandatory and a provider may use weighted trips rather than actual miles as a basis of allocation for transportation costs which are not directly assigned. However, an HHA must request the use of the alternative method in accordance with CMS Pub. 15-1, chapter 23, §2313. The HHA must maintain adequate records to substantiate the use of this allocation.

Column 5--The A&G expenses are allocated on the basis of accumulated costs after reclassifications and adjustments. Therefore, obtain the amounts to be entered on Worksheet H-1, Part II, column 5, from Worksheet H-1, Part I, columns 0 through 4.

A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Negative balances are excluded from the allocation statistics when A&G expenses are allocated on the basis of accumulated cost.

A&G costs applicable to contracted services may be excluded from the total cost (Worksheet H-1, Part I, column 0) for purposes of determining the basis of allocation (Worksheet H-1, Part II, column 5) of the A&G costs. This procedure may be followed when the HHA contracts for services to be performed for the HHA and the contract identifies the A&G costs applicable to the purchased services. The contracted A&G costs must be added back to the applicable cost center after allocation of the HHA A&G cost before the reimbursable costs are transferred to Worksheet H-2. A separate worksheet must be included to display the breakout of the contracted A&G costs from the applicable cost centers before allocation and the adding back of these costs after allocation. Contractor approval does not have to be secured in order to use the above described method of cost finding for A&G.

Column 6--For lines 6 through 23, add the amounts on each line in columns 4A and 5, and enter the result for each line in this column.

Transfer the amounts in column 6 to Worksheet H-2, Part I, column 0, as follows:

<u>From Worksheet H-1, Part I, Column 6</u>	<u>To Worksheet H-2, Part I, Column 0</u>
Line 6	Line 2
7	3

From Worksheet H-1,
Part I, Column 6

To Worksheet H-2,
Part I, Column 0

8	4
9	5
10	6
11	7
12	8
13	9
14	10
15	11
16	12
17	13
18	14
19	15
20	16
21	17
22	18
23	19

4043. WORKSHEET H-2 - ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

Use this worksheet only if you operate a certified hospital-based HHA as part of your complex. If you have more than one hospital-based HHA, complete a separate worksheet for each facility.

4043.1 Part I - Allocation of General Service Costs to HHA Cost Centers.--Worksheet H-2, Part I, provides for the allocation of the expenses of each general service cost center of the hospital to those cost centers which receive the services. Worksheet H-2, Part II provides for the proration of the statistical data needed to equitably allocate the expenses of the general service cost centers on Worksheet H-2, Part I.

Obtain the total direct expenses (column 0, line 20) from Worksheet A, column 7, line 101. Obtain the cost center allocations (column 0, lines 1 through 19) from Worksheet H-1, Part I, lines as indicated, the sum of which agrees with the amount entered on column 0, line 20. The amounts on line 20, columns 0 through 23 and column 25 must agree with the corresponding amounts on Worksheet B, Part I, columns 0 through 23 and column 25, line 101. Complete the amounts entered on lines 1 through 19, columns 1 through 23 and column 25 in accordance with the instructions in §4043.2.

NOTE: Worksheet B, Part I, established the method used to reimburse direct GME cost (i.e., reasonable cost or the per resident amount). Therefore, this worksheet must follow that method. If Worksheet B, Part I, column 25, excluded the costs of interns and residents, column 25, on this worksheet must also exclude these costs.

In column 24, Part I, enter the total of columns 4A through 23.

In column 27, Part I, enter on line 21, the unit cost multiplier (column 26, line 1, divided by the sum of column 26, line 20 minus column 26, line 1). Round the unit cost multiplier to 6 decimal places. Multiply each amount in column 26, lines 2 through 19 by the unit cost multiplier on line 21, and enter the result on the corresponding line of column 27. On line 20, enter the total of the amounts on lines 2 through 19. The total on line 20 must equal the amount in column 26, line 1.

In column 28, Part I, enter on lines 2 through 19 the sum of columns 26 and 27. The total on line 20 must equal the total in column 27, line 20.

4043.2 Part II - Allocation of General Service Costs to HHA Cost Centers -Statistical Basis.--To facilitate the allocation process, the general format of Worksheet H-2, Parts I and II, is identical. Worksheet H-2, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the hospital's general service cost centers on Worksheet H-2, Part I.

The statistical basis shown at the top of each column on Worksheet H-2, Part II, is the recommended basis of allocation of the cost center indicated.

Lines 1 through 19--On Worksheet H-2, Part II, for all cost centers to which the general service cost center is being allocated, enter that portion of the total statistical base applicable to each.

Line 20--Enter the total of lines 1 through 19, for each column. The total in each column must be the same as shown for the corresponding column on Worksheet B-1, line 101.

Line 21--Enter the total expenses for the cost center allocated. Obtain this amount from Worksheet B, Part I, line 101, from the same column used to enter the statistical base on Worksheet H-2, Part II (e.g., in the case of capital-related cost buildings and fixtures, this amount is on Worksheet B, Part I, column 1, line 101).

Line 22--Enter the unit cost multiplier which is obtained by dividing the cost entered on line 21 by the total statistic entered in the same column on line 20. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistic applicable to each cost center receiving the services. Enter the result of each computation on Worksheet H-2, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services, the total cost (line 20, Part I) must equal the total cost on line 21, Part II.

Perform the preceding procedures for each general service cost center.

4044. WORKSHEET H-3 - APPORTIONMENT OF PATIENT SERVICE COSTS

This worksheet provides for the apportionment of home health patient service costs to titles V, XVIII, and XIX. Titles V and XIX use the columns identified as Part A for each program.

4044.1 Part I - Computation of the Aggregate Program Cost.--This part provides for the computation of the total cost and reasonable program cost by discipline based on program patient care visits as required by 42 CFR 413.20, 42 CFR 413.24, and 42 CFR 484.200. For HHA services rendered on or after October 1, 2000, §1895 of the Social Security Act requires an HHA to be paid based on a PPS subject to periodic updates.

Cost Per Visit ComputationColumn Descriptions

Column 1--Enter the cost for each discipline from Worksheet H-2, Part I, column 28, lines as indicated. Enter the total on line 7.

Column 2--Where the hospital complex maintains separate Physical Therapy, Occupational Therapy and/or Speech Pathology departments, and these departments provide services to patients of the hospital's HHA, transfer the amounts from Worksheet H-3 Part II, column 3, lines 1 through 3, to lines 2 through 4, as appropriate. Enter the total on line 7.

Column 3--Enter the sum of columns 1 and 2.

Column 4--Enter the total agency visits from your records for each type of discipline on lines 1 through 6. Total visits reported in column 4 reflect visits rendered for the entire fiscal year and equal the visits reported on S-3, Part I, regardless of when the episode was completed.

Column 5--Compute the average cost per visit for each type of discipline. Divide the number of visits (column 4) into the cost (column 3) for each discipline.

Columns 6 and 9--To determine title XVIII, Part A; V; and XIX; cost of service, multiply the number of Medicare covered visits in completed episodes made to beneficiaries (column 6) (from your records) by the average cost per visit amount in column 5, for each discipline. Enter the product in column 9.

NOTE: Statistics in column 7, lines 1 through 7, reflect statistics for services that are part of a home health plan, and thus not subject to deductibles and coinsurance. OBRA 1990 provides for the limited coverage of injectable drugs for osteoporosis. While covered as a home health benefit under Part B, these services are subject to deductibles and coinsurance. Report charges for osteoporosis injections in column 8, line 16, in addition to statistics for services that are not part of a home health plan.

Columns 7 and 10--To determine the Medicare Part B cost of service, not subject to deductibles and coinsurance, multiply the number of Medicare covered visits made in completed episodes to Part B beneficiaries (column 7) (from your records) by the average cost per visit amount in column 5 for each discipline. Enter the product in column 10. Note if the PS&R reports Part B services separately as "subject to and not subject to" deductibles and coinsurance, add the two reports together for each discipline.

Columns 6, 7, 9, 10 and 12--Enter visits and costs as applicable in columns 6, 7, 9, 10, and 12.

NOTE: The sum of visits reported in columns 6 and 7 must equal the corresponding amounts on Worksheet S-4, column 5, lines 21, 23, 25, 27, 29, and 31. These visits are reported for episodes completed during the fiscal year.

Columns 8 and 11--Do not use these columns.

Column 12--Enter the total program cost for each discipline (sum of columns 9 and 10). Add the amounts on lines 1 through 6, and enter this total on line 7.

Visits by CBSA--Lines 8 through 14--HHAs are paid for home health services under title XVIII on the basis of the geographic location at which the service is furnished. Enter for each discipline the CBSA code of the location where the home health service was furnished. Subscript each discipline line to accommodate multiple CBSAs serviced by your HHA.

Column Descriptions

Column 1--Enter the CBSA code in which the corresponding HHA visits were rendered for each discipline on lines 8 through 13.

Columns 2 and 3--Enter the visit count for each of the corresponding disciplines for each CBSA.

Column 4, lines 8 through 14--These lines are shaded to prevent data input.

Line 14--Enter the total program visits for each discipline by adding lines 8 through 13, and subscripts, and enter this total on line 14.

Supplies and Drugs Cost Computation--Certain services covered by the program and furnished by an HHA are not included in the cost per visit for apportionment purposes. Since an average cost per visit and HHA PPS do not apply to these items, develop and apply the ratio of total cost to total charges to program charges to arrive at the program cost for these services.

Column 1--Enter the facility costs in column 1, lines 15 and 16, from Worksheet H-2, Part I, column 28, lines 8 and 9, respectively.

Column 2--Enter the shared ancillary costs from Worksheet H-3, Part II, column 3, lines 4 and 5.

Columns 3 through 5--In column 3, enter the sum total of columns 1 and 2, on lines 15 and 16, respectively. Enter in column 4, lines 15 and 16, respectively, the total charges for such services in accordance with the instructions in §4041, lines 12 and 13. Develop a ratio of total cost (column 3) to total charges (column 4) (from your records), and enter this ratio in column 5.

Columns 6 through 8--Enter in the appropriate column the program charges for drugs and medical supplies charged to patients subject to cost reimbursement. The actual vaccine/drug cost for pneumococcal, influenza, hepatitis B and osteoporosis are cost reimbursed.

Do not enter charges for drugs and medical supplies subject to reimbursement on the basis of a fee schedule.

Line Descriptions for Columns 6 through 8

Line 15--Columns 6 through 11 are shaded to prevent the input of medical supplies charged to patients as all medical supplies are covered under the HHA PPS benefit. Effective for cost reporting periods ending on or after October 1, 2014, enter in columns 6 through 11, medical supplies covered under the HHA PPS benefit. This information is captured for statistical purposes only.

Line 16--This line represents pneumococcal, influenza, and hepatitis B vaccine costs and injectable osteoporosis drugs, but not the administration of these medications. Enter the program covered charges for drugs charged to patients for items not reimbursed on the basis of a fee schedule or the OPPS. Enter in column 7 the program charges for pneumococcal vaccine and influenza vaccine exclusive of their respective administration costs. Enter in column 8, the program charges for hepatitis B vaccine and injectable osteoporosis drugs exclusive of their respective administration costs.

Columns 6 and 9--To determine the Medicare cost, multiply the program charges (column 6) by the ratio (column 5) for each line. Enter the product in column 9.

Columns 7 and 10--To determine the Medicare Part B cost, multiply the Medicare charges (column 7) by the ratio (column 5) for each line. Enter the product in column 10.

Columns 8 and 11--To determine the Medicare Part B cost, multiply the Medicare charges (column 8) by the ratio (column 5) for each line. Enter the result in column 11.

4044.2 Part II - Apportionment of Cost of HHA Services Furnished by Shared Hospital Departments--Use this part only where the hospital complex maintains a separate department for any of the cost centers listed on lines 1 through 5 of this part of the worksheet, and these departments provide services to patients of the hospital's HHA. Subscript lines 1 through 5, as applicable, if subscripted on Worksheet C, Part I.

Column 1--Where applicable, enter in column 1 the cost-to-charge ratio from Worksheet C, Part I, column 9, lines as indicated.

Column 2--Where hospital departments provide services to the HHA, enter on the appropriate lines the charges applicable to the hospital-based HHA.

Column 3--Multiply the amounts in column 2 by the ratios in column 1, and enter the result in column 3. Transfer the amounts in column 3 to Worksheet H-3, Part I, as indicated. If lines 1 through 5 are subscripted, transfer the aggregate of each line.

4045. WORKSHEET H-4 - CALCULATION OF HHA REIMBURSEMENT SETTLEMENT

This worksheet provides for the reimbursement calculation of titles V; XVIII, Parts A and B; and XIX. This computation is required by 42 CFR 413.9, 42 CFR 413.13, and 42 CFR 413.30.

Worksheet H-4 consists of the following two parts:

- Part I - Computation of the Lesser of Reasonable Cost or Customary Charges
- Part II - Computation of HHA Reimbursement Settlement

4045.1 Part I - Computation of Lesser of Reasonable Cost or Customary Charges.--Services not paid based on a fee schedule or the OPSS are paid the lesser of the reasonable cost of services furnished to beneficiaries or the customary charges made by the providers for the same services. This part provides for the computation of the lesser of reasonable cost or customary charges as defined in 42 CFR 413.13(a).

NOTE: Nominal charge providers are not subject to the lesser of cost or charges (LCC). Therefore, a nominal charge provider only completes lines 1, 2, and 9, of Part I. Transfer the resulting cost to line 10 of Part II.

Line Descriptions

Line 1--This line provides for the computation of reasonable cost reimbursed program services. Enter the cost of services from Worksheet H-3, Part I, as follows:

<u>To Worksheet H-4, Line 1</u>	<u>From Worksheet H-3,</u>
Col. 1, Part A	Part I, col. 9, line 16
Col. 2, Part B - Not subject to deductibles and coinsurance	Part I, col. 10, line 16
Col. 3, Part B - Subject to deductibles and coinsurance	Part I, col. 11, line 16

The above table reflects the transfer of the cost of pneumococcal and influenza vaccines from Worksheet H-3, Part I, column 10, line 16, to column 2 of this worksheet, and the cost of hepatitis B vaccines and injectable osteoporosis drugs from worksheet H-3, Part I, column 11, line 9, to column 3 of this worksheet.

Lines 2 through 6--These lines provide for the accumulation of charges which relate to the reasonable cost on line 1. Do not include on these lines (1) the portion of charges applicable to the excess costs of luxury items or services (see CMS Pub. 15-1, chapter 21, §2104.3) and (2) provider charges to beneficiaries for excess costs as described in CMS Pub. 15-1, chapter 25, §2570. When provider operating costs include amounts that flow from the provision of luxury items or services, such amounts are not allowable in computing reimbursable costs.

Enter only the charges for applicable Medicare covered pneumococcal, influenza and hepatitis B vaccines and injectable osteoporosis drugs which are all cost reimbursed.

Line 2--Enter from your records in the applicable column the program charges for Part A, Part B not subject to deductibles and coinsurance, and Part B subject to deductibles and coinsurance.

Enter in column 2, the charges for Medicare covered pneumococcal and influenza vaccines (from Worksheet H-3, line 16, column 7). In column 3, enter the charges for Medicare covered hepatitis B vaccines and osteoporosis drugs (from Worksheet H-3, line 16, column 8).

Lines 3 through 6--These lines provide for the reduction of program charges when the provider does not actually impose such charges (in the case of most patients liable for payment for services on a charge basis) or fails to make reasonable efforts to collect such charges from those patients. If line 5 is greater than zero, multiply line 2 by line 5, and enter the result on line 6. Providers which do impose these charges and make reasonable efforts to collect the charges from patients liable for payment for services on a charge basis are not required to complete lines 3, 4, and 5, but enter on line 6 the amount from line 2. (See 42 CFR 413.13(b).) In no instance may the customary charges on line 6 exceed the actual charges on line 2.

Line 7--Enter in each column the excess of total customary charges (line 6) over the total reasonable cost (line 1). In situations when, in any column, the total charges on line 6 are less than the total cost on line 1 of the applicable column, enter zero on line 7.

Line 8--Enter in each column the excess of total reasonable cost (line 1) over total customary charges (line 6). In situations when, in any column, the total cost on line 1 is less than the customary charges on line 6 of the applicable column, enter zero on line 8.

Line 9--Enter the amounts paid or payable by workers' compensation and other primary payers where program liability is secondary to that of the primary payer. There are several situations under which program payment is secondary to a primary payer. Some of the most frequent situations in which the Medicare program is a secondary payer include:

- Workers' compensation,
- No fault coverage,
- General liability coverage,
- Working aged provisions,
- Disability provisions, and
- Working ESRD beneficiary provisions.

Generally, when payment by the primary payer satisfies the total liability of the program beneficiary, for cost reporting purposes only, the services are considered to be nonprogram services. (The primary payment satisfies the beneficiary's liability when the provider accepts that payment as payment in full. The provider notes this on no-pay bills submitted in these situations.) The patient visits and charges are included in total patient visits and charges, but are not included in program patient visits and charges. In this situation, no primary payer payment is entered on line 9.

However, when the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays the lesser of (a) the amount it otherwise pays (without regard to the primary payer payment or deductible and coinsurance) less the primary payer payment, or (b) the amount it otherwise pays (without regard to primary payer payment or deductibles and coinsurance) less applicable deductible and coinsurance. Primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

When the primary payer payment does not satisfy the beneficiary's liability, include the covered days and charges in both program visits and charges and total visits and charges for cost apportionment purposes. Enter the primary payer payment on line 9, to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance. Do not enter on line 9 the primary payer payments that are credited toward the beneficiary's deductible and coinsurance. The primary payer rules are more fully explained in 42 CFR 411.

4045.2 Part II - Computation of HHA Reimbursement Settlement.--

Line 10--Enter in column 1 the amount in Part I, column 1, line 1 less the amount in column 1, line 9. Enter in column 2 the sum of the amounts from Part I, columns 2 and 3, line 1 less the sum of the amounts in columns 2 and 3 on line 9. This line will only include pneumococcal, influenza, hepatitis B and injectable osteoporosis drugs reduced by primary payor amounts.

Lines 11 through 24--Enter in column 1 only for lines 11 through 14, as applicable, the appropriate PPS reimbursement amount for each episode of care payment category as indicated on the worksheet. Enter in column 1 only on lines 15 and 16, as applicable, the appropriate PPS outlier reimbursement amount for each episode of care payment category as indicated on the worksheet. Enter on lines 18 through 20 the total DME, oxygen, prosthetics and orthotics payments, respectively, associated with home health PPS services (bill types 32 and 33). For lines 18 through 20, do not include any payments associated with services paid under bill type 34X. Obtain these amounts from your PS&R report.

Line 21--Enter in column 2 the Part B deductibles billed to program patients. Include any amounts of deductibles satisfied by primary payer payments.

Line 23--If there is an excess of reasonable cost over customary charges in any column on line 8, enter the amount of the excess in the appropriate column.

Line 25--Enter in column 2 all coinsurance billable to program beneficiaries including amounts satisfied by primary payer payments. Coinsurance is applicable for services reimbursable under §1832(a)(2) of the Act.

NOTE: If the component qualifies as a nominal charge provider, enter 20 percent of the costs subject to coinsurance on this line. Compute this amount by subtracting Part B deductibles on line 21 and primary payment amounts in column 3, line 9 from Part B costs subject to coinsurance in column 3, line 1. Multiply the resulting amount by 20 percent and enter it on this line.

Line 27--Enter the allowable bad debts in the appropriate columns. If recoveries exceed the current year's bad debts, line 27 will be negative. This line is shaded as HHAs cannot generate bad debts.

Line 28--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 27. This line is shaded as HHAs cannot generate bad debts.

Line 29--Enter the result of line 26 plus 27.

Line 30--Enter any other adjustments. For example, enter an adjustment from changing the recording of vacation pay from the cash basis to accrual basis. (See CMS Pub. 15-1, chapter 21, §2146.4.)

Line 30.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments on or after January 1, 2017 on line 30.99 or line 31.02, accordingly.

Line 30.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 31--Enter the result of line 29 plus or minus line 30, and minus lines 30.50 and 30.99.

Line 31.01--Enter the sequestration adjustment amount from the PS&R report.

Line 31.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 32--Enter the interim payment amount from Worksheet H-5, line 4. For contractor final settlement, report on line 33 the amount from Worksheet H-5, line 5.99. For titles V and XIX, enter the interim payments from your records.

Line 34--The amounts show the balance due the provider or the program by entering the result of line 31 minus the sum of lines 31.01, 31.02, 32, and 33. Transfer to Worksheet S, Part III, line 9, as applicable.

Line 35--Enter the program reimbursement effect of protested items. The reimbursement effect of the nonallowable items is estimated by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) A schedule showing the supporting details and computations for this line must be attached.

4046. WORKSHEET H-5 - ANALYSIS OF PAYMENTS TO HOSPITAL-BASED HOME HEALTH AGENCIES FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

Complete this worksheet for Medicare interim payments only. (See 42 CFR 413.64.)

The column headings designate two categories of payments: Part A and Part B.

Complete the identifying information on lines 1 through 4. The remainder of the worksheet is completed by your contractor. Do not include on this worksheet any payments made for DME or medical supplies charged to patients that are paid on the basis of a fee schedule.

Line Descriptions

Line 1--Enter the total Medicare interim payments paid to the HHA for cost and HHA PPS reimbursed services. The amount entered reflects payments for all episodes concluded in this fiscal year. **Do not include any payments received for fee scheduled services.** The amount entered reflects the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered includes amounts withheld from your interim payments due to an offset against overpayments applicable to prior cost reporting periods. It does not include any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, or tentative or net settlement amounts, nor does it include interim payments payable. If you are reimbursed under the periodic interim payment method of reimbursement, enter the periodic interim payments received for this cost reporting period.

Line 2--Enter the total Medicare interim payments payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period, but not paid as of the end of the cost reporting period, and does not include payments reported on line 1.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Enter the total amount of the interim payments (sum of lines 1, 2, and 3.99). Transfer these totals to the appropriate column on Worksheet H-4, Part II, line 32.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET H-5. THE REMAINDER OF THE WORKSHEET IS COMPLETED BY YOUR CONTRACTOR. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5 IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)

Line 5--List separately each tentative settlement payment after desk review together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening settlement on line 5.

Line 6--Enter the net settlement amount (balance due to the provider or balance due to the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening. Enter in column 2 the amount on Worksheet H-4, Part II, column 1, line 34. Enter in column 4 the amount on Worksheet H-4, Part II, column 2, line 34.

NOTE: On lines 3, 5, and 6, when an amount is due from the provider to the program, show the amount and date on which you agree to the amount of repayment, even though total repayment is not accomplished until a later date.

Line 7--Enter the total of the amounts on lines 4, 5.99, and 6. Enter in column 2 the amount on Worksheet H-4, Part II, column 1, line 31 less the amount on line 31.01. Enter in column 4 the amount on Worksheet H-4, Part II, column 2, line 31 less the amount on line 31.01.

Line 8--Enter the contractor name, the contractor number and NPR date in columns 0, 1 and 2, respectively.

4047. ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

This worksheet provides for the analysis of the direct and indirect expenses related to the renal dialysis cost centers, allocation of cost between inpatient and outpatient renal dialysis services where separate cost centers are not maintained, and the allocation of the cost to the various modes of outpatient dialysis treatment. The ancillary renal dialysis cost center is serviced by the general cost centers and includes all reimbursable cost centers within the provider organization which provide services to the renal dialysis department. The cost used in the analysis for the renal dialysis department is obtained, in part, from Worksheets A; B, Part I; and C. Complete a separate Worksheet I series for lines 74 and 94 of Worksheet A. In other words, complete one Worksheet I series for line 74, and one for line 94, if appropriate.

4048. WORKSHEET I-1 - ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS

This part provides for recording the direct salaries and other direct expenses applicable to the total inpatient and outpatient renal dialysis cost center or outpatient renal dialysis cost center where you maintain a separate and distinct outpatient renal dialysis cost center. If you have more than one renal dialysis department, and/or more than one home dialysis department, submit one Worksheet I series combining the renal dialysis departments and a separate Worksheet I series combining the home dialysis departments. You must also have on file, as supporting documentation, a Worksheet I series for each renal dialysis department and for each home dialysis department along with the appropriate workpapers. File this documentation with exception requests in accordance with CMS Pub. 15-1, chapter 27, §2720. Do not combine the cost of the renal dialysis with home program dialysis reported separately on Worksheet A, lines 74 and 94.

This worksheet also provides for recording the indirect expenses applicable to the total renal or outpatient renal dialysis department obtained from Worksheet B, Part I, columns 1 through 23, line 74 as adjusted for post stepdown adjustments, if any. When completing a separate Worksheet I for home program dialysis, transfer the direct expenses from Worksheet B, Part I, columns 1 through 23, line 94. Do not combine the cost of the renal department with home program dialysis. These costs are listed separately on Worksheet A, lines 74 and 94, respectively.

Column Descriptions

Column 1--Enter on lines 1 through 8 the amounts included from Worksheet A, column 7 for salaries only. Enter on lines 10 through 16 and 18 through 26 the amounts from Worksheet B, Part I, all columns for lines 74 and 94. The subtotal on Worksheet I-1, line 27, agrees with the sum of Worksheet B, Part I, column 26, line 74, or line 94 if a home dialysis cost center was established and used on Worksheet A.

Column 2--This column lists the statistical bases for allocating costs on Worksheet I-3.

Column 3--Enter paid hours per type of staff listed on lines 1 through 6.

Column 4--Enter FTEs by dividing column 3 by 2080 hours.

Line Descriptions

Lines 1 through 6--Enter on these lines the direct patients care salaries after adjustments and reclassification that you reported in column 7 of Worksheet A. Direct patient care salary includes only the salary of staff providing direct patient care services. Also include fee paid to non-employees providing direct patient care services. Time spent furnishing administrative or management services by direct patient care personnel is reported on line 8, non-patient care salary.

Line 7--Include on this line amounts paid to physicians for their administrative services of managing the renal department. These payments are subject to the limitation contained in CMS Pub. 15-1, chapter 8, §40.6. Also include payments to physicians for their medical services if the box on line 21 of Worksheet S-5 is marked the initial method. No payment to physicians for patient medical services should appear on this line if the monthly capitation payment (MCP) box is marked on Worksheet S-5. Under the MCP, contractors pay physicians directly for their medical services.

Line 8--Enter the amount of salaries paid non-patient care personnel after reclassifications and adjustments that you report in column 7 of Worksheet A.

Lines 10 through 16--Include on the appropriate lines costs directly charged to the renal department after reclassifications and adjustments. Report other direct costs on line 16 that cannot be specifically identified on lines 11 through 15. Line 15 must include all ESA costs effective for cost reporting periods beginning on or after October 1, 2015.

Lines 17--Add lines 9 through 16. The total in column 1 must agree with the total on Worksheet A, column 7 for line 74 or line 94, as appropriate.

Lines 18 through 26--Enter the allocated general service costs from Worksheet B, Part I, lines 74 or 94, as listed in the chart below.

NOTE: Line 25 excludes the costs of all ESA's administered to ESRD patients in the renal department and home program identified on Worksheet B-2, lines 1, 2, 3 or 4.

<u>Worksheet I-1, Part I, Column 1, Line Number</u>	<u>General Service Cost Centers</u>	<u>Worksheet B, Part I, Lines 74 or 94, Columns</u>
18	Capital-Related Costs- Buildings and Fixtures	1
19	Capital-Related Costs- Moveable Equipment	2
20	Employee Benefits	4
21	Administrative and General	5
22	Maintenance & Repairs, Operation of Plant and Housekeeping	Sum of 6, 7, and 9
23	Medical Education Programs	Sum of 20, 21, 22, 23, and 25 (medical education only)

24	Central Services & Supplies	14
25	Pharmacy	15
26	Other Allocated Costs	Sum of 8, 10, 11, 12, 13, 16, 17, 18, and 19

Line 27--For cost reporting periods beginning prior to October 1, 2015, add lines 17 through 26. This total must agree with the total on Worksheet B, Part I, column 26, line 74 or line 94, if a home dialysis cost center was established. Effective for cost reporting periods beginning on or after October 1, 2015, add lines 17 through 26. This total must agree with the total on Worksheet B, Part I, column 24, line 74, or line 94 if a home dialysis cost center was established, less the sum of columns 21 and 22, as appropriate.

Lines 28, 29, and 30--These lines provide for the allocation of costs associated with routine dialysis services furnished to renal patients from other ancillary departments. Enter the cost to charge ratio from Worksheet C, Part I, column 9. Payment for routine laboratory services, as defined in CM Pub. 100-02, chapter 11, §30.2, is paid for under the composite payment rate. No separate payment is made for routine laboratory tests. The costs of these services are allocated to the renal department based on the provider's laboratory cost to charge ratio from Worksheet C, Part I, column 9, line 60. Providers must maintain a log of routine laboratory charges for allocating routine laboratory costs to the renal department. The lab charges reported on Worksheet C do not include the lab charges for ESRD therefore those charges must be grossed up in accordance with CMS Pub. 15-1, chapter 23, §2314. The cost to charge ratio must be recalculated and applied against the charges reported in column 3 of this worksheet. Do not gross up ESRD charges. Instead, the cost to charge ratio for lab charges reported on Worksheet C will be used.

Line 31--Enter the sum lines 27 through 30.

4049. WORKSHEET I-2 - ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODALITIES

The purpose of this schedule is to allocate costs to the different services furnished in the renal department. Line 1 combines the costs reported on Worksheet I-1 for allocating costs to the different services furnished in the renal department.

Line 1--Add the costs from Worksheet I-1, column 1, and transfer these amounts to line 1 in the following manner:

<u>Worksheet I-2 Description</u>	<u>Worksheet I-2 Column</u>	<u>From Worksheet I-1, column 1:</u>
Capital & Main Building Costs	1	Sum of lines 11, 18, and 22
Capital, Machine & Repair Costs	2	Sum of lines 12, 13, and 19
Registered Nurses Direct Patient Care Salary	3	Line 1
Other Direct Patient Care Salary	4	Sum of lines 2, 3, 4, 5, and 6
Employee Benefits	5	Sum of lines 10 and 20
Drugs	6	Sum of lines 15 and 25, minus Worksheet S-5, line 22 (and subscripts), col. 2 (renal dialysis department), or col. 3 (home program dialysis)
Medical Supplies	7	Sum of lines 14 and 24
Routine Ancillary Services	8	Sum of lines 28, 29, and 30
Subtotal	9	Not applicable
Overhead	10	Sum of lines 7, 8, 16, 21, and 26

Complete columns 1 through 8 and 10 in conjunction with Worksheet I-3, which contains the statistical bases for allocating costs to the proper lines. For each line item in columns 1 through 8 and 10, multiply the statistic entered in the corresponding line and column of Worksheet I-3 by the unit cost multiplier on line 18.

Lines 2 through 11--These lines identify the type of dialysis treatments that are paid for under the composite payment rate system. The total costs (column 11) for these individual dialysis services are transferred to Worksheet I-4.

Transfer the total on Worksheet I-2, column 11, to Worksheet I-4 per the following instructions.

<u>From Worksheet I-2, column 11</u>	<u>To Worksheet I-4, column 2</u>
Line 2	Line 1
Line 3	Line 2
Line 4	Line 3
Line 5	Line 4
Line 6	Line 5
Line 7	Line 6
Line 8	Line 7
Line 9	Line 8
Line 10	Line 9
Line 11	Line 10

If you complete a Worksheet I-2 for the renal department and the home program dialysis department, complete a separate Worksheet I-4.

Lines 12 through 16--These services are not paid for under the composite payment rate system. Therefore, the costs of these services are not transferred to Worksheet I-4. Exclude these costs in the calculation of reimbursement composite payment rate bad debts. (See 42 CFR 413.89(i)(2).)

Line 12--Report inpatient costs. Inpatient dialysis services are paid under the DRG system for Medicare patients.

Line 13--Report the costs of support services furnished to Method II home patients. Payment for Method II home patient dialysis services are subject to the rules in 42 CFR 414.330. Under Method II, a renal provider is only allowed to bill for support services and not dialysis equipment or supplies. Payment for support services is limited to the lower of the provider's reasonable cost or the payment limit as defined in the regulation, which is \$121.15 per patient per month. This amount includes payment for support services and routine laboratory tests furnished to home patients.

Line 14--Report the direct costs of EPO net of discounts furnished in the renal department. Include all costs for patients receiving outpatient, home, or training dialysis treatments. This amount includes EPO cost furnished in the renal department or any other department if furnished to an end stage renal dialysis patient. Enter EPO amount for informational purposes only. This amount is not included in the total on line 17. For cost reporting periods beginning on or after October 1, 2015, this line will be identified as "ESAs" and providers must enter the direct costs of all ESAs net of discounts furnished in the renal department on this line.

Line 15--Report the direct costs of Aranesp net of discounts furnished in the renal department. Include all costs for patients receiving outpatient, home, or training dialysis treatments. This amount includes Aranesp cost furnished in the renal department or any other department if furnished to an end stage renal dialysis patient. Enter Aranesp amount for informational purposes only. This amount is not included in the total on line 17. For cost reporting periods beginning on or after October 1, 2015, do not complete this line and enter all ESA amounts on line 14.

Line 16--Report the costs of other services furnished and billed in the renal department that are paid for outside the composite payment rate.

Line 17--Add columns and enter totals. Since lines 14 and 15, column 9, are shaded, no costs for EPO and Aranesp and all other ESA's are included in the total for line 17, column 9; and, for column 6, exclude lines 14 and 15 from the total.

Line 18--Enter the amount of medical educational program costs from Worksheet I-1, line 23. Payment for medical educational program costs allocated to the renal department is not included in the composite payment rate.

Line 19--Add lines 17 and 18. This total, plus the amounts in column 6, lines 14 and 15, agrees with the sum of Worksheet I-1, column 1, line 31.

Column Description

Columns 1 through 8--For each line, multiply the unit cost multiplier on Worksheet I-3, line 18 by the statistical base, and enter the result on the corresponding line and column on Worksheet I-2.

Column 9--Add columns 1 through 8 for each line, except lines 14 and 15, and enter the total.

Column 10--Multiply the unit cost multiplier on Worksheet I-3, column 10, line 18, by the line amounts in column 9 of Worksheet I-2, and enter the amount in column 10.

Column 11--Add columns 9 and 10 for each line, and enter the result.

4050. WORKSHEET I-3 - DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION - STATISTICAL BASIS

To accomplish the allocation of your direct and indirect costs reported on Worksheet I-1 to the different services provided in the department, you must maintain renal department statistics. To facilitate the allocation process, the format of Worksheets I-2 and I-3 is identical.

Line 1--Transfer the amounts on Worksheet I-2, line 1, columns 1 through 10 to Worksheet I-3, line 1, columns 1 through 10.

Lines 2 through 16--Enter on these lines and in the appropriate columns, the statistic for allocating costs to the appropriate line item. The statistical basis used in each column is defined in the column heading and on Worksheet I-1.

NOTE: If you wish to change your allocation basis for a particular general cost center, you must receive written approval from your contractor before the start of your cost reporting period for which the alternative method is used. (See §4017 for Worksheets B and B1.)

Line 12--Enter, in the area provided, the number of inpatient dialysis treatments furnished during the cost reporting period.

Line 17--Add the statistical basis for each column, except columns 9 and 10.

Line 18--Calculate the unit cost multiplier by dividing the amount on line 1 by the total statistical basis on line 17 for each column. Multiply the unit cost multiplier by the statistical base, and enter the cost on the appropriate line and column number on Worksheet I-2.

Column Descriptions

Column 1--Use the square footage of the renal department to allocate capital and maintenance building costs.

Column 2--Use percentage of time to allocate capital and maintenance equipment costs.

Columns 3 and 4--Use paid hours to allocate registered nurses and direct patient care salary.

Column 5--Use total direct patient care salaries in columns 4 and 5 of Worksheet I-2 to allocate employee benefits.

Columns 6 and 7--Use cost of requisitions to allocate drug and medical supply costs.

Column 8--Use routine laboratory charges to allocate laboratory costs.

Column 10--Use subtotal costs in column 9, Worksheet I-2 to allocate overhead cost. To compute the unit cost multiplier, transfer the amount from Worksheet I-2, line 17, column 9, to Worksheet I-3, line 17, column 10. Do not allocate overhead costs to lines 14 or 15.

4051. WORKSHEET I-4 - COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS

This worksheet records the apportionment of total outpatient cost to the types of dialysis treatment furnished by you and shows the computation of expenses of dialysis items and services that you furnished to Medicare dialysis patients. This information is used for overall program evaluation, determining the appropriateness of program reimbursement rates, and meeting statutory requirements for determining the cost of ESRD care.

Complete separate worksheets to report the costs of the renal dialysis department and the home program dialysis department.

If you have more than one renal dialysis and/or home program dialysis department, submit one Worksheet I-4 combining the renal dialysis departments and/or one Worksheet I-4 combining the home dialysis departments as only one average payment composite rate will apply to each modality. Enter on the combined Worksheet I-4 each provider's satellite number if you are separately certified as a satellite facility.

In accordance with section 1881(b)(12)(A) of the Act, as added by section 623(d)(1) of MMA 2003, the ESRD payment is replaced by a calculated ESRD composite rate. Section 153(b) of MIPPA amended section 1881(b) of the Act effective for services rendered on or after January 1, 2011, the calculated ESRD composite rate is replaced by an ESRD bundled payment system.

For cost reporting periods that straddle January 1, 2011, report the rates for each modality on Worksheet I-4 as follows: For the portion of the cost reporting period prior to January 1, 2011, enter the average composite rate for each modality in column 7. For the portion of the cost reporting period on and after January 1, 2011, enter the average ESRD PPS payment rate for each modality in column 7.02. For cost reporting periods that straddle January 1, 2012, January 1, 2013, and January 1, 2014, report the average ESRD PPS payment rate for each modality on Worksheet I-4 as follows: For the portion of the cost reporting period prior to January 1, enter the average ESRD PPS payment rate for each modality in column 7.01. For the portion of the cost reporting period on and after January 1, enter the average ESRD PPS payment rate for each modality in column 7.02.

Columns 1 through 3 refer to total outpatient statistics, i.e., to all outpatient dialysis services furnished, whether reimbursed directly by the program or not.

Column 1--Enter on the appropriate lines the total number of outpatient treatments by renal dialysis department or home program department. These statistics include all treatments furnished to all patients in the outpatient renal department, both Medicare and non-Medicare.

Column 2--Enter on the appropriate lines the total cost transferred from Worksheet I-2, column 11, lines as appropriate.

Column 3--Determine the amounts entered on the appropriate lines by dividing the cost entered on each line in column 2 by the number of treatments entered on each line in column 1.

Line 9--Report continuous ambulatory peritoneal dialysis (CAPD) in terms of weeks. Compute patient weeks by totaling the number of weeks each Method I patient was dialyzed at home using CAPD.

Line 10--Report continuous cycling peritoneal dialysis (CCPD) in terms of weeks. Compute patient weeks by totaling the number of weeks each Method I patient was dialyzed at home by CCPD.

Medicare Treatments

Columns 4 through 7 refer only to treatments furnished to Medicare beneficiaries that were billed to the facility and reimbursed by the program directly. (Amounts entered in these columns are reconcilable to your records.)

Column 4--Enter on the appropriate lines the number of treatments billed to the Medicare program directly. Obtain this information from your records and/or the PS&R. For cost reporting periods that straddle January 1, 2011, enter on column 4 the total number of treatments or patient weeks billed to Medicare for services rendered prior to January 1, 2011.

Column 4.01--For cost reporting periods that straddle January 1, 2012, January 1, 2013, or January 1, 2014, enter the total number of treatments or patient weeks billed to Medicare for services rendered prior to January 1.

Column 4.02--For cost reporting periods that straddle or begin January 1, 2011, January 1, 2012, or January 1, 2013, enter the total number of treatments or patient weeks billed to Medicare for services rendered on and after January 1. For cost reporting periods that straddle January 1, 2014, enter the total number of treatments or patient weeks billed to Medicare for services rendered on and after January 1.

For cost reporting periods beginning on or after January 1, 2014, enter the number of ESRD PPS treatments billed to Medicare in column 4 and eliminate columns 4.01 and 4.02.

Column 5--Determine the amounts entered on the appropriate lines by multiplying the number of treatments entered on each line in column 4 by the average cost per treatment entered on the corresponding line in column 3. For cost reporting periods that straddle or begin on or after January 1, 2011, enter total expenses determined by multiplying the sum of columns 4, 4.01, and 4.02, by the average cost per treatment entered on each corresponding line in column 3. Transfer the total expenses from this column, line 11 to Worksheet I-5, line 1. If you complete a Worksheet I-4 for renal dialysis and a Worksheet I-4 for home dialysis, add the sum of the cost from this column, line 11, and transfer the total to Worksheet I-5, line 1.

Column 6--Total Program Payment--Enter the total program payment by the type of treatment for the reporting period. Since this amount is calculated on a patient basis and is case mix adjusted, the total program payment will be provider specific for each modality. For cost reporting periods that straddle January 1, 2011, enter in column 6 the total program payment by the type of treatment for services rendered prior to January 1, 2011. For cost reporting periods beginning on or after January 1, 2014, enter the total program payment by the type of treatment. Obtain this from the PS&R. Transfer the total from column 6, line 11, to Worksheet I-5, line 2, column 1.

Column 6.01--For cost reporting periods that straddle January 1, 2012, January 1, 2013 or January 1, 2014, enter the total program payment by the type of treatment for Medicare for services rendered prior to January 1. Obtain this from the PS&R. Transfer the total from column 6.01, line 11, to Worksheet I-5, line 2.01, column 1.

Column 6.02--For cost reporting periods that straddle or begin January 1, 2011, January 1, 2012, or January 1, 2013, enter the total program payment by the type of treatment for Medicare for services rendered on and after January 1. For cost reporting periods that straddle January 1, 2014, enter the total program payment by the type of treatment for services rendered on and after January 1. Obtain this from the PS&R. Transfer the total from column 6.02, line 11, to Worksheet I-5, line 2.02, column 1.

For cost reporting periods beginning on or after January 1, 2014, enter the total program payment by the type of treatment in column 6 and eliminate columns 6.01 and 6.02.

The ESRD Medicare payment rate is an average payment calculated based on the total Medicare payments by type of treatment divided by the total ESRD Medicare treatments.

Column 7--Average Payment Rate--For cost reporting periods that straddle January 1, 2011, for the portion of the cost reporting period prior to January 1, 2011, enter the total average payment rate by the type of treatment for the reporting period. Determine the amounts entered on the appropriate lines by dividing the total payments on each corresponding line in column 6 by the number of treatments entered on each line in column 4.

Column 7.01--For cost reporting periods that straddle January 1, 2012, January 1, 2013, or January 1, 2014, report the average ESRD PPS payment rate for each modality in column 7.01 for the portion of the cost reporting period prior to January 1 by entering the result of column 6.01 divided by column 4.01.

Column 7.02--For cost reporting periods that straddle or begin January 1, 2011, January 1, 2012, or January 1, 2013, report the average ESRD PPS payment rate for each modality in column 7.02 for the portion of the cost reporting period on and after January 1 by entering the result of column 6.02 divided by column 4.02. For cost reporting periods that straddle January 1, 2014 report the average ESRD PPS payment rate for each modality in column 7.02 for the portion of the cost reporting period on and after January 1.

The ESRD composite payment rates and the ESRD PPS payment rates are average payments calculated based on the total Medicare payments (by type of treatment) divided by the total corresponding ESRD treatments per the facility's PS&R data. For example, the total Medicare payment for hemodialysis is divided by the total ESRD hemodialysis treatments.

For cost reporting periods beginning on or after January 1, 2014, enter all ESRD PPS payment rates in column 7, and eliminate columns 7.01 and 7.02 and.

Line 11--Enter in columns 1 and 4 the sum total of lines 1 through 8. Enter in columns 2, 5, and 6 the sum total of lines 1 through 10.

Line 12--Report "total provider treatments" on this line. This line is informational only. This line will be used for contractor verification. Continuous cycling peritoneal dialysis (CCPD) and continuous ambulatory peritoneal dialysis (CAPD) are daily treatment modalities, and ESRD facilities are paid the equivalent of three hemodialysis treatments for each week that CCPD and CAPD treatments are provided.

Compute hemodialysis equivalent treatments for lines 9 and 10 by multiplying the number of weeks reported in column 1 times 3 treatments for each week. Add to this amount the treatments computed on line 11, column 1.

4052. WORKSHEET I-5 - CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B

This worksheet provides for the calculation of reimbursable Part B bad debts relating to outpatient renal dialysis treatments. If you have completed more than one Worksheet I-2 (i.e., one for renal dialysis department and one for home program dialysis), make a consolidated bad debt computation.

Part I - Calculation of Reimbursable Bad Debts Title XVIII – Part B.--Under the composite rate payment system for services prior to January 1, 2011, the contractor pays the facility its allowable ESRD bad debts, up to the facility's unreimbursed reasonable costs as determined under Medicare principles. Under the ESRD PPS payment system, effective for dates of service on and after January 1, 2011, the contractor pays the facility for allowable ESRD bad debts, up to the facility's unreimbursed reasonable costs for those items and services associated with the basic case-mix adjusted composite rate portion of the ESRD PPS payment rate. Allowable bad debts must relate to specific Medicare deductibles and coinsurance amounts.

Determination of bad debt amounts for the basic case-mix adjusted composite rate payment portion of the ESRD PPS payment, is based on the percentage of basic composite rate payment costs to total costs on a facility specific basis. The facility specific composite rate percentage is applied to the facility's total bad debt amounts associated with the ESRD PPS payment. The resulting bad debt amount is used to determine the allowable Medicare bad debt payment in accordance with 42 CFR §§413.89 and 42 CFR 413.178 of the regulations. During the transition periods, apply the facility specific composite cost percentage to the bad debt amounts associated with the transition portion of the ESRD PPS payment.

The resulting bad debt amount will be added to the bad debt amount associated with the transition portion of the facility's ESRD reasonable costs to determine the total allowable Medicare bad debt (For example, a facility that does not elect 100 percent PPS, will be in transition period 1 for services rendered beginning January 1, 2011 through December 31, 2011. Under transition period 1, services rendered during this period are paid based on 75 percent composite rate and 25 percent ESRD PPS payment rate. The facility specific composite cost percentage will be applied to 25 percent of the bad debts and the resulting bad debt amount will be added to the transitional 75 percent to determine the total allowable bad debt pertaining to services rendered during this period).

EXCEPTION: The transition period payment method will not apply to ESRD services rendered on and after January 1, 2011, by a facility that (1) elected 100 percent of the payment amount to be based on the ESRD PPS Payment, or (2) was certified for Medicare participation and began providing dialysis services on or after January 1, 2011.

Column 1--Enter the total amounts by line description.

Column 2--This column is used to compute the appropriate reduction to each amount reported in column 1, based on the facility's transition period and application of their facility specific composite cost ratio.

Line 1--Enter the amount from Worksheet I-4, column 5, line 11. The amount reported is reflective of the provider's calculated basic composite rate payment cost.

Line 2--Enter the amount from Worksheet I-4, column 6, line 11. For cost reporting periods that overlap January 1, 2011, enter in column 1 the amount from Worksheet I-4, column 6, line 11. Enter in column 2, the amount reported in column 1. For cost reporting periods beginning on or after January 1, 2014, enter in column 1, the sum of the amount from Worksheet I-4, column 6, line 11. Enter in column 2, the amount reported in column 1 times the facility specific composite cost ratio from, line 14. For cost reporting periods beginning on or after January 1, 2014, do not complete lines 2.01 and 2.02.

Line 2.01--Enter in column 1, the sum of the amount from Worksheet I-4, column 6.01, line 11. Enter in column 2 the portion of the amount reported in column 1 as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment. For cost reporting periods beginning on or after January 1, 2014, do not complete this line.

Line 2.02--Enter in column 1, the sum of the amount from Worksheet I-4, column 6.02, line 11. Enter in column 2, the portion of the amount reported in column 1 as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment. For cost reporting periods beginning on or after January 1, 2014, do not complete this line.

Line 2.03--Enter the sum of lines 2, 2.01 and 2.02 in columns 1 and 2 accordingly.

Line 2.04--Enter the amount for outlier payments applicable to Medicare (Part B) patients from your records. (Informational only)

Line 3--Enter the amount shown in your records for deductibles billed to Medicare (Part B) for dialysis treatments. For cost reporting periods that overlap January 1, 2011, enter in column 1, the amount shown in your records for deductibles billed to Medicare (Part B) patients for dialysis treatments. Include only deductibles amounts that are related to the payments listed on line 2, column 1, and apply to Medicare beneficiaries under the composite payment rate. Enter in column 2, the amount reported in column 1. For cost reporting periods beginning on or after January 1, 2014, enter in column 1, the amount shown in your records for deductibles billed to Medicare (Part B) patients. Enter in column 2, the amount reported in column 1 times the facility specific composite cost ratio from line 14.

For cost reporting periods beginning on or after January 1, 2014, do not complete lines 3.01 and 3.02.

Line 3.01--Enter in column 1 the amount shown in your records for deductibles billed to Medicare (Part B) patients. Include only deductible amounts that are related to the payments listed on line 2.01, column 1, and apply to Medicare beneficiaries under the ESRD PPS payment rate. Enter in column 2, the portion of the amount reported in column 1, as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment.

Line 3.02--Enter in column 1, the amount shown in your records for deductibles billed to Medicare (Part B) patients. Include only deductible amounts that are related to the payments listed on line 2.02, column 1, and apply to Medicare beneficiaries under the ESRD PPS payment rate. Enter in column 2, the portion of the amount reported in column 1, as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment.

Line 3.03--Enter the sum of lines 3, 3.01 and 3.02, columns 1 and 2, respectively.

Line 4--Enter the amount shown in your records for coinsurance billed to Medicare (Part B) for dialysis treatments. For cost reporting periods that overlap January 1, 2011, enter in column 1, the amount shown in your records for coinsurance billed to Medicare (Part B) patients for dialysis treatments. Include only coinsurance amounts that are related to the payments listed on line 2, column 1, and apply to Medicare beneficiaries under the composite payment rate. Enter in

column 2, the amount reported in column 1. For cost reporting periods beginning on or after January 1, 2014, enter in column 1 the amount shown in your records for coinsurance billed to Medicare (Part B) patients. Enter in column 2, the amount reported in column 1 times the facility specific composite cost ratio from line 14.

For cost reporting periods beginning on or after January 1, 2014, do not complete lines 4.01 and 4.02.

Line 4.01--Enter in column 1, the amount shown in your records for coinsurance billed to Medicare (Part B) patients. Include only coinsurance amounts that are related to the payments listed on line 2.01, column 1, and apply to Medicare beneficiaries under the ESRD PPS payment rate. Enter in column 2, the portion of the amount reported in column 1, as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment.

Line 4.02--Enter in column 1 the amount shown in your records for coinsurance billed to Medicare (Part B) patients. Include only coinsurance amounts that are related to the payments listed on line 2.02, column 1, and apply to Medicare beneficiaries under the ESRD PPS payment rate. Enter in column 2 the portion of the amount reported in column 1, as it relates to the ESRD PPS payment times the facility specific composite cost ratio from line 14. Add to this amount the composite cost portion of the payment.

Line 4.03--Enter the sum of lines 4, 4.01 and 4.02, columns 1 and 2, respectively.

Line 5--Enter the uncollectible portion of the amounts entered on lines 3 and 4 reduced by any amount recovered during the cost reporting period. For cost reporting periods that overlap or begin on or after January 1, 2011, enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries, for services rendered prior to January 1, 2011. Transfer this amount to column 2. (See CMS Pub. 15-1, chapter 3).

Line 5.01--Enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries, for services rendered on or after January 1, 2011, but before January 1, 2012. Enter in column 2, 75 percent of the amount in column 1, plus 25 percent of the amount in column 1 times the facility specific composite cost ratio on line 14. If the provider indicated "Y" on Worksheet S-5, line 10.02, and elected 100 percent PPS, do not complete this line, but complete line 5.04.

Line 5.02--Enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries, for services rendered on or after January 1, 2012, but before January 1, 2013. Enter in column 2, 50 percent of the amount in column 1, plus 50 percent of the amount in column 1 times the facility specific composite cost ratio on line 14. If the provider indicated "Y" on Worksheet S-5, line 10.02, and elected 100 percent PPS, do not complete this line, but complete line 5.04.

Line 5.03--Enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries, for services rendered on or after January 1, 2013, but before January 1, 2014. Enter in column 2, 25 percent of the amount in column 1, plus 75 percent of the amount in column 1 times the facility specific composite cost ratio on line 14. If the provider indicated "Y" on Worksheet S-5, line 10.02, and elected 100 percent PPS, do not complete this line, but complete line 5.04.

Line 5.04--Enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries, for services rendered on or after January 1, 2014. Enter in column 2, 100 percent of the amount in column 1, times the facility specific composite cost ratio on line 14. If the provider indicated "Y" on Worksheet S-5, line 10.02 and elected 100 percent PPS, DO NOT complete lines 5.01, 5.02 or 5.03, but enter in column 1, the bad debt amount for deductible and coinsurance, net of recoveries for all services rendered on or after January 1, 2011. Enter in column 2, 100 percent of the amount in column 1, times the facility specific composite cost ratio on line 14.

Line 5.05--Enter in column 1, the sum of lines 5 through 5.04, column 1. This amount must reconcile to the provider's bad debt listing(s). Enter in column 2, the sum of lines 5 through 5.04, column 2.

Line 6--Enter the result of line 5.05, column 2 (including negative amounts), times 88 percent for cost reporting periods beginning on or after October 1, 2012, 76 percent for cost reporting periods beginning on or after October 1, 2013, and 65 percent for cost reporting periods beginning on or after October 1, 2014.

Line 7--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be included in the amount on line 5.05, column 1, i.e., line 7 is a subset of line 5.05, column 1.

Line 8--Enter the sum of lines 3 and 4, less line 5, in column 1. For cost reporting periods that overlap or begin on or after January 1, 2011, enter in column 2, the sum of lines 3.03, column 2, and line 4.03, column 2, less line 5.05, column 2.

Line 9--Subtract line 3 from line 2, and enter 80 percent of the difference in column 1. For cost reporting periods that overlap or begin on or after January 1, 2011, subtract line 3.03, column 2 from line 2.03, column 2, and enter 80 percent of the difference in column 2.

Line 10--Enter the result of line 1 minus the sum of lines 8 and 9, in column 1. If the result is negative, enter zero and do not complete line 11. For cost reporting periods that overlap or begin on or after January 1, 2011, enter in column 2, the result of line 1 minus the sum of lines 8 and 9, column 2. For cost reporting periods beginning on or after January 1, 2013, do not complete this line.

Line 11--Enter in column 1, the lesser of line 5 or line 10, column 1. For cost reporting periods that overlap or begin on or after January 1, 2011, enter in column 1, the lesser of line 5.05, column 2 or line 10, column 2. For cost reporting periods that begin on or after October 1, 2012, enter in column 1, the lesser of line 6, column 1, or line 10, column 2. For cost reporting periods beginning on or after January 1, 2013, enter in column 1, the result of line 6, column 1. Transfer the amount on this line to Worksheet E, Part B, line 33.

Part II - Calculation of Facility Specific Composite Cost Percentage--A facility specific composite cost percentage is applied to the facility's total bad debt amounts and associated cost data necessary to compute the ESRD facility bad debt payments. This percentage is computed by dividing your facility's basic composite rate costs by your total allowable expenses.

Line 12--For cost reporting periods that overlap or begin on or after January 1, 2011, enter the total allowable expenses from Worksheet I-4, column 2, line 11, plus Worksheet B-2, sum of the absolute values of lines 1 through 6, column 4.

Line 13--Enter total base composite rate costs from Worksheet I-4, column 2, line 11.

Line 14--Compute the facility specific composite cost percentage (line 13 divided by line 12).

4053. WORKSHEET J-1 - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTERS

Use this worksheet only if you operate as part of your complex a certified hospital-based community mental health center (CMHC) furnishing services to Medicare titles XVIII, title XIX, and V. Additionally, while comprehensive outpatient rehabilitation facilities (CORFs), outpatient rehabilitation facilities (ORFs) which generally furnish outpatient physical therapy (OPT), outpatient occupational therapy (OOT), or outpatient speech pathology (OSP) services, do not complete the J series worksheets they must complete the applicable Worksheet A cost center for the purpose of overhead allocation. Only those cost centers that represent services for which the facility is certified are used. If you have more than one hospital-based CMHC, complete a separate worksheet for each facility.

4053.1 Part I - Allocation of General Service Costs to Community Mental Health Center Cost Centers.--Worksheet J-1, Part I, provides for the allocation of the expenses of each general service cost center to those cost centers which receive the services. Obtain the total direct expenses (column 0, line 22) from Worksheet A, column 7, lines as appropriate:

<u>Component</u>	<u>From Worksheet A, Column 7</u>
CMHC	line 99 and subscripts

Obtain the cost center allocations (column 0, lines 1 through 21) from your records, the sum of which must equal the amount entered on column 0, line 22. The amounts on line 22, columns 0 through 23, and column 25, must equal the corresponding amounts on Worksheet B, Part I, columns 0 through 23, and column 25, lines as appropriate:

<u>Component</u>	<u>Worksheet B, Part I, Columns 0 through 23 and 25</u>
CMHC	line 99 and subscripts

Complete the amounts entered on lines 1 through 21, columns 1 through 23, and column 25, in accordance with the instructions contained in §4053.2.

NOTE: Worksheet B, Part I, established the method used to reimburse direct GME cost (i.e., reasonable cost or the per resident amount). Therefore, this worksheet must follow that method. If Worksheet B, Part I, column 25, excluded the costs of interns and residents, column 25, on this worksheet must also exclude these costs.

In column 24, Part I, enter the total of columns 4A through 23.

In column 27, Part I, enter the unit cost multiplier (column 26, line 1, divided by the sum of column 26, line 22, minus column 26, line 1) on line 23. Round the unit cost multiplier to six decimal places. Multiply each amount in column 26, lines 2 through 21, by the unit cost multiplier on line 23, and enter the result on the corresponding line of column 27. On line 22, enter the total of the amounts on lines 2 through 21. The total on line 22 equals the amount in column 26, line 1.

In column 28, Part I, enter on lines 2 through 21, the sum of columns 26 and 27. The total on line 22 equals the total in column 26, line 22.

4053.2 Part II - Allocation of General Service Costs to Community Mental Health Center Cost Centers - Statistical Basis.--Worksheet J-1, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the hospital's general service cost centers on Worksheet J-1, Part I. If there is a difference between the total accumulated costs reported on the Part II statistics and the total accumulated costs calculated on Part I, use the reconciliation

column on Part II for reporting any adjustments. See §4020 for the appropriate usage of the reconciliation columns. For subscribed (componentized) A&G cost centers, the accumulated cost center line must match the reconciliation column number.

To facilitate the allocation process, the general format of Worksheet J-1, Parts I and II, is identical. The statistical basis shown at the top of each column on Worksheet J-1, Part II, is the recommended basis of allocation of the cost center indicated and must be consistent with the statistical basis utilized on Worksheet B, Part I.

Lines 1 through 21--On Worksheet J-1, Part II, for all cost centers to which the general service cost center is being allocated, enter that portion of the total statistical base applicable to each.

Line 22--Enter the total of lines 1 through 21 for each column. The total in each column must be the same as shown for the corresponding column on Worksheet B-1, lines as appropriate:

<u>Component</u>	<u>Worksheet B-1, Corresponding Column</u>
CMHC	line 99

Line 23--Enter the total expenses for the cost center allocated. Obtain this amount from Worksheet B, Part I, lines as appropriate (see §4020), from the same column used to enter the statistical base on Worksheet J-1, Part II (e.g., for a CMHC provider, in the case of capital-related cost buildings and fixtures, this amount is on Worksheet B, Part I, column 1, line 99).

Line 24--Enter the unit cost multiplier which is obtained by dividing the cost entered on line 23 by the total statistic entered in the same column on line 22. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistic applicable to each cost center receiving the services. Enter the result of each computation on Worksheet J-1, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services, the total cost (line 22, Part I) must equal the total cost on line 23, Part II.

Perform the preceding procedures for each general service cost center.

4054. WORKSHEET J-2 - COMPUTATION OF COMMUNITY MENTAL HEALTH CENTER PROVIDER COSTS

Use this worksheet only if you operate a hospital-based CMHC. If you have more than one hospital-based CMHC, complete a separate worksheet for each facility.

4054.1 Part I - Apportionment of CMHC Cost Centers.--

Column 1--Enter on each line the total cost for the cost center as previously computed on Worksheet J-1, Part I, column 28. To facilitate the apportionment process, the line numbers are the same on both worksheets. Do not transfer lines 19 and 20 from Worksheet J-1.

Column 2--Enter the charges for each cost center. Obtain the charges from your records.

Column 3--For each cost center, enter the ratio derived by dividing the cost in column 1 by the charges in column 2.

Columns 4, 6, and 8--For each cost center, enter the charges from your records for title V in column 4 and title XIX in column 8. Enter 0 (zero) for each line in column 6 for title XVIII charges as CMHCs are reimbursed under the OPPS. Not all facilities are eligible to participate in all programs.

Columns 5, 7, and 9--For each cost center, enter the costs obtained by multiplying the charges in columns 4, 6, and 8, by the ratio in column 3.

Line 20--Enter the totals of lines 1 through 19 in columns 1, 2, and 4 through 9.

4054.2 Part II - Apportionment of Cost of CMHC Services Furnished by Shared Hospital Departments.--Use this part only when the hospital complex maintains a separate department for any of the cost centers listed on this worksheet, and the department provides services to patients of the hospital's CMHC.

Column 3--For each of the cost centers listed, enter the ratio of cost to charges that is shown on Worksheet C, Part I, column 9, from the appropriate line for each cost center.

Columns 4, 6, and 8--For each cost center, enter the charges from your records for title V in column 4, and title XIX in column 8. Enter 0 (zero) for each line in column 6 for title XVIII charges as CMHCs are reimbursed under the OPPS.

Columns 5, 7, and 9--For each cost center, enter the costs obtained by multiplying the charges in columns 4, 6, and 8, respectively, by the ratio in column 3.

Line 28--Enter the totals for columns 4 through 9.

Line 29--Enter the total costs from Part I, columns 5, 7, and 9, line 20, plus columns 5, 7, and 9, line 28, respectively, and transfer to Worksheet J-3, line 1.

4055. WORKSHEET J-3 - CALCULATION OF REIMBURSEMENT SETTLEMENT – COMMUNITY MENTAL HEALTH CENTER PROVIDER SERVICES

Submit a separate Worksheet J-3 for each title (V, XVIII, or XIX) under which reimbursement is claimed. If you have more than one hospital-based CMHC, complete a separate worksheet for each facility.

Line 1--Enter the cost of the component's services from Worksheet J-2, Part II, line 29 from columns 5, 7, or 9, as applicable (column 5 for title V, column 7 for title XVIII (enter 0 (zero)), and column 9 for title XIX).

Line 2--Enter the gross PPS payments received for services rendered during the cost reporting period excluding outliers. Obtain this amount from the PS&R and/or your records.

Line 3--Enter the total outliers payments received. Obtain this amount from the PS&R and/or your records.

Line 4--Enter the amounts paid and payable by workers' compensation and other primary payers where program liability is secondary to that of the primary payer (from your records).

Line 5--Title XVIII CMHCs enter the result obtained by subtracting line 4 from the sum of lines 2 and 3. Titles V and XIX providers not reimbursed under PPS enter the total reasonable costs by subtracting line 4 from line 1.

Line 6--Enter the charges for the applicable program services from Worksheet J-2, sum of Parts I and II, columns 4, 6, and 8, as appropriate, lines 20 and 28.

Lines 7 through 10--These lines provide for the reduction of program charges where the provider does not actually impose charges on most of the patients liable for payment for services on a charge basis or fails to make reasonable efforts to collect such charges from those patients. If line 9 is greater than zero, enter on line 10, the product of multiplying the ratio on line 9 by line 6.

Providers that do impose charges and make reasonable efforts to collect the charges from patients liable for payment for services on a charge basis are not required to complete lines 7, 8, and 9, but enter on line 10, the amount from line 6. (See 42 CFR 413.13(e).) In no instance may the customary charges on line 10 exceed the actual charges on line 6.

Do not include on these lines (1) the portion of charges applicable to the excess costs of luxury items or services (see CMS Pub. 15-1, chapter 21, §2104.3), and (2) provider charges to beneficiaries for excess costs as described in CMS Pub. 15-1, chapter 25, §2570. When provider operating costs include amounts that flow from the provision of luxury items or services, such amounts are not allowable in computing reimbursable costs.

Lines 11 and 12--Lines 11 and 12 provide for the computation of the lesser of reasonable cost or customary charges as defined in 42 CFR 413.13(a).

Enter on line 11, the excess of total customary charges (line 10) over the total reasonable cost (line 5). In situations where the total charges on line 10 are less than the total cost on line 5, enter zero (0) on line 11.

Enter on line 12, the excess of total reasonable cost (line 5) over total customary charges (line 10). In situations when in any column the total cost on line 5 is less than the customary charges on line 10, enter zero (0) on line 12.

NOTE: CMHCs not subject to reasonable cost reimbursement do not complete lines 11 and 12.

Line 13--Enter the total reasonable costs from line 5.

Line 14--Enter the Part B deductibles billed to program patients (from your records) excluding coinsurance amounts.

Line 16--If there is an excess of reasonable cost over customary charges, enter the amount from line 12.

Line 18--CMHCs enter 0 (zero) as these services are reimbursed under the OPPS. For titles V and XIX, enter 100 percent less the applicable coinsurance.

Line 19--Enter the actual coinsurance billed to program patients (from your records).

Line 20--For title XVIII, enter the difference of line 17 minus line 19. For titles V and XIX, enter the difference of line 18 minus line 19.

Line 21--Enter allowable bad debts, net of recoveries, applicable to any deductibles and coinsurance (from your records). If recoveries exceed the current year's bad debts, line 21 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 22--Enter the result of line 21 (including negative amounts) times 88 percent for cost reporting periods beginning on or after October 1, 2012, 76 percent for cost reporting periods beginning on or after October 1, 2013, and 65 percent for cost reporting periods beginning on or after October 1, 2014.

Line 23--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 21.

Line 24--Enter the result of line 20 plus line 21. For cost reporting periods beginning on or after October 1, 2012, enter the result of line 20 plus line 22.

Line 25--Enter any other adjustment. For example, if you change the recording of vacation pay from the cash basis to the accrual basis (see CMS Pub. 15-1 chapter 21, §2146.4), enter the adjustment. Specify the adjustment in the space provided.

Line 25.50--Enter the Pioneer ACO demonstration payment adjustment amount. Obtain this amount from the PS&R. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 25.99 or line 26.02, accordingly.

Line 25.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 26--Enter the result of line 24 plus or minus line 25, and minus lines 25.50 and 25.99.

Line 26.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 26]. Do not apply the sequestration calculation when gross reimbursement (line 26) is less than zero.

Line 26.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 27--Enter the total interim payments applicable to this cost reporting period. For title XVIII, transfer this amount from Worksheet J-4, column 2, line 4.

Line 28--For contractor final settlement, report on this line the amount from Worksheet J-4, line 5.99.

Line 29--Enter the balance due provider/program (line 26 minus lines 26.01, 26.02, 27 and 28), and transfer this amount to Worksheet S, Part III, columns as appropriate, lines as appropriate.

Line 30--Enter the program reimbursement effect of nonallowable cost report items which you are disputing. Compute the reimbursement effect in accordance with CMS Pub. 15-2, chapter 1, §115.2. Attach a schedule showing the supporting details and computation.

4056. WORKSHEET J-4 - ANALYSIS OF PAYMENTS TO HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

Complete this worksheet for Medicare interim payments only. If you have more than one hospital-based CMHC, complete a separate worksheet for each facility.

Complete the identifying information on lines 1 through 4. The remainder of the worksheet is completed by your contractor.

Line Descriptions

Line 1--Enter the total program interim payments paid to the CMHC. The amount entered reflects the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered includes amounts withheld from the component's interim payments due to an offset against overpayments to the component applicable to prior cost reporting periods. It does not include any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, or tentative or net settlement amounts, nor does it include interim payments payable.

Line 2--Enter the total program interim payments payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period, but not paid as of the end of the cost reporting period. It does not include payments reported on line 1.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Transfer the total interim payments to the title XVIII Worksheet J-3, line 27.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET J-4. LINES 5 THROUGH 7 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5 IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)

Line 5--List separately each tentative settlement payment after desk review together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening settlement on line 5.

Line 6--Enter the net settlement amount (balance due to the provider or balance due to the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening.

NOTE: On lines 3, 5, and 6, when an amount is due from the provider to the program, show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

Line 7--Enter the sum of the amounts on lines 4, 5.99, and 6, in column 2. The amount in column 2 must equal the amount on Worksheet J-3, line 26 less the amount on line 26.01.

Line 8--Enter the contractor name, the contractor number, and NPR date, in columns 0, 1 and 2, respectively.

4057. WORKSHEET K - ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

In accordance with 42 CFR 413.20, the methods of determining costs payable under title XVIII involve making use of data available from the institution's basic accounts, as usually maintained, to arrive at equitable and proper payment for services. The K series worksheets must be completed by all hospital-based hospices. This worksheet provides for recording the trial balance of expense accounts from your accounting books and records. It also provides for reclassification and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner, which facilitates the transfer of the various cost center data to the cost finding worksheets (e.g., on Worksheets K, K-4, Parts I and II, the line numbers are consistent, and the total line is set at 39). Not all of the cost centers listed apply to all providers using these forms. Effective for cost reporting periods beginning on or after October 1, 2015, do not complete these worksheets, but complete the O series worksheets.

Column 1--Obtain salaries to be reported from Worksheet K-1, column 9, line 3 through 38.

Column 2--Obtain employee benefits to be reported from Worksheet K-2, column 9, lines 3 through 38.

Column 3--If the transportation costs, i.e., owning or renting vehicles, public transportation expenses, or payments to employees for driving their private vehicles can be directly identified to a particular cost center, enter those costs in the appropriate cost center. If these costs are not identified to a particular cost center enter them on line 27.

Column 4--Obtain the contracted services to be reported from Worksheet K-3, col. 9, lines 3 through 38.

Column 5--Enter in the applicable lines all costs which have not been reported in columns 1 through 4.

Column 6--Enter the sum of columns 1 through 5 for each cost center.

Column 7--Enter any reclassifications among cost center expenses in column 6 which are needed to effect proper cost allocation. This column need not be completed by all providers, but is completed only to the extent reclassifications are needed and appropriate in the particular circumstances. Show reductions to expenses as negative amounts.

Column 8--Adjust the amounts entered in column 6 by the amounts in column 7 (increases and decreases) and extend the net balances to column 8. The total of column 8, line 39 must equal the total of column 6, line 39.

Column 9--In accordance with 42 CFR 413.9(c)(3), enter on the appropriate lines the amounts of any adjustments to expenses required under Medicare principles of reimbursements. (See §4016.)

Column 10--Adjust the amounts in column 8 by the amounts in column 9, (increases or decreases) and extend the net balances to column 10.

Transfer the amount in column 10, line 1 through 38, to the corresponding lines on Worksheet K-4, Part I, column 0, lines 1 through 38.

Line Descriptions

Lines 1 and 2--Capital Related Cost - Buildings and Fixtures and Capital Related Cost -Movable Equipment--These cost centers should include depreciation, leases and rentals for the use of the facilities and/or equipment, interest incurred in acquiring land and depreciable assets used for patient care, insurance on depreciable assets used for patient care and taxes on land or depreciable assets used for patient care.

Do not include in these cost centers the following costs: costs incurred for the repair or maintenance of equipment or facilities; amounts included in the rentals or lease or lease payments for repair and/or maintenance agreements; interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care; general liability of depreciable assets; or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care.

Line 3--Plant Operation and Maintenance--This cost center contains the direct expenses incurred in the operation and maintenance of the plant and equipment, maintaining general cleanliness and sanitation of plant, and protecting the employees, visitors, and agency property.

Plant Operation and Maintenance include the maintenance and service of utility systems such as heat, light, water, air conditioning and air treatment. This cost center also includes the cost of maintenance and repair of building, parking facilities and equipment, painting, elevator maintenance, performance of minor renovation of buildings, and equipment. The maintenance of grounds such as landscape and paved areas, streets on the property, sidewalk, fenced areas, fencing, external recreation areas and parking facilities are part of this cost center. The care or cleaning of the interior physical plant, including the care of floors, walls, ceilings, partitions, windows (inside and outside), fixtures and furnishings, and emptying of trash containers, as well as the costs of similar services purchased from an outside organization which maintains the safety and well-being of personnel, visitors and the provider's facilities, are all included in this cost center.

Line 4--Transportation-Staff--Enter all of the cost of transportation except those costs previously directly assigned in column 3. This cost is allocated during the cost finding process.

Line 5--Volunteer Service Coordination--Enter all of the cost associated with the coordination of service volunteers. This includes recruitment and training costs.

Line 6--Administrative and General--Use this cost center to record expenses of several costs which benefit the entire facility. If the option to componentize (also known as fragmentation or subscripting) A&G costs into more than one cost center is elected, eliminate line 6. Componentized A&G lines must begin with subscripted line 6.01 and continue in sequential order (i.e., 6.01 A&G shared costs, 6.02 A&G reimbursable costs, etc.). Examples include fiscal services, legal services, accounting, data processing, taxes, and malpractice costs.

Line 7--Inpatient - General Care--This cost center includes costs applicable to patients who receive this level of care because their condition is such that they can no longer be maintained at home. Generally, they require pain control or management of acute and severe clinical problems which cannot be managed in other settings. The costs incurred on this line are those direct costs of furnishing routine and ancillary services associated with inpatient general care for which other provisions are not made on this worksheet.

Costs incurred by a hospice in furnishing direct patient care services to patients receiving general inpatient care either directly from the hospice or under a contractual arrangement in an inpatient facility is to be included in the visiting service costs section.

For a hospice that maintains its own inpatient beds, these costs include (but are not limited to) the costs of furnishing 24 hours nursing care within the facility, patient meals, laundry and linen services, and housekeeping. Plant operation and maintenance cost would be recorded on line 3.

For a hospice that does not maintain its own inpatient beds, but furnishes inpatient general care through a contractual arrangement with another facility, record contracted/purchased costs on Worksheet K-3. Do not include any costs associated with providing direct patient care. These costs are recorded in the visiting services section.

Line 8--Inpatient - Respite Care--This cost center includes costs applicable to patients who receive this level of care on an intermittent, nonroutine and occasional basis. The costs included on this line are those direct costs of furnishing routine and ancillary services associated with inpatient respite care for which other provisions are not made on this worksheet. Costs incurred by the hospice in furnishing direct patient care services to patients receiving inpatient respite care either directly by the hospice or under a contractual arrangement in an inpatient facility are to be included in visiting service costs section.

For a hospice that maintains its own inpatient beds, these costs include (but are not limited to) the costs of furnishing 24 hours nursing care within the facility, patient meals, laundry and linen services and housekeeping. Plant operation and maintenance costs would be recorded on line 3.

For A hospice that does not maintain its own inpatient beds, but furnishes inpatient respite care through a contractual arrangement with another facility, record contracted/purchased costs on Worksheet K-3. Do not include any costs associated with providing direct patient care. These costs are recorded in the visiting service costs section.

Line 9--Physician Services--In addition to the palliation and management of terminal illness and related conditions, hospice physician services also include meeting the general medical needs of the patients to the extent that these needs are not met by the attending physician. The amount entered on this line includes costs incurred by the hospice or amounts billed through the hospice for physicians' direct patient care services.

Line 10--Nursing Care--Generally, nursing services are provided as specified in the plan of care by or under the supervision of a registered nurse at the patient's residence.

Line 11--Nursing Care-Continuous Home Care--Enter the continuous home care portion of costs for nursing services provided by a registered nurse, licensed practical nurse, or licensed vocational nurse as specified in the plan of care by or under the supervision of a registered nurse at the patient's residence.

Line 12--Physical Therapy--Physical therapy is the provision of physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other properties of heat, light, water, electricity, sound massage, and therapeutic exercise by or under the direction of a registered physical therapist as prescribed by a physician. Therapy and speech-language pathology services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 13--Occupational Therapy--Occupational therapy is the application of purposeful goal-oriented activity in the evaluation, diagnostic, for the persons whose function is impaired by physical illness or injury, emotional disorder, congenial or developmental disability, and to maintain health. Therapy and speech-language pathology services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 14--Speech/Language Pathology--These are physician-prescribed services provided by or under the direction of a qualified speech-language pathologist to those with functionally impaired communications skills. This includes the evaluation and management of any existing disorders of the communication process centering entirely, or in part, on the reception and production of speech and language related to organic and/or nonorganic factors. Therapy and speech-language pathology services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 15--Medical Social Services--This cost center includes only direct expenses incurred in providing Medical Social Services. Medical Social Services consist of counseling and assessment activities, which contribute meaningfully to the treatment of a patient's condition. These services must be provided by a qualified social worker, under the direction of a physician.

Lines 16 through 18--Counseling--Counseling Services must be available to the terminally ill individual, their family members, and other persons caring for the individual at home. Counseling, including dietary counseling, may be provided both for the purpose of training the individual's family or other care giver to provide care, and for the purpose of helping the individual and those caring for him or her to adjust to the individual's approaching death. This includes dietary, spiritual, and other counseling services provided while the individual is enrolled in the hospice. Costs associated with the provision of such counseling are accumulated in the appropriate counseling cost center. Costs associated with bereavement counseling are recorded on line 35.

Line 19--Home Health Aide And Homemaker--Enter the cost of home health aide and homemaker services. Home health aide services are provided under the general supervision of a registered professional nurse and may be provided by only individuals who have successfully completed a home health aide training and competency evaluation program or competency evaluation program as required in 42 CFR 484.36.

Home health aides may provide personal care services. Aides may also perform household services to maintain a safe and sanitary environment in areas of the home used by the patient, such as changing the bed or light cleaning and laundering essential to the comfort and cleanliness of the patient.

Homemaker services may include assistance in personal care, maintenance of a safe and healthy environment and services to enable the individual to carry out the plan of care.

Line 20--Home Health Aide and Homemaker-Continuous Home Care--Enter the continuous care portion of cost for home health aide and/or homemaker services provided as specified in the plan of care and under the supervision of a registered nurse.

Line 21--Other-- Enter on this line any other visiting cost which cannot be appropriately identified in the services already listed.

Line 22--Drugs, Biological and Infusion Therapy--Only drugs as defined in §1861(t) of the Act and which are used primarily for the relief of pain and symptom control related to the individual's terminal illness are covered. The amount entered on this line includes costs incurred for drugs or biologicals provided to the patients while at home. If a pharmacist dispenses prescriptions and provides other services to patients while the patient is both at home and in an inpatient unit, a reasonable allocation of the pharmacist cost must be made and reported respectively on line 22 (drugs and Biologicals) and line 7 (Inpatient General Care) or line 8 (Inpatient Respite Care) of Worksheet K.

A hospice may, for example, use the number of prescriptions provided in each setting to make that allocation, or may use any other method that results in a reasonable allocation of the pharmacist's cost in relation to the service rendered.

Infusion therapy may be used for palliative purposes if you determine that these services are needed for palliation. For the purposes of a hospice, infusion therapy is considered to be the therapeutic introduction of a fluid other than blood, such as saline solution, into a vein.

Line 23--Analgesics--Enter the cost of analgesics.

Line 24--Sedatives/Hypnotics--Enter the cost of sedatives/hypnotics.

Line 25--Other Specify--Specify the type and enter the cost of any other drugs which cannot be appropriately identified in the drug cost center already listed.

Line 26--Durable Medical Equipment/Oxygen--DME, as defined in 42 CFR 410.38, as well as other self-help and personal comfort items related to the palliation or management of the patient's terminal illness, are covered. Equipment is provided by the hospice for use in the patient's home while he or she is under hospice care.

Line 27--Patient Transportation--Enter all of the cost of transportation except those costs previously directly assigned in column 3. This cost is allocated during the cost finding process.

Line 28--Imaging Services--Enter the cost of imaging services including MRI.

Line 29--Labs and Diagnostics--Enter the cost of laboratory and diagnostic tests.

Line 30--Medical Supplies--The cost of medical supplies reported in this cost center are those costs which are directly identifiable supplies furnished to individual patients.

These supplies are generally specified in the patient's plan of treatment and furnished under the specific direction of the patient's physician.

Line 31--Outpatient Service--Use this line for any outpatient services costs not captured elsewhere. This cost can include the cost of an emergency room department.

Lines 32 through 33--Radiation Therapy and Chemotherapy--Radiation, chemotherapy and other modalities may be used for palliative purposes if you determine that these services are needed for palliation. This determination is based on the patient's condition and your care giving philosophy.

Line 34--Other--Enter any additional costs involved in providing visiting services which has not been provided for in the previous lines.

Lines 35 through 38--Hospice Non Reimbursable Service--Enter in the appropriate lines the applicable costs. Bereavement program costs consists of counseling services provided to the individual's family after the individual's death. In accordance with §1814 (i)(1)(A) of the Social Security Act, bereavement counseling is a required hospice service, but is not reimbursable.

Line 39--Total--Line 39 column 10, should agree with Worksheet A, line 116, column 7.

4058. WORKSHEET K-1 - COMPENSATION ANALYSIS - SALARIES AND WAGES

Enter all salaries and wages for the hospice on this worksheet for the actual work performed within the specific area or cost center in accordance with the column headings. For example, if the administrator also performs visiting services which account for 25 percent of that person's time, then enter 75 percent of the administrator's salary on line 6 (A&G), and 25 percent of the administrator's salary enter on line 10 (nursing care).

The records necessary to determine the split in salary between two or more cost centers must be maintained by the hospice and must adequately substantiate the method used to split the salary. These records must be available for audit by the contractor and the contractor can accept or reject the method used to determine the split in salary. When approval of a method has been requested in writing and this approval has been received prior to the beginning of a cost reporting period, the approved method remains in effect for the requested period and all subsequent periods until you request in writing to change to another method or until the contractor determines that the method is no longer valid due to changes in your operations.

Definitions

Salary--This is gross salary paid to the employee before taxes and other items are withheld, includes deferred compensation, overtime, incentive pay, and bonuses. (See CMS Pub. 15-1, chapter 21.)

Administrator (Column 1)--

Possible Titles: President, Chief Executive Officer

Duties: This position is the highest occupational level in the agency. This individual is the chief management official in the agency. The administrator develops and guides the organization by taking responsibility for planning, organizing, implementing, and evaluating. The administrator is responsible for the application and implementation of established policies. The administrator may act as a liaison among the governing body, the medical staff, and any departments.

The administrator provides for personnel policies and practices that adequately support sound patient care and maintains accurate and complete personnel records. The administrator implements the control and effective utilization of the physical and financial resources of the provider.

Director (Column 2)--

Possible Titles: Medical Director, Director of Nursing, or Executive Director

Duties: The medical director is responsible for helping to establish and assure that the quality of medical care is appraised and maintained. This individual advises the chief executive officer on medical and administrative problems and investigates and studies new developments in medical practices and techniques.

The nursing director is responsible for establishing the objectives for the department of nursing. This individual administers the department of nursing and directs and delegates management of professional and ancillary nursing personnel.

Medical Social Worker (Column 3)--This individual is a person who has at least a bachelor's degree from a school accredited or approved by the council of social work education. These services must be under the direction of a physician and must be provided by a qualified social worker.

Supervisors (Column 4)--Employees in this classification are primarily involved in the direction, supervision, and coordination of the hospice activities.

When a supervisor performs two or more functions, e.g., supervision of nurses and home health aides, the salaries and wages must be split in proportion with the percent of the supervisor's time spent in each cost center, provided the hospice maintains the proper records (continuous time records) to support the split. If continuous time records are not maintained by the hospice, enter the entire salary of the supervisor on line 6 (A&G), and allocate to all cost centers through stepdown. However, if the supervisor's salary is all lumped in one cost center, e.g., nursing care, and the supervisor's title coincides with this cost center, e.g., nursing supervisor, no adjustment is required.

Total Therapists (Column 6)--Include in column 6, on the line indicated, the cost attributable to the following services:

Physical therapy	-	line 12
Occupational therapy	-	line 13
Speech pathology	-	line 14

Therapy and speech-language pathology may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skill.

Physical therapy is the provision of physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other properties of heat, light, water, electricity, sound, massage, and therapeutic exercise by or under the direction of a registered physical therapist as prescribed by a physician.

Occupational therapy is the application of purposeful, goal-oriented activity in the evaluation, diagnosis, and/or treatment of persons whose ability to work is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health.

Speech-language pathology is the provision of services to persons with impaired functional communications skills by or under the direction of a qualified speech-language pathologist as prescribed by a physician. This includes the evaluation and management of any existing disorders of the communication process centering entirely, or in part, on the reception and production of speech and language related to organic and/or nonorganic factors.

Aides (Column 7)--Included in this classification are specially trained personnel employed for providing personal care services to patients. These employees are subject to Federal wage and hour laws. This function is performed by specially trained personnel who assist individuals in carrying out physician instructions and established plans of care. The reason for the home health aide services must be to provide hands-on, personal care services under the supervision of a registered professional nurse.

Aides may provide personal care services and household services to maintain a safe and sanitary environment in areas of the home used by the patient, such as changing the bed or light cleaning and laundering essential to the comfort and cleanliness of the patient. Additional services include, but are not limited to, assisting the patient with activities of daily living.

All Other (Column 8)--Employees in this classification are those not included in columns 1 - 7. Included in this classification are dietary, spiritual, and other counselors. Counseling Services must be available to both the terminally ill individual and the family members or other persons caring for the individual at home. Counseling, including dietary counseling, may be provided both for the purpose of training the individual's family or other care giver to provide care, and for the purpose of helping the individual and those caring for him or her to adjust to the individual's approaching death. This includes dietary, spiritual and other counseling services provided while the individual is enrolled in the hospice.

Total (Column 9)--Add the amounts of each cost center, columns 1 through 8, and enter the total in column 9. Transfer these totals to Worksheet K, column 1, lines as applicable. To facilitate transferring amounts from Worksheet K-1 to Worksheet K, the same cost centers with corresponding line numbers are listed on both worksheets. Not all of the cost centers are applicable to all agencies. Therefore, use only those cost centers applicable to your hospice.

4059. **WORKSHEET K-2 - COMPENSATION ANALYSIS - EMPLOYEE BENEFITS (PAYROLL RELATED)**

Enter all payroll-related employee benefits for the hospice on this worksheet. See CMS Pub. 15-1, chapter 20, for a definition of fringe benefits. Use the same basis as that used for reporting salaries and wages on Worksheet K-1. Therefore, using the same example as given for Worksheet K-1, enter

75 percent of the administrator's payroll-related fringe benefits on line 6 (A&G) and enter 25 percent of the administrator's payroll-related fringe benefits on line 10 (nursing care). Payroll-related employee benefits must be reported in the cost center in which the applicable employee's compensation is reported.

This assignment can be performed on an actual basis or the following basis:

- FICA - actual expense by cost center;
- Pension and retirement and health insurance (nonunion) (gross salaries of participating individuals by cost center);
- Union health and welfare (gross salaries of participating union members by cost center); and
- All other payroll-related benefits (gross salaries by cost center). Include non-payroll-related employee benefits in the A&G cost center, e.g., cost for personal education, recreation activities, and day care.

Add the amounts of each cost center, columns 1 through 8, and enter the total in column 9. Transfer these totals to Worksheet K, column 2, corresponding lines. To facilitate transferring amounts from Worksheet K-2 to Worksheet K, the same cost centers with corresponding line numbers are listed on both worksheets.

4060. **WORKSHEET K-3 - HOSPICE COMPENSATION ANALYSIS - CONTRACTED SERVICES/PURCHASED SERVICES.**

The hospice may contract with another entity for the provision of non-core hospice services. However, nursing care, medical social services and counseling are core hospice services and must routinely be provided directly by hospice employees. Supplemental services may be contracted in order to meet unusual staffing needs that cannot be anticipated and that occur so infrequently it would not be practical to hire additional staff to fill these needs. You may also contract to obtain physician specialty services. If contracting is used for any services, maintain professional, financial and administrative responsibility for the services and assure that all staff meet the regulatory qualification requirements.

Enter on this worksheet all contracted and/or purchased services for the hospice. Enter the contracted/purchased cost on the appropriate cost center line within the column heading which best describes the type of services purchased. Costs associated with contracting for general inpatient or respite care would be recorded on this worksheet. For example, where physical therapy services are purchased, enter the contract cost of the therapist in column 6, line 12. If a contracted/purchased service covers more than one cost center, then the amount applicable to each cost center is included on each affected cost center line. Add the amounts of each cost center, columns 1 through 8, and enter the total in column 9. Transfer these totals to Worksheet K, column 4, corresponding lines. To facilitate transferring amounts from Worksheet K-3 to Worksheet K, the same cost centers with corresponding line numbers are listed on both worksheets.

4061. WORKSHEET K-4, PART I - COST ALLOCATION - GENERAL SERVICE COSTS AND, PART II - COST ALLOCATION - STATISTICAL BASIS

Worksheet K-4 provides for the allocation of the expenses of each general service cost center to those cost centers, which receive the services. The cost centers serviced by the general service cost centers include all cost centers within the provider organization, i.e., other general service cost centers, reimbursable cost centers, nonreimbursable cost centers. Obtain the total direct expenses from Worksheet K, column 10. To facilitate transferring amounts from Worksheet K to Worksheet K-4, Part I, the same cost centers with corresponding line numbers (lines 3 through 39) are listed on both worksheets.

Worksheet K-4, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the general service cost centers on Worksheet K-4, Part I.

To facilitate the allocation process, the general format of Worksheets K-4, Parts I & II are identical. The column and line numbers for each general service cost center are identical on the two worksheets. In addition, the line numbers for each general, reimbursable, nonreimbursable, and special purpose cost centers are identical on the two worksheets. The cost centers and line numbers are also consistent with Worksheets K, K-1, K-2, and K-3.

The statistical bases shown at the top of each column on Worksheet K-4, Part II, are the recommended bases of allocation of the cost centers indicated. If a different basis of allocation is used, the provider must indicate the basis of allocation actually used at the top of the column.

Most cost centers are allocated on different statistical bases. However, for those cost centers where the basis is the same (e.g., square feet), the total statistical base over which the costs are to be allocated will differ because of the prior elimination of cost centers that have been closed.

Close the general service cost centers in accordance with 42 CFR 413.24(d)(1) which states, in part, that the cost of nonrevenue-producing cost centers serving the greatest number of other centers, while receiving benefits from the least number of centers, is apportioned first. This is clarified in CMS Pub. 15-1, chapter 23, §2306.1, which further clarify the order of allocation for stepdown purposes. Consequently, first close those cost centers that render the most services to and receive the least services from other cost centers. The cost centers are listed in this sequence from left to right on the worksheet. However, the circumstances of an agency may be such that a more accurate result is obtained by allocating to certain cost centers in a sequence different from that followed on these worksheets.

NOTE: A change in order of allocation and/or allocation statistics is appropriate for the current fiscal year cost if received by the contractor, in writing, within 90 days prior to the end of that fiscal year. The contractor has 60 days to make a decision or the change is automatically accepted. The change must be shown to more accurately allocate the overhead or, if the allocation is accurate, it should be changed due to simplification of maintaining the statistics. If a change in statistics is made, the provider must maintain both sets of statistics until an approval is made. If both sets are not maintained and the request is denied, the provider reverts back to the previously approved methodology. The provider must include with the request all supporting documentation and a thorough explanation of why the alternative approach should be used. (See CMS Pub. 15-1, chapter 23, §2313.)

If the amount of any cost center on Worksheet K, column 10, has a credit balance, show this amount as a credit balance on Worksheet K-4, Part I, column 0. Allocate the costs from the applicable overhead cost centers in the normal manner to the cost center showing a credit balance.

After receiving costs from the applicable overhead cost centers, if a general service cost center has a credit balance at the point it is allocated, do not allocate the general service cost center. Rather, enter the credit balance on the first line of the column and on line 39. This enables column 6, line 39, to crossfoot to columns 0 and 5A, line 39. After receiving costs from the applicable overhead cost centers, if a revenue producing cost center has a credit balance on Worksheet K-4, Part I, column 6, do not carry forward a credit balance to any worksheet.

On Worksheet K-4, Part II, enter on the first line in the column of the cost center the total statistics applicable to the cost center being allocated (e.g., in column 1, capital-related cost - buildings and fixtures, enter on line 1, the total square feet of the building on which depreciation was taken). Use accumulated cost for allocating A&G expenses.

Such statistical base does not include any statistics related to services furnished under arrangements except where both Medicare and non-Medicare costs of arranged-for services are recorded in your records.

For all cost centers (below the cost center being allocated) to which the service rendered is being allocated, enter that portion of the total statistical base applicable to each.

The total sum of the statistical base applied to each cost center receiving the services rendered must equal the total statistics entered on the first line.

Enter on Worksheet K-4, Part II, line 39, the total expenses of the cost center to be allocated. Obtain this amount from Worksheet K-4, Part I from the same column and line number of the same column. In the case of capital-related costs - buildings and fixtures, this amount is on Worksheet K-4, Part I, column 1, line 1.

Divide the amount entered on line 39 by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier on line 40. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistical base applicable to each cost center receiving the services rendered. Enter the result of each computation on Worksheet K-4, Part I in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving costs, the total expenses (line 39) of all of the cost centers receiving the allocation on Worksheet K-4, Part I, must equal the amount entered on the first line of the cost center being allocated.

The preceding procedures must be performed for each general service cost center. Each cost center must be completed on Worksheets K-4, Part I & II before proceeding to the next cost center.

After all the costs of the general service cost centers have been allocated on Worksheet K-4, Part I, enter in column 7, the sum of the expenses on lines 7 through 38. The total expenses entered in column 7, line 39, must equal the total expenses entered in column 0, line 39.

Column Descriptions

Column 1--Depreciation on buildings and fixtures and expenses pertaining to buildings and fixtures such as insurance, interest, rent, and real estate taxes are combined in this cost center to facilitate cost allocation.

Allocate all expenses to the cost centers on the basis of square footage of the space occupied. The square footage may be weighted if the person who occupies a certain area of space spends their time in more than one function. For example, if a person spends 10 percent of time in one function, 20 percent in another function, and 70 percent in still another function, the square footage may be weighted according to the percentages of 10 percent, 20 percent, and 70 percent, to the applicable functions.

Column 2--Allocate all expenses (e.g., interest, and personal property tax) for movable equipment to the appropriate cost centers on the basis of dollar value.

Column 4--The cost of vehicles owned or rented by the agency and all other transportation costs which were not directly assigned to another cost center on Worksheet K, column 3, is included in this cost center. Allocate this expense to the cost centers to which it applies on the basis of miles applicable to each cost center.

This basis of allocation is not mandatory and a provider may use weighted trips rather than actual miles as a basis of allocation for transportation costs, which are not directly assigned. However, a hospice must request the use of the alternative method in accordance with CMS Pub. 15-1, chapter 23, §2313. The hospice must maintain adequate records to substantiate the use of this allocation.

Column 6--The A&G expenses are allocated on the basis of accumulated costs after reclassifications and adjustments.

Therefore, obtain the amounts to be entered on Worksheet K-4, Part II, column 6, from Worksheet K-4, Part I, columns 0 through 5.

A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Negative balances are excluded from the allocation statistics when A&G expenses are allocated on the basis of accumulated cost.

A&G costs applicable to contracted services may be excluded from the total cost (Worksheet K-4, Part I, column 0) for purposes of determining the basis of allocation (Worksheet K-4, Part II, column 5) of the A&G costs. This procedure may be followed when the hospice contracts for services to be performed for the hospice and the contract identifies the A&G costs applicable to the purchased services

The contracted A&G costs must be added back to the applicable cost center after allocation of the hospice A&G cost before the reimbursable costs are transferred to Worksheet K-5. A separate worksheet must be included to display the breakout of the contracted A&G costs from the applicable cost centers before allocation and the adding back of these costs after allocation. Contractor approval does not have to be secured in order to use the above described method of cost finding for A&G.

Worksheet K-4, Part II, Column 6A--Enter the costs attributable to the difference between the total accumulated cost reported on Worksheet K-4, Part I, column 5A, line 39, and the accumulated cost reported on Worksheet K-4, Part II, column 6, line 6. Enter any amounts reported on Worksheet K-4, Part I, column 5A, for (1) any service provided under arrangements to program patients only that is not grossed up and (2) negative balances. Including these costs in the statistics for allocating A&G expenses causes an improper distribution of overhead.

In addition, report on line 6 the A&G costs reported on Worksheet K-4, Part I, column 6, line 6, since these costs are not included on Worksheet K-4, Part II, column 6, as an accumulated cost statistic.

The accumulated cost center line number must match the reconciliation column number. Include in the column number the alpha character "A", i.e., if the accumulated cost center for A&G is line 6 (A&G), the reconciliation column designation must be 6A.

Worksheet K-4, Part II, Column 6--The A&G expenses are allocated on the basis of accumulated costs. Therefore, enter the amount from Worksheet K-4, Part I, column 5A.

4062. WORKSHEET K-5 - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

This worksheet distributes the hospital's overhead to the specific cost centers of the hospice.

4062.1 Part I - Allocation of General Service Costs to Hospice Cost Centers--Worksheet K-5, Part I, provides for the allocation of the expenses of each general service cost center of the hospital to those cost centers which receive the services.

Obtain the direct total expenses (column 0, lines 2 through 33) from Worksheet K-4 Part I, lines 7 through 38. The amounts on columns 0 through 23 and column 25, line 34, must agree with the corresponding amounts on Worksheet B, Part I, columns 0 through 23, and column 25, line 116.

Complete the amounts entered on lines 1 through 33, columns 1 through 23, and column 25, in accordance with the instructions in §4062.2.

NOTE: Worksheet B, Part I established the method used to reimburse direct GME cost (i.e., reasonable cost or the per resident amount). Therefore, this worksheet must follow that method. If Worksheet B, Part I, column 25, excluded the costs of interns and residents, column 25 on this worksheet must also exclude these costs.

In column 24, enter the total of columns 4A through 23.

In column 27, for lines 2 through 33, multiply the amount in column 26 by the unit cost multiplier on line 35, and enter the result in this column. The total of the amounts on lines 2 through 33 must equal the amount in column 26, line 1.

In column 28, enter on lines 2 through 33, the sum of columns 26 and 27. The total on line 34 equals the total in column 26, line 34.

4062.2 Part II - Allocation of General Service Costs to Hospice Cost Centers - Statistical Basis--Worksheet K-5, Part II, provides for the proration of the statistical data needed to equitably allocate the expenses of the hospital's general service cost centers on Worksheet K-5, Part I. To facilitate the allocation process, the general format of Worksheet K-5, Parts I and II, is identical.

The statistical basis shown at the top of each column on Worksheet K-5, Part II, is the recommended basis of allocation of the cost center indicated and must be consistent with the statistical basis utilized on Worksheet B, Part I.

Lines 1 through 33--On Worksheet K-5, Part II, for all cost centers to which the general service cost center is being allocated, enter that portion of the total statistical base applicable to each.

Line 34--Enter the total of lines 1 through 33, for each column. The total in each column must be the same as shown for the corresponding column on Worksheet B-1, line 116.

Line 35--Enter the total expenses for the cost center allocated. Obtain this amount from Worksheet B, Part I, columns as indicated, line 116.

Line 36--Enter the unit cost multiplier which is obtained by dividing the cost entered on line 35 by the total statistic entered in the same column on line 34. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistic applicable to each cost center receiving the services. Enter the result of each computation on Worksheet K-5, Part I, in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services, the total cost (Part I, line 34) must equal the total cost on line 34, Part II.

Perform the preceding procedures for each general service cost center.

4062.3 Part III - Computation of the Total Hospice Shared Costs--This worksheet provides for the shared therapy, drugs, or medical supplies from the hospital to the hospice.

Column Description

Column 1--Where applicable, enter in column 1 the cost to charge ratio from Worksheet C, Part I, column 9, lines as indicated.

Column 2--Where hospital departments provide services to the hospice, enter on the appropriate lines the charges, from the provider's records, applicable to the hospital-based hospice.

Column 3--Multiply the amount in column 2 by the ratios in column 1, and enter the result in column 3.

Line 11--Sum of column 3, lines 1 through 10.

4063. WORKSHEET K-6 - CALCULATION OF HOSPICE PER DIEM COST

Worksheet K-6 calculates the average cost per day for a hospice patient. It is only an average and should not be misconstrued as the absolute.

Line 1--Transfer the total cost from Worksheet K-5, Part I, column 28, line 34 less column 28, line 33, plus Worksheet K-5, Part III, column 3, line 11. This line reflects the true cost including shared cost and excluding any non-hospice related activity.

Line 2--Enter the total unduplicated days from Worksheet S-9, column 6, line 5.

Line 3--Calculate the aggregate cost per day by dividing the total cost from line 1 by the total number of days from line 2.

Line 4--Enter the unduplicated Medicare days from Worksheet S-9, column 1, line 5.

Line 5--Calculate the aggregate Medicare cost by multiplying the average cost from column 4, line 3, by the number of unduplicated Medicare days on column 1, line 4, to arrive at the average Medicare cost.

Line 6--Enter the unduplicated Medicaid days from Worksheet S-9, column 2, line 5.

Line 7--Calculate the aggregate Medicaid cost by multiplying the average cost from line 3 by the number of unduplicated Medicaid days on line 6, to arrive at the average Medicaid cost.

Line 8--Enter the unduplicated SNF days from Worksheet S-9, column 3, line 5.

Line 9--Calculate the aggregate SNF cost by multiplying the average cost from line 3 by the number of unduplicated SNF days on line 8, to arrive at the average SNF cost.

Line 10--Enter the unduplicated NF days from Worksheet S-9, column 4, line 5.

Line 11--Calculate the aggregate NF cost by multiplying the average cost from line 3 by the number of unduplicated NF days on line 10, to arrive at the average NF cost.

Line 12--Enter the unduplicated Other days from Worksheet S-9, column 5, line 5.

Line 13--Enter the aggregate cost for other days by multiplying the average cost from line 3 by the number of unduplicated Other days on line 12, to arrive at the average other cost.

4064. WORKSHEET L - CALCULATION OF CAPITAL PAYMENT

Worksheet L, Parts I through III, calculate program settlement for PPS inpatient hospital capital-related costs in accordance with 42 CFR 412, Subpart M. Only provider components paid under the IPPS complete this worksheet.

Worksheet L consists of the following three parts:

- Part I - Fully Prospective Method
- Part II - Payment Under Reasonable Cost
- Part III - Computation of Exception Payments

COMPLETE EITHER PART I OR PART II, OR PARTS I AND III.

At the top of the worksheet, indicate by checking the applicable boxes the health care program, provider component, and the IPPS capital payment method for which the worksheet is prepared.

4064.1 Part I - Fully Prospective Method.--This part computes settlement under the fully prospective method only, as defined in 42 CFR 412.340. Use the fully prospective method for the IPPS capital settlement when the hospital's base year hospital-specific rate is below the adjusted federal rate and for IPPS hospitals with cost reporting periods beginning after the capital PPS transition. If your facility experienced a geographic redesignation (see 42 CFR 412.102(a) and (b), or 412.103) from urban to rural, or rural to urban (Worksheet S-2, lines 26 and 27, column 1, are "1" and "2" or "2" and "1", respectively, and the hospital contains at least 100 beds (as counted in accordance with 42 CFR 412.105(b)), subscript column 1 (add column 1.01) for lines 1 and 1.01. Enter in column 1, the capital DRG payments for the portion of the reporting period the hospital is classified as urban, and enter in column 1.01, the capital DRG payments for the portion of the reporting period the hospital is classified as rural.

Line Descriptions

Line 1--Enter the amount of the federal rate portion of the capital DRG payments for other than outlier during the period. If your facility experienced a geographic redesignation (see 42 CFR 412.102(a) and (b), or 412.103), enter in column 1 the federal rate portion of the capital DRG payments for other than outliers for discharges occurring during the urban classification portion of the cost reporting period. Enter in column 1.01, the federal rate portion of the capital DRG payments for other than outliers for discharges occurring during the rural classification portion of the cost reporting period.

Line 1.01--Enter the amount of the federal rate portion of the capital DRG payments for other than outlier during the period associated with Model 4 BPCI. If your facility experienced a geographic redesignation (see 42 CFR 412.102(a) and (b), or 412.103), enter in column 1, the federal rate portion of the capital DRG payments for other than outliers associated with Model 4 BPCI for discharges occurring during the urban classification portion of the cost reporting period. Enter in column 1.01, the federal rate portion of the capital DRG payments for other than outliers associated with Model 4 BPCI for discharges occurring during the rural classification portion of the cost reporting period.

Line 2--Enter the amount of the federal rate portion of the capital outlier payments made for PPS discharges during the period. (See 42 CFR 412.312(c).)

Line 2.01--Enter the amount of the federal rate portion of the capital outlier payments made for PPS discharges during the period associated with Model 4 BPCI. (See 42 CFR 412.312(c).)

Indirect Medical Education AdjustmentLines 3 through 6

Line 3--Enter the result of dividing the sum of total patient days (Worksheet S-3, Part I, column 8, lines 14 and 30) by the number of days in the cost reporting period (365, or 366 in case of leap year). Effective for cost reporting periods beginning on or after October 1, 2013, also include in total patient days, the labor and delivery days from Worksheet S-3, Part I, column 8, line 32. Do not include statistics associated with an excluded unit (subprovider).

NOTE: Reduce total patient days by nursery days (Worksheet S-3, Part I, column 8, line 13), and swing-bed days (Worksheet S-3, Part I, column 8, lines 5 and 6).

Line 4--Obtain the intern and resident amount from Worksheet E, Part A, line 18, plus line 25.

Line 5--Enter the result of the following calculation: $\{e^{-2822 \times \text{line } 4/\text{line } 3}\}-1$ where $e = 2.71828$. See 42 CFR 412.322(a)(3) for limitation of the percentage of I&Rs to average daily census. Line 4 divided by line 3 cannot exceed 1.5.

Line 6--Multiply line 5 by the sum of lines 1 and 1.01, columns 1 and 1.01.

Capital Disproportionate Share AdjustmentLines 7 through 11

Enter the amount of the federal rate portion of the additional capital payment amounts relating to the DSH adjustment. Complete these lines if you answered yes to line 45 on Worksheet S-2, Part I. (See 42 CFR 412.312(b)(3).) For hospitals qualifying for disproportionate share in accordance with 42 CFR 412.106(c)(2) (Pickle amendment hospitals), do not complete lines 7 through 9, and enter 11.89 percent on line 10.

Line 7--Enter the percentage of SSI recipient patient days (from your contractor or your records) to Medicare Part A patient days. Transfer this amount from Worksheet E, Part A, line 30.

Line 8--Enter the percentage resulting from the calculation of Medicaid patient days (Worksheet S-2, Part I, columns 1 through 6, line 24) to total days reported on Worksheet S-3, Part I, column 8, line 14, plus column 8, line 32, minus the sum of lines 5 and 6, plus employee discount days reported on Worksheet S-3, Part I, column 8, line 30. This amount must agree with the amount reported on Worksheet E, Part A, line 31.

Line 9--Add lines 7 and 8, and enter the result.

Line 10--Enter the percentage that results from the following calculation: $(e^{-2025 \times \text{line } 9})-1$ where e equals 2.71828. If Worksheet S-2, Part I, line 22, column 2, is "Y" (Pickle amendment hospital), enter 11.89 percent.

Line 11--Enter the result of line 10 multiplied by the sum of lines 1 and 1.01, column 1.

Line 12--Enter the sum of lines 1 and 1.01, columns 1 and 1.01, plus lines 2, 2.01, 6, and 11. For title XVIII, transfer this amount to Worksheet E, Part A, line 50.

4064.2 Part II - Payment Under Reasonable Cost--This part computes capital settlement under reasonable cost principles subject to the reduction pursuant to 42 CFR 412.324(b). Use the reasonable cost method for capital settlement determinations for new providers under 42 CFR 412.324(b) for the first two years or for titles V or XIX determinations, if applicable. This part may also be completed for cost reporting periods beginning on or after October 1, 2002, for the first two years for new providers under 42 CFR 412.304(c)(2)(i) (response to Worksheet S-2, Part I, line 47, column 2 is "Y", and line 48, column 2 is "N").

Line Descriptions

Line 1--Enter the amount of program inpatient routine service capital costs. This amount is the sum of the program inpatient routine capital costs from the appropriate Worksheet D, Part I, column 7, sum of the amounts on lines 30 through 35, and 43 for the hospital (lines 40 through 42 as applicable, for the subprovider).

Line 2--Enter the amount of program inpatient ancillary capital costs. This amount is the sum of the amounts of program inpatient ancillary capital costs from the appropriate Worksheet D, Part II, column 5, line 200.

Line 3--Enter the sum of lines 1 and 2.

Line 4--Enter a reduction factor of 85 percent.

Line 5--Multiply line 3 by line 4. For title XVIII, transfer the amount to Worksheet E, Part A, line 50.

This page is reserved for future use.

4064.3 Part III - Computation of Exception Payments.--This part computes minimum payment levels by class of provider eligible for additional exception payment for extraordinary circumstances pursuant to 42 CFR 412.312(e). Complete this part only if the provider component completed Part I of this worksheet. Complete this part only if the provider qualifies for the exception payment for extraordinary circumstances pursuant to 42 CFR 412.348(f) (the facility indicates "Y" to question 46 on Worksheet S-2, Part I).

Line 1--Enter the amount of program inpatient routine service and ancillary service capital costs. This amount is the sum of the program inpatient routine service capital costs from the appropriate Worksheet D, Part I, column 7, sum of lines 30 through 35 and 43, for the hospital, lines 40 through 42, as applicable for the subprovider, and program inpatient ancillary service capital costs from Worksheet D, Part II, column 5, line 200.

Line 2--Enter program inpatient capital costs for extraordinary circumstances as provided by 42 CFR 412.348(f), if applicable, from Worksheet L-1, sum of Part II, column 7, sum of lines 30 through 35 and 43, for the hospital; lines 40 through 42, as applicable for the subproviders; and Part III, column 5, line 200.

Line 3--Enter line 1 less line 2.

Line 4--Enter the appropriate minimum payment level percentage: The minimum payment levels for portions of cost reporting periods beginning on or after October 1, 2001 are:

- SCHs (located in either an urban or a rural area) - 90 percent;
- Urban hospitals with at least 100 beds and a disproportionate patient percentage of at least 20.2 percent - 80 percent; and
- All other hospitals - 70 percent.

For providers that qualify for an exception payment for extraordinary circumstances pursuant to 42 CFR 412.348(f) in conjunction with 412.312(e) the appropriate minimum payment level is 70 percent.

The minimum payment levels will be revised, if necessary, to keep total payments under the exceptions process at no more than 10 percent of capital prospective payments.

If you were an SCH during a portion of the cost reporting period, compute the minimum payment level percentage by dividing the number of days in your cost reporting period for which you were not an SCH (70 percent factor applicable) by the total number of days in the cost reporting period. Multiply that ratio by 70 percent. Divide the number of days in your cost reporting period for which you were an SCH (90 percent factor applicable) by the total number of days in the cost reporting period. Multiply that ratio by 90 percent. Add the amounts from steps 1 and 2 to compute the capital cost minimum payment level percentage. Display exception percentage in decimal format, e.g., 70 percent is displayed as .70 or 0.70.

Line 5--Enter the product of line 3 multiplied by line 4.

Line 6--Hospitals that did not qualify as SCHs during the cost reporting period enter a reduction factor of 85 percent. SCHs enter 100 percent. If you were a SCH during a portion of the cost reporting period, compute the capital cost reduction percentage by dividing the number of days in your cost reporting period for which you were not a SCH (reduction factor applicable) by the total number of days in the cost reporting period. Multiply that ratio by 15 percent and subtract the amount from 100. Enter the resulting extraordinary circumstance percentage adjustment in decimal format, e.g., 85 percent is displayed as .85 or 0.85.

Line 7--Enter the product of line 2 multiplied by line 6.

Line 8--Enter the sum of lines 5 and 7.

Line 9--Enter the amount from Part I, line 12, if applicable.

Line 10--Enter line 8 less line 9.

Lines 11 through 14--A hospital is entitled to an additional payment if its capital payments for the cost reporting period is less than the applicable minimum payment level. The additional payment equals the difference between the applicable minimum payment level and the capital payments that the hospital would otherwise receive. This additional payment amount is reduced for any amounts by which the hospital's cumulative payments exceed its cumulative minimum payment levels. The offsetting amounts will be determined based on the amounts by which the hospital's cumulative payments exceed its cumulative minimum payment levels in the lesser of the preceding 10-year period or the period of time under which the hospital is subject to the PPS for capital related costs.

A positive amount on line 10 represents the amount of capital payments under the minimum payment level in the current year. This amount must be offset for the amount by which the hospital's cumulative payments exceed its cumulative minimum payment levels in prior years, as reported on line 11. If the net amount on line 12 remains a positive amount, this amount represents the current year's additional payment for capital payments under the minimum payment level. Report this amount on line 13. If the net amount on line 12 is a negative amount, this amount represents the reduced amount by which the accumulated capital payment amounts exceeded the accumulated minimum payment levels. In this case, no additional payment is made in the current year. Transfer the amount on line 12 to line 14, and carry it forward to the following cost reporting period.

A negative amount on line 10 represents the amount of capital payments over the minimum payment level in the current year. Add any carry forward of prior years' amounts of the hospital's cumulative payments in excess of cumulative minimum payment levels, as reported on line 11, to the current year excess on line 12. The net amount on line 12 represents the total amount by which the accumulated capital payment amounts exceeded the accumulated minimum payment levels. No additional payment is made in the current year. Transfer the amount on line 12 to line 14, and carry it forward to the subsequent cost reporting period.

Line 11--The offsetting amounts will be determined based on the amounts by which the hospital's cumulative payments exceed its cumulative minimum payment levels in the lesser of the preceding 10-year period or the period of time under which the hospital is subject to the PPS for capital related costs. Enter the appropriate offset amount as computed pursuant to 42 CFR 412.312(e)(3).

Line 12--Enter the sum of lines 10 and 11.

Line 13--If the amount on line 12 is positive, enter the amount on this line.

Line 14--If the amount on line 12 is negative, enter the amount on this line.

Complete lines 15 through 17 only when line 12 is a positive amount.

Line 15--Enter the current years allowable operating and capital payments calculated from Worksheet E, Part A, line 47, plus the capital payments reported on line 9 above, minus 75 percent of the current year's operating disproportionate share payment amount reported on Worksheet E, Part A, line 34.

Line 16--Current year operating and capital costs from Worksheet D-1, line 49 minus the sum of Worksheet D, Part III, lines 30 through 35, column 9 (PPS subproviders use lines 40 through 42, as applicable, column 9), and Worksheet D, Part IV, column 11, line 200.

Line 17--Enter on this line the current year's exception offset amount. This is computed as line 15 minus line 16. If this amount is negative, enter zero on this line. If the amount on line 13 is greater than line 17, transfer the amount on line 13, less any reported amount on line 17, to Worksheet E, Part A, line 51.

4065. WORKSHEET L-1 - ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

This worksheet provides for the determination of direct and indirect capital-related costs associated with capital expenditures for extraordinary circumstances, allocated to inpatient operating costs. Only complete this worksheet for providers that qualify for an additional payment for extraordinary circumstances under 42 CFR 412.348(f) (the facility indicates "Y" to question 46 on Worksheet S-2, Part I).

4065.1 Part I - Allocation of Allowable Capital Costs for Extraordinary Circumstances--Use this part in conjunction with Worksheet B-1. The format and allocation process employed is similar to that used on Worksheets B, Part I and B-1. Any cost center subscripted lines and/or columns added to Worksheet B, Part I, are also added to this worksheet in the same sequence.

Column 0--Assign capital expenditures relating to extraordinary costs to specific cost centers on this worksheet, column 0. Enter on the appropriate lines those capital-related expenditure amounts relating to extraordinary costs which were directly assigned on Worksheet B, Part II. Enter on lines 3 and 4, as applicable, the remaining capital expenditure amounts relating to extraordinary costs which have not been directly assigned.

Columns 1 through 23--Transfer amounts on the top lines of columns 1 and 2 from column 0, line as applicable. For example, transfer line 1, column 0 to line 1, column 1. For all other columns, the top line represents the cross total amount.

For each column, enter on line 203 of this worksheet, Part I, the total statistics of the cost center being allocated. Obtain the individual statistics from Worksheet B-1 from the same column and line number used to allocate cost on this worksheet. (For example, obtain the amount of capital-related costs - buildings and fixtures from Worksheet B-1, column 1, line 1.)

Divide the amount entered on line 203 by the total capital expenses entered in the same column on the first line. Enter the resulting unit cost multiplier on line 204. Round the unit cost multiplier to six decimal places.

Multiply the unit cost multiplier by that portion of the total statistics applicable to each cost center receiving the services. The applicable cost center statistics are reported on Worksheet B-1. Enter the result of each computation on this worksheet in the corresponding column and line. (See §4000.1 for rounding standards.)

After the unit cost multiplier has been applied to all the cost centers receiving the services rendered, the total cost (line 197) of all the cost centers receiving the allocation on this worksheet must equal the amount entered on the first line. Perform the preceding procedures for each general service cost center. Complete the column for one cost center before proceeding to the column for the next cost center.

After the capital-related costs of all the general service cost centers have been allocated, enter in column 24 the sum of columns 2A through 23 for lines 30 through 196. (See §4020 for exception regarding negative cost centers.)

When an adjustment is required to capital costs for extraordinary circumstances after cost allocation, show the amount applicable to each cost center in column 25. Submit a supporting schedule showing the computation of the adjustment.

Transfer From Worksheet:
L-1, Part I, Column 26

To Worksheet L-1, Part II

Line 30 - Adults and Pediatrics

Column 1, line 30 for the hospital

Lines 31 through 35 - Intensive
Care Type Inpatient Hospital
Units

Column 1, lines 31 through 35

Lines 40 through 42, as
applicable - Subprovider

Column 1, lines 40 through 42, as applicable

Line 43 - Nursery

Column 1, line 43 for titles V and XIX

To Worksheet L-1, Part III

Lines 50 through 77 - Ancillary
Services

Column 1, lines 50 through 77

Lines 88 through 91 and 93 -
Outpatient Service Cost

Column 1, lines 88 through 91 and 93

Subscripts of line 92 - Distinct
Part Observation Bed Units

Column 1, subscripts of line 92

Lines 88, 89, 94, 97, and 98

Column 1, lines 88, 89, 94, 97, and 98

4065.2 Part II - Computation of Program Inpatient Routine Service Capital Costs for Extraordinary Circumstances.--This part computes the amount of capital costs for extraordinary circumstances applicable to hospital inpatient routine service costs. Complete only one Worksheet L-1, Part II, for each title. Report hospital and subprovider information on the same worksheet, lines as appropriate.

Column 1--Enter on each line the capital costs for extraordinary circumstances as appropriate. Obtain this amount from Worksheet L-1, Part I, column 26.

Column 2--Compute the amount of the swing-bed adjustment. If you have a swing-bed agreement or have elected the swing-bed optional method of reimbursement, determine the amount for the cost center in which the swing-beds are located by multiplying the amount in column 1 by the ratio of the amount entered on Worksheet D-1, line 26, to the amount entered on Worksheet D-1, line 21.

Column 3--Enter column 1 minus column 2.

Column 4--Enter on each line the total patient days, excluding swing-bed days, by cost center from the corresponding lines of Worksheet D, Part I, column 4.

Column 5--Divide the cost of each cost center in column 3 by the total patient days in column 4 for each line to determine the per diem cost capital cost for extraordinary circumstances. Enter the resultant per diem cost in column 5.

Column 6--Enter the program inpatient days for the corresponding cost centers from Worksheet D, Part I, column 6.

Column 7--Multiply the per diem in column 5, by the inpatient program days in column 6, to determine the program's share of capital costs for extraordinary circumstances applicable to inpatient routine services, as applicable, and enter the result.

4065.3 Part III - Computation of Program Inpatient Ancillary Service Capital Costs For Extraordinary Circumstances--This part computes the program inpatient ancillary capital costs for extraordinary circumstances for titles V, XVIII, Part A, and XIX. Complete a separate copy of this part for the hospital and each subprovider for titles V; XVIII, Part A; and XIX; as applicable. In this case, enter the subprovider component number in addition to showing the provider number.

Make no entries on this worksheet for any costs centers with a negative balance on Worksheet B, Part I, column 26.

Column 1--Enter on each line the capital-related costs for each cost center as appropriate. Obtain this amount from Worksheet L-1, Part I, column 26.

NOTE: Compute capital costs for extraordinary circumstances relating to non-distinct observation bed units. To compute extraordinary circumstances relating to non-distinct observation bed units, develop a ratio of total observation bed costs to total general routine costs. Compute this ratio, rounded to six decimal places, by dividing the amount from Worksheet L-1, Part I, column 26, line 30, by the amount on Worksheet D-1, line 37. Then multiply this ratio by the general routine capital costs for extraordinary circumstances from Supplemental Worksheet L-1, Part I, column 26, line 30, to obtain the capital costs for extraordinary circumstances relating to non-distinct observation bed units for line 92, column 1. Transfer distinct part observation bed unit costs from Worksheet L-1, Part I, the appropriate subscript of column 26, line 92.

Column 2--Enter on each line the charges applicable to each cost center as shown on Worksheet C, Part I, column 6.

Column 3--Divide the cost of each cost center in column 1 by the charges in column 2, for each line to determine the cost/charge ratio. Round the ratios to six decimal places, e.g., round .0321514 to 032151. Enter the resultant departmental ratios in column 3.

Column 4--Enter on each line the appropriate titles V; XVIII, Part A; or XIX; inpatient charges. Transfer these charges from the corresponding lines of Worksheet D, Part II, column 4.

Column 5--Multiply the ratio in column 3, by the charges in column 4, to determine the program's share of capital costs for extraordinary circumstances applicable to titles V; XVIII, Part A; or XIX; inpatient ancillary services, as appropriate.

4066. WORKSHEET M-1 - ANALYSIS OF HOSPITAL-BASED RHC/FQHC COSTS

Use this worksheet only if you operate a certified hospital-based RHC/FQHC. Use only those cost centers that represent services for which the clinic/center is certified. If you have more than one hospital-based RHC/FQHC, complete separate worksheets for each hospital-based RHC/FQHC, unless the clinic/center has received prior contractor approval to file a consolidated cost report (see CMS Pub. 100-4, chapter 9, §30). Effective for cost reporting periods beginning on or after October 1, 2014, hospital-based FQHCs do not complete the M series worksheets, but must complete the N series worksheets.

This worksheet is for the recording of direct hospital-based RHC/FQHC costs from your accounting books and records to arrive at the identifiable RHC/FQHC cost. This data is required by 42 CFR 413.20. The worksheet also provides for the necessary reclassifications and adjustments to certain accounts prior to the cost finding calculations.

Column Descriptions

Columns 1 through 3--The expenses listed in these columns must be in accordance with your accounting books and records. If the cost elements of a cost center are maintained separately on your books, a reconciliation of costs per the accounting books and records to those on this worksheet must be maintained by you and are subject to review by your contractor.

Enter on the appropriate lines in columns 1 through 3, the total expenses incurred during the reporting period. Detail the expenses as Salaries (column 1) and Other (column 2). The sum of columns 1 and 2 must equal column 3.

Column 4--Enter any reclassifications among the cost center expenses listed in column 3 which are needed to effect proper cost allocation. This column need not be completed by all hospital-based RHCs/FQHCs, but is completed only to the extent reclassifications are needed and appropriate in the particular circumstances. See §4014 for examples of reclassifications that may be needed. Submit with the cost report copies of any work papers used to compute the reclassifications reported in this column. The net total of the entries in column 4 must equal zero on line 30 if no reclassifications were reported on Worksheet A, column 4, of the appropriate line 88 and/or 89.

Column 5--Add column 4 to column 3, and extend the net balances to column 5. The total of column 5 must equal the total of column 3 on line 30, if no reclassifications were reported on Worksheet A, column 4, of the appropriate line 88 and/or 89.

Column 6--In accordance with 42 CFR 413.9(c)(3), enter on the appropriate lines the amounts of any adjustments to expenses required under the Medicare principles of reimbursement. (See §4016.) Submit with the cost report copies of any work papers used to compute the adjustments reported in this column.

NOTE: The allowable cost of the services furnished by Public Health Service personnel may be included in your hospital-based RHCs/FQHCs costs. Obtain this amount from your contractor, and include this as an adjustment to the appropriate lines on column 6.

Column 7--Adjust the amounts in column 5 by the amounts in column 6, and extend the net balance to column 7. The total facility costs on line 32 must equal the net expenses for cost allocation on Worksheet A for the hospital-based cost center.

Line Descriptions

Lines 1 through 9--Enter the costs of your health care staff.

Line 10--Enter the sum of the amounts on lines 1 through 9.

Line 11--Enter the cost of physician medical services furnished under agreement.

Line 12--Enter the expenses of physician supervisory services furnished under agreement.

Line 14--Enter the sum of the amounts on lines 11 through 13.

Lines 15 through 20--Enter the expenses of other health care costs.

Line 20--Do not complete this line. Per 42 CFR 413.78(a), the GME payment to the hospital includes all residents working in the hospital healthcare complex; therefore, no separate payment is made to the hospital-based RHC/FQHC for GME costs.

Line 21--Enter the sum of the amounts on lines 15 through 20. For cost reporting periods ending on or after October 1, 2014, enter the sum of the amounts on lines 15 through 19.

Line 22--Enter the sum of the amounts on lines 10, 14, and 21. Reduce that result by the amount reported on line 20 if you are entitled to claim GME costs on line 20. Transfer this amount to Worksheet M-2, line 10.

Lines 23 through 27--Enter the expenses applicable to services that are not reimbursable under the RHC/FQHC benefit.

Line 25.01 - Telehealth--This cost center includes the cost of telehealth distant-site services as described in CMS Pub. 100-02, chapter 13, §190.

Line 25.02 - Chronic Care Management (CCM)--This cost center includes the structured recording of patient health information, an electronic health care plan addressing all health issues, access to chronic care management services, managing care transitions, and coordinating and sharing patient information with practitioners and providers outside the practice. CCM services are reimbursed as an add-on payment based on the Medicare Physician Fee Schedule (MPFS). See 80 FR 71080 (November 16, 2015).

Line 27--Do not complete this line.

Line 28--Enter the sum of the amounts on lines 23 through 27. For cost reporting periods ending on or after October 1, 2014, enter the sum of the amounts on lines 23 through 26. Transfer the total amount in column 5 to Worksheet M-2, line 11.

Line 29--Enter the overhead expenses directly costed to the hospital-based RHC/FQHC. These expenses may include rent, insurance, interest on mortgage or loans, utilities, depreciation of buildings and fixtures, depreciation of equipment, housekeeping and maintenance expenses, and property taxes. Submit with the cost report supporting documentation to detail and compute the facility costs reported on this line.

Line 30--Enter the expenses related to the administration and management of the hospital-based RHC/FQHC that are directly costed to the facility. These expenses may include office salaries, depreciation of office equipment, office supplies, legal fees, accounting fees, insurance, telephone service, fringe benefits, and payroll taxes. Submit with the cost report supporting documentation to detail and compute the administrative costs reported on this line.

Line 31--Enter the sum of the amounts on lines 29 and 30. Transfer the total amount in column 5 to Worksheet M-2, line 14.

Line 32--Enter the sum of the amounts on lines 22, 28, and 31. This is the total hospital-based RHC/FQHC cost. This amount should agree with the amount reported for the hospital-based RHC/FQHC on Worksheet A, column 7, reduced by any amounts claimed on line 20 above.

4067. WORKSHEET M-2 - ALLOCATION OF OVERHEAD TO HOSPITAL-BASED RHC/FQHC SERVICES

Use this worksheet only if you operate a certified hospital-based RHC/FQHC as part of your healthcare complex. If you have more than one hospital-based RHC/FQHC, complete a separate worksheet for each hospital-based RHC/FQHC.

Visits and Productivity.--Worksheet M-2 summarizes the number of hospital-based RHC/FQHC visits furnished by the health care staff and calculates the number of visits to be used in the rate determination. Lines 1 through 9 list the types of practitioners (positions) for whom hospital-based RHC/FQHC visits must be counted and reported.

Column descriptions

Column 1--Record the number of all FTE personnel in each of the applicable staff positions in the hospital-based RHCs/FQHCs practice. (See CMS Pub. 100-04, chapter 9, §40.3 for a definition of FTEs).

Column 2--Record the total visits actually furnished to all patients by all personnel in each of the applicable staff positions in the reporting period. Count visits in accordance with instructions in 42 CFR 405.2463(a) defining a visit.

Column 3--Productivity standards established by CMS are applied as a guideline that reflects the total combined services of the staff. Apply a level of 4200 visits for each physician and a level of 2100 visits for each non-physician practitioner. You are not subject to the productivity standards if you answered "Yes" to question 12 of Worksheet S-8. If so, then enter the revised standards established by you and your contractor.

Column 4--For lines 1 through 3, enter the product of column 1 and column 3. This is the minimum number of hospital-based RHC/FQHC visits the personnel in each staff position are expected to furnish.

Column 5--On line 4, enter the greater of the subtotal of the actual visits in column 2 or the minimum visits in column 4.

Contractors have the authority to waive the productivity guideline in cases where you have demonstrated reasonable justification for not meeting the standard. In such cases, the contractor will substitute your actual visits if an exception is granted.

On lines 5 through 7 and 9, enter the actual number of visits for each type of position.

Line descriptions

Line 1--Enter the number of FTEs and total visits furnished to hospital-based RHC/FQHC patients by staff physicians working at the hospital-based RHC/FQHC on a regular ongoing basis. Also include on this line, physician data (FTEs and visits) for services furnished to hospital-based RHC/FQHC patients by staff physicians working under contractual agreement with you on a regular ongoing basis in the hospital-based RHC/FQHC facility. These physicians are subject to productivity standards. (See 42 CFR 405.2468(d)(2)(v).)

Line 4--Enter the total of lines 1 through 3 for columns 1, 2 and 4.

Line 5--Enter the number of FTEs and total visits furnished to hospital-based RHC/FQHC patients by visiting nurses working at the hospital-based RHC/FQHC. Visiting nurses provide skilled nursing services to the homebound for services which require the skills of a nurse based on the complexity of the service, e.g., intravenous or intramuscular injections or insertions of catheters. (See CMS Pub. 100-02, chapter 13, §180).

Line 6--Enter the number of FTEs and total visits furnished to hospital-based RHC/FQHC patients by clinical psychologists working at the hospital-based RHC/FQHC. Clinical psychologist services may include the diagnosis, treatment and consultation of a patient. (See CMS Pub. 100-02, chapter 13, §140).

Line 7--Enter the number of FTEs and total visits furnished to hospital-based RHC/FQHC patients by clinical social worker working at the hospital-based RHC/FQHC. Clinical social worker services may include the diagnosis, treatment and consultation of a patient. (See CMS Pub. 100-02, chapter 13, §140).

Line 7.01--Enter the number of FTEs for registered dietitians or nutritional professionals and total visits furnished to hospital-based FQHC patients for medical nutrition therapy (MNT) services provided in hospital-based FQHCs. MNT services apply to hospital-based FQHCs only. (See CMS Pub. 100-02, chapter 13, §210.2.4).

Line 7.02--Enter the number of FTEs for registered dietitians or nutritional professionals and total visits furnished to hospital-based FQHC patients for diabetes self-management training (DSMT) services provided in hospital-based FQHCs. DSMT services apply to hospital-based FQHCs only. (See CMS Pub. 100-02, chapter 13, §210.2.4).

Line 8--Enter the total of lines 4 through 7 (and subscripts).

Line 9--Enter the number of visits furnished to hospital-based RHC/FQHC patients by physicians under agreement with you who do not furnish services to patients on a regular ongoing basis in the hospital-based RHC/FQHC. Physicians' services under agreements with you are (1) all medical services performed at your site by a non-staff physician who is not the owner or an employee of the facility, and (2) medical services performed at a location other than your site by such a physician for which the physician is compensated by you. While all physician services at your site are included in RHC/FQHC services, physician services furnished in other locations by physicians who are not on your full time staff are paid to you only if your agreement with the physician provides for compensation for such services.

Determination of Total Allowable Cost Applicable To Hospital-Based RHC/FQHC Services--Use lines 10 through 18 to determine the amount of overhead costs incurred by both the parent provider and the hospital-based RHC/FQHC.

Line 10--Enter the cost of health care services from Worksheet M-1, column 7, line 22.

Line 11--Enter the total nonreimbursable costs from Worksheet M-1, column 7, line 28.

Line 12--Enter the sum of lines 10 and 11 for the cost of all services (excluding overhead).

Line 13--Enter the percentage of hospital-based RHC or FQHC services. This percentage is determined by dividing the amount on line 10 (the cost of health care services) by the amount on line 12 (the cost of all services, excluding overhead).

Line 14--Enter the total hospital-based RHC/FQHC overhead costs incurred from Worksheet M-1, column 7, line 31.

Line 15--Enter the overhead costs incurred by the parent provider allocated to the hospital-based RHC/FQHC. This amount is the difference between the total costs after cost allocation on Worksheet B, Part I, column 26 and Worksheet B, Part I, column 0. If GME costs are claimed on line 20 of Worksheet M-1, do not include the GME costs allocated to the RHC/FQHC in columns 21 and 22 of Worksheet B, Part I.

Line 16--Enter the sum of lines 14 and 15 to determine the total overhead costs related to the hospital-based RHC/FQHC.

Line 17--Do not complete this line. Per 42 CFR 413.78(a), the GME payment to the hospital includes all residents working in the hospital healthcare complex; therefore, no separate payment is made to the hospital-based RHC/FQHC for GME costs.

Line 18--Enter the amount from line 16.

Line 19--Enter the overhead amount applicable to hospital-based RHC/FQHC services. It is determined by multiplying the amount on line 13 (the ratio of hospital-based RHC/FQHC services to total services) by the amount on line 18 (total overhead costs).

Line 20--Enter the total allowable cost of hospital-based RHC/FQHC services, the sum of line 10 (cost of hospital-based RHC/FQHC health care services) and line 19 (overhead costs applicable to hospital-based RHC/FQHC services).

4068. WORKSHEET M-3 - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HOSPITAL-BASED RHC/FQHC SERVICES

This worksheet applies to title XVIII only and provides for the reimbursement calculation for services rendered. Use this worksheet to determine the interim all inclusive rate of payment and the total program payment for the cost reporting period for each hospital-based RHC/FQHC reported.

Determination of Rate For Hospital-Based RHC/FQHC Services--Worksheet M-3 calculates the cost per visit for hospital-based RHC/FQHC services and applies the screening guideline established by CMS on your health care staff productivity.

Line descriptions

Line 1--Enter the total allowable cost from Worksheet M-2, line 20.

Line 2--Report vaccine costs on this line from Worksheet M-4.

Line 3--Subtract the amount on line 2 from the amount on line 1 and enter the result.

Line 4--Enter the greater of the minimum or actual visits by the health care staff from Worksheet M-2, column 5, line 8.

Line 5--Enter the visits made by physicians under agreement from Worksheet M-2, column 5, line 9.

Line 6--Enter the total adjusted visits (sum of lines 4 and 5).

Line 7--Enter the adjusted cost per visit. This is determined by dividing the amount on line 3 by the visits on line 6.

For services rendered from January 1, 2010, through December 31, 2013, the maximum rate per visit entered on line 8 and the outpatient mental health treatment service limitation applied on line 14 both correspond to the same time period (partial calendar year). Consequently, both are entered in the same column and no further subscripting of the columns is necessary.

Lines 8 and 9--The payment limits are updated every January 1; however, the possibility exists that payment limits may also be updated other than on January 1. Complete columns 1, 2, and 3, if applicable (add column 3 for lines 8 through 14 if the cost reporting period overlaps three payment limit periods) for lines 8 and 9, to identify costs and visits affected by different payment limits within a cost reporting period. If only one payment limit is applicable during the cost reporting period (calendar year reporting period), complete column 2 only.

Line 8--Enter the per visit payment limit. Obtain this amount from CMS Pub. 100-04, chapter 4, §20.6, or from your contractor.

NOTE: If you are based in a small rural hospital with less than 50 beds (the bed count is based on the same calculation used on Worksheet E, Part A, line 4), in accordance with 42 CFR 412.105(b), do not apply the per visit payment limit. Transfer the adjusted cost per visit (line 7) to line 9, columns 1 and/or 2.

NOTE: Hospital-based RHCs that are based in a small urban hospital with less than 50 beds (as calculated above) will also be exempt from the per visit limit.

For hospital-based RHCs based in small urban hospitals transfer the adjusted cost per visit (line 7) to line 9, column 1 and/or 2.

Line 9--Enter the lesser of the amount on line 7 or line 8.

Calculation of Settlement--Complete lines 10 through 29 to determine the total program payment due you for covered hospital-based RHC/FQHC services furnished to program beneficiaries during the reporting period. Complete columns 1 and 2 of lines 10 through 14 to identify costs and visits affected by different payment limits during a cost reporting period.

Line descriptions

Line 10--Enter the number of program covered visits excluding visits subject to the outpatient mental health services limitation from your contractor records.

Line 11--Enter the subtotal of program cost. This cost is determined by multiplying the rate per visit on line 9 by the number of visits on line 10 (the total number of covered program beneficiary visits for hospital-based RHC/FQHC services during the reporting period).

Line 12--Enter the number of program covered visits subject to the outpatient mental health services limitation from your contractor records.

Line 13--Enter the program covered cost for outpatient mental health services by multiplying the rate per visit on line 9 by the number of visits on line 12.

Line 14--Enter the limit adjustment. In accordance with MIPPA 2008, section 102, the outpatient mental health treatment service limitation applies as follows: For services rendered through December 31, 2009, the limitation is 62.50 percent; services from January 1, 2010, through December 31, 2011, the limitation is 68.75 percent; services from January 1, 2012, through December 31, 2012, the limitation is 75 percent; services from January 1, 2013 through December 31, 2013, the limitation is 81.25 percent; and services on or after January 1, 2014, the limitation is 100 percent. This is computed by multiplying the amount on line 13 by the corresponding outpatient mental health treatment service limit percentage. This limit applies only to therapeutic services, not initial diagnostic services.

NOTE: Section 4104 of ACA eliminates coinsurance and deductible for preventive services, effective for dates of service on or after January 1, 2011. Hospital-based RHCs/FQHCs must provide detailed HCPCS coding for preventive services to ensure coinsurance and deductible are not applied. Hospital-based RHCs/FQHCs must maintain this documentation to apply the appropriate reductions on lines 16.03 and 16.04.

Line 15--Do not complete this line. Per 42 CFR 413.78(a), the GME payment to the hospital includes all residents working in the hospital healthcare complex; therefore, no separate payment is made to the hospital-based RHC/FQHC for GME costs.

Line 16--For cost reporting periods that overlap January 1, 2011, enter in column 1 the sum of lines 11 and 14, column 1 and in column 2, the sum of lines 11 and 14, column 2. For cost reporting periods beginning on or after January 1, 2011, do not use column 1 and enter the total program cost in column 2. This is equal to the sum of the amounts in columns 1 and 2, respectively (and 3, if applicable), lines 11 and 14.

Line 16.01--Enter the total program charges from the contractor's records (PS&R). For cost reporting periods that overlap January 1, 2011, do not complete column 1 and enter total program charges for services rendered on or after January 1, 2011 in column 2. For cost reporting periods beginning on or after January 1, 2011, enter total program charges in column 2.

Line 16.02--Enter the total program preventive charges from the provider's records. For cost reporting periods that overlap January 1, 2011, do not complete column 1 and enter total program preventive charges for services rendered on or after January 1, 2011 in column 2. For cost reporting periods beginning on or after January 1, 2011, enter total program preventive charges in column 2.

Line 16.03--Enter the total program preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete column 1 and enter the total program preventive costs ((line 16.02 divided by line 16.01) times line 16) for services rendered on or after January 1, 2011, in column 2. For cost reporting periods beginning on or after January 1, 2011, enter the total program preventive costs ((line 16.02 divided by line 16.01) times line 16, column 2).

Line 16.04--Enter the total program non-preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete column 1 and enter the total program non-preventive costs ((line 16 minus lines 16.03 and 18) times .80) for services rendered on or after January 1, 2011, in column 2. For cost reporting periods beginning on or after January 1, 2011, enter the total program non-preventive costs ((line 16, column 2, minus lines 16.03 and 18, column 2) times .80) in column 2.

Line 16.05--Enter the total program costs. For cost reporting periods that overlap January 1, 2011, enter total program costs (line 16 times .80) for services rendered prior to January 1, 2011 in column 1, and enter the sum of lines 16.03 and 16.04, in column 2. For cost reporting periods beginning on or after January 1, 2011, enter the sum of lines 16.03 and 16.04, in column 2.

Line 17--Enter the primary payer amounts from your records.

Line 18--Enter the amount credited to the hospital-based RHC's program patients to satisfy their deductible liabilities on the visits on lines 10 and 12 as recorded by the contractor from clinic bills processed during the reporting period. Hospital-based RHCs determine this amount from the interim payment lists provided by the contractor. Hospital-based FQHCs enter zero on this line as deductibles do not apply.

Line 19--Enter the coinsurance amount applicable to the hospital-based RHC/FQHC for program patient visits on lines 10 and 12 as recorded by the contractor from clinic/center bills processed during the reporting period. This line captures data for informational and statistical purposes only. This line does not impact the settlement calculation.

Line 20--Enter the net program costs, excluding vaccines. For cost reporting periods that overlap January 1, 2011, enter the result of subtracting the amount on line 17 from the amount on line 16.05, columns 1 and 2. For cost reporting beginning on or after January 1, 2011, enter the result of subtracting the amount on line 17 from the amount on line 16.05, column 2.

Line 21--Enter the amount from Worksheet M-4, line 16.

Line 22--Enter the total allowable Medicare cost, sum of the amounts on lines 20 and 21.

Line 23--Enter your total allowable bad debts, net of recoveries, from your records. If recoveries exceed the current year's bad debts, line 23 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 23.01--Enter the result of line 23 (including negative amounts) times 88 percent for cost reporting periods beginning on or after October 1, 2012, 76 percent for cost reporting periods beginning on or after October 1, 2013, and 65 percent for cost reporting periods beginning on or after October 1, 2014.

Line 24--Enter the gross allowable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. This amount must also be reported on line 23.

Line 25--Enter any other adjustment. For example, if you change the recording of vacation pay from the cash basis to the accrual basis (see CMS Pub. 15-1, chapter 21, §2146.4), enter the adjustment. Specify the adjustment in the space provided.

Line 25.50--Enter the Pioneer ACO demonstration payment adjustment amount. Do not use this line for services rendered on or after January 1, 2017. Report any ACO demonstration payment adjustments for services on or after January 1, 2017, on line 25.99 or line 26.02, accordingly.

Line 25.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 26--Enter the sum of lines 22 and 23 plus or minus line 25, and minus lines 25.50 and 25.99. For cost reporting periods beginning on or after October 1, 2012, enter the sum of lines 22 and 23.01 plus or minus line 25 and minus line 25.50.

Line 26.01--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 26]. Do not apply the sequestration calculation when gross reimbursement is less than zero.

Line 26.02--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 27--Enter the total interim payments from Worksheet M-5 made to you for covered services furnished to program beneficiaries during the reporting period (from contractor records).

Line 28--For contractor use only, enter the on line 5.99 of Worksheet M-5.

Line 29--Enter the total amount due to/from the program (line 26 minus lines 26.01, 26.02, 27, and 28). Transfer this amount to Worksheet S, Part III, column 3, line 10 and/or 11 as applicable.

Line 30--Enter the program reimbursement effect of protested items. The reimbursement effect of the nonallowable items is estimated by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-1, chapter 1, §115.2.) A schedule showing the supporting details and computations must be attached.

4069. WORKSHEET M-4 - COMPUTATION OF HOSPITAL-BASED RHC/FQHC PNEUMOCOCCAL AND INFLUENZA VACCINE COST

The cost and administration of pneumococcal and influenza vaccine to Medicare beneficiaries are 100 percent reimbursable by Medicare. This worksheet provides for the computation of the cost of these vaccines. Additionally, only use this worksheet for vaccines rendered to patients who, at the time of receiving the vaccine(s), were not inpatients or outpatients of the hospital. If a patient simultaneously received vaccine(s) with any Medicare covered services as an inpatient or outpatient of the hospital, those vaccine costs are reimbursed through the hospital and cannot be claimed by the hospital-based RHC/FQHC.

To accommodate vaccines other than the seasonal influenza vaccines covered by Medicare, subscript column 2 (add column 2.01 and 2.02, if necessary). The data entered in all columns (1, 2, and applicable subscripts) for lines 4, 11, and 13, are mutually exclusive. That is, the vaccine costs, the total number of vaccines administered, and the total number of Medicare covered vaccines shall only be represented one time in the appropriate column.

Line 1--Enter the health care staff cost from Worksheet M-1, column 7, line 10.

Line 2--Enter the ratio of the estimated percentage of time involved in administering pneumococcal and influenza vaccine injections to the total health care staff time. Do not include physician service under agreement time in this calculation.

Line 3--Multiply the amount on line 1 by the amount on line 2 and enter the result.

Line 4--Enter the cost of the pneumococcal and influenza vaccine medical supplies from your records.

Line 5--Enter the sum of lines 3 and 4.

Line 6--Enter the amount from Worksheet M-1, column 7, line 22. This is your total direct cost of the facility.

Line 7--Enter the amount from Worksheet M-2, line 19.

Line 8--Divide the amount on line 5 by the amount on line 6 and enter the result.

Line 9--Multiply the amount on line 7 by the amount on line 8 and enter the result.

Line 10--Enter the sum of the amounts on lines 5 and 9.

Line 11--Enter the total number of pneumococcal and influenza vaccine injections from your records.

Line 12--Enter the cost per pneumococcal and influenza vaccine injections by dividing the amount on line 10 by the number on line 11.

Line 13--Enter the number of program pneumococcal and influenza vaccine injections from your records or the PS&R.

Line 14--Enter the program cost for vaccine injections by multiplying the amount on line 12 by the amount on line 13.

Line 15--Enter the total cost of pneumococcal and influenza vaccines and their administration by entering the sum of the amount in column 1, line 10 and the amount in column 2 (and applicable subscripts), line 10.

Transfer this amount to Worksheet M-3, line 2.

Line 16--Enter the Medicare cost of pneumococcal and influenza vaccines and their administration costs. This is equal to the sum of the amount in column 1, line 14 plus column 2 (and applicable subscripts), line 14.

Transfer the result to Worksheet M-3, line 21.

4070. WORKSHEET M-5 - ANALYSIS OF PAYMENTS TO HOSPITAL-BASED RHC/FQHC FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

Complete this worksheet for Medicare interim payments only. If you have more than one hospital-based RHC/FQHC, complete a separate worksheet for each facility.

Complete the identifying information on lines 1 through 4. The remainder of the worksheet is completed by your contractor.

Line Descriptions

Line 1--Enter the total program interim payments paid to the hospital-based RHC/FQHC. The amount entered reflects the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. The amount entered includes amounts withheld from the component's interim payments due to an offset against overpayments to the component applicable to prior cost reporting periods. It does not include any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, or tentative or net settlement amounts, nor does it include interim payments payable.

Line 2--Enter the total program interim payments payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period, but not paid as of the end of the cost reporting period. It does not include payments reported on line 1.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Transfer the total interim payments to the title XVIII Worksheet M-3, line 27.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET M-5. LINES 5 THROUGH 7 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5 IS "5" (AMENDED COST REPORT), THE HOSPITAL-BASED RHC/FQHC MAY COMPLETE THIS SECTION.)

Line 5--List separately each tentative settlement payment after desk review together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening settlement on line 5.

Line 6--Enter the net settlement amount (balance due to the hospital-based RHC/FQHC or balance due to the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening.

NOTE: On lines 3, 5, and 6, when an amount is due from the hospital-based RHC/FQHC to the program, show the amount and date on which the hospital-based RHC/FQHC agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

Line 7--Enter the sum of the amounts on lines 4, 5.99, and 6 in column 2. The amount in column 2 must equal the amount on Worksheet M-3, line 26 less the amount on line 26.01.

Line 8--Enter the contractor name, the contractor number and NPR date in columns 0, 1 and 2, respectively.

4071. WORKSHEET N-1 - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES FOR HOSPITAL-BASED FQHC

Use the N worksheet series if you operate a certified hospital-based FQHC for cost reporting periods beginning on or after October 1, 2014. Use only those cost centers that represent services for which the hospital-based FQHC is certified. If you have more than one hospital-based FQHC, complete a separate worksheet N series for each hospital-based FQHC, unless the hospital-based FQHC has received prior contractor approval to file a consolidated cost report (see CMS Pub. 100-04, chapter 9, §30).

This worksheet is for recording direct costs of the hospital-based FQHC from your accounting books and records. It also provides for the necessary reclassifications and adjustments to certain accounts. If the cost elements of a cost center are maintained separately on your accounting books, a reconciliation of costs per the accounting books and records to those on this worksheet must be maintained and are subject to review by your contractor. The cost centers listed may not apply to every hospital-based FQHC using these forms. For example, a hospital-based FQHC that does not have transportation costs will not complete line 11. Complete only those lines that are applicable.

Column Descriptions

Column 1--Enter direct salaries and wages plus related salary amounts for paid vacation, holiday, sick, other paid-time-off (PTO), severance, and bonus pay.

Column 2--Enter all costs other than salaries.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each cost center, enter any reclassifications for expenses listed in column 3. The net total of the entries in column 4, line 100, must equal zero if no reclassifications were reported on Worksheet A, column 4, line 89. Show reductions to expenses as negative numbers. This column is completed only to the extent reclassifications are needed and appropriate in the particular circumstances. See §4014 for examples of reclassifications that may be needed. Submit with the cost report copies of any work papers used to compute the reclassifications reported in this column.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4. The total on column 5, line 100 must equal the total on column 3, line 100, if no reclassifications were reported on Worksheet A, column 4, line 89.

Column 6--For each cost center, enter on the appropriate lines the amounts of any adjustments to expenses required under the Medicare principles of reimbursement. (See §4016.) Submit with the cost report copies of any work papers used to compute the adjustments reported in this column.

Column 7--For each cost center, enter the total of the amount in column 5 plus or minus the amount in column 6. The amount on line 100 must equal the net expenses for cost allocation on Worksheet A, column 7, line 89.

Line Descriptions

This worksheet groups the trial balance of expenses into general service cost centers, direct patient care cost centers, reimbursable pass through costs, other FQHC services, and nonreimbursable cost centers to facilitate the transfer of costs to the various worksheets.

General Service Cost Centers--

These cost centers include expenses incurred in operating the hospital-based FQHC as a whole that are not directly associated with furnishing patient care such as, but not limited to mortgage, rent, plant operations, administrative salaries, utilities, telephone, and computer hardware and software costs. General service cost centers furnish services to other general service cost centers and to reimbursable and nonreimbursable cost centers.

Lines 1 and 2 - Cap Rel Costs-Bldg & Fix and Cap Rel Costs-Mvble Equip--These cost centers include the capital-related costs for buildings and fixtures and the capital-related costs for movable equipment including depreciation, leases and rentals for the use of facilities and/or equipment, including electronic health records systems, interest incurred in acquiring land and depreciable assets used for patient care, insurance on depreciable assets used for patient care and taxes on land or depreciable assets used for patient care, and, software and hardware updates to electronic health record systems. Do not include costs incurred for the repair or maintenance of equipment or facilities; amounts specifically included in rentals or lease payments for repair and/or maintenance agreements; interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care; general liability insurance or any other form of insurance to provide protection other than the replacement of depreciable assets; or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care. However, if no amount of the lease payment is identified in the lease agreement for maintenance, you are not required to carve out a portion of the lease payment to represent the maintenance portion. Thus, the entire lease payment is considered a capital-related cost subject to the provisions of 42 CFR 413.130(b).

Line 3 - Employee Benefits--This cost center includes the costs of the employee benefits department. In addition, this cost center includes the fringe benefits paid to, or on behalf of, an employee when a provider's accounting system is not designed to accumulate the benefits on a departmentalized or cost center basis. (See CMS Pub. 15-1, chapter 21, §2144.)

Line 4 - Administrative and General--A&G includes a wide variety of administrative costs such as but not limited to cost of fiscal services, legal and accounting services, facility administrative services (not already included in other general service cost centers), etc.

Line 5 - Plant Operation and Maintenance--This cost center includes expenses incurred in the plant operation and maintenance of the hospital-based FQHC. These costs include the maintenance and service of utility systems such as heat, light, water, air conditioning and air treatment. This cost center also includes costs incurred in maintaining the facility and grounds, such as costs of routine painting, plumbing, mowing, and snow removal.

Line 6 - Janitorial--This cost center includes the cost of routine janitorial activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas and otherwise maintaining patient and non-patient care areas.

Line 7 - Medical Records--This cost center includes the cost of the medical records department where patient medical records are maintained. The general library and the medical library are not included in this cost center but are included in the A&G cost center. None of the costs associated with electronic health records systems are reported in this cost center.

Line 8 - Subtotal - Administrative Overhead--Enter the total of lines 1 through 7.

Line 9 - Pharmacy--This cost center includes only the routine costs of drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel, and pharmacy services provided incident to an FQHC visit. Drugs and pharmacy supplies that can be traced to individual patients that are paid separately (outside the FQHC PPS national encounter rate) under Part B, C, or D, of Medicare must be included on line 67 (Drugs Charged to Patients), of this worksheet. Drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel and pharmacy services provided by a retail pharmacy are reported on line 77. Do not include the cost of influenza and pneumococcal vaccines on this line as these costs are reported on lines 47 and 48, respectively.

Line 10 - Medical Supplies--This cost center includes the cost of routine supplies used in the normal course of caring for patients, such as gloves, masks, swabs, or glycerin sticks, and the non-routine medical supplies that can be traced to individual patients. Do not include the cost of medical supplies used in administering pneumococcal and influenza vaccines on this line as these costs are reported on lines 47 and 48, respectively.

Line 11 - Transportation--This cost center includes the cost of owning or renting vehicles, public transportation expenses, parking, tolls, or payments to employees for driving their private vehicles to see patients or for other hospital-based FQHC business.

Line 12 - Other General Service--Use this line to report the costs of other general service costs not previously identified on lines 1 through 11.

Line 13 - Subtotal - Total Overhead--Enter the sum of lines 8 and 9 through 12.

Lines 14 through 22--Reserved for future use.

Direct Care Cost Centers--

Line 23 - Physician--This cost center includes the costs incurred for physicians providing direct patient care services and general supervisory services, participation in the establishment of plans of care, supervision of care and services, periodic review and updating of plans of care, and establishment of governing policies by the governing board. Reclassify the cost for the portion of time physicians spent on general supervisory services or other hospital-based FQHC administrative activities to A&G (line 4).

Line 24 - Physician Services Under Agreement--This cost center includes the costs incurred for physicians who are providing services under agreement.

Line 25 - Physician Assistant--This cost center includes the costs incurred for PAs, including the costs for PAs providing physician services.

Line 26 - Nurse Practitioner--This cost center includes the costs of nursing care provided by nurse practitioners (NPs), including NPs providing physician services.

Line 27 - Visiting Registered Nurse--This cost center only includes the costs of nursing care provided by registered nurses (RNs), who perform visiting nurse services in accordance with CMS Pub. 100-02, chapter 13, §180. Costs associated with RNs who provide services incident to a physician, PA, NP, certified nurse midwife (CNM), CP, or clinical social worker (CSW) (see CMS Pub. 100-02, chapter 13, §§110, 120 and 140), are included in line 36.

Line 28 - Visiting Licensed Practical Nurses--This cost center includes the costs of nursing care provided by licensed practical nurses (LPNs) who perform visiting nurse services in accordance with CMS Pub. 100-02, chapter 13, §180. Costs associated with LPNs who provide services incident to a physician, PA, NP, CNM, CP or CSW (see CMS Pub. 100-02, chapter 13, §§110, 120 and 140), are included in line 36.

Line 29 - Certified Nurse Midwife--This cost center includes the costs of nursing care provided by CNM's.

Line 30 - Clinical Psychologist--This cost center includes the costs of a CP who holds a doctorate in psychology and is licensed or certified by the State in which he or she practices, for diagnostic, assessment, preventative and therapeutic services directed at individuals.

Line 31 - Clinical Social Worker--This cost center includes the costs of a CSW who possesses a master's degree or doctorate in social work and meets specified criteria established by regulation. The CSW must directly examine the patient, or directly review the patient's medical information, to provide diagnosis, treatment and consultation.

Line 32 - Laboratory Technician--This cost center includes the costs of a person who, under the supervision of a medical technologist or physician, performs microscopic and bacteriologic tests of human blood, tissue, and fluid for diagnostic and research purposes.

Line 33 - Reg Dietician/Cert DSMT/MNT Educator--This cost center includes the costs of a person who is either a registered dietician or nutritionist who meets specified criteria for providing diabetes self-management training (DSMT) or medical nutrition therapy (MNT) services under the Program.

Line 34 - Physical Therapist--This cost center includes the costs of physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other properties of heat, light, water, electricity, sound massage, and therapeutic exercise by or under the direction of a registered physical therapist as prescribed by a physician. Physical therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 35 - Occupational Therapist--This cost center includes the costs of purposeful goal-oriented activities in the evaluation, diagnosis, and/or treatment of persons whose function is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health. Occupational therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 36 - Other Allied Health Personnel--This cost center includes the cost of RNs and LPNs who provide services incident to a physician, PA, NP, CNM, CP, or CSW in accordance with CMS Pub. 100-02, chapter 13, §§110, 120 and 140 and the cost of other allied health personnel that provide diagnostic, technical, therapeutic and direct patient care and support services to the other health professionals they work with and the patients they serve. An example of other allied health personnel is a medical assistant.

Line 37 - Subtotal Direct Patient Care Services--Enter the total of lines 23 through 36.

Lines 38 through 46--Reserved for future use.

Reimbursable Pass Through Costs--

Line 47 - Pneumococcal Vaccines & Med Supplies--This cost center includes the cost of the pneumococcal vaccines and the medical supplies attributable to pneumococcal vaccinations.

Line 48 - Influenza Vaccines & Med Supplies--This cost center includes the cost of the influenza vaccines and the medical supplies attributable to influenza vaccinations.

Line 49 - Subtotal - Reimbursable Pass Through Costs--Enter the total of lines 47 through 48.

Lines 50 through 59--Reserved for future use.

Other FQHC Services--

Line 60 - Medicare Excluded Services--This cost center includes the cost of routine dental care, hearing tests, eye exams, etc., that are excluded from coverage under the Program.

Line 61 - Diagnostic & Screening Lab Tests--This cost center includes the technical component cost of diagnostic and laboratory tests such as electrocardiograms and certain preventative services authorized by the Medicare statute or the national coverage determination process. This cost center does not include venipuncture, which is included in the pharmacy cost center when furnished by the hospital-based FQHC.

Line 62 - Radiology - Diagnostic--This cost center includes the technical component of radiological diagnostic tests such as x-rays and imaging services.

Line 63 - Prosthetic Devices--This cost center includes the costs of devices (other than dental) which replace all or part of an internal body organ including colostomy bags and supplies directly related to colostomy care, replacement of such devices, and one pair of conventional eyeglasses or contact lenses furnished subsequent to each cataract surgery with the insertion of an intraocular lens.

Line 64 - Durable Medical Equipment--This cost center includes the direct costs of DME rented or sold (DME, as defined in 42 CFR 410.38) furnished to an individual patient and all direct expenses incurred in requisitioning and issuing DME to patients.

Line 65 - Ambulance Services--Report all ambulance costs on this line for both owned and operated services and services under arrangement.

Line 66 - Telehealth--This cost center includes the cost of telehealth distant-site services as described in CMS Pub. 100-02, chapter 13, §190.

Line 67 - Drugs Charged to Patients--This cost center includes only those costs associated with drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel and pharmacy services that can be traced to individual patients that are paid separately (outside the FQHC PPS national encounter rate) under Medicare Parts B, C, or D.

Line 68 - Chronic Care Management (CCM)--This cost center includes the structured recording of patient health information, an electronic health care plan addressing all health issues, access to chronic care management services, managing care transitions, and coordinating and sharing patient information with practitioners and providers outside the practice. CCM services are reimbursed as an add-on payment based on the Medicare Physician Fee Schedule (MPFS). See 80 FR 71080 (November 16, 2015).

Line 69 - Other--Use this line to report the costs of other FQHC services not previously identified on lines 60 through 68.

Line 70 - Subtotal Other FQHC Services--Enter the total of lines 60 through 69.

Lines 71 through 76--Reserved for future use.

Nonreimbursable Cost Centers--

Line 77 - Retail Pharmacy--This cost center includes only those costs associated with drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel and pharmacy services that are sold through a retail pharmacy.

Line 78 - Other Nonreimbursable--Use this line to record the costs applicable to other nonreimbursable cost centers not provided for on this worksheet.

Line 80 through 99--Reserved for future use.

Line 100 - Total--Enter the sum of lines 13, 37, 49, 70, and 79.

4071.1. WORKSHEET N-2 - CALCULATION OF HOSPITAL-BASED FQHC COST PER VISIT

The purpose of Worksheet N-2 is to summarize (1) the hospital-based FQHC medical and mental health visits furnished by practitioners, including health care staff and physicians under agreement, and (2) apportion overhead costs to hospital-based FQHC services to determine the average cost per visit for a medical visit and a mental health visit, by practitioner.

Column 1--Enter the total cost for each practitioner from Worksheet N-1, column 7 as indicated on the worksheet.

Column 2--Enter the total medical and mental health visits actually furnished to all patients by each practitioner during the cost reporting period. Each visit to the hospital-based FQHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the hospital-based FQHC in the same day for a subsequent illness or injury. A beneficiary can have up to three medical visits in a day to include the initial visit and two subsequent visits for illness or injury.

NOTE: Column 2, line 11 must equal Worksheet S-11, Part III, column 5, sum of lines 2 and 4. For each line 1 through 10, column 2 must equal the sum of columns 7 and 8.

Column 3--Use this column to allocate costs associated with other direct care costs, sum of Worksheet N-1, column 7, lines 9, 32, 34, 35, and 36. Calculate the UCM related to other direct care costs by dividing the sum of Worksheet N-1, column 7, lines 9, 32, 34, 35, and 36, by Worksheet N-2, column 2, line 11, total medical and mental health visits, and enter the result on line 12. Calculate the costs for lines 1 through 10 by multiplying the visits on each corresponding line, column 2 times the UCM on line 12.

Column 4--Use this column to allocate general service costs, sum of Worksheet N-1, column 7, line 13, minus line 9, plus Worksheet B, Part I, line 89, column 26, minus Worksheet B, Part I, line 89, column zero. Calculate the UCM by dividing Worksheet N-1, column 7, line 13, minus line 9, plus Worksheet B, Part I, line 89, column 26, minus Worksheet B, Part I, line 89, column zero, by Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 13, plus line 9, and enter the result on line 12. Allocate the general service cost attributable to each practitioner on lines 1 through 10, by multiplying the UCM times the sum of the amounts in columns 1 and 3, for each corresponding line.

Column 5--Enter the sum of columns 1, 3 and 4, for each practitioner.

Column 6--Calculate the average cost per visit by each practitioner by dividing the total cost in column 5 by the total visits in column 2. Enter the result in column 6.

Column 7--Enter the total number of medical visits included in column 2, provided to all patients by each practitioner during the cost reporting period.

Column 8--Enter the total number of mental health visits included in column 2, provided to all patients by each practitioner during the cost reporting period.

Column 9--Enter the total number of medical visits provided to Medicare beneficiaries by each practitioner during the cost reporting period.

Column 10--Enter the total number of mental health visits provided to Medicare beneficiaries by each practitioner during the cost reporting period.

NOTE: Worksheet S-11, Part III, column 2, line 2, must equal column 9, line 11; and Worksheet S-11, Part III, column 2, line 4, must equal column 10, line 11.

Column 11--Calculate the Medicare cost per medical visit by practitioner by multiplying the average cost per visit in column 6 by the Medicare visits in column 9.

Column 12--Calculate the Medicare cost per mental health visit by practitioner by multiplying the average cost per visit in column 6 by the Medicare visits in column 10.

Line 11--Enter the sum of lines 1 through 10 for the applicable columns.

Line 13, column 6--Calculate the average cost per visit by dividing column 5, line 11 by column 2, line 11.

Line 13, column 11--Calculate the Medicare average cost per medical visit by dividing column 11, line 11 by column 9, line 11.

Line 13, column 12--Calculate the Medicare average cost per mental health visit by dividing column 12, line 11 by column 10, line 11.

4071.2. WORKSHEET N-3 - COMPUTATION OF HOSPITAL-BASED FQHC PNEUMOCOCCAL AND INFLUENZA VACCINE COST

The cost and administration of pneumococcal and influenza vaccine to Medicare beneficiaries are 100 percent reimbursable by Medicare. This worksheet provides for the computation of the cost of the pneumococcal and influenza vaccines. Use this worksheet for vaccines rendered to hospital-based FQHC patients who, at the time of receiving the vaccine(s), were not inpatients or outpatients of the hospital. If a patient simultaneously received a vaccine(s) with any Medicare covered services as an inpatient or outpatient of the hospital, those vaccine costs are reimbursed through the hospital provider and cannot be claimed by the hospital-based FQHC.

Line 1.--Enter the health care staff cost from Worksheet N-1, column 7, sum of lines 23, and 25 through 36, in columns 1 and 2, as applicable. Physician services under agreement are excluded from this total.

Line 2.--Enter the ratio of the estimated percentage of time involved in administering pneumococcal and influenza vaccine injections to the total health care staff time. Do not include physician service under agreement time in this calculation. Obtain the estimated percentage of time spent from your accounting books and records.

Line 3.--Multiply the amount on line 1 by the amount on line 2 and enter the result.

Line 4.--Enter the cost of pneumococcal and influenza vaccines and the cost of related medical supplies from Worksheet N-1 column 7, lines 47 and 48, in columns 1 and 2, respectively.

Line 5.--Enter the sum of lines 3 and 4.

Line 6.--Enter the total direct costs of the facility from Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 8.

Line 7.--Enter the administrative overhead of the facility from Worksheet N-1, column 7, line 8.

Line 8.--Divide the amount on line 5 by the amount on line 6 and enter the result.

Line 9.--Multiply the amount on line 7 by the ratio on line 8 and enter the result.

Line 10.--Enter the sum of the amounts on lines 5 and 9.

Line 11.--Enter in columns 1 and 2 respectively, the total number of pneumococcal and influenza vaccine injections from your records.

Line 12.--Compute the cost per pneumococcal and influenza vaccine injection by dividing the costs on line 10 by the number of injections on line 11 and entering the result.

Line 13.--Enter from your records the number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries, in columns 1 and 2 respectively.

Line 14.--Enter the Medicare cost per pneumococcal and influenza vaccine injection by multiplying the cost per vaccine on line 12 by the number of injections administered to Medicare beneficiaries on line 13.

Line 15.--Enter the total cost of pneumococcal and influenza vaccine and administration by entering the sum of the amounts in columns 1 and 2, line 10.

Line 16.--Enter the Medicare cost of pneumococcal and influenza vaccine and administration by entering the sum of the amount in columns 1 and 2, line 14. Transfer this amount to the Worksheet N-4, line 2.

4071.3. WORKSHEET N-4 - CALCULATION OF HOSPITAL-BASED FQHC REIMBURSEMENT SETTLEMENT

This worksheet provides for the reimbursement calculation for hospital-based FQHC services rendered to program patients under the FQHC PPS. It also provides for an accumulation of pneumococcal and influenza vaccine reimbursement and Medicare Advantage (MA) supplemental payments.

Line 1--FQHC services are paid in accordance with the FQHC PPS. Enter the total PPS payments for hospital-based FQHC visits rendered during the cost reporting period. Obtain this from the PS&R report.

Line 2--Enter the Medicare costs for pneumococcal and influenza vaccines and their administration from Worksheet N-3, line 16.

Line 3--Medicare advantage supplemental payments are made to a FQHC when the amount paid by the managed care organization is less than the amount paid under the FQHC PPS on a per visit basis. Enter the total amount of Medicare advantage supplemental payments from the PS&R 778 report. This data is captured for informational purposes only and does not impact cost report settlement.

Line 4--Enter the sum of lines 1 and 2.

Line 5--Enter the primary payer amounts from the PS&R.

Line 6--Enter the result of line 4 minus line 5.

Line 7--Enter the Part B coinsurance.

Line 8--Enter the result of line 6 minus line 7.

Line 9--Enter Medicare allowable bad debts, reduced by bad debt recoveries. If recoveries exceed the current year's bad debts, lines 9 and 10 will be negative. (See CMS Pub. 15-1, chapter 3.)

Line 10--Multiply the amount (including negative amounts) from line 9 by 65 percent.

Line 11--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts also are included on line 9.

Line 12--Enter the sum of lines 8 and 10.

Line 13--This line is used to enter any other adjustments. Enter the amount in column 1 and include a description of the adjustment in the space provided.

Line 13.99--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 14--Enter the result of line 12 plus or minus lines 13 and 13.99.

Line 15--Enter the sequestration adjustment amount as [(2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times line 14]. Do not apply the sequestration calculation when gross reimbursement is less than zero.

Line 16--Enter the result of line 14 minus line 15.

Line 16.01--Enter any demonstration payment adjustment amounts for demonstration projects in which the provider participated where the demonstration adjustment amounts are not subject to the sequestration adjustment. Obtain this amount from the PS&R.

Line 17--Enter the amount of interim payments from Worksheet N-5, column 2, line 4.

Line 18--FOR CONTRACTOR USE ONLY--Enter the tentative settlement amount from Worksheet N-5, column 2, line 5.99.

Line 19--Enter the total amount due to/from the program (line 16 minus lines 16.01, 17, and 18). Transfer this amount to Worksheet S, Part III, column 3, line 11.

Line 20--Enter the Medicare reimbursement effect of protested items. Estimate the reimbursement effect of the non-allowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process. (See CMS Pub. 15-2, chapter 1, §115.2.) Attach a schedule showing the supporting details and computations for this line.

4071.4. WORKSHEET N-5 - ANALYSIS OF PAYMENTS TO HOSPITAL-BASED FQHC FOR SERVICES RENDERED

Complete lines 1 through 4 of this worksheet for Medicare interim payments only. The remainder of this worksheet is completed by your contractor.

Line descriptions

Line 1--Enter the total Medicare interim payments paid to the hospital-based FQHC. The amount entered must reflect the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period and amounts withheld from your interim payments due to an offset against overpayments applicable to prior cost reporting periods. Do not include MA supplemental payments on this worksheet. Do not include (1) any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, (2) tentative or net settlement amounts, or (3) interim payments payable.

Line 2--Enter the total Medicare interim payments payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period but not paid as of the end of the cost reporting period. It does not include payments reported on line 1.

Line 3--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4--Enter the total amount of the interim payments (sum of lines 1, 2, and 3.99). Transfer this amount to Worksheet N-4, line 17.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET N-5. LINES 5 THROUGH 8 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5 IS "5" (AMENDED COST REPORT), THE HOSPITAL-BASED FQHC MAY COMPLETE THIS SECTION.)

Line 5--List separately each tentative settlement payment after the cost report is accepted together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening on this line.

Line 6--Enter the net settlement amount (balance due the hospital-based FQHC or balance due the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening. Enter in column 2, the amount from Worksheet N-4, line 19.

NOTE: On lines 3, 5, and 6, when a hospital-based FQHC to program amount is due, show the amount and date the FQHC agrees to the amount of repayment even though total repayment is not accomplished until a later date.

Line 7--Enter the sum of the amounts on lines 4, 5.99, and 6, in column 2. Enter amounts due the program as a negative number. The amount in column 2 must equal the amount on Worksheet N-4, line 16.

4072. WORKSHEET O - ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

The O series of worksheets must be completed by all hospital-based hospices effective for cost reporting periods beginning on or after October 1, 2015. This worksheet is used to record the trial balance of expense accounts from the provider's accounting books and records. It also provides for reclassifications and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner that facilitates the combination of the various groups of cost centers for purposes of cost finding. Cost centers listed may not apply to every provider using these forms. Complete only those lines that are applicable.

Column Descriptions

For columns 1, 2, 4, and 6, direct patient care service costs (lines 25 through 46) are reported by LOC on Worksheets O-1, O-2, O-3, and O-4. For each cost center on Worksheet O, enter the sum of the amounts from Worksheets O-1, O-2, O-3, and O-4, for salaries, other costs, reclassifications, and adjustments, in columns 1, 2, 4, and 6, respectively.

Column 1--Enter salaries from the provider's accounting books and records. Salaries for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported on the corresponding lines in column 1 of Worksheets O-1, O-2, O-3, and O-4. The total salaries for column 1, line 100, must equal the salaries reported on Worksheet A, column 1, line 116.

Column 2--Enter all costs other than salaries from the provider's accounting books and records. Other costs for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported on the corresponding lines in column 2 of Worksheets O-1, O-2, O-3, and O-4. The total other costs for column 2, line 100, must equal the other costs reported on Worksheet A, column 2, line 116.

Column 3--For each cost center, enter the total of column 1 plus 2.

Column 4--Enter any reclassifications among cost center expenses in column 3 that are needed to effect proper cost allocation. This column need not be completed by all providers, but is completed only to the extent reclassifications are needed or reported on Worksheet A, line 116. Show reductions to expenses as negative amounts.

If reclassifications are needed for direct patient care service cost centers (lines 25 through 46), enter the reclassification amounts on the appropriate Worksheets O-1, O-2, O-3, and O-4, column 4, for each level of care.

Reclassifications for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported on the corresponding lines in column 4 of Worksheets O-1, O-2, O-3, and O-4. The total reclassifications for column 4, line 100, must equal the reclassifications reported on Worksheet A, column 4, line 116.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4.

Column 6--In accordance with 42 CFR 413.9(c)(3), enter on the appropriate lines, the amounts of any adjustments to expenses required under Medicare principles of reimbursements. (See §4016.) This column need not be completed by all providers, but is completed only to the extent adjustments are needed or reported on Worksheet A, column 6, line 116. Show reductions to expenses as negative amounts.

If adjustments are needed for direct patient care service cost centers (lines 25 through 46), enter the adjustment amounts on the appropriate Worksheets O-1, O-2, O-3, and O-4, column 6, for each level of care.

Adjustments for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported on the corresponding lines in column 6 of Worksheets O-1, O-2, O-3, and O-4. The total adjustments for column 6, line 100, must equal the adjustments reported on Worksheet A, column 6, line 116.

Column 7--For each cost center, enter the total of the amount in column 5 plus or minus the amount in column 6. Transfer the amounts in column 7 for cost centers marked with an asterisk (*) to Worksheet O-5, as follows:

From Worksheet O, Column 7, Line Number and Cost Center Description	To Worksheet O-5, Column 1:
1 Cap Rel Costs-Bldg & Fixt	line 1
2 Cap Rel Costs-Mvble Equip	line 2
3 Employee Benefits	line 3
4 Administrative & General	line 4
5 Plant Operation and Maintenance	line 5
6 Laundry & Linen	line 6
7 Housekeeping	line 7
8 Dietary	line 8
9 Nursing Administration	line 9
10 Routine Medical Supplies	line 10
11 Medical Records	line 11
12 Staff Transportation	line 12
13 Volunteer Service Coordination	line 13
14 Pharmacy	line 14
15 Physician Administrative Services	line 15
16 Other General Service	line 16
60 Bereavement Program	line 60
61 Volunteer Program	line 61
62 Fundraising	line 62
63 Hospice/Palliative Medicine Fellows	line 63
64 Palliative Care Program	line 64
65 Other Physician Services	line 65
66 Residential Care	line 66
67 Advertising	line 67
68 Telehealth/Telemonitoring	line 68
69 Thrift Store	line 69
70 Nursing Facility Room and Board	line 70
71 Other Nonreimbursable	line 71

Line Descriptions

The Worksheet O cost centers are segregated into general service, direct patient care service, and nonreimbursable categories to facilitate the transfer of costs to the various worksheets. The general service cost centers appear on Worksheet O-5, and Worksheets O-6, Parts I and Part II, using the same line numbers as Worksheet O. The direct patient care service cost centers appear on Worksheets O-1, O-2, O-3, and O-4 using the same line numbers as Worksheet O.

General service cost centers (lines 1 through 17) include expenses incurred in operating the facility as a whole that are not directly associated with furnishing patient care such as mortgage, rent, plant operations, administrative salaries, utilities, telephone, and computer hardware and software costs. Except where descriptions are provided below, see §4013 for descriptions of general service cost centers.

Lines 1 and 2 - Cap Rel Costs-Bldg & Fixt and Cap Rel Costs-Mvble Equip--Enter in column 2, the capital-related costs for buildings and fixtures and the capital-related costs for moveable equipment on lines 1 and 2, respectively.

Line 3 - Employee Benefits Department--Enter in columns 1 and 2, the salary and other costs of the employee benefits department and fringe benefits paid (see CMS Pub. 15-1, chapter 21, §2144 and CMS Pub. 15-1, chapter 23, §2307).

Line 4 - Administrative & General--Enter in columns 1 and 2, the salary and other costs of A&G.

If the option to subscript A&G costs into more than one cost center is elected (in accordance with CMS Pub. 15-1, chapter 23, §2313), eliminate line 4. Begin numbering the subscripted A&G cost centers with line 4.01 and continue in sequential order.

Line 5 - Plant Operation and Maintenance--This cost center includes expenses incurred in the operation and maintenance of the plant and equipment (see §4013, Maintenance and repairs, and Operation of plant). Enter in columns 1 and 2, the costs of plant operation and maintenance.

Line 6 - Laundry & Linen Service--Enter in columns 1 and 2, the cost of routine laundry and linen services.

Line 7 - Housekeeping--Enter in columns 1 and 2, the cost of routine housekeeping activities for both patient related and non-patient related areas.

Line 8 - Dietary--Enter in columns 1 and 2, the cost of preparing meals for patients. Do not include the cost of dietary counseling in this cost center; report dietary counseling on line 35.

Line 9 - Nursing Administration--Enter in columns 1 and 2, the cost of overall management and direction of the nursing services. Do not include the cost of direct nursing services reported on lines 27 through 29. The salary cost of direct nursing services, including the salary cost of nurses who render direct service in more than one patient care area, is directly assigned to the various patient care cost centers in which the services were rendered. However, if your accounting system fails to specifically identify all direct nursing services to the applicable direct patient care cost centers, then the salary cost of all direct nursing service is included in this cost center.

Line 10 - Routine Medical Supplies--Enter in columns 1 and 2, the cost of supplies used in the normal course of caring for patients, such as gloves, masks, swabs, or glycerin sticks, that generally are not traceable to individual patients. Do not include the costs of non-routine medical supplies that can be traced to individual patients; report non-routine medical supplies on line 42.

Line 11 - Medical Records--Enter in columns 1 and 2, the cost of the medical records department where patient medical records are maintained. The general library and the medical library are not included in this cost center but are included in the A&G cost center.

Line 12 - Staff Transportation--Enter in columns 1 and 2, the cost of owning or renting vehicles, public transportation expenses, parking, tolls, or payments to employees for driving their private vehicles to see patients or for other hospice business. Staff transportation costs do not include patient transportation costs; report patient transportation costs on line 39.

Line 13 - Volunteer Service Coordination--Enter in columns 1 and 2, the cost of the overall coordination of service volunteers including their recruitment and training costs of volunteers.

Line 14 - Pharmacy--Enter in columns 1 and 2, the costs of drugs (both prescription and over-the-counter), pharmacy supplies, pharmacy personnel, and pharmacy services. Do not report the cost of palliative chemotherapy drugs on this line; report the cost of palliative chemotherapy on line 45.

Line 15 - Physician Administrative Services--Enter in columns 1 and 2, the costs for physicians' A&G supervisory activities that are included in the hospice payment rates. These activities include participating in the establishment, review and updating of plans of care, supervising care and services, conducting required face-to-face encounters for recertification, and establishing governing policies. These activities are generally performed by the physician serving as the medical director and the physician member of the interdisciplinary group. Nurse practitioners may not serve as or replace the medical director or physician member of the interdisciplinary group.

Line 17 - Patient/Residential Care Services--Do not use this line on this worksheet. This cost center is used on Worksheet O-6 to accumulate in-facility costs not separately identified as HIRC, HGIP, or residential care services that are not part of a separate and distinct residential care unit (e.g., depreciation related to in-facility areas that provide HIRC, HGIP or residential care). The amounts allocated to this cost center on Worksheet O-6 are allocated to HIRC, HGIP and residential care services that are not part of a separate and distinct residential care unit, based on in-facility days. This cost center does not include any costs related to contracted inpatient services.

When a residential care unit is separate and distinct and only used for resident care services (such as hospice home care provided in a residential unit), costs are reported directly on line 66.

Lines 18 through 24--Reserved for future use.

Direct patient care service costs (lines 25 through 46) are reported by LOC on Worksheets O-1, O-2, O-3, and O-4. For each cost center on Worksheet O, enter the sum of the amounts from Worksheets O-1, O-2, O-3, and O-4, for salaries, other costs, reclassifications, and adjustments in columns 1, 2, 4, and 6, respectively.

Line 25- Inpatient Care - Contracted--This cost center includes the contractual costs paid to another facility for use by the hospice for hospice inpatient care (HIRC or HGIP) in accordance with 42 CFR 418.108(c). This cost center does not include the cost of any direct patient care services or nonreimbursable services provided by hospice staff in the contracted setting. Costs of any services provided by hospice staff in the contracted setting are included in the appropriate direct patient care service or nonreimbursable cost center. Costs in this cost center are excluded from the allocation of A&G costs.

Line 26 - Physician Services--This cost center includes the costs incurred by the hospice for physicians, or nurse practitioners providing physician services, for direct patient care services and general supervisory services, participation in the establishment of plans of care, supervision of care and services, periodic review and updating of plans of care, and establishment of governing policies by the physician member of the interdisciplinary group. (See 42 CFR 418.304.) Reclassify the cost for the portion of time physicians spent on general supervisory services or other hospice administrative activities to Physician Administrative Services (line 15). This cost center must not include costs associated with palliative care or other nonreimbursable physician services. Those nonreimbursable physician services must be reported in the appropriate nonreimbursable cost center.

Line 27 - Nurse Practitioner--This cost center includes the costs of nursing care provided by nurse practitioners. Do not include costs for nurse practitioners providing physician services on this line; report the costs for nurse practitioners providing physician services on line 26.

Line 28 - Registered Nurse--This cost center includes the costs of nursing care provided by registered nurses other than nurse practitioners.

Line 29 - LPN/LVN--This cost center includes the costs of nursing care provided by licensed practical nurses (LPN) or licensed vocational nurses (LVN). Do not include costs for certified nursing assistant (CNA) services on this line; report the costs for CNA services on line 37.

Line 30 - Physical Therapy--This cost center includes the costs of physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other properties of heat, light, water, electricity, sound massage, and therapeutic exercise by or under the direction of a registered physical therapist as prescribed by a physician. Physical therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 31 - Occupational Therapy--This cost center includes the costs of purposeful goal-oriented activities in the evaluation, diagnosis, and/or treatment of persons whose function is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health. Occupational therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 32 - Speech/Language Pathology--This cost center includes the costs of physician-prescribed services provided by or under the direction of a qualified speech/language pathologist to those with functionally impaired communications skills. This includes the evaluation and management of any existing disorders of the communication process centering entirely, or in part, on the reception and production of speech and language related to organic and/or nonorganic factors. Speech/language pathology services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 33 - Medical Social Services--This cost center includes the cost of the medical social services defined in CMS Pub. 100-02, chapter 9, §40.1.2. Costs for nonreimbursable activities included in this cost center must be reclassified to the appropriate nonreimbursable cost center.

Line 34 - Spiritual Counseling--This cost center includes the cost of spiritual counseling services. Costs for nonreimbursable activities included in this cost center must be reclassified to the appropriate nonreimbursable cost center.

Line 35 - Dietary Counseling--This cost center includes the costs of dietary counseling services.

Line 36 - Counseling - Other--This cost center include the cost of counseling services not already identified as spiritual, dietary or bereavement counseling. Costs for nonreimbursable activities included in this cost center must be reclassified to the appropriate nonreimbursable cost center.

Line 37 - Hospice Aide and Homemaker Services--This cost center includes the costs of:

- Hospice aide services such as personal care services and household services to maintain a safe and sanitary environment in areas of the home used by the patient; and,
- Homemaker services such as assistance in the maintenance of a safe and healthy environment and services to enable the individual to carry out the plan of care.

Include the cost of CNAs that meet the criteria for an aide in this cost center.

Line 38 - Durable Medical Equipment/Oxygen--This cost center includes the costs of DME and oxygen, as defined in 42 CFR 410.38 and 42 CFR 418.202(f), furnished to individual HRHC or HCHC patients. Report DME costs by the LOC the patient was receiving at the time the DME/oxygen was delivered. If the LOC of a patient changed after delivery of the DME/Oxygen, the hospice may report the costs proportionally between HRHC and HCHC based on patient days.

Line 39 - Patient Transportation--This cost center includes the costs of ambulance transports of hospice patients, related to the terminal prognosis and occurring after the effective date of the hospice election, that are the responsibility of the hospice. (See CMS Pub. 100-02, chapter 9, §40.1.9.) When a patient is transferred to a new LOC, report the transportation cost to that LOC. For example, a patient in a HGIP LOC is transferred to HRHC LOC and transported to their home, the transportation cost associated with the transfer must be included in the HRHC LOC.

Line 40 - Imaging Services--This cost center includes the costs of imaging services.

Line 41 - Labs and Diagnostics--This cost center includes the costs of laboratory and diagnostic tests.

Line 42 - Medical Supplies - Non-routine--This cost center includes the costs of medical supplies furnished to individual patients for which a separate charge would be applicable. These supplies are specified in the patient's plan of treatment and furnished under the specific direction of the patient's physician. Do not include the cost of routine medical supplies used in the normal course of caring for patients, (such as gloves, masks, swabs, or glycerin sticks) on this line; report routine medical supplies on line 10. When a provider does not track the use of non-routine medical supplies by LOC, the provider may report the costs proportionally between LOCs based on patient days.

Line 42.50 - Drugs Charged to Patients--This cost center includes the costs of drugs furnished to individual patients for which a separate charge would be applicable. These drugs are specified in the patient's plan of treatment and furnished under the specific direction of the patient's physician. When a provider does not track the use of drugs by LOC, the provider must report the costs on line 14.

Line 43 - Outpatient Services--This cost center includes the costs of outpatient services costs not captured elsewhere. This cost can include the cost of an emergency room department visit when related to the terminal condition.

Lines 44 and 45 - Palliative Radiation Therapy and Palliative Chemotherapy--These cost centers include costs of radiation, chemotherapy and other modalities used for palliative purposes based on the patient's condition and the hospice's caregiving philosophy.

Lines 47 through 49--Reserved for future use.

Lines 50 through 53--Reserved for use on Worksheets O-6, Parts I and II.

Lines 54 through 59--Reserved for future use.

Nonreimbursable cost centers (lines 60 through 71) include costs of nonreimbursable services and programs. Report the costs applicable to nonreimbursable cost centers to which general service costs apply. If additional lines are needed for nonreimbursable cost centers other than those shown, subscript one or more of these lines with a numeric code. The subscripted lines must be

appropriately labeled to indicate the purpose for which they are being used. However, when the expense (direct and all applicable overhead) attributable to any non-allowable cost area is so insignificant as to not warrant establishment of a nonreimbursable cost center, remove the expense on Worksheet A-8. (See CMS Pub. 15-1, chapter 23, §2328.)

Line 60 - Bereavement Program--Enter in columns 1 and 2, the salary and other costs of bereavement services, defined as emotional, psychosocial, and spiritual support and services provided before and after the death of the patient to assist with grief, loss, and adjustment (42 CFR 418.3). Bereavement counseling is a required hospice service, but it is not reimbursable (see §1814(I)(1)(A) of the Act).

Line 61 - Volunteer Program--Enter in columns 1 and 2, the salary and other costs of volunteer programs. (See CMS Pub. 15-1, chapter 7.)

Line 62 - Fundraising--Enter in columns 1 and 2, the salary and other costs of fundraising. (See CMS Pub. 15-1, chapter 21, §2136.)

Line 63 - Hospice/Palliative Medicine Fellows--Enter in columns 1 and 2, the salary and other costs of hospice and palliative medicine fellows.

Line 64 - Palliative Care Program--Enter in columns 1 and 2, the salary and other costs of palliative care provided to non-hospice patients. This includes physician services.

Line 65 - Other Physician Services--Enter in columns 1 and 2, the salary and other costs of other physician services that are provided outside of a palliative care program to non-hospice patients.

Line 66 - Residential Care--Enter in columns 1 and 2, the salary and other costs of residential care for patients living in the hospice, but who are not receiving inpatient hospice services. Patients living in the hospice are considered residents, where the hospice is their home. These patients are liable for their room and board charges; however, the outpatient hospice care services provided must be recorded in the direct patient care cost centers on the appropriate HRHC and/or HCHC LOC worksheet.

Lines 67 - Advertising--Enter in columns 1 and 2, the salary and other costs of nonallowable community education, business development, marketing and advertising (see CMS Pub. 15-1, chapter 21, §2136).

Lines 68 - Telehealth/Telemonitoring--Enter in columns 1 and 2, the salary and other costs of telehealth/ telemonitoring services. These costs are nonreimbursable since a hospice is not an approved originating site (see 42 CFR 410.78(b)(3)).

Lines 69 - Thrift Store--Enter in columns 1 and 2, the salary and other costs of thrift stores.

Line 70 - Nursing Facility Room and Board--Enter the costs incurred by a hospice for dually eligible beneficiaries residing in a nursing facility (NF) when room and board is paid by the State to the hospice. The full amount paid to the NF by the hospice must be included on this line and offset by the State payment via an adjustment on Worksheet A-8. The residual cost is the net cost incurred.

For example, a dually eligible beneficiary is residing in a NF and has elected the Medicare hospice benefit. The NF charges \$100 per day for room and board. The State pays the hospice \$95 for the NF room and board. The hospice has a written agreement with the NF that requires full room and board payment of \$100 per day. The hospice receives \$95 per day, but pays the NF \$100 per day, thereby incurring a net cost of \$5 per day.

Lines 72 through 99--Reserved for future use.

4072.1. WORKSHEETS O-1, O-2, O-3, AND O-4 - ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

Worksheet O-1 - Analysis of Hospital-Based Hospice Costs Hospice Continuous Home Care

Worksheet O-2 - Analysis of Hospital-Based Hospice Costs Hospice Routine Home Care

Worksheet O-3 - Analysis of Hospital-Based Hospice Costs Hospice Inpatient Respite Care

Worksheet O-4 - Analysis of Hospital-Based Hospice Costs Hospice General Inpatient Care

Worksheets O-1, O-2, O-3, and O-4 provide for recording the direct patient care costs by LOC, including reclassifications and adjustments. The general format of these worksheets is identical to Worksheet O in order to facilitate the transfer of direct patient care costs to Worksheet O. For each cost center, the sums of the amounts reported in columns 1, 2, 4, and 6, of these worksheets are transferred to the corresponding columns on Worksheet O.

Column 1--For each LOC worksheet, enter salaries from the provider's accounting books and record.

Column 2--For each LOC worksheet, enter all costs other than salaries from the provider's accounting books and records.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each LOC worksheet, enter any reclassification of direct patient care service costs needed to effect proper cost allocation. For each line, the sum of the reclassification entries on Worksheets O-1, O-2, O-3, and O-4, column 4, must equal the amount on the corresponding line of Worksheet O, column 4.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4.

Column 6--For each LOC worksheet, enter any adjustments for direct patient care service costs (lines 25 through 46) required under Medicare principles of reimbursements. (See §4016.) Show reductions to expenses as negative amounts. For each line, the sum of the adjustment entries on Worksheets O-1, O-2, O-3, and O-4, column 6, must equal the amount on the corresponding line of Worksheet O, column 6.

Column 7--For each cost center, enter the total of the amount in column 5 plus or minus the amount in column 6. For each LOC worksheet, transfer the amount on line 100 to the corresponding LOC line on Worksheet O-5, column 1, as follows:

<u>From line 100 of:</u>	<u>To Worksheet O-5, column 1, line:</u>
Worksheet O-1	50
Worksheet O-2	51
Worksheet O-3	52
Worksheet O-4	53

4072.2. WORKSHEET O-5 - COST ALLOCATION - DETERMINATION OF HOSPITAL-BASED HOSPICE NET EXPENSES FOR ALLOCATION

Worksheet O-5 determines total expenses of each general service cost center for proper allocation of general service costs to each LOC and to nonreimbursable cost centers. This worksheet combines the direct general service costs reported on Worksheet O, lines 1 through 17, with the overhead allocation of the hospital general service costs reported on Worksheet B, Part I, line 116, columns 1 through 18.

Column Descriptions

Column 1--For each general service and nonreimbursable cost center, transfer the amount from the corresponding cost center on Worksheet O, column 7. For each LOC line, transfer amounts as follows:

<u>Line:</u>	<u>From column 7, line 100 of:</u>
50	Worksheet O-1
51	Worksheet O-2
52	Worksheet O-3
53	Worksheet O-4

The total on line 100 of column 1 must equal the amount on Worksheet A, column 7, line 116.

Column 2--For each general service cost center, transfer the amount from the corresponding column on Worksheet B, Part I, line 116, as follows:

NOTE: If a general service cost center on Worksheet B, Part I, is subscribed, add the amounts on the standard cost center line and its corresponding subscribed lines, and transfer the sum total to column 2 of the applicable line on this worksheet.

<u>Line:</u>	<u>From Worksheet B, line 116, column(s):</u>	<u>Line:</u>	<u>From Worksheet B, line 116, column(s):</u>
1	1	10	14
2	2	11	16
3	4	12	N/A
4	5, 11, and 12	13	N/A
5	6 and 7*	14	15
6	8	15	N/A
7	9	16	18, 20, and 23
8	10	17	17
9	13		

*If Worksheet S-9, column 4, line 12, plus line 13, is zero (no in-facility days), then transfer the amounts from Worksheet B, Part I, columns 6 and 7, line 116, to column 2, line 4, of this worksheet.

Column 3--For each line, enter the sum of columns 1 and 2. The total on line 100 of column 3 must equal the amount on Worksheet B, Part I, column 26, line 116. Transfer the amount from each cost center to the corresponding line on Worksheet O-6, Part I, column 0.

4072.3. WORKSHEET O-6 - PART I - COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS AND WORKSHEET O-6 - PART II - COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASIS

In accordance with 42 CFR 413.24, cost data must be based on an approved method of cost finding and on the accrual basis of accounting except where governmental institutions operate on a cash basis of accounting.

Worksheet O-6, Parts I and II, facilitate the step-down method of cost finding. This method recognizes that general services of the hospice are utilized by other general service, LOC, and nonreimbursable cost centers. Worksheet O-6, Part I, provides for the equitable allocation of general service costs based on statistical data reported on Worksheet O-6, Part II. To facilitate the allocation process, the general format of Worksheet O-6, Part I, is identical to that of Worksheet O-6, Part II. The column and line numbers for each general service cost center are identical on the two worksheets. The direct patient care service cost centers (lines 25 through 46 of Worksheet O) are reported by LOC on lines 50 through 53 of Worksheets O-6, Parts I and II. The line numbers for nonreimbursable cost centers are identical on Worksheet O and Worksheet O-6, Parts I and II.

When certain general service costs are related to in-facility days and are not separately identifiable by LOC or service, Worksheet O-6, Parts I and II, provide for the accumulation of these costs on line 17, Patient/Residential Care Services. The amounts accumulated in this cost center are allocated based on the in-facility days for HIRC, HGIP, and residential care services that are not part of a separate and distinct residential care unit. This cost center does not include any costs related to contracted inpatient services.

The statistical basis shown at the top of each column on Worksheet O-6, Part II, is the recommended basis of allocation. The total statistic for cost centers using the same basis (e.g., square feet) may differ with the closing of preceding cost centers. A hospice can elect to change the allocation statistics, as appropriate for column 2 only, for the current cost reporting period if a request is submitted in accordance with CMS Pub. 15-1, chapter 23, §2313.

Close the general service cost centers in accordance with 42 CFR 413.24(d)(1) so that the cost centers rendering the most services to and receiving the least services from other cost centers are closed first (see CMS Pub. 15-1, chapter 23, §2306.1). If a more accurate result is obtained by allocating costs in a sequence that differs from the recommended sequence, the hospice must request approval in accordance with CMS Pub. 15-1, chapter 23, §2313.

If the amount of any cost center on Worksheet O-5, column 3, has a negative balance, show this amount as a negative balance on Worksheet O-6, Part I, column 0. Allocate the costs from the overhead cost centers to applicable cost centers, including those with a negative balance. Close a general service cost center with a negative balance by entering the negative balance in parentheses on line 99, as well as on the first line of the column and on line 100 of the column, and do not allocate. This enables Worksheet O-6, Part I, column 18, line 100, to cross foot to Worksheet O-6, Part I, column 0, line 100. After receiving costs from overhead cost centers, LOC cost centers with negative balances on Worksheet O-6, Part I, column 18, are not transferred to Worksheet O-7.

On Worksheet O-6, Part II, enter on the first available line of each column the total statistics applicable to the cost center being allocated (e.g., in column 1, Capital-Related Cost - Buildings & Fixtures, enter on line 1 the total square feet of the building on which depreciation was taken). Use accumulated cost for allocating A&G expenses.

Such statistical base, including accumulated cost for allocating A&G expenses, does not include any statistics related to services furnished under arrangements except where:

- Both Medicare and non-Medicare costs of arranged for services are recorded in the hospice's books/records; or
- The contractor determines that the hospice is able to and does gross up the costs and charges for services to non-Medicare patients so that both cost and charges are recorded as if the hospice had furnished such services directly to all patients. (See CMS Pub. 15-1, chapter 23, §2314.)

For each cost center being allocated, enter that portion of the total statistical base applicable to each cost center receiving services. For each column, the sum of the statistics entered for cost centers receiving services must equal the total statistical base entered on the first line.

For each column on Worksheet O-6, Part II, enter on line 100, the total expenses of the cost center to be allocated. Obtain the total expenses from the first line of the corresponding column on Worksheet O-6, Part I, which includes the direct expenses from Worksheet O-6, Part I, column 0, plus the allocated costs from previously closed cost centers. Divide the amount entered on Worksheet O-6, Part II, line 100, by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier (rounded to six decimal places) on line 101.

For each column on Worksheet O-6, Part II, multiply the unit cost multiplier on line 101 by the portion of the total statistical base applicable to each cost center receiving services and enter the result in the corresponding column and line on Worksheet O-6, Part I. For each column on Worksheet O-6, Part I, the sum of the costs allocated (line 100) must equal the total cost on the first line.

After the costs of the general service cost centers have been allocated on Worksheet O-6, Part I, enter on each line of column 18, the sum of the costs in columns 3A through column 17 for lines 50 through 71. The total costs entered on Worksheet O-6, Part I, column 18, line 100, must equal the total costs entered in column 0, line 100.

Column Descriptions

Column 0--For each line, enter the total direct costs from the corresponding line on Worksheet O-5, column 3.

Column 3A--For each line, enter the sum of columns 0 through 3. The sum for each line is the accumulated cost and, unless an adjustment is required, is the Worksheet O-6, Part II, column 4 statistic for allocating A&G costs.

If an adjustment to the accumulated cost statistic on Worksheet O-6, Part II, column 4, is required to properly allocate A&G costs, enter the adjustment amount on Worksheet O-6, Part II, column 4A for the applicable line. For example, when the hospice contracts for HIRC services and the contractual costs include A&G costs, *reduce the HIRC accumulated cost statistic on Worksheet O-6, Part II, column 4A, line 52, by the contractual costs reported on Worksheet O-3, column 7, line 25. Similarly, when the hospice contracts for HGIP services and the contractual costs include A&G costs, reduce the HGIP accumulated cost statistic on Worksheet O-6, Part II, column 4A, line 53, by the contractual costs reported on Worksheet O-4, column 7, line 25.*

For each line, the accumulated cost statistic on Worksheet O-6, Part II, column 4, is the difference between the amount on Worksheet O-6, Part I, column 3A and the adjustment amount on Worksheet O-6, Part II, column 4A. Accumulated cost for A&G is not included in the total statistic for the A&G cost center; therefore, transfer the amount on Worksheet O-6, Part I, column 3A, line 4, to Worksheet O-6, Part II, column 4A, line 4.

The total accumulated cost statistic for Worksheet O-6, Part II, column 4, line 4 is the difference between the total on Worksheet O-6, Part I, column 3A, line 100, and the amounts in column 4A of Worksheet O-6, Part II.

A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Negative balances are excluded from the allocation statistics when A&G expenses are allocated on the basis of accumulated cost.

Column 18--Transfer the amounts on lines 50 through 53 as follows:

<u>From Worksheet O-6, Part I,</u> <u>column 18:</u>	<u>To Worksheet O-8,</u> <u>column 3:</u>
line 50	line 1
line 51	line 6
line 52	line 11
line 53	line 16

4072.4. WORKSHEET O-7 - APPORTIONMENT OF HOSPITAL-BASED HOSPICE SHARED SERVICE COSTS BY LEVEL OF CARE

This worksheet calculates the cost of ancillary services provided by hospital ancillary departments to hospital-based hospice patients.

Column Description

Column 1--For each cost center, enter in column 1, the cost-to-charge ratio from Worksheet C, Part I, column 9, line as indicated in column 0.

Columns 2 through 5--For each cost center, enter the charges, from the provider's records, for ancillary services provided by hospital ancillary departments to hospital-based hospice patients. Enter the charges by LOC in the appropriate LOC column.

Columns 6 through 9--For each column, calculate cost of ancillary services provided by hospital ancillary departments to hospital-based hospice patients as follows:

<u>Column:</u>	<u>Calculation:</u>
6	col. 1 x col. 2
7	col. 1 x col. 3
8	col. 1 x col. 4
9	col. 1 x col. 5

For each column 6 through 9, enter the sum of lines 1 through 10 on line 11.

4072.5. WORKSHEET O-8 - CALCULATION OF HOSPITAL-BASED HOSPICE PER DIEM COST

Worksheet O-8 calculates the average cost per diem by level of care and in total.

Line 1--Enter in column 3, the sum of the total HCHC cost from Worksheet O-6, Part I, column 18, line 50, plus Worksheet O-7, column 6, line 11.

Line 2--Enter in column 3, the total HCHC days from Worksheet S-9, column 4, line 10.

Line 3--Enter in column 3, the average HCHC cost per diem by dividing column 3, line 1 by column 3, line 2.

Line 4--Enter in column 1, the title XVIII - Medicare HCHC days from Worksheet S-9, column 1, line 10. Enter in column 2 the title XIX - Medicaid HCHC days from Worksheet S-9, column 2, line 10.

Line 5--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying column 3, line 3 by column 1, line 4. Enter in column 2 the title XIX - Medicaid program cost calculated by multiplying column 3, line 3 by column 2, line 4.

Line 6--Enter in column 3, the total HRHC cost from Worksheet O-6, Part I, column 18, line 51, plus Worksheet O-7, column 7, line 11.

Line 7--Enter in column 3, the total HRHC days from Worksheet S-9, column 4, line 11.

Line 8--Enter in column 3, the average HRHC cost per diem by dividing column 3, line 6 by column 3, line 7.

Line 9--Enter in column 1, the title XVIII - Medicare HRHC days from Worksheet S-9, column 1, line 11. Enter in column 2 the title XIX - Medicaid HRHC days from Worksheet S-9, column 2, line 11.

Line 10--Enter in column 1 the title XVIII - Medicare program cost calculated by multiplying column 3, line 8 by column 1, line 9. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying column 3, line 8 by column 2, line 9.

Line 11--Enter in column 3, the total HIRC cost from Worksheet O-6, Part I, column 18, line 52, plus Worksheet O-7, column 8, line 11.

Line 12--Enter in column 3, the total HIRC days from Worksheet S-9, column 4, line 12.

Line 13--Enter in column 3, the average HIRC cost per diem by dividing column 3, line 11 by column 3, line 12.

Line 14--Enter in column 1, the title XVIII - Medicare HIRC days from Worksheet S-9, column 1, line 12. Enter in column 3 the title XIX - Medicaid HIRC days from Worksheet S-9, column 2, line 12.

Line 15--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying column 3, line 13 by column 1, line 14. Enter in column 2 the title XIX - Medicaid program cost calculated by multiplying column 3, line 13 by column 2, line 14.

Line 16--Enter in column 3, the total HGIP cost from Worksheet O-6, Part I, column 18, line 53, plus Worksheet O-7, column 9, line 11.

Line 17--Enter in column 3, the total HGIP days from Worksheet S-9, column 4, line 13.

Line 18--Enter in column 3, the average HGIP cost per diem by column 3, line 16 by column 3, line 17.

Line 19--Enter in column 1, the title XVIII - Medicare HGIP days from Worksheet S-9, column 1, line 13. Enter in column 3, the title XIX - Medicaid HGIP days from Worksheet S-9, column 2, line 13.

Line 20--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying column 3, line 18 by column 1, line 19. Enter in column 2 the title XIX - Medicaid program cost calculated by multiplying column 3, line 18 by column 2, line 19.

Line 21--Enter in column 3, the sum of lines 1, 6, 11 and 16.

Line 22--Enter in column 3, total days from Worksheet S-9, column 4, line 14.

Line 23--Enter the average cost per diem by dividing column 3, line 21, by column 3, line 22.

Form CMS-2552-10 Worksheets

The following is a listing of the Form CMS-2552-10 worksheets and page numbers.

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Wkst. S-3, Part I	40-510 - 40-511
Wkst. S-3, Parts II & III	40-512 - 40-513
Wkst. S-3, Part IV	40-514
Wkst. S-3, Part V	40-515
Wkst. S-4	40-516
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Wkst. B-2	40-562
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Form CMS-2552-10 Worksheets

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This page is reserved for future use.

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This page is reserved for future use.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic cost reporting (ECR). Each electronic cost report submission (file) has four types of records. The first group (type 1 records) contain information for identifying, processing, and resolving problems. The text used throughout the cost report for variable line labels (e.g., Worksheet A) and variable column headers (e.g., Worksheet B-1) are included in the type 2 records. Refer to Table 5 for cost center coding. The data, detailed in Table 3, is identified as type 3 records. The encryption coding at the end of the ECR file, records 1, 1.01, and 1.02 are type 4 records.

The medium for transferring ECR files to contractors is CD, flash drive, or the CMS-approved *Medicare Cost Report E-filing (MCREF)* portal, [URL: <https://mcref.cms.gov>]. ECR files must comply with CMS specifications. Providers should seek approval from their contractors regarding the method of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.

Below is an example of a set of type 1 records with a narrative description of their meaning.

	1	2	3	4	5	6
12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	234567890
1	1	010123201012120111201A09P00520112582010121				
1	4	14:30				

Record #1: This is a cost report file submitted by CCN 010123 for the period from May 1, 2010 (2010121) through April 30, 2011 (2011120). It is filed on the Form CMS-2552-10. It is prepared with vendor number A09's PC based system, version number 5. Position 38 changes with each new test case and/or re-approval and is an alpha character. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the hospital on September 15, 2011 (2011258). The electronic cost report specifications, dated May 1, 2010 (2010121), are used to prepare this file.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:

ECNNNNNN.YYLC, where

1. EC (Electronic Cost Report) is constant;
2. NNNNNN is the 6 digit CMS Certification Number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from hospitals with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed.

Name each cost report PI file in the following manner:

PINNNNNN.YYLC, where

1. PI (Print Image) is constant;
2. NNNNNN is the 6 digit CMS Certification Number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from hospitals with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed.

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. For Future Use	10	9	2-11	Alpha numeric
3. Space	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. Hospital CCN Number	6	9	17-22	Field must have 6 numeric characters
7. Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	1	9	37	Constant "1" (for Form CMS 2552-10)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 40-703.
11. Vendor Equipment	1	X	41	P=PC; M=Main Frame

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 1 Records - Record Number 1 (Cont.)

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1 st , 002=2 nd , etc. or 101=1 st , 102=2 nd . The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 01/31/2018 (2018031) . Prior approvals 2017305 , 2017274, 2016274, 2015274, 2015181, 2014274, 2014181, 2013274, 2012275, 2012182, 2010121.

RECORD NAME: Type 1 Records - Record Numbers 2 - 99

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2-11	
3. Record Number	2	9	12-13	#2 - Reserved for future use. #3 - Vendor information; optional record for use by vendors. Left justified in position 21-60. #4 - The time that the cost report is created. This is represented in military time as alpha numeric. Use position 21-25. Example 2:30PM is expressed as 14:30. #5 to #99 - Reserved for future use.
4. Spaces	7	X	14-20	Spaces (Optional)
5. ID Information	40	X	21-60	Left justified to position 21.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 2 Records for Labels

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "2"
2. Worksheet Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9-10	
4. Line Number	3	9	11-13	Numeric
5. Subline Number	2	9	14-15	Numeric
6. Column Number	3	X	16-18	Alphanumeric
7. Subcolumn Number	2	9	19-20	Numeric
8. Cost Center Code	5	9	21-25	Numeric. Refer to Table 5 for appropriate cost center code.
9. Labels/Headings				
a. Line Labels	35	X	26-60	
b. Column Headings: Statistical Basis & Code	10	X	21-30	Alphanumeric, left justified
c. Line Statistics	36	X	21-57	Worksheet I-1 basis

The type 2 records contain text which appears on the printed cost report. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for step down entries; and (3) other text appearing in various places throughout the cost report. The standard cost center labels/descriptions are listed below.

Worksheet A cost center labels must be furnished for every cost center with cost or charge data anywhere in the cost report. The line and subline numbers for each label must be the same as the line and subline numbers of the corresponding cost center on Worksheet A. The columns and subcolumn numbers are always set to zero.

Column headings for the General Service cost centers on Worksheets B-1, B, Parts I and II, and Worksheet J-1, Part II (lines 1-3), are supplied once, consisting of one to three records. The statistical basis shown on Worksheet B-1 is also reported. The statistical basis consists of one or two records (lines 4 and 5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 5 and only for capital cost centers, columns 1-2 and subscripts as applicable. The statistical code must agree with the statistical basis indicated on lines 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references. See below for statistical basis line labels for Worksheet I-1. These line labels are required records in the file. (See 9c above for record placement.)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

Use the following type 2 cost center descriptions for all Worksheet A standard cost center lines.

<u>Line</u>	<u>Description</u>	<u>Line</u>	<u>Description</u>
1	CAP REL COSTS - BLDG & FIXT	61	PBP CLINICAL LAB SERVICES – PRGM ONLY
2	CAP REL COSTS - MVBLE EQUIP	62	WHOLE BLOOD & PACKED RED BLOOD CELLS
3	OTHER CAP REL COSTS	63	BLOOD STORING, PROCESSING & TRANS.
4	EMPLOYEE BENEFITS DEPARTMENT	64	INTRAVENOUS THERAPY
5	ADMINISTRATIVE & GENERAL	65	RESPIRATORY THERAPY
6	MAINTENANCE & REPAIRS	66	PHYSICAL THERAPY
7	OPERATION OF PLANT	67	OCCUPATIONAL THERAPY
8	LAUNDRY & LINEN SERVICE	68	SPEECH PATHOLOGY
9	HOUSEKEEPING	69	ELECTROCARDIOLOGY
10	DIETARY	70	ELECTROENCEPHALOGRAPHY
11	CAFETERIA	71	MEDICAL SUPPLIES CHARGED TO PATIENTS
12	MAINTENANCE OF PERSONNEL	72	IMP. DEV. CHARGED TO PATIENTS
13	NURSING ADMINISTRATION	73	DRUGS CHARGED TO PATIENTS
14	CENTRAL SERVICES & SUPPLY	74	RENAL DIALYSIS
15	PHARMACY	75	ASC (NON-DISTINCT PART)
16	MEDICAL RECORDS & LIBRARY	77	ALLOGENEIC STEM CELL ACQUISITION
17	SOCIAL SERVICE	88	RURAL HEALTH CLINIC
19	NONPHYSICIAN ANESTHETISTS	89	FEDERALLY QUALIFIED HEALTH CENTER
20	NURSING SCHOOL	90	CLINIC
21	I&R SERVICES - SALARY & FRINGES APPRVD	91	EMERGENCY
22	I&R SERVICES - OTHER PRGM COSTS APPRVD	92	OBSERVATION BEDS (NON-DISTINCT PART)
30	ADULTS & PEDIATRICS	93.99	PARTIAL HOSPITALIZATION PROGRAM
31	INTENSIVE CARE UNIT	94	HOME PROGRAM DIALYSIS
32	CORONARY CARE UNIT	95	AMBULANCE SERVICES
33	BURN INSTENSIVE CARE UNIT	96	DURABLE MEDICAL EQUIP - RENTED
34	SURGICAL INTENSIVE CARE UNIT	97	DURABLE MEDICAL EQUIP - SOLD
40	SUBPROVIDER - IPF	100	I&R SERVICES - NOT APPRVD PRGM
41	SUBPROVIDER - IRF	101	HOME HEALTH AGENCY
43	NURSERY	105	KIDNEY ACQUISITION
44	SKILLED NURSING FACILITY	106	HEART ACQUISITION
45	NURSING FACILITY	107	LIVER ACQUISITION
46	OTHER LONG TERM CARE	108	LUNG ACQUISITION
50	OPERATING ROOM	109	PANCREAS ACQUISITION
60	LABORATORY	110	INTESTINAL ACQUISITION

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10**TABLE 1 - RECORD SPECIFICATIONS**

<u>Line</u>	<u>Description</u>	<u>Line</u>	<u>Description</u>
51	RECOVERY ROOM	111	ISLET ACQUISITION
52	DELIVERY ROOM & LABOR ROOM	113	INTEREST EXPENSE
53	ANESTHESIOLOGY	114	UTILIZATION REVIEW - SNF
54	RADIOLOGY-DIAGNOSTIC	115	AMBULATORY SURGICAL CENTER (D.P.)
55	RADIOLOGY – THERAPEUTIC	116	HOSPICE
56	RADIOISOTOPE	190	GIFT, FLOWER, COFFEE SHOP, CANTEEN
57	CT SCAN	191	RESEARCH
58	MRI	192	PHYSICIAN PRIVATE OFFICES
59	CARDIAC CATHETERIZATION	193	NONPAID WORKERS

Type 2 records for Worksheet B-1, columns 1 through 23, lines 1 through 5, and line 6 (for columns 1 through 2 only (capital cost center columns)), are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE						
	1	2	3	4	5	6
1	CAP	BLDGS &	FIXTURES	SQUARE	FEET	1
2	CAP	MOVABLE	EQUIPMENT	DOLLAR	VALUE	2
4	EMPLOYEE	BENEFITS	DEPARTMEN T	GROSS	SALARIE S	
5	ADMINS-	TRATIVE &	GENERAL	ACCUM.	COST	
6	MAIN-	TENANCE	REPAIRS	SQUARE	FEET	
7	OPERATION	OF PLANT		SQUARE	FEET	
8	LAUNDRY	& LINEN	SERVICE	POUNDS	LAUNDR Y	
9	HOUSE-	KEEPING		HOURS	SERVICE	
10	DIETARY			MEALS	SERVED	
11	CAFETERIA			MEALS	SERVED	
12	MAIN-	TENANCE	PERSONNEL	NUMBER	HOUSED	
13	NURSING	ADMINIS-	TRATION	DIRECT	NRSING HRS	
14	CENTRAL	SERVICES	SUPPLY	COSTED	REQUIS.	
15	PHARMACY	&		COSTED	REQUIS.	
16	MEDICAL	RECORDS	LIBRARY	TIME	SPENT	
17	SOCIAL	&		TIME	SPENT	
19	NONPHYSIC	SERVICE ANESTHET		ASSIGNE D	TIME	

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

LINE					
1	2	3	4	5	6
20	NURSING	SCHOOL		ASSIGNED	TIME
21	I&R	SALARY &	FRINGES	ASSIGNED	TIME
22	I&R	PROGRAM	COSTS	ASSIGNED	TIME
23	PARAMED	EDUCATION		ASSIGNED	TIME

Type 2 records for Worksheet H-1, Part II, columns 1 through 5, lines 1 through 5, are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE				
1	2	3	4	5
1	CAPITAL	BLDGS &	FIXTURES	SQUARE FEET
2	CAPITAL	MOVABLE	EQUIPMENT	DOLLAR VALUE
3	PLANT	OPER. &	MAINT.	SQUARE FEET
4	TRANS-	PORTAT-	ION	MILEAGE
5	ADMINIS-	TRATIVE &	GENERAL	ACCUM. COST

Type 2 records for Worksheet I-1, column 2, statistical basis labels for lines 1 through 8, 10 through 16, 18 through 22, 24 through 26, and 28 through 30, with subscripts as appropriate, for line 30 are listed below.

<u>Line</u>	<u>Description</u>	<u>Line</u>	<u>Description</u>
1	HOURS OF SERVICE	16	ACCUMULATED COST
2	HOURS OF SERVICE	18	SQUARE FEET
3	HOURS OF SERVICE	19	PERCENTAGE OF TIME
4	HOURS OF SERVICE	20	SALARY
5	HOURS OF SERVICE	21	ACCUMULATED COST
6	HOURS OF SERVICE	22	SQUARE FEET
7	ACCUMULATED COST	24	REQUISITIONS
8	ACCUMULATED COST	25	REQUISITIONS
10	SALARY	26	ACCUMULATED COST
11	SQUARE FEET	28	CHARGES
12	PERCENTAGE OF TIME	29	CHARGES
13	PERCENTAGE OF TIME	30	CHARGES
14	REQUISITIONS		
15	REQUISITIONS		

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

Type 2 records for Worksheet K-4, columns 1 through 6, lines 1 through 5, are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE				
1	2	3	4	5
1	CAPITAL	BLDGS &	FIXTURES	SQUARE FEET
2	CAPITAL	MOVABLE	EQUIPMENT	DOLLAR VALUE
3	PLANT	OPER. &	MAINT.	SQUARE FEET
4	TRANS-	PORTAT-	ION	MILEAGE
5	VOLUNT.	SERVICES	COORDI.	HOURS OF SERVICE
6	ADMINIS-	TRATIVE &	GENERAL	ACCUM. COST

Examples of type 2 records are below. Either zeroes or spaces may be used in the line, subline, column, and subcolumn number fields (positions 11-20). Spaces are preferred. (See first two lines of the example.)* Refer to Table 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

```
* 2A000000 1 0100CAP REL COSTS BLDS & FIXT
* 2A0000000000101000000101CAP REL COSTS WEST WING
  2A000000 2 0200CAP REL COSTS MVBLE EQUIP
  2A000000 5 0500ADMINISTRATIVE AND GENERAL
  2A000000 21 2100I&R SALARY & FRINGES APPRVD
  2A000000 21 1 2101I&R SALARY - SURGERY
```

Examples of column headings for Worksheet B-1, B, Part I, and II, and Worksheet J-1, Part II (lines 1 through 3), statistical bases used in cost allocation on Worksheet B-1, Worksheet J-1, Part II (lines 4 and 5) and statistical codes used for Worksheet B-1 (line 6), are displayed below. Also below are examples of Worksheets H-1, Part II (4th character indicates the 1st HHA), and Worksheet I-1, for both renal and home program.

Examples of column headings

```
2B10000* 1 1 CAP 2B10000* 1 1 CAP
2B10000* 2 1 BLDGS & 2H11002* 1 1 CAPITAL
2B10000* 3 1 FIXTURES 2H11002* 1 1 BLDG &
2B10000* 4 1 SQUARE 2I1D000* 1 2 HRS OF SERVICE
2B10000* 5 1 FEET 2I1D000* 12 2 PERCENTAGE OF
  TIME
2B10000* 6 1 1 2I1H000* 7 2 ACCUMULATED COST
```

Worksheet H-1, Part II, records share the same size constraints as the Worksheet B-1 records. Worksheet I-1 may not exceed 36 characters.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS

Type 2 records for Worksheet O-6, Part II, columns 1 through 17, lines 1 through 5, are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE					
	1	2	3	4	5
1	CAP REL	BLDG	& FIX	SQUARE	FEET
2	CAP REL	MVBLE	EQUIP	DOLLAR	VALUE
3	EMPLOYEE	BENEFITS	DEPARTMENT	GROSS	SALARIES
4	ADMINIS-	TRATIVE &	GENERAL	ACCUM.	COST
5	PLANT	OP &	MAINT	SQUARE	FEET
6	LAUNDRY	& LINEN		IN-FACIL-	ITY DAYS
7	HOUSE-	KEEPING		SQUARE	FEET
8	DIETARY			IN-FACIL-	ITY DAYS
9	NURSING	ADMINIS-	TRATION	DIRECT	NURS. HRS.
10	ROUTINE	MEDICAL	SUPPLIES	PATIENT	DAYS
11	MEDICAL	RECORDS		PATIENT	DAYS
12	STAFF	TRANS-	PORTATION		MILEAGE
13	VOLUNTEER	SVC COOR-	DINATION	HOURS OF	SERVICE
14	PHARMACY				CHARGES
15	PHYSICIAN	ADMIN	SERVICES	PATIENT	DAYS
16	OTHER	GENERAL	SERVICE	SPECIFY	BASIS
17	PATIENT/	RESIDENT	CARE SVCS	IN-FACIL-	ITY DAYS

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 3 Records for Non-label Data

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1.	Record Type	1	9	1	Constant "3"
2.	Worksheet Indicator	7	X	2-8	Numeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	Subline Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Subcolumn Number	2	9	19-20	Numeric
8.	Field Date				
	a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use mm/dd/yyyy format - slashes, no hyphens). Refer to Table 6 for additional requirements for alpha data.
		4	X	57-60	Spaces (optional).
	b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeroes are suppressed; trailing zeroes to the right of the decimal point are not. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS

A sample of type 3 records and a number line for reference are below.

	1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890						
3A000000	4	1		32961		
3A000000	21			1336393		
3A000000	21	1 1		185599		
3A000000	62	1 1		17750		
3A000000	1	2		1014775		
3A000000	1	1 2		1767922		
3A000000	2	2		14596		
3A000000	21	2		768441		
3A000000	21	1 2		2746235		
3A000000	62	1 2		4982		
3C000001	62	1		22476		
3C000001	62	1		18021		

The line numbers are numeric. In several places throughout the cost report (see list below), the line numbers themselves are data. The placement of the line and subline numbers as data must be uniform.

Worksheet A-6, columns 3, 7, and 10
 Worksheet A-8, columns 4 and 5
 Worksheet A-8-1, Part A, columns 1 and 7
 Worksheet A-8-2, column 1
 Worksheet B-2, column 3

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS

Examples of records (*) with a Worksheet A line number as data and a number line for reference are listed below.

	1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890						
3A6000G0	13	0	TO SPREAD INTEREST EXPENSE			
3A6000G0	13	1	G			
*3A6000G0	13	3		1.00		
3A6000G0	13	4		221409		
*3A6000G0	13	7		87.00		
3A6000G0	13	8		225321		
3A6000G0	14	0	BETWEEN CAPITAL-RELATED COST			
3A6000G0	14	1	G			
*3A6000G0	14	3		4.00		
3A6000G0	14	4		3912		

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: TYPE 3 RECORDS

										1										2										3										4										5										6									
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
3A800000	37	0								PBP ADJUSTMENT - EMERGENCY ROOM																																																											
3A800000	37	1								A																																																											
3A800000	37	2																																																																			
* 3A800000	37	4																																																																			
3A800000	37	0								PBP ADJUSTMENT - HEART ACQUISITION																																																											
3A800000	37	2																																																																			
3A800000	37	4																																																																			
* 3A800000	1	1								B																																																											
3A810000	3	1																																																																			
3A810000	3	3								CAT SCANS																																																											
3A810000	3	4																																																																			
3A810000	3	5																																																																			
* 3A820010	4	1																																																																			
3A820010	4	2								DR. B																																																											
3A820010	4	3																																																																			
3A820010	4	4																																																																			
3A820010	4	5																																																																			
3A820010	4	6																																																																			
3A820010	4	7																																																																			
3A820010	4	12																																																																			
3A820010	4	14																																																																			
* 3A820010	5	1																																																																			
3A820010	5	2								DR. C																																																											
3A820010	5	3																																																																			
3A820010	5	4																																																																			
3A820010	5	5																																																																			
3A820010	5	6																																																																			
3A820010	5	7																																																																			
3A820010	5	12																																																																			
3A820010	5	14																																																																			

RECORD NAME: TYPE 4 RECORDS

File Encryption and Date and Time Stamp

These type 4 records consist of three records: 1, 1.01, and 1.02. These records are created at the point in which the ECR file has been completed and saved to a disk, CD or flash drive to ensure the integrity of the file.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided only for those worksheets from which data are to be provided.

The worksheet indicator consists of seven characters in positions 2 through 8 of the record identifier. The first two characters of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third character of the worksheet indicator (position 4 of the record identifier) is used in several ways. First, it may be used to identify worksheets for multiple hospital-based components, such as subproviders (e.g., S-8; S-9; M series; and O series) or, to identify various types of hospital services such as kidney, heart, lung, or liver acquisitions. Alternatively, it may be used as part of the worksheet, e.g., A81, S10, and S11. The fourth character of the worksheet indicator (position 5 of the record identifier) is used in several ways. First, it may be used to represent the type of provider, by using the key below. Alternatively, it may also be used to identify multiple hospital-based components (e.g., S-11, Parts I, and III; and N series) or it may be used in conjunction with the fifth character of the worksheet indicator (position 6 of the record identifier) to identify multiple consolidated FQHCs (e.g., S-11, Part II). Except for Worksheet A-6 (to handle multiple worksheets) and Worksheet I-4 (to handle multiple payment rates), the fifth and sixth characters of the worksheet indicator (positions 6 and 7 of the record identifier) identify worksheets required by a Federal program (18 = title XVIII, 05 = title V, or 19 = title XIX) or worksheet required for the facility (00 = Universal). The seventh character of the worksheet indicator (position 8 of the record identifier) represents the worksheet part.

Provider Type - Fourth Digit of the Worksheet Identifier

Universal	0 (Zero)
Hospital	A
IPF	B
IRF	C
Subprovider (Other)	D
SNF	E
Swing Bed SNF	F
NF.....	G
Swing Bed NF.....	H
CMHC.....	I
ICF/IID.....	J
CORF	K
OPT	L
OSP.....	M
OOT	N
FQHC.....	Q
RHC	R

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Apply to the Hospital Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>
S, Part I	S000001
S, Part III	S000003
S-2, Part I	S200001
S-2, Part II	S200002
S-3, Part I	S300001
S-3, Part II	S300002
S-3, Part III	S300003
S-3, Part IV	S300004
S-3, Part V	S300005
S-4	S400000 (a)
S-5	S500000
S-6	S61?000 (a) (b)
S-7	S700000
S-8	S81?000 (l)
S-9, Parts I through IV	S900000 (a) (d)
S-10	S100000
S-11, Part I	S111001 (l)
S-11, Part II	S110102 (l)
S-11, Part III	S111003 (l)
A	A000000
A-6	A600?A0 (f)
A-7, Part I	A700001
A-7, Part II	A700002
A-7, Part III	A700003
A-8	A800000
A-8-1	A810000
A-8-2	A820010 (c)
A-8-3	A83P000 (d) (k)
	A83R000 (d) (k)
	A83O000 (d) (k)
	A83S000 (d) (k)
B, Part I	B000001
B, Part II	B000002
B-1 (For use in column headings)	B10000* (m)
B-1	B100000
B-2	B200010 (c)
C, Part I	C000001

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Vary by Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
<u>C, Part II:</u>			
Hospital	C000052	*	C000192
<u>D, Part III:</u>			
Hospital	D00A053	D00A183	D00A193
<u>D, Part IV:</u>			
Hospital	D00A054	D00A184	D00A194
IPF	D00B054	D00B184	D00B194
IRF	D00C054	D00C184	D00C194
Subprovider (other)	D01D054 (e)	*	D01D194 (e)
SNF	D00E054	D00E184	D00E194
NF	D00G054	*	D00G194
ICF/IID	D00J054	*	D00J194
<u>D, Part V:</u>			
Hospital	D00A055	D00A185	D00A195
IPF	D00B055	D00B185	D00B195
IRF	D00C055	D00C185	D00C195
Subprovider (Other)	D01D055 (e)	*	D01D195 (e)
SNF	D00E055	D00E185	D00E195
Swing Bed SNF	D00F055	D00F185	D00F195
NF	D00G055	*	D00G195
Swing Bed NF	D00H055	*	D00H195
ICF/IID	D00J055	*	D00J195
<u>D-1, Parts I through IV:</u>			
<u>(d)</u>			
Hospital	D10A051	D10A181	D10A191
IPF	D10B051	D10B181	D10B191
IRF	D10C051	D10C181	D10C191
Subprovider (Other)	D11D051 (e)	*	D11D191 (e)
SNF	D10E051	D10E181	D10E191
NF	D10G051	*	D10G191
ICF/IID	D10J051	*	D10J191

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Apply to the Hospital Complex (Cont.)

<u>Worksheet</u>	<u>Worksheet Indicator</u>
D-2, Parts I & II (d)	D200000

Worksheets Which Vary by Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
<u>D-3:</u>			
Hospital	D30A050	D30A180	D30A190
IPF	D30B050	D30B180	D30B190
IRF	D30C050	D30C180	D30C190
Subprovider (Other)	D31D050 (e)	*	D31D190 (e)
SNF	D30E050	D30E180	D30E190
Swing Bed SNF	D30F050	D30F180	D30F190
NF	D30G050	*	D30G190
Swing Bed NF	D30H050	*	D30H190
ICF/IID	D30J050	*	D30J190

Worksheets Which Apply to the Hospital Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>
D-4, Part I, II and IV: (d)	D4K0000 (h)
	D4H0000 (h)
	D4L0000 (h)
	D4P0000 (h)
	D4N0000 (h)
	D4I0000 (h)
	D4S0000 (h)
	D4O0000 (h)
	D5H0001 (i)
	D5M0001 (i)
D-5, Part I:	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS

Worksheets Which Vary by Component

<u>Worksheet D-5, Part II:</u>	<u>Worksheet Indicator</u>
Hospital	D50A002
IPF	D50B002
IRF	D50C002

Worksheets Which Apply to the Hospital Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>
D-5, Part III	D500003

Worksheets Which Vary by Component

<u>Worksheet D-5, Part IV:</u>	<u>Worksheet Indicator</u>
Hospital	D50A004
IPF	D50B004
IRF	D50C004

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Vary by Component and/or Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
<u>E, Part A:</u>			
Hospital	*	E00A18A	*
<u>E, Part B:</u>			
Hospital	*	E00A18B	*
IPF	*	E00B18B	*
IRF	*	E00C18B	*
Subprovider	*	E01D18B (e)	*
SNF	*	E00E18B	*
<u>E-1, Part I:</u>			
Hospital	*	E10A181	*
IPF	*	E10B181	*
IRF	*	E10C181	*
Subprovider	*	E11D181 (e)	*
SNF	*	E10E181	*
Swing Bed SNF	*	E10F181	*
<u>E-1, Part II:</u>			
Hospital	*	E10A182	*
<u>E-2:</u>			
Swing Bed SNF	E20F050	E20F180	E20F190
Swing Bed NF	E20H050	*	E20H190
<u>E-3, Part I:</u>			
Hospital	*	E30A181	*

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Vary by Component and/or Program (Cont.)

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
<u>E-3, Part II:</u>			
Hospital	*	E30A182	*
IPF	*	E20B182	*
<u>E-3, Part III:</u>			
Hospital	*	E30A183	*
IRF	*	E30C183	*
<u>E-3, Part IV:</u>			
Hospital	*	E30A184	*
<u>E-3, Part V:</u>			
Hospital (cost reimbursed)	*	E30A185	*
<u>E-3, Part VI:</u>			
SNF	*	E30E186	*

NOTE: Refer to Table 3 for instructions on the reporting of data for a hospital-based SNF reimbursed prospectively under title XVIII.

<u>E-3, Part VII:</u>			
Hospital	E30A057	*	E30A197
IPF	E30B057	*	E30B197
IRF	E30C057	*	E30C197
SNF	E30E057	*	E30E197
NF	E30G057	*	E30G197
ICF/IID	E30J057	*	E30J197
<u>E-4:</u>			
Hospital	E40A050	E40A180	E40A190

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Apply to the Hospital Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>
G	G000000
G-1	G100000
G-2, Parts I & II (d)	G200000
G-3	G300000
H	H010000 (a)
H-1, Part I	H110001 (a)
H-1, Part II (For use in column headings)	H11002* (a) (m)
H-1, Part II	H110002 (a)
H-2, Part I	H210001 (a)
H-2, Part II	H210002 (a)

Worksheets Which Vary by Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
H-3, Part I	H310051 (a)	H310181 (a)	H310191 (a)
H-3, Part II	H310052 (a)	H310182 (a)	H310192 (a)
H-4, Part I	H410051 (a)	H410181 (a)	H410191 (a)
H-4, Part II	H410052 (a)	H410182 (a)	H410192 (a)

Worksheets Which Apply to the Hospital Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>
H-5	H510000 (a)
I-1 (Use for statistical basis label)	I1D000* (j) (m)
	I1H000* (j) (m)
I-1	I1D0000 (j)
	I1H0000 (j)
I-2	I2D0000 (j)
	I2H0000 (j)
I-3	I3D0000 (j)
	I3H0000 (j)
I-4	I4D0010 (j)
	I4H0010 (j)
I-5	I500000

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Apply to the Hospital Complex (Cont.)

<u>Worksheet</u>	<u>Worksheet Indicator</u>
J-1, Part I	J11I001 (a)
J-1, Part II	J11I002 (a)
J-2	J21I000 (a)
J-4	J41I000 (a)
K	K010000 (a)
K-1	K110000 (a)
K-2	K210000 (a)
K-3	K310000 (a)
K-4, Part I	K410000 (a)
K-4, Part II	K410002 (a)
K-5, Part I	K510001 (a)
K-5, Part II	K510002 (a)
K-5, Part III	K510003 (a)
L-1, Part I	L100001
M-1	M11?000 (l)
M-2	M21?000 (l)
N-1	N101000 (l)
N-2	N201000 (l)
N-3	N301000 (l)
N-4	N401000 (l)
N-5	N501000 (l)
O	O010000 (a)
O-1	O110000 (a)
O-2	O210000 (a)
O-3	O310000 (a)
O-4	O410000 (a)
O-6, Part I	O610001 (a)
O-6, Part II (For use in column headings)	O61002* (a) (m)
O-6, Part II	O610002 (a)
O-7	O710000 (a)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS**

Worksheets Which Vary by Component and/or Program (Cont.)

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
J-3:	J31I050 (b)	J31I180 (b)	J31I190 (b)
<u>L, Part I:</u>			
Hospital	L00A051	L00A181	L00A191
Subprovider	L01D051 (e)	L01D181 (e)	L01D191 (e)
<u>L, Part II:</u>			
Hospital	L00A052	L00A182	L00A192
Subprovider	L01D052 (e)	L01D182 (e)	L01D192 (e)
<u>L-1, Part II:</u>			
Universal (0)	L100052	L100182	L100192
<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
M-3	M31?050 (I)	M31?180 (I)	M31?190 (I)
M-4	M41?050 (I)	M41?180 (I)	M41?190 (I)
M-5	*	M51?180 (I)	*

FOOTNOTES:

(a) Multiple Hospital-Based HHAs, CMHCs, and Hospices

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 0 to accommodate multiple hospital-based HHAs and CMHCs, and 1 through 5 for hospital-based hospices. If there is only one of the components, the default is 1. This affects the H, J, K, and O series worksheets including Worksheets S-4, S-6, and S-9. For CMHCs, the fourth character of the worksheet indicator (position 5 of the record) is I.

(b) Multiple Outpatient Rehabilitation Providers

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 0 to accommodate multiple providers. If there is only one outpatient provider type, the default is 1. The fourth character of the worksheet indicator (position 5 of the record) indicates the outpatient rehabilitation provider as listed below. These affect Worksheet S-6.

I = CMHC K = CORF L = OPT M = OOT N = OSP

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES (Cont.):

(c) Multiple Worksheets for Reclassification and Adjustments Before and After Step-down

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheets A-8-2, and/or B-2. For reports which do not need additional worksheets, the default is 01. For reports which do need additional worksheets, the first page of each worksheet is numbered 01. The number for each additional page of each worksheet is incremented by 1.

(d) Worksheets With Multiple Parts Using Identical Worksheet Indicator

Although this worksheet has several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheets S-9, A-8-3, D-1, D-2, D-4, G-2, H-5, and J-2.

(e) Multiple Subproviders

The third digit of the worksheet indicator (position 4 of the record) is a numeric from 1 to 0 to accommodate facilities with two or more subproviders. If there is only one subprovider, the default is 1. This affects Worksheets D, Parts III through V; D-1; D-3; D-5, Part II; E, Parts A and B; E-1; E-3, Parts I through V; and L, Parts I and II.

(f) Worksheet A-6

For Worksheet A-6, include in the worksheet identifier the reclassification code as the 5th and 6th digits (6th and 7th in the ECR file). For example, 3A6000A0 or 3A6000B0, 3A6000C0, 3A600AA0, 3A600AB0, 3A600AC0, or 3A600ZZ0.

(g) To be used at a later date.

(h) Worksheet D-4

The third digit of the worksheet indicator (position 4 of the record) must be K for kidney acquisitions, H for heart acquisitions, L for liver acquisitions, N for pancreas acquisitions, P for lung acquisitions, I for intestine, S for islet, or O for other.

(i) Worksheet D-5, Part I

The third digit of the worksheet indicator (position 4 of the record) must be either H for hospital staff data or M for medical staff data.

(j) Renal Dialysis

The third digit of the worksheet indicator (position 4 of the record) must contain either D for renal dialysis department or H for home program dialysis. This applies to Worksheets I-1, I-2, I-3, and I-4.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES (Cont.):

(k) Multiple Worksheet A-8-3

This worksheet is used for either physical or respiratory therapy services furnished by outside suppliers. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of either P for physical therapy, R for respiratory therapy services, O for occupational therapy or S for speech pathology.

(l) Multiple Health Clinic Providers

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 0 to accommodate multiple hospital-based providers. To accommodate hospital-based providers 11 through 36, use alpha characters A through Z. If there is only one hospital-based health clinic provider type, the default is 1. This applies to Worksheet S-8; and the M series worksheets.

The fourth digit of the worksheet indicator (position 5 of the record) indicates the hospital-based health clinic provider. Q indicates FQHC, and R indicates RHC. This applies to Worksheet S-8; and the M series worksheets.

The fourth digit of the worksheet indicator (position 5 of the record) is numeric from 1 to 0 to accommodate multiple hospital-based FQHCs. To accommodate hospital-based FQHCs 11 through 36, use alpha characters A through Z. If there is only one hospital-based FQHC, or one hospital-based FQHC with one or more consolidated FQHCs, the default is 1. This applies to Worksheets S-11, Parts I and III (for multiple hospital-based FQHCs or the primary consolidated FQHC); and the N series worksheets (separate N series for each hospital-based FQHC or one N series for all consolidated FQHCs).

The fourth and fifth digits of the worksheet indicator (positions 5 and 6 of the record) are numeric from 01 to 99 to accommodate multiple consolidated FQHCs affiliated with the one primary hospital-based FQHC. If the facility has only one consolidated FQHC, the default is 01. This applies to Worksheet S-11, Part II (for individual consolidated FQHCs, excluding the primary FQHC).

(m) Type 2 Records for Use in Column Headings

The asterisk (*) in position 7 of the worksheet indicator (position 8 of the record) indicates the data is a type 2 record identifying the column heading and statistical basis.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

INTRODUCTION

This table identifies those data elements necessary to calculate a hospital cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 26) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the hospital complex and the report produced by the contractor. Where an adjustment is made, the record must be present in the electronic data file. For explanations of the adjustment(s) required, refer to the cost report instructions.

Table 3 "Usage" column specifies the format of each data item as follows:

- 9 Numeric, greater than or equal to zero.
- 9 Numeric, may be either greater than or less than zero.
- 9(x).9(y) Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
- X Character.

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets. The special care units are the most likely to cause errors. Table 3E provides an example with a chart of special care unit line numbers for reference. Refer to Table 4 for line and column numbering conventions for use with complexes which have more components than appear on the preprinted Form CMS-2552-10.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first subline number displayed as "01" or "1" in field locations 14-15. It is unacceptable to format in series of 10, 20, or skip subline numbers (i.e., 01, 03, except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding). Exceptions are specified in this manual. For "Other (specify)" lines, i.e. Worksheets S-4, S-6, S-8, settlement series and any other non-cost center lines, all subscripted lines must be in sequence and consecutively numbered beginning with subscripted subline "01". Subscripts of lines and columns are based on the format (line or column (as applicable), field size, and usage) of the primary/parent line or column where the specifications in Table 3 do not specifically identify line or column designations. Automated systems should reorder these numbers where the provider skips or deletes a line number in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero which are specified in Table 3 with a usage of "-9".

Italic script within this table denotes adjustments which are not displayed in the print image or hard copy of the cost report, but are contained in the ECR file. Examples of these type entries are Worksheets D-2, Part I; D, Part III; and D, Part IV.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S				
<u>Part I: Cost Report Status</u>				
<u>Provider Use Only</u>				
Electronically filed cost report	1	1	1	X
Manually submitted cost report	2	1	1	X
If this is an amended report enter the number of times the provider resubmitted this cost report	3	1	1	9
Medicare Utilization: enter "F" for full or "L" for low	4	1	1	X
<u>Contractor Use Only</u>				
<u>Cost Report Status</u>				
Enter the cost report status code: 1 for as submitted, 2 for settled without audit, 3 settled with audit, 4 reopened, or 5 amended	5	1	1	X
Date received (mm/dd/yyyy)	6	2	10	X
Contractor Number	7	2	5	X
Initial report for this Provider CCN	8	2	1	X
Final report for this Provider CCN	9	2	1	X
Notice of Program Reimbursement (NPR) date (mm/dd/yyyy)	10	3	10	X
Enter Contractor's vendor code (ADR)	11	3	1	X
If line 4, column 1 is 4: enter the number of times reopened = 0-9	12	3	1	9
<u>Part III</u>				
<u>Balances due provider or program:</u>				
Title V	1-3, 5-12	1	11	-9
Title XVIII, Part A	1-3, 5, 7, 9	2	11	-9
Title XVIII, Part B	1-3, 5, 7, 9-12	3	11	-9
HIT	1	4	11	-9
Title XIX	1-3, 5-12	5	11	-9
Providers as assigned	13-199	1-3, 5	11	-9
In total	200	1-5	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I				
<u>Hospital and Hospital Health Care Complex Address</u> (for the hospital only):				
Street	1	1	36	X
P.O. Box	1	2	9	X
City	2	1	36	X
State	2	2	2	X
ZIP Code	2	3	10	X
County	2	4	36	X
<u>Hospital and Hospital-Based Component Identification:</u>				
Component name	3-19	1	36	X
CMS Certification number (xxxxxxx)	3-5, 7-10, 12-19	2	6	X
CBSA number (xxxxx)	3-5, 7-10, 12-19	3	5	X
Type of hospital/subprovider (see Table 3B)	3-5	4	1	9
Certification date (mm/dd/yyyy)	3-5, 7-10, 12-19	5	10	X
Title V payment system (see Table 3D)	3-5, 7-10, 12-13, 15-17	6	1	X
Title XVII payment system (see Table 3D)	3-5,7, 9, 12-13, 15-17	7	1	X
Title XIX payment system (see Table 3D)	3-5, 7-10, 12-13, 15-17	8	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Cost reporting period beginning date (mm/dd/yyyy)	20	1	10	X
Cost reporting period ending date (mm/dd/yyyy)	20	2	10	X
Type of Control (see Table 3B)	21	1	2	X
<u>Inpatient PPS Information</u>				
Does this facility qualify and is it currently receiving payments for disproportionate share hospital adjustment, in accordance with 42 CFR §412.106? (Y/N)	22	1	1	X
Is this facility subject to 42 CFR §412.106(c)(2) (Pickle amendment hospital)? Enter in column 2 (Y/N).	22	2	1	X
Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1 (Y/N) for the portion of the cost reporting period occurring prior to October 1. Enter in column 2 (Y/N) for the portion of the cost reporting period occurring on or after October 1.	22.01	1, 2	1	X
Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? Enter in column 1, (Y/N) for the portion of the cost reporting period prior to October 1. Enter in column 2, (Y/N) for the portion of the cost reporting period on or after October 1.	22.02	1, 2	1	X
Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY 2015? Enter in column 1, (Y/N) for the portion of the cost reporting period prior to October 1. Enter in column 2, (Y/N) for the portion of the cost reporting period occurring on or after October 1.	22.03	1, 2	1	X
Does this hospital contain at least 100, but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? (Y/N) (see instructions)	22.03	3	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Which method is used to determine Medicaid days on lines 24 and/or 25 of this worksheet? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge.	23	1	1	9
Is the method for identifying the days in the current cost reporting period different from the method used in the prior cost reporting period? Enter in column 2 (Y/N).	23	2	1	X
If line 22 is "Y", enter the in-state Medicaid paid days in column 1.	24	1	9	9
If line 22 is "Y" enter the in-state Medicaid eligible unpaid days in column 2.	24	2	9	9
If line 22 is "Y", enter out of state Medicaid paid days in column 3.	24	3	9	9
If line 22 is "Y", enter out of state Medicaid eligible unpaid days in column 4.	24	4	9	9
If line 22 is "Y", enter Medicaid HMO paid , and eligible but unpaid days in column 5	24	5	9	9
If line 22 is "Y", enter Other Medicaid days in column 6.	24	6	9	9
If line 22 is "Y" and this provider is an IRF, enter the in-state Medicaid paid days in column 1	25	1	9	9
If line 22 is "Y" and this provider is an IRF, enter the in-state Medicaid eligible unpaid days in column 2.	25	2	9	9
If line 22 is "Y" and this provider is an IRF, enter out-of-state Medicaid paid days in column 3.	25	3	9	9
If line 22 is "Y" and this provider is an IRF, enter out-of-state Medicaid eligible unpaid days in column 4.	25	4	9	9
If line 22 is "Y" and this provider is an IRF, enter Medicaid HMO days in column 5.	25	5	9	9
If line 22 is "Y" and this provider is an IRF, enter Other Medicaid days in column 6.	25	6	9	9
For standard Geographic classification (not wage), what is your status at the beginning of the cost reporting period? Enter 1 for urban or 2 for rural.	26	1	1	9
For standard Geographic classification (not wage), what is your status at the end of the cost reporting period? (Enter 1 for urban or 2 for rural.	27	1	1	9
If applicable enter the effective date of geographic reclassification in column 2 (mm/dd/yyyy).	27	2	10	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.	35	1	1	9
Beginning date SCH status applies in this period (mm/dd/yyyy).	36	1	10	X
Ending date SCH status applies in this period (mm/dd/yyyy).	36	2	10	X
If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status in effect in the cost reporting period.	37	1	1	9
Is this hospital a former MDH that is eligible for the MDH transitional payment? (Y/N)	37.01	1	1	X
Beginning date MDH status applies in this period (mm/dd/yyyy).	38	1	10	X
Ending date MDH status applies in this period (mm/dd/yyyy).	38	2	10	X
Does this facility qualify for the inpatient hospital adjustment for low volume hospitals in accordance with 42 CFR §412.101(b)(2)(i) or (ii)? Enter in column 1 (Y/N).	39	1	1	X
Does the facility meet the mileage requirements in accordance with 42 CFR §412.101(b)(2)(i) or (ii)? Enter in column 2 (Y/N).	39	2	1	X
Is this hospital subject to the HAC program reduction adjustment? Enter (Y/N) in column 1, for discharges prior to October 1. Enter (Y/N) in column 2, for discharges on or after October 1.	40	1, 2	1	X
<u>Prospective Payment System (PPS) - Capital</u>				
Does your facility qualify and receive capital payment for disproportionate share in accordance with 42 CFR §412.320? (Y/N)	45	1-3	1	X
Is this facility eligible for the additional payment exception for extraordinary circumstances pursuant to 42 CFR §412.348(f)? (Y/N)	46	1-3	1	X
Is this a new hospital under 42 CFR §412.300(b) PPS capital? (Y/N)	47	1-3	1	X
Is the facility electing full federal capital payment? (Y/N)	48	1-3	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET S-2, Part I (Cont.)

Teaching Hospital

Is this hospital involved in training residents in an approved GME program(s)? (Y/N)	56	1	1	X
If line 56 is "Y", is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter (Y/N) in column 1.	57	1	1	X
If column 1 is "Y", did residents start training in the first month of this cost reporting period? Enter (Y/N) in column 2. If column 2 is "Y", complete Worksheet E-4. If column 2 is "N", complete Worksheets D, Part III & IV and D-2, Part II, if applicable.	57	2	1	X
If line 56 is "Y", did this facility elect cost reimbursement for physicians' services as defined in CMS Pub. 15-1, §2148? (Y/N). If "Y" complete Worksheet D-5.	58	1	1	X
Are you claiming costs on line 100 of Worksheet A? If "Y", complete Worksheet D-2, Part I.	59	1	1	X
Are you claiming nursing and allied health education (NAHE) costs for any programs that meets the criteria under 42 CFR §413.85? (Y/N) (see instructions)	60	1	1	X
Enter the Worksheet A line number.	60.01- 60.70	2	6	9(3).99
Enter the pass-through qualification criterion code. (see Table 3B)	60.01- 60.70	3	1	X
Did the hospital receive FTE slots under §5503 of the ACA? Enter (Y/N) in column 1.	61	1	1	X
If yes, complete columns 4 and 5. Enter the number of IME §5503 slots awarded in column 4.	61	4	9	9(6).99
Enter the number of GME §5503 slots awarded in column 5.	61	5	9	9(6).99
Enter the average number of unweighted primary care FTEs from the hospital's 3 most recent cost reports ending and submitted before March 23, 2010. (see instructions)	61.01	2, 3	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Enter the current year's total unweighted primary care FTE count (excluding OB/GYN, general surgery and primary care FTEs added as a result of §5503 of ACA). (see instructions)	61.02	2, 3	9	9(6).99
Enter the base line FTE count for primary care and/or general surgery residents, which are used for determining compliance with the 75% test. (see instructions)	61.03	2, 3	9	9(6).99
Enter the number of unweighted primary care and/or surgery allopathic and/or osteopathic FTEs in the current cost reporting period. (see instructions)	61.04	2, 3	9	9(6).99
Enter the difference between the baseline primary and/or general surgery FTE count and the current year's primary care and/or general surgery FTE counts (line 61.04 minus line 61.03). (see instructions)	61.05	2, 3	9	9(6).99
Enter the amount of ACA under §5503 awards that is being used for cap relief and/or FTEs that are non-primary care or general surgery. (see instructions)	61.06	2, 3	9	9(6).99
Of the FTEs in line 61.05, specify each new program specialty, if any, and the number of FTE residents for each new program. (see instructions) Enter program name in column 1. (Subscript line 61.10 as necessary)	61.10	1	36	X
Enter program code in column 2. (Subscript line 61.10 as necessary)	61.10	2	10	X
Enter the unweighted IME FTE count in column 3.	61.10	3	9	9(6).99
Enter the unweighted direct GME FTE count in column 4.	61.10	4	9	9(6).99
Of the FTEs in line 61.05, specify each expanded program specialty, if any, and the number of FTE residents for each new program. (see instructions) Enter program name in column 1. (Subscript line 61.20 as necessary)	61.20	1	36	X
Enter Program code in column 2.	61.20	2	10	X
Enter the unweighted IME FTE count in column 3.	61.20	3	9	9(6).99
Enter the unweighted direct GME FTE count in column 4.	61.20	4	9	9(6).99
<u>ACA Provisions Affecting the Health Resources and Services Administration (HRSA)</u>				
Enter the number of FTE residents that your hospital trained in this cost reporting period for which your hospital received HRSA PCRE funding. (see instructions)	62	1	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Enter the number of FTE residents that rotated from a Teaching Health Center (THC) into your hospital during this cost reporting period of HRSA THC program (see instructions)	62.01	1	9	9(6).99
<u>Teaching Hospitals that Claim Residents in Nonprovider Settings</u>				
Has your facility trained residents in nonprovider settings during this cost reporting period? (Y/N) If yes, complete lines 64 through 67 (see instructions)	63	1	1	X
<u>Section 5504 of the ACA Base Year FTE Residents in Nonprovider Settings</u>				
If line 63 is "Y", or your facility trained residents in the base year period, enter the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings.	64	1	9	9(6).99
If line 63 is "Y", or your facility trained residents in the base year period, enter the number of unweighted non-primary care resident FTEs that trained in your hospital.	64	2	9	9(6).99
Enter Program name in column 1. (subscript line 65 as necessary) (see instructions)	65	1	36	X
Enter Program code in column 2.	65	2	10	X
Enter the unweighted primary care FTEs attributable to rotations occurring in all nonprovider settings in column 3. (see instructions)	65	3	9	9(6).99
Enter the unweighted primary care FTEs that trained in your hospital in column 4.	65	4	9	9(6).99
<u>Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings</u>				
If line 63 is "Y", enter the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings in the current year.	66	1	9	9(6).99
If line 63 is "Y", enter the number of unweighted non-primary care resident FTEs that trained in your hospital in the current year.	66	2	9	9(6).99
Enter Program name in column 1. (subscript line 67 as necessary) (see instructions)	67	1	36	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Enter Program code in column 2.	67	2	10	X
Enter the unweighted primary care FTEs attributable to rotations occurring in all nonprovider settings in column 3.	67	3	9	9(6).99
Enter the unweighted primary care FTEs that trained in the hospital in column 4.	67	4	9	9(6).99
<u>Inpatient Psychiatric Facility PPS</u>				
Is this facility an Inpatient Psychiatric Facility (IPF), or does it contain an IPF subprovider? (Y/N)	70	1	1	X
If line 70 column 1 is "Y", did the facility have a teaching program in the most recent cost report filed on or before November 14, 2004? (Y/N)	71	1	1	X
Did the facility train residents in a new teaching program in accordance with 42 CFR §412.424 (d)(1)(iii)(D)? (Y/N)	71	2	1	X
If column 2 is "Y", indicate which program year began during this cost reporting period. (see instructions)	71	3	1	9
<u>Inpatient Rehabilitation Facility PPS</u>				
Is this facility an Inpatient Rehabilitation Facility (IRF), or does it contain an IRF subprovider? (Y/N)	75	1	1	X
If line 75, column 1 is "Y", did the facility have a teaching program in the most recent cost report filed on or before November 14, 2004? (Y/N)	76	1	1	X
Did this facility train residents in a new teaching program in accordance with 42 CFR §412.242(d)(1)(iii)(D)? (Y/N)	76	2	1	X
If column 2 is "Y", indicate which program year began during this cost reporting period. (see instructions)	76	3	1	9
<u>Long Term Care Hospital PPS</u>				
Is this a Long Term Care Hospital (LTCH)? (Y/N)	80	1	1	X
Is this a LTCH co-located within another hospital for part or all of the cost reporting period? (Y/N)	81	1	1	X
<u>TEFRA Providers</u>				
Is this a new hospital under 42 CFR §413.40(f)(1)(i) TEFRA? (Y/N)	85	1	1	X
Is this hospital <i>an extended neoplastic disease care hospital</i> classified under section 1886(d)(1)(B)(vi)? (Y/N)	87	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
<u>Title V and Title XIX Inpatient Services</u>				
Does this facility have title V and/or XIX inpatient hospital services?	90	1, 2	1	X
Is this hospital reimbursed for title V and/or XIX through the cost report either in full or in part (Y/N)	91	1, 2	1	X
Are title XIX NF patients occupying title XVIII SNF beds (dual certification)? (Y/N) (see instructions)	92	2	1	X
Does this facility operate an ICF/IID facility for purposes of title V and XIX (Y/N)	93	1, 2	1	X
Does title V and/or title XIX reduce capital cost? (Y/N)	94	1, 2	1	X
If line 94 is "Y", by what percentage?	95	1, 2	9	9.9(4)
Does title V or title XIX reduce operating cost? (Y/N)	96	1, 2	1	X
If line 96 is "Y", enter the reduction percentage?	97	1, 2	9	9.9(4)
Does title V or XIX follow Medicare (title XVIII) for the interns and residents post stepdown adjustments on Wkst. B, Pt. I, col. 25? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) for the reporting of charges on Wkst. C, Pt. I? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.01	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) for the calculation of observation bed costs on Wkst. D-1, Pt. IV, line 89? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.02	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) for a critical access hospital (CAH) reimbursed 101% of inpatient services cost? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.03	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) for a CAH reimbursed 101% of outpatient services cost? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.04	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) and add back the RCE disallowance on Wkst. C, Pt. I, col. 4? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.05	1, 2	1	X
Does title V or XIX follow Medicare (title XVIII) when cost reimbursed for Wkst. D, Pts. I through IV? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.	98.06	1, 2	1	X

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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
<u>Rural Providers</u>				
Does this facility qualify as a CAH? (Y/N)	105	1	1	X
If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (Y/N)	106	1	1	X
If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? (Y/N)	107	1	1	X
Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR §412.113(c) (Y/N)	108	1	1	X
If this hospital qualifies as a CAH or a cost provider, are therapy services provided by an outside supplier? Enter "Y" for yes, or "N" for no, for the type of therapy as follows: physical therapy in column 1, occupational therapy in column 2, speech therapy in column 3, and respiratory therapy in column 4.	109	1-4	1	X
Did this hospital participate in the Rural Community Hospital Demonstration project (§410A Demonstration) for the current cost reporting period? (Y/N)	110	1	1	X
Did this CAH participate in the Frontier Community Health Integration Project (FCHIP) demonstration for this cost reporting period? Enter "Y" for yes or "N" for no in column 1.	111	1	1	X
If the response to column 1 is Y, enter the integration prong of the FCHIP demo in which this CAH is participating in column 2. Enter all that apply: "A" for Ambulance services; "B" for additional beds; and/or "C" for tele-health services.	111	2	3	X
<u>Miscellaneous Cost Reporting Information</u>				
Is this an all-inclusive provider? (Y/N)	115	1	1	X
If column 1 is "Y", enter the method used (A, B or E only)	115	2	1	X
If column 2 is "E", enter in column 3, either "93" percent for short term hospital or "98" percent for long term care (includes psychiatric, rehabilitation and long term hospital providers) based on the definition in CMS Pub. 15-1, chapter 22, §2208.1.	115	3	9	9.9(2)
Are you classified as a referral center? (Y/N)	116	1	1	X
Are you legally required to carry malpractice insurance? (Y/N)	117	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Is the malpractice insurance a claims-made or occurrence policy? If the policy is claims-made enter 1. If the policy is occurrence, enter 2.	118	1	1	9
List malpractice premiums in column 1, paid losses in column 2, and self-insurance in column 3.	118.01	1-3	11	9
Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? (Y/N) If yes, submit supporting schedule listing cost centers and amounts.	118.02	1	1	X
What is the liability limit for the malpractice insurance policy? Enter in column 1, the monetary limit per lawsuit.	119	1	11	9
Enter in column 2, the monetary limit per policy year.	119	2	11	9
Note: Question 119, columns 1 and 2 are eliminated and replaced with questions 118.01 and 118.02.				
Is this a SCH or EACH that qualifies for the outpatient hold harmless provision found in §3121 of the ACA? (Y/N)	120	1	1	X
Is this a rural hospital with ≤100 beds which qualifies for the outpatient hold harmless provision in §3121 of the ACA? (Y/N)	120	2	1	X
Did this facility incur and report costs for high cost implantable devices charged to patients? (Y/N)	121	1	1	X
Does the cost report contain health care related taxes as defined in §1903(w)(3) of the Act? (Y/N)	122	1	1	X
If the answer in column 1 is "Y", enter in column 2 the Worksheet A line number where these taxes are included.	122	2	6	9(3).99
<u>Transplant Center Information</u>				
Does this facility operate a transplant center? (Y/N)	125	1	1	X
If this is a Medicare certified kidney transplant center, enter the certification date (mm/dd/yyyy) and the termination date if applicable (mm/dd/yyyy).	126	1-2	10	X
If this is a Medicare certified heart transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	127	1-2	10	X
If this is a Medicare certified liver transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	128	1-2	10	X

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
If this is a Medicare certified lung transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	129	1-2	10	X
If this is a Medicare certified pancreas transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	130	1-2	10	X
If this is a Medicare certified intestinal transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	131	1-2	10	X
If this is a Medicare certified islet transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	132	1-2	10	X
If this is a Medicare certified other transplant center, enter the certification date (mm/dd/yyyy) and the termination date, if applicable (mm/dd/yyyy).	133	1-2	10	X
If this is an organ procurement organization (OPO), enter the OPO number in column 1 and termination date, if applicable, in column 2. (mm/dd/yyyy)	134 134	1 2	6 10	X X
<u>All Providers</u>				
Are there any related organization or home office costs as defined in CMS Pub. 15-1, chapter 10?	140	1	1	X
If yes, and home office costs are claimed, enter the home office chain number.	140	2	6	X
Name	141	1	36	X
Contractor's Name	141	2	36	X
Contractor's Number	141	3	5	X
Street	142	1	36	X
P.O. Box	142	2	9	X
City	143	1	36	X
State	143	2	2	X
ZIP Code	143	3	10	X
Are provider based physicians' costs included in Worksheet A? (Y/N)	144	1	1	X
If you are claiming cost for renal services on Worksheet A, are the costs for inpatient services only? (Y/N)	145	1	1	X
If column 1 is "N", are you a no Medicare utilization provider for ESRD services? (Y/N)	145	2	1	X

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
Have you changed your cost allocation methodology from the previously filed cost report? See §4020. (Y/N)	146	1	1	X
If yes, enter the approval date (mm/dd/yyyy).	146	2	10	X
Was there a change in the statistical basis? (Y/N)	147	1	1	X
Was there a change in the order of allocation? (Y/N)	148	1	1	X
Was there a change to the simplified cost finding method? (Y/N)	149	1	1	X
If exempt from LCC, enter "Y" for each component and type of service. Enter "N" if not exempt. (See 42 CFR §413.13)				
Hospital	155	1-4	1	X
Subprovider – IPF	156	2-4	1	X
Subprovider – IRF	157	2-4	1	X
SNF	159	2-4	1	X
HHA	160	1-4	1	X
Outpatient Rehab. Providers	161	2-4	1	X
<u>Multicampus</u>				
Is this hospital part of a multicampus hospital that has one or more campuses in different CBSAs? (Y/N)	165	1	1	X
If line 165 is "Y", enter the name in column 0.	166	0	36	X
If line 165 is "Y", enter county in column 1.	166	1	36	X
If line 165 is "Y", enter state in column 1	166	2	2	X
If line 165 is "Y", enter ZIP code in column 3.	166	3	10	X
If line 165 is "Y", enter CBSA in column 4.	166	4	5	X
If line 165 is "Y", enter FTE count/campus in column 5. (see instructions)	166	5	1	9(6).99
<u>Health Information Technology (HIT) incentive in the American Recovery and Reinvestment Act</u>				
Is this provider a meaningful user under §1886 (n)? (Y/N)	167	1	1	X
If this provider is a CAH (line 105 is "Y"), and is a meaningful user (line 167 is "Y"), enter the reasonable cost incurred for the purchase of certified HIT technology.	168	1	11	9
If this provider is a CAH (line 105 is "Y") and is not a meaningful user (line 167 is "N"), does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? (Y/N)	168.01	1	1	X

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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part I (Cont.)				
If this provider is a meaningful user (line 167 is "Y") and is not a CAH (line 105 is "N"), enter the transition factor. (see instructions)	169	1	9	9.9(2)
Enter the EHR reporting period beginning date (mm/dd/yyyy) in column 1 and the ending date in column 2 (mm/dd/yyyy). (see instructions)	170	1-2	10	X
Does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6. (Y/N) (see instructions)	171	1	1	X
If column 1 is yes, enter the section 1876 Medicare days in column 2.	171	2	9	9

WORKSHEET S-2, Part II

**COMPLETED BY ALL HOSPITALS, PROVIDERS
AND OPERATIONS**

For all column 1 responses, enter in column 1 (Y/N).
For all date responses, the format is (mm/dd/yyyy)

Provider Organization and Operation

Has the provider changed ownership? (Y/N) (see instructions)	1	1	1	X
If column 1 is yes, enter in column 2, the date of the change in column 2 (mm/dd/yyyy).	1	2	10	X
Has the provider terminated participation in the Medicare program? (Y/N)	2	1	1	X
If column 1 is yes, enter in column 2, the date of termination (mm/dd/yyyy).	2	2	10	X
If column 1 is yes, enter in column 3, "V" for voluntary and "I" for involuntary.	2	3	1	X
Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g. chain home office, drug or medical supply company) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N) (see instructions)	3	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part II (Cont.)				
Financial Data Report				
Were the financial statements prepared by a Certified Public Accountant? (Y/N)	4	1	1	X
If col. 1 is "Y", enter in col. 2, A, C or R. (see instructions)	4	2	1	X
Submit complete copies or enter data available (mm/dd/yyyy). (see instructions)	4	3	10	X
Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N) (see instructions)	5	1	1	X
Approved Educational Activities				
Are costs claimed for nursing school? (Y/N)	6	1	1	X
If column 1 is "Y", is the provider the legal operator of the program? (Y/N)	6	2	1	X
Are costs claimed for allied health programs? (Y/N)	7	1	1	X
Were nursing school and/or allied health programs approved and/or renewed during the cost reporting period? (Y/N)	8	1	1	X
Are costs claimed for Intern-Resident programs claimed on the current cost report? (Y/N)	9	1	1	X
Was an Intern-Resident program initiated or renewed in the current cost reporting period (Y/N)	10	1	1	X
Are GME costs directly assigned to costs centers other than I&R in an approved teaching program on Worksheet A? (Y/N)	11	1	1	X
Bad Debt				
Is the provider seeking reimbursement for bad debts? (Y/N) If "Y", see instructions.	12	1	1	X
If line 12 is "Y", did the provider's bad debt collection policy change during this cost reporting period? (Y/N) If "Y" submit a copy to your contractor.	13	1	1	X
If line 12 is "Y", are patient deductibles and/or co-payments waived? (Y/N) If "Y", see instructions.	14	1	1	X
Bed Compliment				
Did total beds available change from the prior cost reporting period? (Y/N) If "Y", see instructions.	15	1	1	X

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<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-2, Part II (Cont.)				
PS&R Data				
Was the cost report prepared using the PS&R data only? (Y/N)	16	1, 3	1	X
If line 16, either col. 1 or 3 is "Y" enter the paid through date for the PS&R in cols. 2 and 4 (mm/dd/yyyy). (see instructions)	16	2, 4	10	X
Was the cost report prepared using the PS&R for totals and the provider's record for allocations? (Y/N)	17	1, 3	1	X
If line 17, either cols. 1 or 3 is "Y" enter the paid through date of the PS&R in cols. 2 and 4 (mm/dd/yyyy). (see instructions)	17	2, 4	10	X
If line 16 or 17 is "Y", were adjustments made to the PS&R data for additional claims that have been billed but are not included on the PS&R to file this cost report? (Y/N) If "Y" see instructions.	18	1, 3	1	X
If line 16 or 17 is "Y", were adjustments made to the PS&R data for correction of other PS&R information? (Y/N) If "Y" see instructions.	19	1, 3	1	X
If line 16 or 17 is "Y", describe adjustments made to PS&R data for other.	20	0	36	X
If line 16 or 17 is "Y", were adjustments made to PS&R data for other (Y/N)	20	1, 3	1	X
Was the cost report prepared only using the provider's records? (Y/N) If "Y" see instructions.	21	1, 3	1	X
<u>COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY</u>				
<u>Capital Related Cost</u>				
Have assets been re-lifed for Medicare purposes? (Y/N) If "Y", see instructions.	22	1	1	X
Have changes occurred in the Medicare depreciation expense due to appraisals made during the cost reporting period (Y/N) If "Y", see instructions.	23	1	1	X
Were new leases and/or amendments to existing leases entered into during this cost reporting period? (Y/N) If "Y", see instructions.	24	1	1	X

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WORKSHEET S-2, Part II (Cont.)				
Have there been new capitalized leases entered into during the cost reporting period? (Y/N) If "Y", see instructions.	25	1	1	X
Were assets subject to §2314 of DEFRA acquired during the cost reporting period? (Y/N) If "Y", see instructions.	26	1	1	X
Has the provider's capitalization policy changed during the cost reporting period? (Y/N) If "Y", see instructions.	27	1	1	X
<u>Interest Expense</u>				
Were new loans, mortgage agreements or letters of credit entered into during the cost reporting period? (Y/N) If "Y", see instructions.	28	1	1	X
Did the provider have a funded depreciation account and/or bond funds (Debt Service Reserve Fund) treated as a funded depreciation account? (Y/N) If "Y", see instructions.	29	1	1	X
Has existing debt been replaced prior to its scheduled maturity with new debt? (Y/N) If "Y", see instructions.	30	1	1	X
Has debt been recalled before scheduled maturity without issuance of new debt? (Y/N) If "Y", see instructions.	31	1	1	X
<u>Purchased Services</u>				
Have changes or new agreements occurred in patient care services furnished through contractual arrangements with suppliers of services? (Y/N) If "Y", see instructions.	32	1	1	X
If line 32 is "Y", then were requirements of §2135.2 applied pertaining to competitive bidding? (Y/N) If "N", see instructions.	33	1	1	X
<u>Provider-Based Physicians</u>				
Are services furnished at the provider facility under an arrangement with provider-based physicians? (Y/N) If "Y", see instructions.	34	1	1	X
If line 34 is "Y", were there new agreements or amended existing agreements with the provider-based physicians during the cost reporting period? (Y/N) If "Y", see instructions.	35	1	1	X

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WORKSHEET S-2, Part II (Cont.)

Home Office Costs

Are home office costs claimed on the cost report? (Y/N)	36	1	1	X
If line 36 is "Y", has a home office cost statement been prepared by the home office? (Y/N) If "Y", see instructions.	37	1	1	X
If line 36 is "Y", is the fiscal year end of the home office different from that of the provider? (Y/N)	38	1	1	X
If column 1 is "Y", enter in column 2 the fiscal year end of the home office (mm/dd/yyyy).	38	2	10	X
If line 36 is "Y", does the provider render services to other chain components? (Y/N) If "Y", see instructions.	39	1	1	X
If line 36 is "Y", does the provider render services to the home office? (Y/N) If "Y", see instructions.	40	1	1	X

Cost Report Preparer Contact Information

Enter the preparer's information:

Enter in column 1, first name.	41	1	36	X
Enter in column 2, last name.	41	2	36	X
Enter in column 3, title.	41	3	36	X
Enter in column 1, employer.	42	1	36	X
Enter in column 1, phone number.	43	1	36	X
Enter in column 2, e-mail address.	43	2	36	X

WORKSHEET S-3, PART I

For hospital adults and pediatrics (excluding swing beds, et al.), swing bed SNF, swing bed NF, adult and pediatrics in total, each special care unit, the nursery, in total for the hospital, each subprovider, the hospital-based SNF, and in total for the facility, enter:

Worksheet A line number	1, 8-13, 16-26	1	9	9
Number of beds	1, 7-12, 14, 16-21, 24, 27, 32	2	9	9

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WORKSHEET S-3, Part I (Cont.)				
Bed days available	1, 7-12, 14, 16-21, 24, 32	3	9	9
Number of hours for CAH patients	1, 7-12, 14	4	11	9(8).99
Title V inpatient days/visits	1, 5-20, 22, 24.10, 25-26	5	9	9
Title XVIII inpatient days/visits/trips	1-5, 7-12, 14-19, 22, 24-26, 29, 32, 33, 33.01	6	11	9
Title XIX inpatient days/visits/trips	1-20, 22, 24-26, 28, 32	7	11	9
Total inpatient days/visits	1, 5-22, 24-26, 28, 30-32.01	8	11	9
Total Interns & Residents	14, 16-27	9	9	9(6).99
Employees on Payroll	14, 16-27	10	11	9(8).99
Nonpaid workers	14, 16-27	11	11	9(8).99
Title V discharges	1, 14, 16-18	12	11	9
Title XVIII discharges	1, 2, 14, 16-18, 33, 33.01	13	11	9
Title XIX discharges	1, 2-4, 14, 16-18	14	11	9
Total discharges	1, 14, 16-18, 21	15	11	9

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WORKSHEET S-3, PART II				
Worksheet A line reference	1, 7, 9	1	11	9
Reported salaries	1-43	2	11	9
Reclassification of salaries from Worksheet A-6	1-43	3	11	-9
Paid hours related to salary in column 4	1-16, 26-43	5	11	9(8).99
WORKSHEET S-3, PART III				
Wage Index Summary:				
Cost	6	2	11	9
Reclassification	6	3	11	-9
Paid hours	6	5	11	9(8).99
Total overhead:				
Cost	7	2	11	9
Reclassification	7	3	11	-9
Paid hours	7	5	11	9(8).99
WORKSHEET S-3, PART IV				
Wage Related Costs:				
Core List	1-23	1	11	-9
Total	24	1	11	-9
Other than core related cost	25	0	36	X
Other than core related cost	25	1	11	-9
WORKSHEET S-3, PART V				
Contract Labor Cost:				
Total facility's contract labor	1	1	11	-9
Total facility's benefit cost	1	2	11	-9
Component specific contract labor cost	2-9, 11-18	1	11	-9
Component specific benefit cost	2-9, 11-18	2	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-4				
County	0	1	36	X
Home health aide hours:				
Titles as appropriate	1	1-4	11	9
Totals	1	5	11	9
Unduplicated census count:				
Titles as appropriate	2	1-4	11	9(8).99
Totals	2	5	11	9(8).99
Number of hours in a normal work week	3	0	6	9(3).99
Other (specify)	18	0	36	X
Number of full time equivalent employees:				
Staff	3-18	1	6	9(3).99
Contract staff and consultants	3-18	2	6	9(3).99
Total	3-18	3	6	9(3).99
How many CBSAs did you provide services during this cost reporting period?	19	1	2	9
List those CBSA code(s) serviced this period	20	1	5	X
PPS Activity Data	21-38	1-4	11	9
Total	21-38	5	11	9

WORKSHEET S-5

Renal Dialysis Statistics

Number of patients in program at end of cost reporting period	1	1-6	6	9
Number of times per week patient receives dialysis	2	1-6	5	9(2).99
Average patient dialysis time including setup	3	1-4	5	9(2).99
CAPD/CCPD exchanges per day	4	4, 6	5	9(2).99
Number of days in year dialysis furnished	5	1, 2	3	9
Number of stations	6	1-4	3	9
Treatment capacity per day per station	7	1, 2	1	9
Utilization (see instructions)	8	1, 2	6	9(3).99
Average times dialyzers reused	9	1, 2	6	9(3).99
Percentage of patients reusing dialyzers	10	1, 2	6	9(3).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-5 (Cont.)				
Is the dialysis facility approved as a low volume facility for this cost reporting period? (Y/N) (see instructions)	10.01	1	1	X
Did your facility elect 100% PPS effective January 1, 2011? (Y/N) (see instructions for “new” providers)	10.02	1	1	X
If you responded “N” to line 10.02, enter in column 1 the year of transition for the period prior to January 1.	10.03	1	1	X
If you responded “N” to line 10.02, enter in column 2 the year of transition for the period after December 31. (see instructions)	10.03	2	1	X
Transplant Information				
Number of patients on transplant list	11	1	1	9
Number of patients transplanted during the cost reporting period	12	1	1	9
Epoetin (EPO)				
Net costs of EPO furnished to all maintenance dialysis patients by the provider.	13	1	11	9
EPO amount from Worksheet A for home dialysis. (see instructions)	14	1	11	9
Number of EPO units furnished relating to the renal dialysis department.	15	1	11	9
Number of EPO units furnished relating to the home dialysis department.	16	1	11	9
Aranesp				
Net cost of Aranesp furnished to all maintenance dialysis patients by the provider.	17	1	11	9
Aranesp amount from Worksheet A for home dialysis. (see instructions)	18	1	11	9
Number of Aranesp units furnished relating to the renal dialysis department.	19	1	11	9
Number of Aranesp units furnished relating to the home dialysis department.	20	1	11	9
Physician payment method. (enter “X” if applicable)				
MCP	21	1	1	X
Initial Method	21	2	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-5 (Cont.)				
Erythropoiesis-Stimulating Agents (ESA) Statistics				
Enter in column 1 the ESA description	22	1	36	X
Enter in column 2, the net cost of ESA units furnished to all renal dialysis patients	22	2	11	9
Enter in column 3, the net cost of ESA units furnished to all home dialysis program patients.	22	3	11	9
Enter in column 4, the number of ESA units furnished to all renal dialysis department patients.	22	4	11	9
Enter in column 5, the number of ESA units furnished to all home dialysis program patients.	22	5	11	9
List each renal dialysis facility listed on Worksheet S-2, Part I, line 18, and its subscripts, in column 1.	23	1	6	X
Enter the total treatments for each CCN in column 2. (see instructions)	23	2	11	9
WORKSHEET S-6				
Number of hours in a normal week	0	1	6	9(3).99
Other (specify)	18	0	36	X
Number of full-time equivalent employees on payroll	1-18	1	6	9(3).99
Number of full-time equivalent contract personnel	1-18	2	6	9(3).99
Total	1-18	3	6	9(3).99
WORKSHEET S-7				
If this facility contains a hospital-based SNF, are all patients under managed care or was there no Medicare utilization? (Y/N) If "Y", do not complete the rest of this worksheet.	1	1	1	X
Does this facility have an agreement under either §1883 or §1913 of the Act for swing beds?	2	1	1	X
If yes, enter the agreement date (mm/dd/yyyy)	2	2	10	X
Prospective Payment for SNF Statistical Data				
Days (see instructions)	3-199	2, 3	9	9
Total	3-199	4	9	9
Total	200	2-4	9	9
Enter in column 1 the SNF CBSA code or 5 character code if rural based facility, in effect at the beginning of the cost reporting period.	201	1	5	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-7 (Cont.)				
Enter in column 2, the code in effect on or after October 1, of the cost reporting period (if applicable).	201	2	5	X
Enter the amount of the expense for each of the following categories:				
Staffing	202	1	11	9
Recruitment	203	1	11	9
Retention of employees	204	1	11	9
Training	205	1	11	9
Other	206	1	11	9
Enter the percentage of total expenses to total SNF revenue for each of the following categories:				
Staffing	202	2	6	9(3).99
Recruitment	203	2	6	9(3).99
Retention of employees	204	2	6	9(3).99
Training	205	2	6	9(3).99
Other	206	2	6	9(3).99
Is the increased spending associated with direct patient care and related spending reflected in each of the following categories: (Y/N)				
Staffing	202	3	1	X
Recruitment	203	3	1	X
Retention of employees	204	3	1	X
Training	205	3	1	X
Other	206	3	1	X
Other (Specify)	206	0	36	X
Total SNF revenue from inpatient care	207	1	11	9

WORKSHEET S-8

RHC/FQHC identification:				
Street	1	1	36	X
City	2	1	36	X
State	2	2	2	X
ZIP Code	2	3	10	X
County	2	4	36	X
Designation (for FQHCs only) – “R” for rural or “U” for urban	3	1	1	X
Source of Federal Funds:				
Amount of Federal Funds	4-9	1	20	X
Award Date (mm/dd/yyyy)	4-9	2	10	X
Other (specify)	9	0	36	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-8 (Cont.)				
Does this facility operate as other than an RHC or FQHC?	10	1	1	X
Indicate number of other operations	10	2	2	9
Type of operation	11	0	36	X
Facility hours of operations: from/to*	11	1-14	4	9
Have you received an approval for an exception to the productivity standards?	12	1	1	X
Is this a consolidated cost report as defined in CMS Pub. 100-02, chapter 13, §80.2?	13	1	1	X
Enter the number of providers included in this report.	13	2	2	9
Provider name	14	1	36	X
CCN number	14	2	6	X
Have you provided all or substantially all GME costs? (Y/N)	15	1	1	X
Number of program visits performed by Interns & Residents	15	2, 3, 4	11	9
Total number of visits performed by Interns & Residents (see instructions)	15	5	11	9

WORKSHEET S-9

Part I - Enrollment Days For Cost Reporting Periods

Beginning Before October 1, 2015

Hospice Continuous Home Care	1	1-5	11	9
Hospice Routine Home Care	2	1-5	11	9
Hospice Inpatient Respite Care	3	1-5	11	9
Hospice General Inpatient Care	4	1-5	11	9
Total Hospice Days	5	1-5	11	9

Part II - Census Data For Cost Reporting Periods

Beginning Before October 1, 2015

Number of Patients Receiving Hospice	6	1-5	11	9
Unduplicated Continuous Medicare Hours	7	1, 3	11	9(8).99
Average Length of Stay (line 5/line 6)	8	1-5	11	9(8).99
Unduplicated Census Count	9	1-5	11	9
Total	1-9	6	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET S-9 (Cont.)

Part III - Enrollment Days For Cost Reporting Periods

Beginning on or After October 1, 2015

Hospice Continuous Home Care	10	1-3	11	9
Hospice Routine Home Care	11	1-3	11	9
Hospice Inpatient Respite Care	12	1-3	11	9
Hospice General Inpatient Care	13	1-3	11	9
Total Hospice Days	14	1-3	11	9

Part IV - Contracted Statistical Data For Cost

Reporting Periods Beginning on or After October 1,
2015

Hospice Inpatient Respite Care	15	1-3	11	9
Hospice General Inpatient Care	16	1-3	11	9

WORKSHEET S-10

Uncompensated and indigent care cost computation

Cost to charge ratio	1	1	6	9.9(6)
Net Revenue from Medicaid	2	1	11	9
Did you receive DSH or supplemental payments from Medicaid? (Y/N)	3	1	1	X
If line 3 is "Y", does line 2 include all DSH <i>and/or</i> supplemental payments from Medicaid? (Y/N)	4	1	1	X
If line 4 is "N", then enter DSH <i>and/or</i> supplemental payments from Medicaid.	5	1	11	9
Medicaid Charges	6	1	11	9
Net revenue from stand-alone CHIP	9	1	11	9
Stand-alone CHIP charges	10	1	11	9
Net revenue from state or local indigent care program. (see instructions)	13	1	11	9
Charges for patients covered under state or local indigent care program. (see instructions)	14	1	11	9
Private grants, donations, or endowment income restricted to funding charity care. (see instructions)	17	1	11	9
Government grants, appropriations, or transfers for support of hospital operations. (see instructions)	18	1	11	9
Total unreimbursed cost for Medicaid, CHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	19	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-10 (Cont.)				
Charity care charges and uninsured discounts for the entire facility (see instructions)	20	1, 2	11	9
Cost of patients approved for charity care and uninsured discounts (see instructions)	21	1, 2	11	9
Payments received from patients for amounts previously written off as charity care	22	1, 2	11	9
Does the amount in line 20, column 2, include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?	24	1	1	X
If line 24 is yes, enter charges for patient days beyond the indigent care program's length-of-stay limit	25	1	11	9
Total bad debt expense for the entire hospital complex (see instructions)	26	1	11	9
Medicare reimbursable bad debts for the entire hospital complex (see instructions)	27	1	11	9
Medicare allowable bad debts for the entire hospital complex (see instructions)	27.01	1	11	9

WORKSHEET S-11, PART I

Hospital and Hospital Health Care Complex Address
(for the hospital only):

Site Name	1	1	36	X
Type of Control	1	2	2	X
Date Decertified (mm/dd/yyyy)	1	3	10	X
V/I Decertification	1	4	1	X
Date of CHOW (mm/dd/yyyy)	1	5	10	X
Street	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
ZIP Code	3	3	10	X
County	3	4	36	X
Designation (Enter "R" for rural or "U" for urban)	3	5	1	X
Is this hospital-based FQHC part of an entity that owns, leases or controls multiple FQHCs? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.	4	1	1	X
Name of Entity	5	1	36	X
Street	6	1	36	X
P.O. Box	6	2	9	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-11, PART I (Cont.)				
HRSA Award Number	6	3	20	X
City	7	1	36	X
State	7	2	2	X
Zip Code	7	3	10	X
Is this hospital-based FQHC filing a consolidated cost report per CMS Pub. 100-02, chapter 13, §80.2? (Y/N)	8	1	1	X
Date Requested (mm/dd/yyyy)	8	2	10	X
Date Approved (mm/dd/yyyy)	8	3	10	X
Number of FQHCs	8	4	2	9
Site Name	9.01-9.99	1	36	X
CCN (xxxxxx)	9.01-9.99	2	6	X
CBSA (xxxxx)	9.01-9.99	3	5	X
Date Requested (mm/dd/yyyy)	9.01-9.99	4	10	X
Date Approved (mm/dd/yyyy)	9.01-9.99	5	10	X
What type of organization is this hospital-based FQHC? Enter "1", "2", or "3" (see instructions)	10	1	1	X
If column 1 is "1" or "3", enter any or all of the applicable alpha characters in column 2. (see instructions)	10	2	4	X
Did this hospital-based FQHC receive a grant under §330 of the PHS Act during this cost reporting period? If this is a consolidated cost report, did the hospital-based FQHC on line 1, column 1 receive a grant under §330 of the PHS Act during this cost reporting period? (Y/N)	11	1	1	X
If the response to line 11 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions).	12	1	1	X
Enter the date of the grant award in column 2. (mm/dd/yyyy)	12	2	10	X
Enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	12	3	20	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET S-11, PART I (Cont.)

Did this hospital-based FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? (Y/N)	13	1	1	X
If column 1 is yes, enter the effective date of coverage in column 2. (mm/dd/yyyy)	13	2	10	X
Did the hospital-based FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? (Y/N)	14	1	1	X
If yes, enter in column 2 the number of FTE residents that the hospital-based FQHC trained and received funding through your THC grant in the cost reporting period.	14	2	9	9(6).99
If yes, enter in column 3 the number of visits performed by such residents during this cost reporting period.	14	3	11	9

WORKSHEET S-11, PART II

Site Name	1	1	36	X
Date Certified (mm/dd/yyyy)	1	2	10	X
Type of Control	1	3	2	X
Date Decertified (mm/dd/yyyy)	1	4	10	X
V/I Decertification	1	5	1	X
Date of CHOW (mm/dd/yyyy)	1	6	10	X
Street	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
ZIP Code	3	3	10	X
County	3	4	36	X
Designation (Enter "R" for rural or "U" for urban)	3	5	1	X
What type of organization is this hospital-based FQHC? Enter "1", "2", or "3" (see instructions)	4	1	1	X
If column 1 is "1" or "3", enter any or all of the applicable alpha characters in column 2. (see instructions)	4	2	4	X
Did this hospital-based FQHC receive a grant under §330 of the PHS Act during this cost reporting period? (Y/N)	5	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET S-11, PART II (Cont.)				
If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded. (see instructions)	6	1	1	X
Enter the date of the grant award in column 2. (mm/dd/yyyy)	6	2	10	X
Enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	6	3	20	X
Did this hospital-based FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? (Y/N)	7	1	1	X
If column 1 is yes, enter the effective date of coverage in column 2. (mm/dd/yyyy)	7	2	10	X
Did the hospital-based FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? (Y/N)	8	1	1	X
If yes, enter in column 2 the number of FTE residents that the hospital-based FQHC trained and received funding through your THC grant in the cost reporting period.	8	2	9	9(6).99
If yes, enter in column 3 the number of visits performed by such residents during this cost reporting period.	8	3	11	9

WORKSHEET S-11, PART III

Use this column only when filing a consolidated cost report to identify each FQHC listed on Worksheet S-11, Part I, Line 9, and subscripts in the exact same order.	1 & 3	0	6	X
Medical Visits	1	1-4	11	9
Mental Health Visits	3	1-4	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A				
Direct salaries by department	4-23, 30-46, 50-60, 62-77, 88-91, 92.01-101, 105-112, 114-117, 190-194	1	11	-9
Total direct salaries	200	1	11	9
Other direct costs by department	1-23, 30-46, 50-77, 88-91, 92.01, 93-101, 105-117, 190-194	2	11	-9
Total other direct costs	200	2	11	9
Net expenses for allocation by department	1, 2, 4-23, 30-46, 50-77, 88-91, 92.01, 93-101, 105-112, 115-117, 190-194	7	11	-9
Total expenses for allocation	200	7	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-6				
For each expense reclassification:				
Explanation	1-499	0	36	X
Adjustment letter (s)	1-499	1	2	X
Increases:				
Worksheet A line number	1-499	3	6	9(3).99
Reclassification salary amount	1-499	4	11	9
Reclassification other amount	1-499	5	11	9
Decreases:				
Worksheet A line number	1-499	7	6	9(3).99
Reclassification salary amount	1-499	8	11	9
Reclassification other amount	1-499	9	11	9
Worksheet A-7 column reference	1-499	10	2	9
Total	500	4-5, 8-9	11	9

WORKSHEET A-7

For land, land improvements, buildings and fixtures, building improvements, fixed and movable equipment, and in total:

Part I - Analysis of changes in capital asset balances

Beginning balance	1-10	1	11	9
Purchases	1-10	2	11	9
Donations	1-10	3	11	9
Disposals and retirements	1-10	5	11	9
Fully depreciated assets	1-10	7	11	9

Part II - Reconciliation of capital cost centers from Worksheet A

Summary of capital depreciation, lease, interest, insurance, taxes, and other capital-related costs	1-2	9-14	11	-9
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Part III - Reconciliation of capital cost centers

Gross assets and capitalized leases	1-2	1, 2	11	9
Ratio	1-2	4	8	9.9(6)
Insurance, taxes, and other capital-related costs	1-3	5, 6, 7	11	9

Summary of capital

Depreciation, lease, interest, insurance, taxes, and other capital-related costs	1-2	9-14	11	-9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-8				
Description of adjustment	32-49	0	36	X
Basis (A or B)*	1-9, 11, 13-22, 25-29, 30.99, 32-49	1	1	X
Amount*	1-50	2	11	-9
Worksheet A line number+	3-9, 11, 13-22, 29, 32-49	4	6	9(3).99
Worksheet A-7 column reference	1-22, 26-27, 29, 32-49	5	2	9

*These include subscripts of lines 1-2 and 26-27 requiring records for columns 1 and 2. These subscripts should occur based on Worksheet A layout.

+Do not include preprinted lines, i.e. lines 1-2, 23-28, and 30-32. Include only subscripts of those lines, if activated by an entry in either of columns 1 or 2.

WORKSHEET A-8-1

Part A - For costs incurred and adjustments required as a result of transactions with related organization(s):

Worksheet A line number	1-4	1	6	9(3).99
Expense item(s)	1-4	3	36	X
Amount allowable in reimbursable cost	1-4	4	11	9
Amount included in Worksheet A	1-4	5	11	9
Net Adjustment	1-4	6	11	9
Worksheet A-7, Part II, column reference (9-14 only)	1-4	7	2	9
Total	5	4-6	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-8-1				
Part B - For each related organization:				
Type of interrelationship (A through G)	6-10	1	1	X
If type is G, description of relationship must be included.	6-10	0	36	X
Name of individual or partnership with interest in provider and related organization	6-10	2	15	X
Percent of ownership in provider	6-10	3	6	9(3).99
Name of related organization	6-10	4	15	X
Percent of ownership of related organization	6-10	5	6	9(3).99
Type of business	6-10	6	15	X
WORKSHEET A-8-2				
By each cost center or Physician:				
Worksheet A line number	1-199	1	6	9(3).99
Physician identifier and aggregate only	1-199	2	36	X
Total Physicians' remuneration	1-199	3	11	9
Physician's remuneration - Professional component	1-199	4	11	9
Physician's remuneration - Provider component	1-199	5	11	9
RCE amount	1-199	6	11	9
Number of Physicians' hours – Provider component	1-199	7	11	9
Costs of memberships and continuing education	1-199	12	11	9
Physician cost of malpractice insurance	1-199	14	11	9
In total for the facility (sum of lines 1 through 199):				
Total Physicians' remuneration	200	3	11	9
Physicians' remuneration - Professional component	200	4	11	9
Physician's remuneration - Provider component	200	5	11	9
Number of Physicians' hours - Provider component	200	7	11	9
Cost of memberships and continuing education	200	12	11	9
Physician cost of malpractice insurance	200	14	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET A-8-3				
Total number of weeks worked during which outside suppliers worked	1	1	11	9
Number of unduplicated days on which supervisor or therapist was on provider site (see instructions)	3	1	11	9
Number of unduplicated days on which therapy assistant was on provider site, but neither supervisor nor therapist was on provider site. (see instructions)	4	1	11	9
Number of unduplicated offsite visits – supervisors or therapist	5	1	11	9
Number of unduplicated offside visits – therapy assistants (include only visits made by a therapy assistant when the supervisor and/or therapist was not present during the visit (s)) (see instructions)	6	1	11	9
Standard travel expense rate	7	1	5	99.99
Optional travel expense rate per mile	8	1	3	.99
Total hours worked by discipline	9	1-5	11	9(8).99
AHSEA by discipline	10	1-5	5	99.99
Number of travel hours by discipline	12	1-3	11	9
Number of miles driven by discipline	13	1-3	11	9
Travel allowance and expense – include only one	33, 34, 35	1	11	9
Travel allowance and expense – include only one	44, 45, 46	1	11	9
Overtime hours worked during period by discipline (see instructions)	47	1-4	11	9(8).99
Allocation of provider's standard work year for one full-time employee times the percentage on line 50 (see instructions)	51	5	7	9(4).99
Equipment cost (see instructions)	61	1	11	9
Supplies (see instructions)	62	1	11	9
Total cost of outside supplier services (from your records)	64	1	11	9
Excess over limitation (line 64 minus line 63; if negative, enter zero)	65	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEETS B-1; B, PARTS I-II; H-5, PART I; J-1, PART II; and L-1, PART I Headings*				

Column heading (cost center name)	1-2*	1-4, 5-23	10	X
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Statistical basis	4, 5*	1-4, 5-23	10	X
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WORKSHEET B, PART I

Total adjustments after cost finding	202	25	11	-9
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Costs after cost finding and post step-down adjustments by department	30-46, 50-60, 62-77, 88-91, 92.01-101, 105-117, 190-194, & 201	26	11	-9
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Total costs after cost finding and post step-down adjustments	202	26	11	9
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*Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column which has less than five type 2 record entries, blank records or the word "blank" is not required to maximize each column record count.

WORKSHEET B, PART II

Directly assigned capital related costs by department	4-23, 30-46, 50-60, 62-77, 88-91, 92.01-101, 105-117, 190-194	0	11	9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET B, PART II (Cont.)				
Total directly assigned capital related costs	202	0	11	9
Total adjustments after cost finding	202	25	11	-9
Total capital related costs after cost finding by department	30-46, 50-60, 62-77, 88-91, 93-101, 105-117, 190-194	26	11	-9
Total capital related costs after cost finding in total	202	26	11	9
WORKSHEET B-1				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	5-23	1	X
All cost allocation statistics	1-23, 30-46, 50-60, 62-77, 88-91, 92.01-101, 105-117, 190-194	1-23*	11	9
Reconciliation	4-23, 30-46, 50-77, 88-91, 93-101, 105-117, 190-194	5A-23A	11	-9
Costs to be allocated	202	1-23+	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET B-1 (Cont.)

* In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is not to receive an allocation by placing a negative 1 (-1) in the accumulated cost column or providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. Cost centers that are not to receive an allocation cannot have entries in both the reconciliation and accumulated cost columns simultaneously.

For those cost centers which are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 5 is fragmented, line 5 must be deleted and subscripts of line 5 must be used.

+ Include any column which uses accumulated cost as its basis for allocation.

WORKSHEET B-2

For post step-down adjustment:

Adjustment for EPO costs in Renal Dialysis	1	1	36	X
Worksheet Code indicator	1	2	1	X
Worksheet A line number	1	3	6	9(3).99
Amount of adjustment	1	4	11	-9
Adjustment for EPO costs for in Home Program	2	1	36	X
Worksheet Code indicator	2	2	1	X
Worksheet A line number	2	3	6	9(3).99
Amount of adjustment	2	4	11	-9
Adjustment for ARANESP costs in Renal Dialysis	3	1	36	X
Worksheet Code indicator	3	2	1	X
Worksheet A line number	3	3	6	9(3).99
Amount of adjustment	3	4	11	-9
Adjustment for ARANESP costs for in Home Program	4	1	36	X
Worksheet Code indicator	4	2	1	X
Worksheet A line number	4	3	6	9(3).99
Amount of adjustment	4	4	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET B-2 (Cont.)				
Amount for ESA costs in Renal Dialysis	5	1	36	X
Worksheet B Code indicator	5	2	1	X
Worksheet A line number	5	3	6	9(3).99
Amount of adjustment	5	4	11	-9
Adjustment for ESA costs for in Home Program	6	1	36	X
Worksheet Code indicator	6	2	1	X
Worksheet A line number	6	3	6	9(3).99
Amount of adjustment	6	4	11	-9
Explanation	7-59	1	36	X
Worksheet Code indicator (1=B, Part I; 2=B, Part II; and 3=L-1, 4=D, Part III and D, Part IV	7-59	2	1	X
Worksheet A line number	7-59	3	6	9(3).99
Amount of adjustment	7-59	4	11	-9

NOTE: On Worksheet B-2, if there are more than 59 lines needed, use multiple worksheets.
(Refer to the footnote to this worksheet in Table 2.)

WORKSHEET C, PART I

Observation bed cost (see instructions)	92	1	11	9
Total cost (line 200 minus line 201)	202	1	11	9
Total charges by department (inpatient)	30-46	6	11	9
Total charges by department (inpatient/outpatient)	50-101, 105-117	6-7	11	9
Total charges (inpatient/outpatient)	200	6-7	11	9

WORKSHEET C, PART II

Total capital and outpatient reductions	202	4-5	11	-9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D, PART III				
Apportionment of inpatient routine service other pass through costs				
Nursing school post-stepdown adjustment	30-35, 40-45	1A	11	-9
Nursing school post-stepdown adjustment total	200	1A	11	-9
Nursing school	30-35, 40-45	1	11	-9
Nursing school total	200	1	11	-9
Allied health (paramedical education) post- stepdown adjustment	30-35, 40-45	2A	11	-9
Allied health (paramedical education) post- stepdown adjustment total	200	2A	11	-9
Allied health (paramedical education) cost	30-35, 40-45	2	11	-9
Allied health (paramedical education) total	200	2	11	-9
Other medical educational cost	30-35, 40-45	3	11	-9
Other medical education total	200	3	11	-9
Total inpatient program pass through cost	200	9	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D, PART IV				
Apportionment of inpatient ancillary service other pass through costs Where post step-down adjustments affecting either non-physician anesthetists or direct medical education costs are made, furnish only the net change for each cost center.				
Non-physician anesthetist charge by department	50-60, 62-77, 88-93, 94-98	1	11	-9
Nursing school post-stepdown adjustment	50-60, 62-77, 88-93, 94-98	2A	11	-9
Nursing school post-stepdown adjustment total	200	2A	11	-9
Nursing school	50-60, 62-77, 88-93, 94-98	2	11	-9
Allied health (paramedical education) post- stepdown adjustment	50-60, 62-77, 88-93, 94-98	3A	11	-9
Allied health (paramedical education) post- stepdown adjustment total	200	3A	11	-9
Allied health (paramedical education) cost	50-60, 62-77, 88-93, 94-98	3	11	-9
Other medical education cost	50-60, 62-77, 88-93, 94-98	4	11	-9
Total program pass through costs and charges	200	1-4, 11, 13	11	-9

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D, PART V				
Apportionment of medical and other health service costs				
PPS Reimbursed Services (see instructions)	50-98	2	11	9
Cost reimbursed services subject to deductible and coinsurance. (see instructions)	50-98	3	11	9
Cost reimbursed services not subject to deductible and coinsurance. (see instructions)	50-98	4	11	9
Ambulance	95	6	11	9
Subtotal program charges	200	2-4, 7	11	9
CRNA charges	201	3-4, 7	11	-9
Net program costs	202	5-7	11	9

NOTE: If Worksheet A, line 19, is subscripted and the provider qualifies for the exception as described in CMS Pub. 15-2, §4010, for non-physician anesthesiologist services, include the combined charges of those lines on Worksheet D, Part V, line 202, column 2.

WORKSHEET D-1

Part I - All Provider Components

Inpatient days (including private room days and swing-bed days, excluding newborn)	1	1	11	9
Inpatient days (including private room days, excluding swing-bed and newborn days)	2	1	11	9
Total private room days	3	1	11	9
Total semi-private room days	4	1	11	9
Swing-bed SNF type inpatient days through 12/31*	5	1	11	9
Swing-bed SNF type inpatient days after 12/31*	6	1	11	9
Swing-bed NF type inpatient days through 12/31*	7	1	11	9
Swing-bed NF type inpatient days after 12/31*	8	1	11	9
Inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	9	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-1 (Cont.)				
Swing-bed SNF days through 12/31 (title XVIII)*	10	1	11	9
Swing-bed SNF days after 12/31 (title XVIII)*	11	1	11	9
Swing-bed NF days through 12/31 (titles V and XIX)*	12	1	11	9
Swing-bed NF days after 12/31 (titles V and XIX)*	13	1	11	9
Medically necessary private room program days	14	1	11	9
Medicare rate for:				
Swing-bed services through 12/31	17	1	7	9(4).99
Swing bed services after 12/31	18	1	7	9(4).99
Non-Medicare rate for:				
Swing-bed NF services through 12/31	19	1	7	9(4).99
Swing-bed NF services after 12/31	20	1	7	9(4).99
General inpatient routine service charges	28	1	11	9
Private room charges	29	1	11	9
Semi-private room charges	30	1	11	9
* Hospital or subprovider only				
<u>Part II – Hospital and Subproviders Only</u>				
Program overflow days by each special care unit for hospital and subproviders only (This data is added to program routine days from Worksheet S-3, Part 1, line I, column 5-7, as appropriate.) See CMS Pub. 15-2, §4022	43-47	4	11	9
Total program inpatient costs	49	1	11	9
TEFRA target amount per discharge	55	1	9	9(6).99
Bonus payment (see instructions)	58	1	11	9
Lesser of lines 53/54 or 55 of 1996 cost report ending period updated and compounded by the market basket.	59	1	11	9(8).99
Lesser of lines 53/54 or 55 prior year cost report updated by the market basket (see instructions)	60	1	11	9(8).99
If line 53/54 is less than the lower of lines 55, 58.01, or 58.02, see instructions.	61	1	11	9
Relief Payment (see instructions)	62	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET D-1 (Cont.)

Part III - Skilled Nursing Facility, Nursing Facility
and ICF/IID only

Aggregate charges to beneficiaries for excess costs	79	1	11	9
Inpatient routine service cost per diem limitation	81	1	7	9(4).99
Utilization review – physicians’ compensation	85	1	11	9
Total program inpatient operating costs	86	1	11	9

Part IV - Computation of Observation Bed Cost
Hospital Only

Total observation beds days (see instructions)	87	1	11	9
Observation bed cost (title XVIII only)	89	1	11	9

WORKSHEET D-2

Part I

Percent of assigned time of interns and residents (not in approved programs)	2-8, 10-19, 21-26	1	6	9(3).99
Title XVIII, Part B inpatient days (Part A adjustment only)(1)	2-7, 10-13	6	11	-9
Title XVIII, Part A only charges (see note below)	21-26	6	11	-9
Subtotal (sum of lines 2 through 8)	9	8-10	11	-9
Subtotal (sum of lines 21 through 26)	27	8-10	11	-9

Part II

Title XVIII, Part B inpatient days	29-30, 32-36, 48-41	6	11	9
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(1) Display only the Part A coverage days adjustment, negative amount, in the ECR record(s). See §4026.1 for proper submission of reconciliation of these days.

Note: For Part A only charges, the amount reported is only the title XVIII Part B ancillary charges. These will be used to reduce ancillary charges from Worksheet D-3, column 2, and Worksheet D, Part III, sum of columns 1 through 4, in order to properly calculate the Part B ancillary charges.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-3				
For each component under titles V, XVIII, and XIX, except for SNFs under title XVIII: Inpatient Part A ancillary charges by department	30-43, 50-77, 88-94, 96-98	2	11	9
Total program charges (sum of lines 50 through 94 and 90 through 98)	200	2	11	9
Total program costs (sum of lines 50 through 94 and 90 through 98)	200	3	11	9
WORKSHEET D-4				
<u>Part I</u>				
Inpatient routine service charges for organ acquisition	1-6	1	11	9
Medicare organ acquisition days	1-6	3	11	9
Part A inpatient ancillary organ acquisition charges	8-40	2	11	9
<u>Part III</u>				
Provider charges for interns and residents services only where the provider charges separately	57, 58	3	11	9
Total charges applicable to costs in column 1 only where the provider has a schedule of charges for the various direct organ acquisition costs	59	3	11	9
Total usable organs	62	2	11	9
Medicare usable organs	63	2	11	9
Revenue for organs sold	66	1, 3	11	9
Organ acquisition charges billed to Medicare under Part B	68	1-4	11	9
Net Organ acquisition cost and charges	69	1-4	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-4 (Cont.)				
<u>Part IV</u>				
Statistics for living related kidney acquisitions, partial liver & partial lung:				
Organs excised at provider	70	1	11	9
Organs purchased from other transplant hospitals	71	1	11	9
Organs purchased from non-transplant hospitals	72	1	11	9
Organs purchased from OPOs	73	1	11	9
Organs transplanted	75	1	11	9
Organs sold to other hospitals	76	1	11	9
Organs sold to OPOs	77	1	11	9
Organs sold to transplant hospitals	78	1	11	9
Organs sold to military or VA hospitals	79	1	11	9
Organs sold outside the U.S.	80	1	11	9
Organs sent outside the U.S. (no revenue)	81	1	11	9
Organs used for research	82	1	11	9
Unusable or discarded organs	83	1	11	9
Statistics for cadaveric heart, liver, kidney, pancreas or intestine acquisition:				
Organs excised at provider	70	2	11	9
Organs purchased from other transplant hospitals	71	2	11	9
Organs purchased from non-transplant hospitals	72	2	11	9
Organs purchased from OPOs	73	2	11	9
Organs transplanted	75	2	11	9
Organs sold to other hospitals	76	2	11	9
Organs sold to OPOs	77	2	11	9
Organs sold to transplant hospitals	78	2	11	9
Organs sold to military or VA hospitals	79	2	11	9
Organs sold outside the U.S.	80	2	11	9
Organs sent outside the U.S. (no revenue)	81	2	11	9
Organs used for research	82	2	11	9
Unusable or discarded organs	83	2	11	9
Revenue for hearts, livers, lungs, pancreas, intestine and kidneys transplanted into non-Medicare patients:				
Organs sold to other hospitals	76	3	11	9
Organs sold to OPOs	77	3	11	9
Organs sold to transplant hospitals	78	3	11	9
Organs sold to military or VA hospitals	79	3	11	9
Organs sold outside the U.S.	80	3	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-5				
<u>Part I</u>				
Physicians' remuneration - in total	1-11	3	11	9
Physicians' remuneration - professional component	1-11	4	11	9
RCE amount	1-11	5	11	9
Number of physicians' hours - professional component	1-11	6	11	9
Cost of memberships and continuing education	1-11	11	11	9
Cost of physician malpractice insurance	1-11	13	11	9
<u>Part II</u>				
For the hospital and each subprovider:				
Total inpatient days and outpatient visit days	2	1	11	9
Patient days (The same days and visit days are used for both the hospital staff and medical staff costs.)				
Title V inpatient days	4	1	11	9
Title V outpatient visit days	5	1	11	9
Title XVIII inpatient days (Part A)	6	1	11	9
Title XVIII outpatient visit days (Part B)	7	1	11	9
Title XIX inpatient days	8	1	11	9
Title XIX outpatient visit days	9	1	11	9
Total kidney acquisition days and outpatient visit days	10	1	11	9
Total liver acquisition days and outpatient visit days	11	1	11	9
Total heart acquisition days and outpatient visit days	12	1	11	9
Total lung acquisition days and outpatient visit days	13	1	11	9
Total pancreas acquisition days and outpatient visit days	14	1	11	9
Total intestinal acquisition days and outpatient visit days	15	1	11	9
Total islet acquisition days and outpatient visits days	16	1	11	9
Other Organ Acquisition	17	0	36	X
Other Organ Acquisition	17	1	11	9
<u>Part III</u>				
Number of physicians' hours – professional component	1-200	6	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET D-5 (Cont.)				
<u>Part IV</u>				
For the hospital and each subprovider:				
Total inpatient days and outpatient visit days	2	1	11	9
Patient days (The same days and visit days are used for both the hospital staff and medical staff costs.)				
Title V inpatient days	4	1	11	9
Title V outpatient visit days	5	1	11	9
Title XVIII inpatient days (Part A)	6	1	11	9
Title XVIII outpatient visit days (Part B)	7	1	11	9
Title XIX inpatient days	8	1	11	9
Title XIX outpatient visit days	9	1	11	9
Total kidney acquisition days and outpatient visit days	10	1	11	9
Total liver acquisition days and outpatient visit days	11	1	11	9
Total heart acquisition days and outpatient visit days	12	1	11	9
Total lung acquisition days and outpatient visit days	13	1	11	9
Total pancreas acquisition days and outpatient visit days	14	1	11	9
Total intestinal acquisition days and outpatient visit days	15	1	11	9
Total islet acquisition days and outpatient visits days	16	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A				
For the hospital and subprovider(s):				
DRG amounts - other than outlier payments	1	1	11	9
DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)	1.01	1	11	9
DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)	1.02	1	11	9
DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)	1.03	1	11	9
DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)	1.04	1	11	9
Outlier payments for discharges	2	1	11	9
Outlier reconciliation amount	2.01	1	11	9
Outlier payment for discharges for Model 4 BPCI (see instructions)	2.02	1	11	9
Managed Care Simulated Payments	3	1	11	9
Bed days available divided by number of days in cost reporting period (see instructions)	4	1	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A (Cont.)				
<u>Indirect Medical Education Adjustment Calculation for Hospitals</u>				
FTE count for allopathic and osteopathic programs before December 31, 1996	5	1	9	9(6).99
FTE count for allopathic and osteopathic add-on to cap for new programs	6	1	9	9(6).99
MMA §422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)	7	1	9	9(6).99
ACA §5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2)	7.01	1	9	9(6).99
Adjustment to FTE count for allopathic and osteopathic programs for affiliated programs (see instructions)	8	1	9	9(6).99
The amount of increase if the hospital was awarded FTE cap slots under §5503 of the ACA. (see instructions)	8.01	1	9	9(6).99
The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under §5506 of the ACA. (see instructions)	8.02	1	9	9(6).99
FTE count for allopathic and osteopathic programs in the current year	10	1	9	9(6).99
FTE count for residents in dental and podiatric programs in the current year.	11	1	9	9(6).99
Current year allowable FTEs (see instructions)	12	1	9	9(6).99
Total allowable FTE count for prior year	13	1	9	9(6).99
Total allowable FTE count for the penultimate year if that year ended on or after 9/30/1997, otherwise enter zero.	14	1	9	9(6).99
Sum of lines 12 through 14 divided by 3	15	1	9	9(6).99
Adjustment for residents in the initial years of the program	16	1	9	9(6).99
Adjustment for residents displaced by program or hospital closure	17	1	9	9(6).99
Adjusted rolling average FTE count	18	1	9	9(6).99
Current year resident to bed ratio (see instructions)	19	1	8	9.9(6)
Prior year resident to bed ratio	20	1	8	9.9(6)
IME payment adjustment amount (see instructions)	22	1	11	9
IME payment adjustment - Managed Care (see instructions)	22.01	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A (Cont.)				
<u>Indirect Medical Education Adjustment for Add-on for Section 422 of the MMA</u>				
Number of additional allopathic and osteopathic IME FTE resident cap slots	23	1	9	9(6).99
Indirect medical education adjustment:				
IME payments adjustment factor (see instructions)	27	1	8	9.9(6)
IME add-on adjustment amount (see instructions)	28	1	11	9
IME add-on adjustment amount - Managed Care (see instructions)	28.01	1	11	9
Total IME payment (sum of lines 22 and 28)	29	1	11	9
Total IME payment - Managed Care (sum of lines 22.01 and 28.01)	29.01	1	11	9
DSH adjustment:				
Percentage of SSI recipient patient days to Medicare Part A patient days	30	1	6	9.9(4)
Percentage of Medicaid patient days to total days	31	1	6	9.9(4)
Enter the sum of lines 30 and 31	32	1	6	9.9(4)
Allowable DSH percentage (see instructions)	33	1	6	9.9(4)
DSH adjustment amount	34	1	11	9
<u>Uncompensated Care Adjustment</u>				
Total uncompensated care amount (see instructions)	35	1, 2	11	9
Factor 3 (see instructions)	35.01	1, 2	11	9.9(9)
Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)	35.02	1, 2	11	9
Pro rata share of the hospital uncompensated care payment amount (see instructions)	35.03	1, 2	11	9
Pro rata share of the hospital uncompensated care payment amount (MDH) (see instructions)	35.04	1, 2	11	9
Pro rata share of the hospital uncompensated care payment amount (SCH) (see instructions)	35.05	1, 2	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A (Cont.)				
<u>Additional Payment for High Percentage of ESRD</u>				
<u>Beneficiary Discharges (lines 40 through 46):</u>				
Total Medicare discharges excluding discharges for MS-DRGs 652, 682, 683, 684 and 685	40	1	11	9
Total Medicare ESRD discharges excluding MS-DRGs 652, 682, 683, 684 and 685	41	1	11	9
Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684, and 685 (see instructions)	41.01	1	11	9
ESRD Medicare discharges to total Medicare Discharges	42	1	9	9(6).9 9
Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685	43	1	11	9
Average weekly cost for dialysis treatments (see instructions)	45	1	9	9(6).9 9
Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only)	48	1	11	9
Nursing and allied health managed care	53	1	11	9
Special Add-on payment for new technologies	54	1	11	9
Islet isolation add-on payment	54.01	1	11	9
Net organ acquisition cost	55	1	11	9
Cost of physicians' services in a teaching hospital (see instructions)	56	1	11	9
Routine service other pass through costs	57	1	11	9
Ancillary service other pass through costs	58	1	11	9
Primary payer payments (see instructions)	60	1	11	9
Deductibles billed to Program beneficiaries	62	1	11	9
Coinsurance billed to Program beneficiaries	63	1	11	9
Allowable bad debts (see instructions)	64	1	11	-9
Adjusted reimbursable bad debts (see instructions)	65	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	66	1	11	9
Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)	68	1	11	9
Outlier payments reconciliation	69	1	11	-9
Other adjustments (specify) (see instructions)	70	0	36	X
Other adjustments (specify) (see instructions)	70	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A (Cont.)				
Rural Community Hospital Demonstration Project (§410A Demonstration) adjustment (see instructions)	70.50	1	11	-9
Demonstration payment adjustment amount before sequestration	70.87	1	11	-9
Volume decrease adjustment (to be completed by SCH and MDH, small rural hospitals only)	70.88	1	11	9
Pioneer ACO demonstration payment adjustment (see instructions)	70.89	1	11	-9
HSP bonus payment HVBP adjustment amount (see instructions)	70.90	1	11	-9
HSP bonus payment HRR adjustment amount (see instructions)	70.91	1	11	-9
Bundled Model 1 discount amount (see instructions)	70.92	1	11	-9
HVBP payment adjustment (see instructions)	70.93	1	11	-9
HRR adjustment amount (see instructions)	70.94	1	11	-9
Recovery of excess depreciation	70.95	1	11	9
Low volume adjustment for federal fiscal year (yyyy)	70.96	0	4	X
Low volume adjustment amount	70.96	1	11	9
Low volume adjustment for federal fiscal year (yyyy)	70.97	0	4	X
Low volume adjustment amount	70.97	1	11	9
HAC adjustment amount (see instructions)	70.99	1	11	-9
Sequestration adjustment amount (see instructions)	71.01	1	11	9
Demonstration payment adjustment amount after sequestration	71.02	1	11	-9
Protested amount	75	1	11	-9
<u>To be Completed by Contractor (lines 90 through 96):</u>				
Operating outlier amount	90	1	11	-9
Capital outlier amount	91	1	11	-9
Operating outlier reconciliation amount	92	1	11	-9
Capital outlier reconciliation amount	93	1	11	-9
The rate used to calculate the time value of money	94	1	11	9(8).9(2)
Operating time value of money	95	1	11	-9
Capital time value of money	96	1	11	-9
<u>HSP Bonus Payment Amount</u>				
HSP bonus amount (see instructions)	100	1, 2	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART A (Cont.)				
<u>HVBP Adjustment for HSP Bonus Payment</u>				
HVBP adjustment factor (see instructions)	101	1, 2	12	9(1).9(10)
HVBP adjustment amount for HSP bonus payment (see instructions)	102	1, 2	11	-9
<u>HRR Adjustment for HSP Bonus Payment</u>				
HRR adjustment factor (see instructions)	103	1, 2	6	9(1).9(4)
HRR adjustment amount for HSP bonus payment (see instructions)	104	1, 2	11	-9
<u>Rural Community Hospital Demonstration Project (§410A Demonstration) Adjustment</u>				
Is this the first year of the current 5-year demonstration period?	200	1	1	X
<u>Cost Reimbursement</u>				
Medicare inpatient service costs	201	1	11	9
Medicare discharges	202	1	11	9
Case-mix adjustment factor	203	1	6	9.9(4)
<u>Computation of Demonstration Target Amount Limitation (N/A in first year of the current 5- year demonstration period)</u>				
Medicare target amount	204	1	11	9
Case-mix adjusted target amount	205	1	11	9
Medicare inpatient routine cost cap	206	1	11	9
<u>Adjustment to Medicare Part A Inpatient Reimbursement</u>				
Program reimbursement under the §410A Demonstration	207	1	11	9
Medicare Part A inpatient service costs	208	1	11	9
Adjustment to Medicare IPPS payments	209	1	11	-9
<i>Reserved for future use</i>	210	1	11	-9
Total adjustment to Medicare IPPS payments	211	1	11	-9
<u>Comparison of PPS versus Cost Reimbursement</u>				
Total adjustment to Medicare Part A IPPS payments	212	1	11	-9
Low-volume adjustment payments	213	1	11	9
Net Medicare Part A IPPS adjustment	218	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

Column 1 can be subscribed for the following items: Transitional Corridor, Geographic Reclassification and SCH/MDH elections. See §4030 for the applicable lines.

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART B				
For the hospital, each subprovider and SNF (title XVIII only)				
PPS Payments	3	1	11	9
Outlier payment	4	1	11	9
Outlier reconciliation amount	4.01	1	11	9
Hospital specific payment to cost ratio	5	1	5	9.9(3)
Transitional corridor payment (see instructions)	8	1	11	9
Ancillary service charges for physicians' professional services (see note below *)	12	1	11	-9
Aggregate amount collected from beneficiaries	15	1	11	9
Amounts collectible	16	1	11	9
Interns and residents (see instructions)	22	1	11	9
Cost of physicians' services in a teaching hospital (see instructions)	23	1	11	9
Deductibles and coinsurance (see instructions)	25	1	11	9
Deductible and coinsurance related to amount on line 24 (see instructions)	26	1	11	9
Primary payer payments	31	1	11	9
Allowable bad debts (see instructions)	34	1	11	-9
Reimbursable bad debts for dual eligible beneficiaries (see instructions)	36	1	11	9
MSP-LCC reconciliation amount from PS&R	38	1	11	9
Other adjustments (specify) (see instructions)	39	0	36	X
Other adjustments (specify) (see instructions)	39	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	39.50	1	11	-9
Demonstration payment adjustment amount before sequestration	39.97	1	11	-9
Partial or full credits received from manufacturers for replaced devices (see instructions)	39.98	1	11	-9
Recovery of Accelerated depreciation	39.99	1	11	-9
Sequestration adjustment (see instructions)	40.01	1	11	9
Demonstration payment adjustment amount after sequestration	40.02	1	11	-9
Protested amounts	44	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E, PART B (Cont.)				
<u>To be Completed by Contractor</u>				
Original outlier amount (see instructions)	90	1	11	-9
Outlier reconciliation amount (see instructions)	91	1	11	-9
The rate used to calculate the Time Value of Money	92	1	11	9(8).9(2)
Time Value of Money (see instructions)	93	1	11	-9
Total (sum of lines 91 and 93)	94	1	11	-9

* - For ancillary service charges, the amount reported is the sum of (1) the program ancillary service charges attributable to physicians' professional services included in total charges on Worksheet C, Part I; (2) program charges applicable to excess cost of luxury items; and, (3) your charges to beneficiaries for excess costs. This sum is used to reduce ancillary service charges from Worksheet D-3 or Worksheet D, Part V, in order to properly calculate the lower of cost or charges on Worksheet E, Part B, and Worksheet E-3, Parts V and VI.

Column 1 can be subscripted for the following items: Transitional Corridor, Geographic Reclassification and SCH/MDH elections. See CMS Pub. 15-2, chapter 40, §4030, for applicable lines.

WORKSHEET E-1, PART I

For each hospital, each subprovider, SNF and swing-bed SNF – Title XVIII only:

Total interim payments paid to provider	1	2, 4	11	9
Interim payments payable	2	2, 4	11	9
Date of each retroactive lump sum adjustment (mm/dd/yyyy)	3.01-3.98	1, 3	10	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-1, PART I (Cont.)				
Amount of each retroactive lump sum adjustment:				
Program to provider	3.01-3.49	2, 4	11	9
Provider to Program	3.50-3.98	2, 4	11	9
Enter the date of the tentative payment from Program to Provider (mm/dd/yyyy)	5.01-5.49	1, 3	10	X
Enter the amount of the tentative payment from Program to provider	5.01-5.49	2, 4	11	9
Enter the date of the tentative payment from provider to Program (mm/dd/yyyy)	5.50-5.98	1, 3	10	X
Enter the amount of the tentative payment from provider to Program	5.50-5.98	2, 4	11	9
Enter name of the Contractor	8	0	36	X
Enter Contractor's number	8	1	5	X
Enter the date of the NPR	8	2	10	X

WORKSHEET E-1, PART II

<u>Health Information Technology Data Collection and Calculation</u>				
Total hospital discharges as defined in ARRA §4102 (Wkst. S-3, Pt. I, col. 15, line 14)	1	1	11	9
Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1, 8 through 12)	2	1	11	9
Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)	3	1	11	9
Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1, 8 through 12)	4	1	11	9
Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)	5	1	11	9
Total hospital charity care charges (Wkst. S-10, col. 3, line 20)	6	1	11	9
CAH only- The reasonable cost incurred for the purchase of certified HIT technology, Wkst. S-2, Pt. I, line 168)	7	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-1, PART II (Cont.)				
Calculation of HIT incentive payment (see instructions)	8	1	11	-9
Sequestration adjustment (see instructions)	9	1	11	9
Calculation of the HIT incentive payment after sequestration (see instructions)	10	1	11	9
<u>Inpatient Hospital Services Under PPS & CAH</u>				
Initial/interim HIT payment(s)	30	1	11	9
Initial/interim HIT payment adjustment (see instructions)	31	1	11	-9
Balance due provider (line 8, or line 10, minus lines 30 and 31) (see instructions)	32	1	11	9
WORKSHEET E-2				
Inpatient routine services - swing bed SNF	1	1	11	9
Title XVIII, Part B swing bed days	5	2	11	9
Utilization review - physician compensation for SNF optional method only	7	1	11	9
Amounts paid/payable under workmen's compensation or other primary payers	9	1, 2	11	9
Deductibles, excluding any billed for the professional component of provider based physicians' services	11	1, 2	11	9
Coinsurance, excluding any billed for the professional component of provider based physicians' services	13	1, 2	11	9
Other adjustments (specify) (see instructions)	16	0	36	X
Other adjustments (specify) (see instructions)	16	1, 2	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	16.50	1, 2	11	-9
Rural community hospital demonstration project (§410A Demonstration) payment adjustment (see instructions)	16.55	1	11	-9
Demonstration payment adjustment amount before sequestration	16.99	1, 2	11	-9
Allowable bad debts	17	1, 2	11	-9
Adjusted reimbursable bad debt (see instructions)	17.01	1, 2	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	18	1, 2	11	9
Sequestration adjustment (see instructions)	19.01	1, 2	11	9
Demonstration payment adjustment amount after sequestration	19.02	1, 2	11	-9
Interim payments (title V and title XIX only)	20	1, 2	11	9
Protested amounts	23	1, 2	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-2, (Cont.)				
<u>Rural Community Hospital Demonstration Project (§410A Demonstration) Adjustment</u>				
Is this the first year of the current 5-year demonstration period?	200	1	1	X
<u>Cost Reimbursement</u>				
Medicare swing-bed SNF inpatient routine service costs	201	1	11	9
Medicare swing-bed SNF inpatient ancillary service costs	202	1	11	9
Total	203	1	11	9
Medicare swing-bed SNF discharges	204	1	11	9
<u>Computation of Demonstration Target Amount Limitation (N/A in first year of the current 5-year demonstration period)</u>				
Medicare swing-bed SNF target amount	205	1	11	9
Medicare swing-bed SNF inpatient routine cost cap	206	1	11	9
<u>Adjustment to Medicare Part A Swing-Bed SNF Inpatient Reimbursement</u>				
Program reimbursement under the §410A Demonstration	207	1	11	9
Medicare swing-bed SNF inpatient service costs	208	1	11	9
Adjustment to Medicare swing-bed SNF PPS payments	209	1	11	9
<i>Reserved for future use</i>	210	1	11	-9
<u>Comparison of PPS versus Cost Reimbursement</u>				
Total adjustment to Medicare swing-bed SNF PPS payments	215	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART I				
Inpatient hospital services	1	1	11	9
Nursing and allied health managed care payments	1.01	1	11	9
Primary payer payment	5	1	11	9
Deductibles - Part A	7	1	11	9
Coinsurance (see instructions)	9	1	11	9
Allowable bad debts (see instructions)	11	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	13	1	11	9
Other adjustment (specify) (see instructions)	17	0	36	X
Other adjustment (specify) (see instructions)	17	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	17.50	1	11	-9
Demonstration payment adjustment amount before sequestration	17.99	1	11	-9
Recovery of Accelerated Depreciation	17.99	1	11	-9
Sequestration adjustment (see instructions)	18.01	1	11	9
Demonstration payment adjustment amount after sequestration	18.02	1	11	9
Interim payments	19	1	11	-9
Protested amounts	22	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART II				
Net Federal IPF PPS Payments (excluding outlier, ECT, stop-loss, and medical education payments)	1	1	11	9
Net IPF PPS Outlier Payments	2	1	11	9
Net IPF PPS ECT Payments	3	1	11	9
Unweighted intern and resident FTE count for the most recent cost report filed on or before November 15, 2004	4	1	9	9(6).99
The temporary FTE cap adjustment for the IPF unweighted residents displaced by program or hospital closure under 42 CFR §412.424(d)(1)(iii)(F)(1) or (2) (see instructions)	4.01	1	9	9(6).99
New teaching program adjustment (see instructions)	5	1	9	9(6).99
Current year's unweighted FTE count of I&R excluding FTE's in the new program growth period of a "new teaching program."	6	1	9	9(6).99
Current years unweighted I&R FTE count for residents within the new program growth period of a "new teaching program."	7	1	9	9(6).99
Intern and resident count for IPF PPS medical education adjustment (see instructions)	8	1	9	9(6).99
Teaching adjustment (see instructions)	11	1	11	9
Nursing and allied health managed care payments	13	1	11	9
Primary payer amounts	17	1	11	9
Deductible - Part A	19	1	11	9
Coinsurance (see instructions)	21	1	11	9
Allowable bad debts (see instructions)	23	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	25	1	11	9
Outlier payments reconciliation	29	1	11	9
Other adjustment (specify) (see instructions)	30	0	36	X
Other adjustment (specify) (see instructions)	30	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	30.50	1	11	-9
Demonstration payment adjustment amount before sequestration	30.99	1	11	-9
Recovery of accelerated depreciation	30.99	1	11	-9
Sequestration adjustment (see instructions)	31.01	1	11	9
Demonstration payment adjustment amount after sequestration	31.02	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line (s)</u>	<u>Column (s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART II				
Interim payments	32	1	11	9
Protested amounts	35	1	11	-9
To be completed by contractor:				
Original outlier amount from Worksheet E-3, Part II, line 2	50	1	11	-9
Outlier reconciliation adjustment amount (see instructions)	51	1	11	-9
The rate used to calculate the Time Value of Money	52	1	11	-9
Time Value of Money (see instructions)	53	1	11	-9
WORKSHEET E-3, PART III				
Net Federal PPS Payment	1	1, 1.01	11	9
Medicare SSI ratio (IRF PPS only) (see instructions)	2	1	9	9.9(4)
IRF LIP Payments	3	1, 1.01	11	9
IRF Outlier Payments	4	1	11	9
Unweighted I&R FTE count in the most recent cost reporting period ending on or prior to November 15, 2004 (see instructions)	5	1	9	9(6).99
The temporary FTE cap adjustment for the IRF unweighted residents displaced by program or hospital closure under 42 CFR §412.424(d)(1)(iii)(F)(1) or (2). (see instructions)	5.01	1	9	9(6).99
New Teaching program adjustment (see instructions)	6	1	9	9(6).99
Current year's unweighted FTE count of I&R, excluding FTE's in the new program growth period of a "new teaching program"	7	1	9	9(6).99
Current year unweighted I&R FTE count for residents within the new program growth period of a "new teaching program"	8	1	9	9(6).99
Intern and resident count for IRF PPS medical education adjustment (see instructions)	9	1	9	9(6).99
Teaching adjustment (see instructions)	12	1, 1.01	11	9
Nursing and allied health managed care payments	14	1	11	9
Primary payer payments	18	1	11	9
Deductibles	20	1	11	9
Coinsurance excluding any billed for the professional component of provider based physicians' services	22	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART III (Cont.)				
Allowable bad debts (see instructions)	24	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	26	1	11	9
Outlier payments reconciliation	30	1	11	9
Other adjustments (specify) (see instructions)	31	0	36	X
Other adjustments (specify) (see instructions)	31	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	31.50	1	11	-9
Demonstration payment adjustment amount before sequestration	31.99	1	11	-9
Recovery of accelerated depreciation	31.99	1	11	-9
Sequestration adjustment (see instructions)	32.01	1	11	9
Demonstration payment adjustment amount after sequestration	32.02	1	11	-9
Interim payments	33	1	11	9
Protested amounts	36	1	11	-9
<u>To be Completed by Contractor:</u>				
Original outlier amount from Worksheet E-3, Part III, line 4	50	1	11	-9
Outlier reconciliation amount (see instructions)	51	1	11	-9
The rate used to calculate the Time Value of Money	52	1	11	-9
Time Value of Money (see instructions)	53	1	11	-9
WORKSHEET E-3, PART IV				
Net federal PPS payment	1	1	11	9
Full standard LTCH PPS payment	1.01	1	11	9
Short stay outlier standard payment amount	1.02	1	11	9
Cost based site neutral payment amount	1.03	1	11	9
LTCH PPS comparable site neutral payment amount	1.04	1	11	9
Outlier Payments	2	1	11	9
Nursing and allied health managed care payments	4	1	11	9
Primary payer payments	8	1	11	9
Deductibles	10	1	11	9
Coinsurance excluding any billed for professional component of provider based physicians' services	12	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART IV (Cont.)				
Allowable bad debts (see instructions)	14	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	16	1	11	9
Outlier payments reconciliation	20	1	11	9
Other adjustment (specify) (see instructions)	21	0	36	X
Other adjustment (specify) (see instructions)	21	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	21.50	1	11	-9
Demonstration payment adjustment amount before sequestration	21.99	1	11	-9
Recovery of accelerated depreciation	21.99	1	11	-9
Sequestration adjustment (see instructions)	22.01	1	11	9
Demonstration payment adjustment amount after sequestration	22.02	1	11	-9
Interim payments	23	1	11	9
Protested amounts	26	1	11	-9
To be completed by contractor:				
Original outlier amount from Worksheet E-3, Part IV, line 2	50	1	11	-9
Outlier reconciliation amount (see instructions)	51	1	11	-9
The rate used to calculate the Time Value of Money	52	1	11	-9
Time Value of Money (see instructions)	53	1	11	-9
WORKSHEET E-3, PART V				
Inpatient services	1	1	11	9
Nursing and allied health managed care payments	2	1	11	9
Organ acquisition (certified transplant centers only)	3	1	11	9
Primary payer payments	5	1	11	9
Routine service charges	7	1	11	9
Ancillary service charges	8	1	11	9
Aggregate amount actually collected from patients liable for payment for services on a charge basis	11	1	11	9
Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	12	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART V (Cont.)				
Deductibles, excluding any billed for the professional component of provider based physicians' services	20	1	11	9
Coinsurance, excluding any billed for the professional component of provider based physicians' services	23	1	11	9
Allowable bad debts (see instructions)	25	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	27	1	11	9
Other adjustments (specify) (see instructions)	29	0	36	X
Other adjustments (specify) (see instructions)	29	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	29.50	1	11	-9
Demonstration payment adjustment amount before sequestration	29.99	1	11	-9
Recovery of Accelerated Depreciation	29.99	1	11	-9
Sequestration adjustment (see instructions)	30.01	1	11	9
Demonstration payment adjustment amount after sequestration	30.02	1	11	-9
Protested amounts	34	1	11	-9
WORKSHEET E-3, PART VI				
Resource utilization group payment (RUGs)	1	1	11	9
Routine service other pass through costs	2	1	11	9
Ancillary service other pass through costs	3	1	11	9
Deductibles (exclude professional components)	6	1	11	9
Coinsurance, excluding any billed for professional component of provider based physicians' services	7	1	11	9
Allowable bad debts (see instructions)	8	1	11	-9
Reimbursable bad debts for dual eligible beneficiaries (see instructions)	9	1	11	-9
Adjusted reimbursable bad debts (see instructions)	10	1	11	-9
Utilization review	11	1	11	9
Inpatient primary payor amounts	13	1	11	9
Other adjustment (specify) (see instructions)	14	0	36	X
Other adjustment (specify) (see instructions)	14	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	14.50	1	11	-9
Demonstration payment adjustment amount before sequestration	14.99	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-3, PART VI (Cont.)				
Recovery of accelerated depreciation	14.99	1	11	-9
Sequestration adjustment (see instructions)	15.01	1	11	9
Demonstration payment adjustment amount after sequestration	15.02	1	11	-9
Interim payments	16	1	11	9
Protested amounts	19	1	11	-9
WORKSHEET E-3, PART VII				
Inpatient hospital/SNF/NF services	1	1	11	9
Medical and other services	2	2	11	9
Organ acquisition (certified transplant centers only)	3	1	11	9
Inpatient primary payer payments	5	1	11	9
Outpatient primary payer payments	6	2	11	9
Routine service charges	8	1	11	9
Ancillary service charges for physicians' professional services (see note to Worksheet E, Part B)	9	1, 2	11	9
Amount actually collected from patients liable for payment for services	13	1, 2	11	9
Amount that would have been realized from patient liable for payment for services	14	1, 2	11	9
Interns and residents costs	19	1, 2	11	9
Cost of physicians' services in a teaching hospital (see instructions)	20	1, 2	11	9
Other than outlier payments	22	1, 2	11	9
Outlier payments	23	1, 2	11	9
Customary charges (Title XIX PPS covered services only)	28	1, 2	11	9
Deductibles (exclude professional components)	32	1, 2	11	9
Coinsurance, excluding any billed for the professional component of provider based physicians' services	33	1, 2	11	9
Allowable bad debts (see instructions)	34	1, 2	11	-9
Utilization review	35	1	11	9
Other adjustment (specify) (see instructions)	37	0	36	X
Other adjustment (specify) (see instructions)	37	1, 2	11	-9
Interim payments	41	1, 2	11	9
Protested amounts	43	1, 2	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-4				
<u>Computation of Total Direct GME Amount</u>				
Unweighted resident FTE count for Allopathic and Osteopathic Programs for periods ending on or before December 31, 1996	1	1	9	9(6).99
Unweighted FTE resident cap add-on for new programs per 42 CFR §413.79(e) (see instructions)	2	1	9	9(6).99
Amount of reduction to Direct GME cap under §422 of the MMA	3	1	9	9(6).99
Direct GME cap reduction amount under §5503 of the ACA in accordance with 42 CFR §413.79(m) (see instructions for cost report periods straddling 7/1/2011)	3.01	1	9	9(6).99
Adjustment (plus or minus) to the FTE cap for Allopathic and Osteopathic Programs due to a Medicare GME affiliation agreement (42 CFR §§413.75(b) and 413.79(f))	4	1	9	-9(6).99
Increase to Direct GME FTE cap under §5503 of the ACA (see instructions for cost reporting period straddling 7/1/2011)	4.01	1	9	-9(6).99
Number of additional direct GME FTEs under §5506 of the ACA (see instructions for cost reporting periods straddling 7/1/2011)	4.02	1	9	-9(6).99
Unweighted resident FTE count for Allopathic and Osteopathic Programs for current year from your records	6	1	9	9(6).99
Weighted FTE count for primary care physicians in an Allopathic and Osteopathic Program for the current year	8	1	9	9(6).99
Weighted FTE count for all other physicians in an Allopathic and Osteopathic Program for the current year	8	2	9	9(6).99
Weighted dental and podiatric resident FTE count for the current year	10	2	9	9(6).99
Unweighted dental and podiatric resident FTE count for the current year	10.01	2	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET E-4 (Cont.)				
Total weighted FTE count	11	1-2	9	9(6).99
Total weighted resident FTE count for the prior cost reporting period. If none, enter 1 here.	12	1-2	9	9(6).99
Total weighted resident FTE count for the penultimate cost reporting period	13	1-2	9	9(6).99
Rolling average FTE count	14	1-2	9	9(6).99
Adjustment for residents in initial years of new programs	15	1-2	9	9(6).99
Unweighted adjustment for residents in initial years of new programs	15.01	1-2	9	9(6).99
Adjustment for residents displaced by program or hospital closure	16	1-2	9	9(6).99
Unweighted adjustment for residents displaced by program or hospital closure	16.01	1-2	9	9(6).99
Adjusted rolling average FTE count	17	1-2	9	9(6).99
Per resident amount	18	1-2	11	9(8).99
Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 CFR §413.79(c)(4)	20	1	9	9(6).99
Direct GME FTE unweighted resident count over cap (see instructions)	21	1	9	9(6).99
Adjustment for locality national average per resident amount (see instructions)	23	1	11	9(8).99
Medicare outpatient ESRD charges (see instructions)	35	1	11	9
Part A reasonable cost (see instructions)	41	1	11	9
Part B reasonable cost (see instructions)	44	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET G				
For all hospitals or hospital complexes: Balance sheet accounts	1-10, 12-29, 31-34, 37-44, 46-49, 52	1	11	-9
For hospitals or hospital complexes using fund accounting:				
Specific purpose fund account balances	1-10, 12-29, 31-34, 37-41, 43-44, 46-49, 53	2	11	-9
Endowment fund account balances	1-10, 12-29, 31-34, 37-41, 43-44, 46-49, 54-56	3	11	-9
Plan fund account balances	1-10, 12-29, 31-34, 37-41, 43-44, 46-49, 57-58	4	11	-9

NOTE: All columns for line 6, 14, 16, 18, 20, 22, 24, 26, and 28 should contain negative amounts.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET G-1				
For hospitals using fund accounting: Text as needed for blank lines	4-9, 12-17	0	36	X
Beginning fund balances	1	2, 4, 6, 8	11	-9
Additions and reductions to beginning fund balances	4-9, 12-17	1, 3, 5, 7	11	-9
WORKSHEET G-2				
<u>Part I</u>				
Other patient revenue (specify)	15, 27	0	36	X
Inpatient revenues for routine care by component	1-9	1	11	9
Inpatient revenues for intensive care by special care unit	11-15	1	11	9
Total revenues for routine and special care	17	1	11	9
Ancillary services revenue (inpatient)	18	1	11	9
Outpatient services revenue (associated with admissions)	19	1	11	9
Rural Health Clinic (RHC)	20	1	11	9
Federally Qualified Health Center (FQHC)	21	1	11	9
Ambulance revenue (associated with admissions)	23	1	11	9
ASC revenue	25	1	11	9
Hospice revenue	26	1	11	9
Other patient revenue (specify)	27	1	11	9
Ancillary services revenue (outpatient)	18	2	11	9
Outpatient services revenue	19	2	11	9
Rural Health Clinic (RHC)	20	2	11	9
Federally Qualified Health Center (FQHC)	21	2	11	9
Home health agency revenue	22	2	11	9
Ambulance revenue	23	2	11	9
Outpatient rehabilitation providers	24	2	11	9
ASC revenue	25	2	11	9
Hospice revenue	26	2	11	9
Other outpatient revenue	27	2	11	9
Total inpatient and outpatient revenue	28	1-3	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET G-2 (Cont.)				
<u>Part II</u>				
Text as needed for blank lines	30-35, 37-41	0	36	X
Increases to operating expenses reported on Worksheet A	30-35	1	11	9
Decreases to operating expenses reported on Worksheet A	37-41	1	11	9
Total operating expenses	43	2	11	9
WORKSHEET G-3				
Other (specify)	24, 27	0	36	X
Contractual allowances and discounts on patients' accounts	2	1	11	9
Total operating expenses	4	1	11	9
Other revenues	6-24	1	11	9
Other expenses	27	1	11	9
Total other expenses	28	1	11	-9
Net income	29	1	11	-9
WORKSHEET H				
Salaries	3-23	1	11	9
Employee Benefits	3-23	2	11	9
Transportation	1-23	3	11	9
Contracted/Purchased Services	1-23	4	11	9
Other costs	1-23	5	11	9
Reclassifications	1-23	7	11	-9
Adjustments	1-23	9	11	-9
Net expense for allocation	1-23	10	11	9
Total	24	1-5, 7, 9, 10	11	9

Note: Line 23.50 for Worksheets H through H-1, Part II, and line 19.50 for Worksheet H-2 are to be used exclusively for telemedicine, if applicable.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET H-1, PARTS I & II				
<u>Part I</u>				
Total	24	1-5	11	9
Cost allocation	6-23	6	11	9
<u>Part II</u>				
Reconciliation	5-23	5A	11	-9
All cost allocation statistics	1-23	1-4*	11	9
Total	24	1-5	11	9
*See note to Worksheet B-1 for treatment of administrative and general accumulated cost column.				
WORKSHEET H-2, PARTS I & II				
<u>Part I</u>				
Post step down adjustment (including total)	1-20	25	11	-9
Total cost after cost finding	2-19	28	11	9
Total cost	20	0-4, 5-23	11	9
<u>Part II</u>				
Centers - Statistical Basis				
Reconciliation	5-19	4A-23A	11	-9
All cost allocation statistics	1-19	1-23*	11	9
Total	20	1-23	11	9
*See note to Worksheet B-1 for treatment of administrative and general accumulated cost column. Do not include X on line 0 of accumulated cost column since this is a replica of Worksheet B-1.				
WORKSHEET H-3, PART I				
<u>Part I</u>				
Total visits	1-6	4	11	9
Program visits	1-6	6-7	11	9
Total	7	4, 6, 7	11	9
CBSA numbers	8-13	1	5	X
Program visits by discipline and CBSA	8-13	2, 3	11	9
Total	14	2, 3	11	9
Total charges for medical supplies and drugs	15-16	4	11	9
Program charges for medical supplies	15	6-8	11	9
Charges for drugs	16	7-8	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET H-3, PART II				
<u>Part II</u>				
Total HHA charges	1-5	2	11	9
Total HHA shared ancillary costs	1-5	3	11	9
WORKSHEET H-4, PART I AND II				
<u>Part I</u>				
Total charges for title XVIII – Parts A and B services	2	1-3	11	9
Amount collected from patients	3	1-3	11	9
Amounts collectible from patients	4	1-3	11	9
Primary payer amounts	9	1-3	11	9
<u>Part II</u>				
PPS Payments	11-20	1-2	11	9
Part B deductibles billed to Medicare patients	21	2	11	9
Coinsurance billed to Medicare patients	25	2	11	9
Reimbursable bad debts	27	1, 2	11	-9
Reimbursable bad debts for dual eligible beneficiaries (see instructions)	28	1, 2	11	9
Other adjustments (specify) (see instructions)	30	0	36	X
Other adjustments (specify) (see instructions)	30	1, 2	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	30.50	1, 2	11	-9
Demonstration payment adjustment amount before sequestration	30.99	1, 2	11	-9
Sequestration adjustments (see instructions)	31.01	1, 2	11	9
Demonstration payment adjustment amount after sequestration	31.02	1, 2	11	-9
Interim payments (titles V and XIX only)	32	1, 2	11	9
Protested amounts	35	1, 2	11	-9
WORKSHEET H-5				
Total interim payments paid to provider	1	2, 4	11	9
Interim payments payable	2	2, 4	11	9
Date of each retroactive lump sum adjustment (mm/dd/yyyy)	3.01-3.98	1, 3	10	X
Amount of each lump sum adjustment: Program to provider	3.01-3.49	2, 4	11	9
Provider to Program	3.50-3.98	2, 4	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET H-5 (Cont.)				
Enter the date of the tentative payment from Program to provider	5.01- 5.49	1, 3	10	X
Enter the amount of the tentative payment from Program to provider	5.01- 5.49	2, 4	11	9
Enter the date of the tentative payment from provider to Program	5.50- 5.98	1, 3	10	X
Enter the amount of the tentative payment from provider to Program	5.50- 5.98	2, 4	11	9
Enter the name of the contractor	8	0	36	X
Enter the contractor's number	8	1	5	X
Enter the date of the NPR	8	2	10	X
WORKSHEET I-1				
Total costs by department	1-8, 10-16, 18-26, 28-30	1	11	9
Total cost Statistic	31 1-6	1 3	11 11	9 9(8).9 9
FTEs per 2080 hours	1-6	4	11	9(8).9 9
Charges	28-30	3	11	9
WORKSHEET I-2				
EPO costs (cost reporting periods beginning prior to 10/01/2015). ESAs (cost reporting periods beginning on or after 10/01/2015)	14	6	11	9
ARANESP cost (cost reporting periods beginning prior to 10/01/2015)	15	6	11	9
Totals	1-13, 16, 17	11	11	9
Column totals	17	1-8, 10	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET I-3				
All cost allocation statistics	2-13, 16	1, 5-8	11	9
Percentage of time statistics	2-13, 16	2	6	9(3).99
Hourly statistics	2-13, 16	3, 4	11	9(8).99
Total all cost allocation statistics	17	1, 5-10	11	9
Total percentage of time statistics	17	2	6	9(3).99
Total hourly statistics	17	3, 4	11	9(8).99
Inpatient dialysis treatments	12	0	11	9
WORKSHEET I-4				
Total number of outpatient treatments	1-8, 11	1	11	9
Total CAPD patient weeks	9	1	11	9
Total CCPD patient weeks	10	1	11	9
Number of outpatient treatments - Medicare	1-8, 11	4	11	9
CAPD patient weeks - Medicare	9	4	11	9
CCPD patient weeks - Medicare	10	4	11	9
Total program payment	1-11	6	11	9
Average payment rates	1-10	7	6	9(3).99
WORKSHEET I-5				
Outlier payments	2.04	1	11	9
Part B deductibles billed	3-3.02	1	11	-9
Part B coinsurance billed	4-4.02	1	11	9
Reimbursable bad debts	5-5.04	1	11	-9
Adjusted reimbursable bad debts (see instructions)	6	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	7	1	11	-9
Reimbursable bad debts (see instructions)	11	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET J-1, PART I				
General Service Cost Allocation				
Net expenses for cost allocation	1-21	0	11	9
Post step down adjustments (including total)	1-22	25	11	-9
Total (sum of lines 1 through 21)	22	0-4, 5-23	11	9

WORKSHEET J-1, PART II

General Service Cost Statistics				
Reconciliation	1-21	4A-23A	11	-9
Cost allocation statistics	1-21	1-23*	11	9
Total	22	1-23	11	9

*See note to Worksheet B-1 for treatment of administrative and general accumulated cost column. Do not include X on line 0 of accumulated cost column.

WORKSHEET J-2, PARTS I AND II

Part I

Apportioned Outpatient Rehabilitation Costs				
Total component charges	2-19	2	11	9
Title V charges	2-19	4	11	9
Title XVIII charges	2-19	6	11	9
Title XIX charges	2-19	8	11	9
Title XIX costs	2-19	9	11	9
Total	20	2, 4-9	11	9

Part II

Charges for Allocation of A&G Costs				
Title V charges	21-27	4	11	9
Title XVIII charges	21-27	6	11	9
Title XIX charges	21-27	8	11	9
Total	28	4-8	11	9
Title XIX costs	21-29	9	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET J-3				
To be completed separately for titles V, XVIII, and XIX (data items apply to titles V, XVIII, and XIX, except as indicated):				
Cost of component services	1	1	11	9
PPS payments received including outliers	2	1	11	9
Outlier payments	3	1	11	9
Primary payer payments	4	1	11	9
Total reasonable cost (see instructions)	5	1	11	9
Total charges for program services	6	1	11	9
Aggregated amount collected	7	1	11	9
Amount collectible	8	1	11	9
Part B deductibles billed	14	1	11	9
Actual coinsurance billed to program patients (from provider records)	19	1	11	9
Allowable bad debts	21	1	11	-9
Adjusted reimbursable bad debts (see instructions)	22	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	23	1	11	-9
Other adjustments (specify) (see instructions)	25	0	36	X
Other adjustments (specify) (see instructions)	25	1	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	25.50	1	11	-9
Demonstration payment adjustment amount before sequestration	25.99	1	11	-9
Sequestration adjustment (see instructions)	26.01	1	11	9
Demonstration payment adjustment amount after sequestration	26.02	1	11	-9
Interim payments (title V and title XIX only)	27	1	11	9
Protested amounts	30	1	11	-9

WORKSHEET J-4

Total interim payments paid to provider	1	2	11	9
Interim payments payable	2	2	11	9
Date of each retroactive lump sum adjustment (mm/dd/yyyy)	3.01-3.98	1	10	X
Amount of each retroactive lump sum adjustment: Program to provider	3.01-3.49	2	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET J-4 (Cont.)				
Amount of each retroactive lump sum adjustment: (Cont.)				
Provider to program	3.50-3.98	2	11	9
Enter the date of the tentative payment from Program to provider	5.01-5.49	1	10	X
Enter the amount of the tentative payment from Program to provider	5.01-5.49	2	11	9
Enter the date of the tentative payment from provider to Program	5.50-5.98	1	10	X
Enter the amount of the tentative payment from provider to Program	5.50-5.98	2	11	9
Enter the name of the contractor	8	0	36	X
Enter the contractor's number	8	1	5	X
Enter the date of the NPR (mm/dd/yyyy)	8	2	10	X

WORKSHEET K

Transportation	1-38	3	11	9
Other costs	1-38	5	11	9
Reclassifications	1-38	7	11	-9
Adjustments	1-38	9	11	-9
Net expense for allocation	39	10	11	9

WORKSHEETS K-1, K-2 AND K-3

Salaries, benefits & contract services	3-21, 27-38	1-9	11	9
Total	39	1-9	11	9

WORKSHEET K-4, PARTS I AND II

<u>Part I</u>				
Cost allocation	7-38	7	11	9
Total	39	1-6	11	9

<u>Part II</u>				
Reconciliation	7-38	6A	11	-9
All cost allocation statistics	7-38	1-5*	11	9

* See note to Worksheet B-1 for treatment of administrative and general accumulated cost column.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
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WORKSHEET K-5, PARTS I AND II

Part I

Post step-down adjustment	1-33	25	11	-9
Total cost after cost finding	2-33	28	11	9
Total cost	34	0-2, 4-23, 28	11	9

Part II

Centers - Statistical Basis

Reconciliation	1-33	5A-23A	11	-9
All cost allocation statistics	1-33	1-23*	11	9

* See note to Worksheet B-1 for treatment of administrative and general accumulated cost column. Do not include X on line 0 of accumulated cost column since this is a replica of Worksheet B-1.

WORKSHEET K-5, PART III

Total hospice charges (provider's records)	1-10	2	11	9
Hospice share of ancillary costs	1-11	3	11	9

WORKSHEET L

Part I - Fully Prospective Method

Capital DRG other than outlier	1	1, 1.01	11	9
Model 4 BPCI Capital DRG other than outlier	1.01	1, 1.01	11	9
Capital DRG outlier payments	2	1	11	9
Model 4 BPCI Capital DRG outlier payments	2.01	1	11	9
Total inpatient days available divided by number of days in cost reporting period	3	1	11	9(8).99
Indirect medical education percentage (see instructions)	5	1	6	9(3).99
Percentage of SSI recipient patient days to Medicare Part A patient days	7	1	6	9.9(4)
Percentage of Medicaid patients days to total days	8	1	6	9.9(4)
Allowable DSH percentage (see instructions)	10	1	6	9.9(4)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET L (Cont.)				
<u>Part II Payment Under Reasonable Cost</u>				
Total inpatient program capital cost	5	1	11	9
<u>Part III – Computation of Exception Payments</u>				
Applicable exception percentage (see instructions)	4	1	4	9.99
Percentage adjustment for extraordinary circumstances (see instructions)	6	1	4	9.99
Carryover of accumulated capital minimum payment level over capital payment (prior year Worksheet L, Part II, line 14)	11	1	11	-9
WORKSHEET L-1, PART I				
Extraordinary capital related costs	1-23, 30-46, 50-60, 62-77, 88-91, 92.01-101, 105-117, 190-194	0	11	9
Total extraordinary capital related costs	202	0	11	9
Total adjustments after cost finding	202	25	11	9
Total extraordinary capital related costs after cost finding by department	30-46, 50-60, 62-77, 88-91, 92.01-101, 105-117, 190-194	26	11	9
Total extraordinary capital related costs after cost finding in total	202	26	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET L-1, PART II				
Computation of program inpatient routine service capital cost for extraordinary circumstances Swing bed adjustment	30, 40-42	2	11	9
WORKSHEET M-1				
Hospital-based cost	1-9, 11-13, 15-20, 23-27, 29-30	1, 2, 4, 6-7	11	-9
WORKSHEET M-2				
Number of FTE personnel	1-3 & 5-7.02	1	6	9(3).9 9
Total visits	1-3, 5-7.02, 9	2	11	9
Productivity standard*	1-3	3	11	9
Greater of columns 2 or 4	4	5	11	9
Parent provider overhead allocated to facility (see instructions)	15	1	11	9
*Use the standard visits per the instructions as the default. Those standards may change if an approved exception is granted. (See Worksheet S-8 for response to approved exception to the standard productivity visits.)				
WORKSHEET M-3				
Adjusted cost per visit	7	1	6	9(3).9 9
Maximum rate per visit (from contractor records)	8	1, 2	6	9(3).9 9
Rate for Program covered visits	9	1, 2	6	9(3).9 9
Program covered visits excluding mental health services (from contractor records)	10	1, 2	11	9
Program covered visits for mental health services (from contractor records)	12	1, 2	11	9
Total Program cost (sum of lines 11, 14, and 15, columns 1, 2, and 3)	16	1, 2	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET M-3 (Cont.)				
Total Program charges (from contractor records) (see instructions)	16.01	1, 2	11	9
Total Program preventive charges (from provider's records) (see instructions)	16.02	1, 2	11	9
Total Program cost (see instructions)	16.05	1, 2	11	9
Primary payer payments	17	2	11	9
Beneficiary deductible for RHC only (from contractor records)	18	2	11	9
Beneficiary coinsurance for RHC/FQHC (from contractor records)	19	2	11	9
Allowable bad debts	23	2	11	-9
Adjusted reimbursable bad debts (see instructions)	23.01	2	11	-9
Reimbursable bad debt for dual eligible beneficiaries (see instructions)	24	2	11	-9
Other adjustments (specify) (see instructions)	25	0	36	X
Other adjustments (specify) (see instructions)	25	2	11	-9
Pioneer ACO demonstration payment adjustment (see instructions)	25.50	2	11	-9
Demonstration payment adjustment amount before sequestration	25.99	2	11	-9
Sequestration adjustment (see instructions)	26.01	2	11	9
Demonstration payment adjustment amount after sequestration	26.02	2	11	-9
Interim payments (title V and title XIX only)	27	2	11	9
Protested amounts	30	2	11	9

WORKSHEET M-4

Ratio of pneumococcal and vaccine staff time to total health care staff time	2	1, 2	8	9.9(6)
Medical supplies cost – pneumococcal and influenza vaccine	4	1, 2	11	9
Total number of pneumococcal and influenza vaccine injections	11	1, 2	11	9
Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	13	1, 2	11	9

WORKSHEET M-5

Total interim payments paid to provider	1	2	11	9
Interim payments payable	2	2	11	9
Date of each retroactive lump sum adjustment (mm/dd/yyyy)	3.01- 3.98	1	10	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET M-5 (Cont.)				
Amount of each retroactive lump sum adjustment:				
Program to provider	3.01- 3.49	2	11	9
Provider to Program	3.50 -3.98	2	11	9
Enter the date of the tentative payment from Program to provider	5.01-5.49	1	10	X
Enter the amount of the tentative payment from Program to provider	5.01-5.49	2	11	-9
Enter the date of the tentative payment from provider to Program	5.50-5.98	1	10	X
Enter the amount of the tentative payment from provider to Program	5.50-5.98	2	11	-9
Enter the name of the contractor	8	0	36	X
Enter the contractor's number	8	1	5	X
Enter the date of the NPR	8	2	10	X

WORKSHEET N-1

Salaries	3-7, 9-12, 23,25-36, 47, 48, 60-69, 77, 78	1	11	-9
Other Costs	1-7, 9-12, 23-36, 47, 48, 60-69, 77, 78	2	11	-9
Reclassifications	1-7, 9-12, 23-36, 47, 48, 60-69, 77, 78	4	11	-9
Adjustments	1-7, 9-12, 23-36, 47, 48, 60-69, 77, 78	6	11	-9
Net expense for Allocation	1-7, 9-12, 23-36, 47, 48, 60-69, 77, 78	7	11	-9
Total	100	1, 2, 7	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET N-2				
Total medical and mental health visits by practitioner	1-10	2	11	9
Total medical visits by practitioner	1-10	7	11	9
Total mental health visits by practitioner	1-10	8	11	9
Total XVIII medical visits provided to beneficiaries by practitioner	1-10	9	11	9
Total XVIII mental health visits provided to beneficiaries by practitioner	1-10	10	11	9
WORKSHEET N-3				
Ratio of pneumococcal and vaccine staff time to total health care staff time	2	1, 2	8	9.9(6)
Total number of pneumococcal and influenza vaccine injections	11	1, 2	11	9
Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	13	1, 2	11	9
WORKSHEET N-4				
Enter total PPS payments paid for FQHC visits rendered during the cost reporting period	1	1	11	9
Medicare advantage supplemental payments	3	1	11	9
Primary payer payments	5	1	11	9
Coinsurance billed to program beneficiaries	7	1	11	9
Allowable bad debts (see instructions)	9	1	11	-9
Allowable bad debts for dual eligible beneficiaries (see instructions)	11	1	11	-9
Other adjustments (specify) (see instructions)	13	0	36	X
Other adjustments (specify) (see instructions)	13	1	11	-9
Demonstration payment adjustment amount before sequestration	13.99	1	11	-9
Sequestration adjustment (see instructions)	15	1	11	9
Demonstration payment adjustment amount after sequestration	16.01	1	11	-9
Protested amounts	20	1	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET N-5				
Total interim payments paid to FQHC	1	2	11	9
Interim payments payable	2	2	11	9
Date of each retroactive lump sum adjustment (mm/dd/yyyy)	3.01-3.98	1	10	X
Amount of each retroactive lump sum adjustment:				
Program to Provider	3.01-3.49	2	11	9
Provider to Program	3.50-3.98	2	11	9
Date of each tentative settlement payment (mm/dd/yyyy)	5.01-5.98	1	10	X
Amount of each tentative settlement payment:				
Program to Provider	5.01-5.49	2	11	9
Provider to Program	5.50-5.98	2	11	9
WORKSHEET O				
Salaries	3-16, 25-39, 40-46, 60-69, 71	1	11	9
Other Costs	1-16, 25-39, 40-46, 60-71	2	11	-9
Reclassifications	1-16, 25-39, 40-46, 60-71	4	11	-9
Adjustments	1-16, 25-39, 40-46, 60-71	6	11	-9
Net Expense for Allocation	1-16, 25-39, 40-46, 60-71	7	11	-9
Total	100	1, 2, 7	11	9
WORKSHEETS O-1 & O-2				
Direct Patient Care Service Cost Centers	26-46	1, 2, 4, 6	11	-9
Total	100	7	11	9
WORKSHEETS O-3 & O-4				
Direct Patient Care Service Cost Centers	25-37, 39-46	1, 2, 4, 6	11	-9
Total	100	7	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
WORKSHEET O-6, PART II Headings *				
Column heading (cost center name)	1-3*	1-17	10	X
Statistical basis	4, 5*	1-17	10	X

WORKSHEET O-6, PART I

Costs after cost finding by department	50-53, 60-71, 99	18	11	-9
Total costs after cost finding	100	18	11	9

*Refer to Table 1 for specifications and Table 2 for the worksheet identifier. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column with less than five type 2 entries, blank records or the word "blank" is not required to maximize each column record count.

WORKSHEET O-6, PART II

For each cost allocation using accumulated costs as the statistic, include a record containing X.	0	4-17	1	X
All cost allocation statistics	1-17, 50-53, 60-71	1-17*	11	9
Reconciliation	4-17, 50-53, 60-71	4A	11	-9
Total cost to be allocated	100	1-17 ⁺	11	9

*In each column using accumulated cost as the statistical basis for allocating costs, identify each cost center which is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, entries must never appear in both the reconciliation column and the accumulated column simultaneously on the same line. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistics as a negative amount on the appropriate line in the reconciliation column.

⁺Include any column which uses accumulated cost as its basis for allocation.

WORKSHEET O-7

Charges by Level of Care	1-10	2-5	11	-9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

WORKSHEET A-8-3, PARTS II & III
WORKSHEET D, PART I & II
WORKSHEET D-1, PART IV
WORKSHEET D-2, PART III
WORKSHEET D-4, PART II
WORKSHEET K-6
WORKSHEET L-1, PART II
WORKSHEET O-5
WORKSHEET O-8

TABLE 3B - TABLES TO WORKSHEET S-2

TABLE I: Type of Control

1 = Voluntary, Nonprofit, Church	8 = Governmental, City-County
2 = Voluntary Nonprofit, Other	9 = Governmental, County
3 = Proprietary, Individual	10 = Governmental, State
4 = Proprietary, Corporation	11 = Governmental, Hospital District
5 = Proprietary, Partnership	12 = Governmental, City
6 = Proprietary, Other	13 = Governmental, Other
7 = Governmental, Federal	

TABLE II: Type of Hospital

1 = General Short Term	6 = Religious Nonmedical Health Care Institution
2 = General Long Term	7 = Children's
3 = Cancer	8 = Alcohol & Drug
4 = Psychiatric	9 = Other
5 = Rehabilitation	

TABLE V: Type of Program Operations

1 = NAHE program (42 CFR 413.85(f))	3 = NAHE program (42 CFR 413.85(g)(3))
2 = NAHE program (42 CFR 413.85(g)(2))	4 = NAHE program (42 CFR 413.85(h))

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10

TABLE 3B - TABLES TO WORKSHEETS S-11, PARTS I AND II

TABLE III: Type of Control

1 = Voluntary, Nonprofit, Corporation	7 = Governmental, Federal
2 = Voluntary Nonprofit, Other	8 = Governmental, State
3 = Proprietary, Individual	9 = Governmental, County
4 = Proprietary, Corporation	10 = Governmental, City
5 = Proprietary, Partnership	11 = Governmental, Other
6 = Proprietary, Other	

TABLE IV: Types of FQHC organization

- 1) An organization receiving a grant(s) under §330 of the PHS Act :
 - A = Community Health Center (§330(e), PHS Act)
 - B = Migrant and Seasonal Agricultural Workers Health Center (§330(g), PHS Act)
 - C = Health Care for the Homeless Health Centers (§330(h), PHS Act)
 - D = Health Centers for Residents of Public Housing (§330(i), PHS Act)
- 2) Health Center Program Look-Alikes; Organizations that have been identified by HRSA as meeting the definition of Health Center under §330 of the PHS Act, but not receiving grant funding under §330
- 3) Outpatient health program/facility operated by:
 - A = A tribe or tribal organization under the Indian Self-Determination Act
 - B = An urban Indian organization under title V of the Indian Health Care Improvement Act
 - C = Other

TABLE VI: Cancer Hospital PCRs

<u>Calendar Year</u>	<u>PCR</u>
2012	0.91
2013	0.91
2014	0.89
2015	0.90
2016	0.92
2017	0.91
2018	0.88

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3C - LINES WHICH CANNOT BE SUBSCRIBED (BEYOND THOSE
PREPRINTED)**

Worksheet S, Part I: ALL
Worksheet S, Part III: lines 1-3, 5-8, 200
Worksheet S-2, Part I: lines 1-5, 7-11, 20-35, 37, 45-59, 61-64, 66-85, 90-157, 159, 165, *and*,
167-169
Worksheet S-2, Part II: ALL
Worksheet S-3, Part I: lines 1-7, 13-17, 18, 21, *and* 27-33
Worksheet S-3, Part II: *ALL*
Worksheet S-3, Part III - IV: ALL
Worksheet S-3, Part IV: ALL, except line 25
Worksheet S-3, Part V: lines 1-4, and 6-8, and 18
Worksheet S-4: lines 1-17, 19, 21-38
Worksheet S-5: lines 1-21
Worksheet S-6: lines 1-17
Worksheet S-7: ALL, except line 206
Worksheet S-8: lines 1-8, 10, 12-13, *and* 15
Worksheet S-9, Part I-IV: ALL
Worksheet S-10: ALL
Worksheet S-11, Part I: ALL, except lines 9 and 12
Worksheet S-11, Part II: ALL, except line 6
Worksheet S-11, Part III: lines 2 and 4
Worksheet A: lines 3, 30, 40-44, 46, 74, 94, 95, 100, 105-111, 113, 114, 118, and 200
Worksheet A-6: ALL
Worksheet A-7, Part I: ALL
Worksheet A-7, Part II & III: line 3
Worksheet A-8: lines 1-~~18~~, ~~20~~-32, and 50
Worksheet A-8-1, Part A: lines 1-2
Worksheet A-8-1, Part B: lines 6-8
Worksheets A-8-2, A-8-3: ALL
Worksheet B, Part I and II: SAME AS WORKSHEET A
Worksheet B-1: SAME AS WORKSHEET A
Worksheet B-2: ALL
Worksheet C, Part I: lines 30, 40, 41, 43- 46, 61, 74, 94, 95, 100,105-111, and 200-202
Worksheet C, Part II: lines 61, 74, and 95
Worksheet D, Part I: lines 30, 40, 41, 43, and 200
Worksheet D, Part II: lines 61, 74, 95, and 200
Worksheet D, Part III: lines 30, 40, 41, 43, 44, and 200
Worksheet D, Part IV: lines 61, 74, 94, and 200
Worksheet D, Part V: lines 61, 74, 94, 95, and 200-202
Worksheet D-1, Part I: ALL
Worksheet D-1, Part II: ALL, except lines 43-47
Worksheet D-1, Part III & IV: ALL
Worksheet D-2, Part I: lines 1-2, 8, 9, 10, 11, 13, 15, 20, 27-31, 37-39, 41-42, 43-47, and 49
Worksheet D-2, Part II: lines 26-28
Worksheet D-3: lines 30, 40-41, 43, 61, 74, 94, 95, and 200-202
Worksheet D-4, Part I: lines 1, 7, 19, 32, and 41
Worksheet D-4, Part II: lines 42, 48, and 55

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3C - LINES WHICH CANNOT BE SUBSCRIBED (BEYOND THOSE
PREPRINTED)**

Worksheet D-4, Part III and IV: ALL
Worksheet D-5, Part I and II: ALL, except line 17
Worksheet E, Part A: ALL, except lines 70
Worksheet E, Part B: ALL, except line 39
Worksheet E-1, Part I: lines 1, 2, 4, 6, and 8
Worksheet E-1, Part II: ALL
Worksheet E-2: ALL, except line 16
Worksheet E-3, Part I: ALL, except line 17
Worksheet E-3, Part II: ALL, except line 30
Worksheet E-3, Part III: ALL, except line 31
Worksheet E-3, Part IV: ALL, except line 21
Worksheet E-3, Part V: ALL, except line 29
Worksheet E-3, Part VI: ALL, except line 14
Worksheet E-3, Part VII: ALL, except line 30
Worksheet E-4: lines 1-2, 6, 8, 11-18, 20, 21, *and* 23
Worksheet G: ALL
Worksheet G-1: lines 1, 3, 10-11, *and* 18-19
Worksheet G-2, Part I: lines 1-3, 4-7, 9, 10, 16-19, 23, and 25-26
Worksheet G-2, Part II: lines 27, 34, 40 and 41
Worksheet G-3: lines 1-5, 6-23, 25, 26, 28, and 29
Worksheet H (except line 23): ALL
Worksheet H-1, Part I and II: ALL, except line 23
Worksheet H-2, Part I and II: ALL, except line 23
Worksheet H-3, Part I and II: ALL, except lines 8-13
Worksheet H-4, Part I: ALL
Worksheet H-4, Part II: ALL, except line 30
Worksheet H-5, Part I and II: ALL
Worksheet H-6: lines 4, 6, and 8
Worksheet I-1: ALL, except line 30
Worksheets I-2, I-3, I-4, I-5: ALL
Worksheet J-1, Part I and II: ALL
Worksheet J-2, Part I: ALL
Worksheet J-3: ALL, except line 25
Worksheet J-4: lines 1-2, 4, and 6-8
Worksheets K, K-1, K-2, K-3: ALL
Worksheet K-4, Part I: ALL
Worksheet K-4, Part II: ALL
Worksheet K-5, Part I: ALL
Worksheet K-5, Part II: ALL
Worksheet K-5, Part III: ALL
Worksheet K-6: ALL
Worksheet L: ALL
Worksheet L-1, Part I: SAME AS WORKSHEETS A & B
Worksheet L-1, Part II: lines 30, 40, 41, 43, *and* 200
Worksheets M-1, M-2: ALL

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3C - LINES WHICH CANNOT BE SUBSCRIBED (BEYOND THOSE
PREPRINTED)**

Worksheet M-3: ALL, except line 25
Worksheet M-4: ALL
Worksheet M-5: lines 1-2, 4 and 6-8
Worksheet N-1: ALL
Worksheet N-2: ALL
Worksheet N-3: ALL
Worksheet N-4: ALL, except 13
Worksheet N-5: 1, 2, 4, 6 and 7
Worksheet O: ALL
Worksheet O-1: ALL
Worksheet O-2: ALL
Worksheet O-3: ALL
Worksheet O-4: ALL
Worksheet O-5: ALL
Worksheet O-6, Part I: ALL
Worksheet O-6, Part II: ALL
Worksheet O-7: ALL

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3D - PERMISSABLE PAYMENT MECHANISMS**

P = Prospective Payment T= TEFRA O = Other N= Not applicable

<u>Component</u>	<u>Title V</u>	<u>Title XVIII</u>		<u>Title XIX</u>
Hospital	P, T, or O	P, T, or O	(a)	P, T or O
IPF	P, T, or O	P		P, T, or O
IRF	P, T, or O	P		P, T, or O
Subprovider	P, T, or O	P, T, or O		P, T, or O
Swing bed SNF	P or O	P or O		P or O
Swing Bed NF	O	*		O
SNF	P or O	P		P or O
NF	P or O	*		P or O
ICF/IID	O	*		O
HHA	P or O	P		P or O
ASC (Distinct Part)	O	O		O
RHC	O	O		O
FQHC	O	O or P	(b)	O
CMHC	O	O or P	(c)	O

(a) For a CAH the payment method should be "O" since they are paid under cost.

(b) Effective for cost reporting periods beginning on or after October 1, 2014, FQHCs must use "P" for payment system.

(c) Effective for cost reporting periods ending on or after September 30, 2016, CMHCs must use "P" for payment system.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 3E - LINE NUMBERING FOR SPECIAL CARE UNITS**

Cost center integrity for variable worksheets (listed below) must be maintained throughout the cost report. If you use a line designated as "(specify)" or subscript a line, the relative position must flow throughout the cost report.

EXAMPLE: If you add a special care unit after the surgical intensive care unit on line 11 of Worksheet S-3, Part I, it must also be on the first additional special care unit line of Worksheet A (line 35), Worksheet D-1, Part II (line 47), Worksheet D-2, Part I (line 7), etc.

<u>Worksheet</u>	<u>Burn Care</u>	<u>Surgical Care</u>	<u>Lines for</u>			<u>Special Care Units</u>
			<u>#1</u>	<u>#2</u>	<u>#3</u>	
S-3, Part I	10	11	12	12.01	12.02	
A	33	34	35	35.01	35.02	
B, Parts I-III	33	34	35	35.01	35.02	
B-1	33	34	35	35.01	35.02	
L-1, Part I	33	34	35	35.01	35.02	
C, Part I	33	34	35	35.01	35.02	
D, Part I	33	34	35	35.01	35.02	
D-1, Part II	45	46	47	47.01	47.02	
D-2, Part I	5	6	7	7.01	7.02	
D-2, Part II	34	35	36	36.01	36.02	
D-4, Part I	4	5	6	6.01	6.02	
D-4, Part II	45	46	47	47.01	47.02	
G-2, Part I	13	14	15	15.01	15.02	

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS**

This table provides line and column numbering conventions for health care complexes with more than one hospital-based component of the same kind. Table 4 is necessary to insure that data associated with each component is consistently identified throughout the cost report. This table provides for four additional components. Component II is subline .01, component III is .02, component IV is .03, and component V is .04. The only deviation from this subline numbering is to the CMHC component(s) on Worksheets S-2 and S-3 as listed below. Providers should continue this numbering convention for multiple components in excess of five (5) components.

<u>SUBJECT</u>	<u>WKST</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUB LINES</u>
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I. For use in facilities with more than one subprovider

This table is no longer applicable

II. For use in facilities with more than one HHA

<u>SUBJECT</u>	<u>WKST</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUB LINES</u>
HHA II- X	S	III	1-3, 5	9	1-9
HHA II-X	S-2	I	1-3, 5-8	12	1-9
HHA II-X	S-3	I	1, 5-11	22	1-9
HHA II-X	A		1-2, 7	101	1-9
HHA II-X	A-8-3	I	1	8-9	1-9
HHA II-X	A-8-3	I	4, 8, 9	15-16	1-9
HHA II-X	A-8-3	IV	1	41-51	1-9
HHA II-X	A-8-3	VI-VII	1	64, 72, 75, 77	1-9
HHA II-X	B	I	26	101	1-9
HHA II-X	B	II	0, 26	101	1-9
HHA II-X	B	III	0, 26	101	1-9
HHA II-X	B-1		1-23	101	1-9
HHA II-X	G-2	I	2	20	1-9
HHA II-X	L-1	I	0, 26	101	1-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS**

III. For use in facilities with multiple outpatient rehabilitation facilities *

<u>SUBJECT</u>	<u>WKST</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUB LINES</u>
O/P Rehab. Provider	S	III	1-3, 5	12	0-49
O/P Rehab. Provider	S-2	I	1-3, 5-8	17	0-49
O/P Rehab. Provider	S-3	I	7-8, 10-11	25	0-49
O/P Rehab. Provider	A		1-2, 7	99	0-49
O/P Rehab. Provider	B	I	26	99	0-49
O/P Rehab. Provider	B	II	0, 26	99	0-49
O/P Rehab. Provider	B	III	0, 26	99	0-49
O/P Rehab. Provider	B-1		1-23	99	0-49
O/P Rehab. Provider	D-2		1	17	0-49
O/P Rehab. Provider	G-2	I	2	22	0-49
O/P Rehab. Provider	L-1	I	0, 27	98	0-49

* Subscripts for this line are CMHC 00-09, CORF 10-19, OPT 20-29, OOT 30-39, and OSP 40-49.

**TABLE 5 - COST CENTER CODING
INSTRUCTIONS FOR PROGRAMMERS**

Cost center coding is required because there are thousands of unique cost center names in use by providers. Many of these names are peculiar to the reporting provider and give no hint as to the actual function being reported. By using codes to standardize meanings, practical data analysis becomes possible. The methodology to accomplish this must be rigidly controlled to enhance accuracy.

For any added cost center names (the preprinted cost center labels must be precoded), the preparer must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They will then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

- o Any pre-existing codes for the line must not be allowed to carry over.
- o All "Other . . ." lines must not be precoded.
- o The order of choice is standard first, followed by specific nonstandard, and, lastly, the nonstandard "Other . . ." cost centers.
- o When the nonstandard "Other . . ." is chosen, the preparer must be prompted with "Is this the most appropriate choice?" and offered a chance to answer yes or to select another description.
- o The cost center coding process must be able to be invoked again for purposes of making corrections.
- o A separate list showing the preparer's added cost center names on the left with the chosen standard or nonstandard description and code on the right must be printed for review.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - COST CENTER CODING

- o The number of times a description can be selected on a given report must be displayed on the screen next to the description and this number must decrease with each usage to show the remaining numbers available. The numbers are shown on the standard and nonstandard cost center tables.
- o Standard cost center lines, descriptions, and codes are not to be changed. The acceptable format for these are displayed in the STANDARD COST CENTER DESCRIPTIONS AND CODES listed on pages 40-807 and 40-810. The proper line number is the first two digits of the cost center code. The only exceptions to the descriptions are: "Paramedical Education Program-(specify)" for which the parenthesis and specify are to be replaced by the program name, i.e., Radiology, Cytotechnology; and "Other Organ Acquisition (specify)" should be changed to specify the acquisition as listed on lines 105-111. All "Other" nonstandard lines should be changed to the appropriate cost center name and "Subprovider (specify)" type should be indicated.

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by hospitals on the Medicare cost report. The use of this coding methodology allows providers to continue to use their labels for cost centers that have meaning within the individual institution.

The five digit codes that are required to be associated with each label provide standardized meaning for data analysis. Normally, it is only necessary to code any added labels because the preprinted STANDARD labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified through analysis of provider labels. The meanings of these additional descriptions were sufficiently different when compared to the Standard labels to warrant their use. These additional descriptions are hereafter referred to as the NONSTANDARD labels. Included with the nonstandard descriptions are "Other . . ." designations to provide for situations where no match in meaning can be found. Refer to Worksheet A, lines 18, 35, 76, 93, 98, 117, and 194. Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The "USE" column on that table indicates the number of times that a given code can be used on one cost report. You are required to compare your added label to the descriptions shown on the standard and nonstandard table for purposes of selecting a code. CMS approved software provides an automated process to present you with the allowable choices for the line/column being coded and automatically associates the code for the selected matching description with your label.

Additional Guidelines

Categories

You must make your selection from the proper category such as general service descriptions for general service cost center lines, ancillary descriptions for ancillary cost center lines, etc.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - COST CENTER CODING****Additional Hospital-Based Components**

The Form CMS-2552-10 provides a preprinted label for one outpatient rehabilitation provider on line 99; however, this designation must be changed to coincide with the specific provider type. Line 99 requires specific cost center code usage depending on the outpatient rehabilitation provider designation (see Table 5). When the hospital needs to report more than one outpatient rehabilitation provider, line 99 must be subscripted in accordance with Table 4.

Intensive Care Cost Centers

When an intensive care type of cost center label is added and it does not closely match the standard or nonstandard cost center descriptions, then a subscript of the intensive care description (code 03100) should be used or a nonstandard code, i.e., 03101-03119 and/or one of the nonstandard inpatient routine service cost center codes. There is no "Other Intensive Care" description available.

Use of Cost Center Coding Description More Than Once

Often a description from the standard or nonstandard tables applies to more than one of the labels being added by the preparer. In the past, it was necessary to determine which code was to be used and then increment the code number upwards by one for each subsequent use. This was done to provide a unique code for each cost center label. Now, most approved software associates the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Cost center codes may only be used in designated lines in accordance with the classification of the cost center(s), i.e., lines 1 through 23 may only contain cost center codes within the general service cost center category of both standard and nonstandard coding. For example, in the general service cost center category for Operation of Plant cost, line 7 and subscripts thereof should only contain cost center codes of 00700-00719 and nonstandard cost center codes. This logic must hold true for all other cost center categories, i.e., ancillary, inpatient routine, outpatient, other reimbursable, special purpose, and non-reimbursable cost centers. There are exceptions, which are contained in Table 6 edits. An example of an exception is A&G cost. Line 5 and subscripts thereof may only contain cost center codes 00500, 00540, 00550, 00560, 00570, 00580, 00590-00599, 01080, 01140, and 01160 (standard and nonstandard cost center codes). Other cost center lines contain exceptions that only the standard cost center codes and subscripts (usage) of that code may be used on that line and subscripts of that line. These exceptions are also contained in Table 6.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES**

GENERAL SERVICE COST CENTERS	CODE	USE	ANCILLARY SERVICE COST CENTERS	CODE	USE
Cap Rel Costs - Bldg & Fixt	00100	(50)	Operating Room	05000	(30)
Cap Rel Costs - Mvble Equip	00200	(50)	Recovery Room	05100	(30)
Other Cap Related Cost	00300	(01)	Delivery Room & Labor Room	05200	(30)
Employee Benefits Department	00400	(20)	Anesthesiology	05300	(30)
Administrative & General	00500	(01)	Radiology - Diagnostic	05400	(30)
Maintenance & Repairs	00600	(20)	Radiology - Therapeutic	05500	(30)
Operation of Plant	00700	(20)	Radioisotope	05600	(30)
Laundry & Linen Service	00800	(20)	CT Scan	05700	(30)
Housekeeping	00900	(20)	MRI	05800	(30)
Dietary	01000	(20)	Cardiac Catheterization	05900	(30)
Cafeteria	01100	(20)	Laboratory	06000	(30)
Maintenance of Personnel	01200	(20)	PBP Clinical Lab. Service - Prgm. Only	06100	(01)
Nursing Administration	01300	(20)	Whole Blood & Packed Red Blood Cells	06200	(30)
Central Services & Supply	01400	(20)	Blood Storing, Processing & Trans.	06300	(30)
Pharmacy	01500	(20)	Intravenous Therapy	06400	(30)
Medical Records & Library	01600	(20)	Respiratory Therapy	06500	(30)
Social Services	01700	(20)	Physical Therapy	06600	(30)
Non-physician Anesthetists	01900	(20)	Occupational Therapy	06700	(30)
Nursing School	02000	(20)	Speech Pathology	06800	(30)
I&R Services - Salary & Fringes Apprvd	02100	(20)	Electrocardiology	06900	(30)
I&R Services-Other Prgm. Costs Apprv	02200	(20)	Electroencephalography	07000	(30)
INPATIENT ROUTINE SERVICE COST CENTERS			Medical Supplies Charged to Patients	07100	(30)
Adults & Pediatrics	03000	(01)	Imp. Dev. Charged to Patients	07200	(30)
Intensive Care	03100	(20)	Drugs Charged to Patients	07300	(30)
Coronary Care Unit	03200	(20)	Renal Dialysis	07400	(01)
Burn Intensive Care	03300	(20)	ASC (Non-Distinct Part)	07500	(30)
			Allogeneic Stem Cell Acquisition	07700	(01)
Surgical Intensive Care	03400	(20)	Partial Hospitalization Program	09399	(01)
Subprovider - IPF	04000	(01)			
Subprovider - IRF	04100	(01)			
Nursery	04300	(01)			
Skilled Nursing Facility	04400	(01)			
Nursing Facility	04500	(01)			
Other Long Term Care	04600	(01)			

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES**

	<u>CODE</u>	<u>USE</u>		<u>CODE</u>	<u>USE</u>
OUTPATIENT SERVICE COST CENTERS			SPECIAL PURPOSE COST CENTERS		
Rural Health Clinic (RHC)	08800	(36)	Kidney Acquisition	10500	(01)
Federally Qualified Health Center (FQHC)	08900	(36)	Heart Acquisition	10600	(01)
Clinic	09000	(99)	Liver Acquisition	10700	(01)
Emergency	09100	(20)	Lung Acquisition	10800	(01)
Observation Beds (Non- Distinct Part)	09200	(01)	Pancreas Acquisition	10900	(01)
			Intestinal Acquisition	11000	(01)
			Islet Acquisition	11100	(01)
			Interest Expense	11300	(01)
OTHER REIMBURSABLE COST CENTERS			Utilization Review - SNF	11400	(01)
Home Program Dialysis	09400	(01)	Ambulatory Surgical Center (Distinct Part)	11500	(20)
Ambulance Services	09500	(01)	Hospice	11600	(05)
Durable Medical Equipment - Rented	09600	(20)			
Durable Medical Equipment - Sold	09700	(20)	NONREIMBURSABLE COST CENTERS		
CMHC	09900	(10)			
CORF	09910	(10)	Gift, Flower, Coffee Shop & Canteen	19000	(20)
OPT	09920	(10)	Research	19100	(20)
OOT	09930	(10)	Physicians' Private Offices	19200	(20)
OSP	09940	(10)	Nonpaid Workers	19300	(20)
I&R Services - Not Apprvd Prgm	10000	(01)			
Home Health Agency	10100	(10)			

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES**

ANCILLARY SERVICE COST CENTERS (Cont.)	<u>CODE</u>	<u>USE</u>	NONREIMBURSABLE COST CENTERS	<u>CODE</u>	<u>USE</u>
Hyperbaric Oxygen Therapy	07698	(01)	Other Nonreimbursable Cost Centers (specify)	07950	(50)
Lithotripsy	07699	(01)			
OUTPATIENT SERVICE COST CENTERS					
Family Practice	04040	(01)			
Telemedicine	04050	(01)			
Other Outpatient Service Cost Center (specify)	04950	(50)			
Observation Beds (Distinct Part)	09201	(10)			
OTHER REIMBURSABLE COST CENTERS					
Other Reimbursable Cost Centers (specify)	09850	(50)			
Support Surfaces - Rented	06630	(05)			
Support Surfaces - Sold	06730	(05)			
SPECIAL PURPOSE COST CENTERS					
Other Special Purpose Cost Centers (specify)	06950	(50)			
Other Organ Acquisition (specify)	08600	(20)			

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Medicare cost reports submitted electronically must meet a variety of edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software which produces an electronic cost report file for Medicare hospitals must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the hospital of the cause of every exception. The edit message generated by the vendor systems must contain the related 5 digit and 1 alpha character, where indicated, reject/edit code specified below. Any file submitted by a provider containing a level I edit will be rejected by the contractors. Notification must be made to CMS for any exceptions.

The edits are applied at two levels. Level I edits (10000 series reject codes) are those which test the format of the data to identify for correction of those error conditions which will result in a cost report rejection. These edits also test for the presence of some critical data elements specified in Table 3. Level II edits (20000 series edit codes) identify potential inconsistencies and/or missing data items. These items should be resolved at the provider site and appropriate worksheets and/or data submitted with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

The vendor requirements (above) and the edits (below) reduce both contractors processing time and unnecessary rejections. Vendors should develop their programs to prevent their client hospitals from generating an electronic cost report file where Level I edit conditions exist. Ample warnings should be given the provider where Level II edit conditions are violated.

The Level I edit conditions are to be applied against title XVIII services only. However, any inconsistencies and/or omission which would cause a Level I condition for non-title XVIII services should be resolved prior to acceptance of the cost report. [05/01/2010b]

Note: The dates in brackets [] at the end of each edit indicate effective date of that edit for cost reporting periods ending on or after that date. Dates followed by a "b" are for cost reporting periods beginning on or after and dates followed by an "s" are for services rendered on or after the specified date. [05/01/2010b]

I. Level I Edits (Minimum File Requirements)

Edit Condition

- | | |
|-------|---|
| 10000 | The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [05/01/2010b] |
| 10050 | No record may exceed 60 characters. [05/01/2010b] |
| 10100 | All alpha characters must be in upper case. This is exclusive of the vendor information, type 1 record, record number 3 and the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [05/01/2010b] |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

<u>Edit</u>	<u>Condition</u>
10150	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [05/01/2010b]
10200	The hospital provider number (record #1, positions 17-22) must be valid and numeric. [05/01/2010b]
10225	This edit has been redesignated as 12830S.
10250	All calendar format dates must be edited for 10 character format, e.g., 01/01/2010 (MM/DD/YYYY). [05/01/2010b]
10300	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and a possible date. [05/01/2010b]
10350	The fiscal year beginning date (record #1, positions 23-29) must be less than the fiscal year ending date (record #1, positions 30-36). [05/01/2010b]
10400	The vendor code (record #1, positions 38-40) must be a valid code. [05/01/2010b]
10450	The type 1 record #1 must be correct and the first record in the file. [05/01/2010b]
10500	All record identifiers (positions 1-20) must be unique. [05/01/2010b]
NOTE: Contractor's attempt to correct if all record identifiers are not unique in their working copy and continue processing the cost report. If the condition is correctable, notify the provider's vendor and send a copy of the ECR and PI files to the vendor and CMS Central Office. CMS Central Office requires a vendor software update to resolve the condition. [05/01/2010b]	
10550	Only a Y or N is valid for fields which require a yes/no response. [05/01/2010b]
10600	Variable columns (Worksheet B, Parts I and II, and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

10650 All line, subline, column, and subcolumn numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except as noted below for reconciliation columns. [05/01/2010b]

NOTE: If the administrative and general (A&G) cost center (Worksheet A, line 5) is fragmented into two or more cost centers, then line 5 must be deleted. Fragmented A&G lines must be in sequential order. Any cost center with accumulated costs as its statistic must have its Worksheet B-1 reconciliation column numbered the same as its Worksheet A line number followed by an "A" as part of the line number followed by the subline number.

For example, the following cost centers appear on Worksheet A, lines 5.01 to 5.06.

5.01 Nonpatient telephones	00540
5.02 Data processing	00550
5.03 Purchasing, receiving, and stores	00560
5.04 Admitting	00570
5.05 Cashiering/accounts receivable	00580
5.06 Other administrative and general	00590

If line 5.06, other administrative and general, is allocated based on accumulated cost, then the reconciliation column must be numbered 5A.06. This edit does not require consecutive numbering, only sequential. Line numbers may be skipped but must be in sequential order, e.g., 5.01, 5.02, 5.04, 5A.06. [05/01/2010b]

10655 The cost center code (positions 21-25) (type 2 records) must be a code from Table 5, Cost Center Coding, and each cost center code must be unique. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

10700 The following standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [05/01/2010b]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel Costs- Bldg & Fixt	1	00100-00149
Cap Rel Costs- Moveable Equip	2	00200-00249
Other Cap Rel Costs	3	00300
Employee Benefits Department	4	00400-00419
Adults & Pediatrics	30	03000
Subprovider - IPF	40	04000
Subprovider - IRF	41	04100
Subprovider	42	04200*
Nursery	43	04300
Skilled Nursing Facility	44	04400
Nursing Facility	45	04500
ICF/IID	45.01	04510*
Other Long Term Care	46	04600
PBP Clinical Lab Services-Prgm Only	61	06100
Whole Blood & Packed Red Blood Cells	62	06200-06229
Blood Clotting for Hemophiliacs	62.30	06250*
Renal Dialysis	74	07400
Observation Beds (Non-Distinct Part)	92	09200
Observation Beds (Distinct Part)	92.01	09201-09210*
Home Program Dialysis	94	09400
Ambulance Services	95	09500
I&R Services-Not Apprv Prgm	100	10000
Home Health Agency	101	10100-10109
Kidney Acquisition	105	10500
Heart Acquisition	106	10600
Liver Acquisition	107	10700
Lung Acquisition	108	10800
Pancreas Acquisition	109	10900
Intestinal Acquisition	110	11000
Islet Acquisition	111	11100
Other Organ Acquisition	112	08600-08619*
Interest Expense	113	11300
Utilization Review- SNF	114	11400
Ambulatory Surgical Center (D.P.)	115	11500-11519
Hospice	116	11600-11604
Gifts, Flower, Coffee Shop & Canteen	190	19000-19019
Research	191	19100-19119
Physicians' Private Offices	192	19200-19219
Nonpaid Workers	193	19300-19319

* Non-standard, indicated for establishing line number and cost center code use.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

10750 Cost center integrity for variable worksheets must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. (See Table 3E.) [05/01/2010b]

EXAMPLE: If you add a neonatal intensive care unit on line 12 of Worksheet S-3, Part I, it must also be on the first other special care unit line of Worksheet A (line 35), Worksheet D-1, Part II (line 47), Worksheet D-2, Part I (line 7), etc.

10800 For every line used on Worksheets A; B, Part I; C, Part I; D, Parts I through V; and D-2, D-3, D-4, and G-2, there must be a corresponding type 2 record. [05/01/2010b]

10850 Fields requiring numeric data (days, charges, discharges, costs, FTEs, etc.) may not contain any alpha character. [05/01/2010b]

10900 Numeric fields (except unit cost multipliers and HVBP adjustment factors) cannot exceed 11 positions. Unit cost multipliers cannot exceed 13 positions. HVBP adjustment factors cannot exceed 12 positions. [05/01/2010b]

10950 In all cases where the file includes both a total and the parts which comprise that total, each total must equal the sum of its parts. [05/01/2010b]

EXAMPLE: The inpatient departmental charges on Worksheet C, Part I, column 6, sum of lines 30 through 117, must equal total departmental charges as reported on Worksheet C, Part I, column 6, line 200.

11000 All dates must be possible, e.g., no "00", no "30" or "31" of February, and the date cannot be greater than the current date. [05/01/2010b]

10000S The hospital street address, city, state, and ZIP code (Worksheet S-2, Part I, line 1, column 1, and line 2, columns 1, 2, and 3) must be present and valid. [05/01/2010b]

10025S The provider's CBSA (Worksheet S-2, Part I, column 3, lines 3 through 19) must be a 5-position alphanumeric field. [10/01/2012b]

10050S The cost report beginning date (Worksheet S-2, Part I, column 1, line 20) must be on or after 05/01/2010. [05/01/2010b]

10100S The type of control (Worksheet S-2, Part I, column 1, line 21) must be present and a valid code of 1 through 13. [05/01/2010b]

10150S All provider and component numbers displayed on Worksheet S-2, Part I, column 2, lines 3 through 10, 12 through 19, and line 140, column 2, must contain six (6) alphanumeric characters. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 10200S The cost report period beginning date (Worksheet S-2, Part I, column 1, line 20) must precede the cost report ending date (Worksheet S-2, column 2, line 20). [05/01/2010b]
- 10250S The hospital name, CCN number, CBSA, provider type, certification date, and title XVIII payment mechanism (Worksheet S-2, Part I, line 3, columns 1 through 5, and 7, respectively) must be present and valid. [05/01/2010b]
- 10300S If Worksheet S-2, Part I, line 3, column 7, is P, Worksheet S-3, Part II, column 2, sum of lines 2 through 43, must be greater than zero. This edit applies to short term acute care hospitals subject to PPS, but not an LTCH (CCN XX-2000 through XX-2299), an IRF (CCN XX-3025 through XX-3099), or a psychiatric (CCN XX-4000 through XX-4499). [05/01/2010b]
- 10350S For each provider name reported (Worksheet S-2, Part I, column 1, lines 3 through 5, 7 through 10, or 12 through 19), there must be corresponding entries made on Worksheet S-2, Part I, lines 3 through 5, 7 through 10, or 12 through 19, for the CCN (column 2), the CBSA (column 3), provider type (column 4), the certification date (column 5), and the payment system for titles V, XVIII, or XIX (columns 6, 7, or 8, respectively, except lines 14, 18, and 19) indicated with a valid code (P, T, O, or N). (See Table 3D.) If there is no component name entered in column 1, then columns 2 through 8 for that line must also be blank. [05/01/2010b]
- 10400S If Worksheet S-2, Part I, any of lines 3 through 5, 7 through 10, or 12 through 19, column 2, has a response then column 3 must have a response. [05/01/2010b]
- 10450S On Worksheet S-2, Part I, there must be a response for:
Column 1: lines 21, 22, 26 through 27, 56, 59, 60, 63, 70, 75, 80, 81, 85, 105, 108, 110, 115, 116, 117, 121, 125, 140, 144, 146 through 149, 165, and 167.
Columns 1 and 2: lines 20, 39, 40, 90, 93 through 94, 96, 120.
Columns 1 and 2: lines 98, 98.01, 98.02, 98.05, and 98.06. [09/30/2017]
Columns 1 and 2: lines 22.01 and 22.02. [10/01/2013]
Column 2 only: lines 45 through 47, and 92.
Columns 1, 2, and 3: line 22.03. Do not apply this edit for cost reporting periods beginning on or after October 1, 2016. [10/01/2014]

If lines 3 through 5, 9, and/or 12, have a CCN in column 2, then the respective component, lines 155 through 160, columns 1 and 2, must be present.

If line 17 has a CCN in column 2, then line 161, column 2, must be present.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

10450S (Cont.)	<p>If line 22, column 1="Y", then line 22, column 2, and line 23, columns 1 and 2, must be present.</p> <p>If line 26, column 1, does not equal line 27, column 1, then line 27, column 2, must have a date.</p> <p>If line 94, column x (where x = 1 or 2), is "Y", then line 95, column x, must be present.</p> <p>If line 96, column x (where x = 1 or 2), is "Y", then line 97, column x, must be present.</p> <p>If CAH (line 105="Y") AND line 56="Y", then line 107, column 1, and line 58, column 1, must be present.</p> <p>If CAH (line 105="Y"), then line 106, column 1, must be present.</p> <p>If CAH (line 105="Y"), then line 109, columns 1 through 4, must be present.</p> <p>If NOT CAH (line 105="N"), and the cost reporting period equals 365 or 366 days, and line 167="Y", then line 169, column 1, must be present. Do not apply this edit for cost reporting periods beginning on or after October 1, 2016.</p> <p>If line 47, column 2="Y", then line 48, column 2, must be present.</p> <p>If line 56, column 1="Y" AND not a CAH (line 105="N"), then lines 57 and 58, column 1, must be present.</p> <p>If line 56, column 1="Y", then line 61, column 1, must be present.</p> <p>If line 57, column 1="Y", then line 57, column 2, must be present.</p> <p>If line 60, column 1="Y", then line 60.01 and subscripts, columns 2 and 3, must be present. [09/30/2017]</p> <p>If line 61, column 1="Y", then columns 4 and/or 5, must be present.</p> <p>If line 63, column 1="Y", then lines 66 and/or 67 must be present. [07/01/2010b]</p> <p>If line 70="Y", then line 71, column 1, must be present.</p> <p>If line 71, column 1="Y", then line 71, column 2, must be present.</p> <p>If line 75, column 1="Y", then line 76, column 1, must be present.</p> <p>If line 76, column 1="Y", then line 76, column 2, must be present.</p> <p>If line 90, (column x, where x=1 or 2)="Y", then line 91, column x, must be present.</p> <p>If line 91, column 1 or 2="Y" (title V or XIX), then lines 45 and 46, same respective column 1 or 3 (title V or XIX), must be present.</p> <p>If line 105="Y", then lines 98.03 and 98.04, columns 1 and 2, must be present. [09/30/2017]</p> <p>If line 115, column 1="Y", then line 115, column 2, must be present.</p> <p>If line 117="Y" then line 118, column 1, line 118.01, column 1 or 3, and line 118.02, column 1, must be present. [06/30/2012]</p> <p>If line 140, column 1="Y", and column 2 is not blank, then lines 141 through 143, all columns except P. O. Box, must be present (i.e. home office info).</p> <p>If line 165="Y", then line 166, columns 0 through 5, must be present.</p> <p>If line 167="Y", then line 171 must be "Y" or "N". [10/01/2014]</p>
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NOTE: Except as otherwise noted, the effective date for this edit is 05/01/2010b. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

<u>Edit</u>	<u>Condition</u>
10500S	If this is an IPF or IPF subprovider (Worksheet S-2, Part I, line 3 or 4, column 2, is in the range of XX-4000 to XX-4499, or there is a “S” or “M” in the third position of the provider number), and line 71, column 1, is “N”, and column 2, is “Y”, then column 3 must be 1, 2, 3, 4, or 5. If there is not an IPF as the provider or subprovider, then Worksheet S-2, Part I, line 70, column 1, must be “N”. [05/01/2010b]
10550S	If this is an IRF or IRF subprovider (Worksheet S-2, Part I, line 3 or 5, column 2, is in the range of XX-3025 to XX-3099, or there is a “T” or “R” in the third position of the provider number), and line 76, column 1, is “N”, and column 2, is “Y”, then column 3 must be 1, 2, 3, 4, or 5. If there is not an IRF as the provider or subprovider, then Worksheet S-2, Part I, line 75, column 1, must be “N”. [05/01/2010b]
10600S	For a CAH, if Worksheet S-2, Part I, column 1, line 56, equals “Y”, and column 1, line 105, is also “Y”, then questions 56 through 59 do not apply and are replaced with question 107. [05/01/2010b]
10650S	If this is an LTCH (Worksheet S-2, Part I, line 3, column 2, is in the range of XX-2000 to XX-2299), Worksheet S-2, Part I, line 80, column 1, must be “Y”. If this is not a LTCH, then Worksheet S-2, Part I, line 80, must be “N”. [05/01/2010b]
10700S	If Worksheet S-2, Part I, column 7, line 3 is “P”, then line 45, column 2, must contain either a “Y”, “N” or “P” response. [05/01/2010b]
10710S	If the CCN on Worksheet S-2, Part, I, column 2, line 3, is XX-4000 through XX-4499 (freestanding IPF), then Worksheet B, Part I, column 26, lines 60 and 73, must be greater than zero. [09/30/2017]
11750S	If Worksheet S-2, Part I, line 56, response is “Y”, then line 57 must contain a response “Y” or “N”. This edit does not apply if Worksheet S-2, Part I, line 107, is “Y”. [05/01/2010b]
12000S	If Worksheet S-2, Part I, line 22, column 2, is “Y”, then Worksheet E, Part A, line 33, must be 35 percent. [05/01/2010b]
12005S	If Worksheet S-2, Part I, line 22, column 1, is “Y”, and this provider has a CCN of XX-0001 through XX-0879 and Worksheet S-3, Part I, line 1, column 7, is greater than zero, then Worksheet S-2, Part I, line 24, the sum of columns 1 through 6, must be greater than zero. If Worksheet S-2, Part I, line 22, column 1, is “N”, do not apply this edit. [06/30/2012]
12008S	If Worksheet S-2, Part I, line 22, column 1, is “Y”, and this provider has a CCN of XX-0001 through XX-0879, and line 23, is “3”, then Worksheet S-2, Part I, line 24, the sum of columns 1 through 6, must equal the sum of Worksheet S-3, Part I, lines 1, 2, 8 through 13, and 32, column 7. [06/30/2012]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 12010S If Worksheet S-2, Part I, line 3, column 2 has a CCN of XX-3025 through XX-3099, and Worksheet S-3, Part I, line 1, column 7 is greater than zero, then Worksheet S-2, Part I, line 25, the sum of columns 1 through 6, must be greater than zero. [06/30/2012]
- 12013S If Worksheet S-2, Part I, any of lines 16.01 through 16.49, column 2, has an FQHC CCN entry, then Worksheet S-11, Part I, line 8, column 1, must be "N" (filing a consolidated cost report), and Worksheet S-11, Part II, must not be completed. [10/01/2014]
- 12015S If Worksheet S-3, Part I, line 17, column 7 is greater than zero, then Worksheet S-2, Part I, line 25, the sum of columns 1 through 6 must be greater than zero. [06/30/2012]
- 12030S Worksheet S-2, Part I, column 2, lines as indicated below may only contain those CCNs as indicated for that line. The type of provider is also indicated. [05/01/2010b] This was level 2 edit 20550S. It is now a level 1 rejectable edit to be consistent with HCRIS edits.

<u>Line</u>	<u>CCN # (1)</u>	<u>Type Provider</u>	
3	0001-0899	Short Term Hospitals	
	1225-1299	Medical Assistance Facility	
	1300-1399	CAH	
	1990-1999	Religious Non-Medical Health Care Institution (Hospital Services)	
	2000-2299	Long Term Care Hospitals	
	3025-3099	Rehabilitation Hospitals	
	3300-3399	Children's Hospitals	
	4000-4499	Psychiatric Hospitals	
	4, 5, 7	3 rd digit of CCN is M	Psychiatric unit in a CAH*
		3 rd digit of CCN is R	Rehabilitation unit in a CAH*
3 rd digit of CCN is S		Psychiatric unit*	
3 rd digit of CCN is T		Rehabilitation unit*	
3 rd digit of CCN is U		Swing bed designation for Short Term Hospital*	
3 rd digit of CCN is W		Swing bed designation for Long Term Care Hospital*	
3 rd digit of CCN is Y		Swing bed designation for Rehabilitation Hospital*	
3 rd digit of CCN is Z	Swing bed designation for a CAH*		
	0001-0899	Short Term Unit of Non-PPS Hospital	
	1300-1399	CAH	
	3025-3099	Rehabilitation Hospital as Subprovider	
	4000-4499	Psychiatric Hospital as Subprovider	

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit**Condition**

<u>Line</u>	<u>Provider # (1)</u>	<u>Type Provider</u>
9	5000-6499	Hospital-Based SNF
	6990-6999	Skilled Nursing Facility
10.01	G000-G999	ICF/IID
	H000-H999	ICF/IID
12	3100-3199	Home Health Agency
	7000-8499	Home Health Agency
	9000-9799	Home Health Agency
13	C000-C999	Ambulatory Surgical Center
14	1500-1799	Hospital-Based Hospice
15	3400-3499	Hospital-Based RHC
	3975-3999	Hospital-Based RHC
	8500-8899	Hospital-Based RHC
16	1000-1199	Hospital-Based FQHC
	1800-1989	Hospital-Based FQHC

* These are hospital components (excluded units) whose last three (3) numbers match those last three (3) numbers of the hospital.

17	1400-1499	CMHC
	4600-4799	CMHC
	4900-4999	CMHC
	3200-3299	CORF
	4500-4599	CORF
	4800-4899	CORF
	6500-6989	O/P Rehab. Providers (OPT, OOT, OSP)
18	2300-2499	Renal - Hospital Satellite
	3500-3799	Renal - Hospital Satellite
134	3 rd digit of CCN is P	Organ Procurement Organization**
134	9800-9899	Transplant Centers

(1) The first two characters of the CCN (not listed here) identify the state. The last 4 characters (listed above) identify the type of provider.

(**) EXCEPTION - Organ procurement organizations (OPOs) are assigned a 6-digit CCN. The first 2 digits identify the State code. The third digit is the alpha character "P". The remaining three digits are a unique facility identifier.

12050S If this hospital qualifies for sole community hospital (SCH) status (see 42 CFR §412.92) and Worksheet S-2, Part I, line 35, is greater than zero, then the beginning and ending dates on line 36 must be present. The number entered on line 35 should agree with the number of times line 36 is being subscripted, and vice versa. The beginning and ending dates, line 36 and any continuation of the subscripts, columns 1 and 2, must be within the parameters of the cost reporting period's beginning and ending dates, and the ending date may not be earlier than the beginning date. Conversely, if there is a date on line 36, then line 35 must be greater than zero. Line 35, column 1, can only have a response of -0-, 1, or 2. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 12100S If this hospital qualifies for medical dependent hospital (MDH) status (see 42 CFR §412.108) and Worksheet S-2, Part I, line 37, is greater than zero, then the beginning and ending dates on line 38 must be present. The beginning and ending dates, line 38 and any continuation of the subscripts, columns 1 and 2, must be within the parameters of the cost reporting period's beginning and ending dates, and the ending date may not be earlier than the beginning date. Conversely, if there is a date on line 38, then line 37 must be greater than zero. [05/01/2010b]
- 12105S For cost reporting periods beginning on or after October 1, 2017, Worksheet S-2, Part I, line 37.01, must be blank. [10/01/2015]
- 12125S If Worksheet S-2, Part I, column 1, line 20, begins on or after October 1, 2014, and Worksheet A, column 7, line 89, is greater than zero, then Worksheet S-8 and Worksheets M-1 through M-5 must not be completed. However, if Worksheet S-2, Part I, column 1, line 20, begins on or after October 1, 2014, and Worksheet A, column 7, line 89, is greater than zero, then Worksheets S-11, Parts I, III, and Part II for consolidated FQHCs, and Worksheets N-1 through N-5, respectively, must be completed. Only apply this edit if Worksheet S-2, Part I, line 16 (and subscripts), column 7, is "P", and Worksheet S-11, Part III, line 4, column 2, is greater than zero. [10/1/2014b]
- 12150S If Worksheet S-2, Part I, column 1, line 115, equals "Yes", column 2, line 115, must have a designation of A, B, or E. [05/01/2010b]
- 12200S If Worksheet S-2, Part I, line 47, column 2, equals "Y", then line 48, column 2, must have a response for all cost reports. [05/01/2010b]
- 12300S If the hospital has rendered title XIX inpatient services (Worksheet S-2, Part I, line 90, column 2, is 'Y'), then title XIX hospital days (Worksheet S-3, Part I, column 7, line 2, plus line 14) and title XIX hospital discharges (Worksheet S-3, Part I, column 14, line 2, plus line 14) must both be greater than zero. [05/01/2010b]
- 12350S All amounts reported on Worksheet S-3, Part I, must not be less than zero. [05/01/2010b]
- 12400S For Worksheet S-3, Part I, the sum of the inpatient days/outpatient visits in columns 5, 6, and 7, for each of lines 1, 5 through 20, 22, 24 through 26, 28, and 30 through 32, must be equal to or less than the total inpatient days/outpatient visits in column 8 for each line. [05/01/2010b]
- 12450S If the hospital is subject to IPPS and has a CCN of XX-0001 through XX-0879 and Worksheet S-2, Part I, line 3, column 7, is "P", then Worksheet S-3, Part II, column 5, lines 1 through 43, must be equal to or greater than zero. [05/01/2010b]
- 12500S For Worksheet S-3, Part I, the sum of the discharges in columns 12, 13, and 14, for each of lines 1, 14, and 16 through 18, must be equal to or less than the total discharges in column 15 for each line indicated. [05/01/2010b]
- 12550S If Worksheet S-2, Part I, column 1, line 75, equals "Y", then column 7, line 3, for the hospital, or line 5, for the subprovider, must be "P". If column 1, line 75, is "N", then the CCN in column 2, line 3, for the hospital, cannot be in the range of XX-3025 through XX-3099, and line 5, must be blank. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

<u>Edit</u>	<u>Condition</u>
12600S	If this is a LTCH (CCN on Worksheet S-2, Part I, line 3, column 2, is in the range of XX-2000 through XX-2299), then Worksheet S-2, Part I, line 80, column 1, must be "Y". [05/01/2010b]
12650S	If Worksheet S-2, Part I, line 71, column 1, is "Y", then Worksheet S-2, Part I, line 70, column 1, must be "Y". [05/01/2010b]
12655S	If Worksheet S-2, Part I, line 110, is "Y", then line 22, column 1, must be "N". [09/30/2017]
12660S	If Worksheet S-2, Part I, line 120, column 1, is "Y" and the provider's beds on Worksheet E, Part A, line 4, are greater than 100, and the provider's cost report period overlaps March 1, 2012, then Worksheet D, Part V, sum of the charges on lines 50 through 98, column 2.01, must be greater than zero. If Worksheet S-2, Part I, line 120, column 1, is "Y" and the provider's beds on Worksheet E, Part A, line 4, are less than or equal to 100, do not apply this edit. [05/01/2010b]
12800S	If Worksheet S-2, Part I, line 121, is answered "Y" then there must be an amount greater than 0 on line 72, column 26, on worksheet B, Part I, and vice versa. [05/01/2010b]
12830S	If Worksheet S-2, Part I, column 1, line 140, is "Y", and column 2 is not blank, the contractor number must be present on Worksheet S-2, Part I, column 3, line 141, and the contractor number must consist of five digits that are not exclusively zeroes. [12/31/2015]
12840S	If Worksheet A, column 7, line 74, is greater than zero, then Worksheet S-2, Part I, column 1, line 145, must be "Y" or "N"; and, if Worksheet S-2, Part I, column 1, line 145, is "N", then Worksheet S-2, Part I, column 2, line 145, must be "Y" or "N". [06/30/2015]
12850S	If Worksheet S-2, Part I, line 167, column 1 is "Y", then Worksheet S-2, Part I, line 20, column 1 (cost report beginning date), must be on or after 10/01/2010. [05/01/2010b]
12855S	Worksheet S-3, Part I, column 6, line 2, must be equal to or greater than Worksheet S-2, Part I, line 171, column 2. [10/01/2015b]
12900S	If Worksheet S-7, column 1, line 1 equals "Y", then Worksheet S-3, Part I, column 6, line 19, must equal zero and vice versa. If Worksheet S-7, column 1, line 2, equals "N", then Worksheet S-3, Part I, column 6, line 5, must equal zero. [05/01/2010b]]
12905S	For non-CAHs (Worksheet S-2 Part I, line 105, column 1, is "N"), if Worksheet S-2, Part II, column 1, line 9, is "Y", then Worksheet S-2, Part I, column 1, line 56, must also be "Y" and Worksheet A, column 7, sum of lines 21 and 22, must be greater than zero; and if Worksheet S-2, Part I, line 57, column 1, is "N", or columns 1 and 2, are "Y", then Worksheet E-4 for title XVIII must be completed. However, if Worksheet S-2, Part I, line 57, column 1, is "Y" and column 2, is "N", do not complete Worksheet E-4 for title XVIII. [06/30/2012]
NOTE:	Edit erroneously numbered as 12920S and added on this page in T-7 has been removed and renumbered as 14000S in T-8.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

12906S For CAHs (Worksheet S-2, Part I, line 105, column 1 is "Y"), if Worksheet S-2, Part II, column 1, line 9, is "Y", then Worksheet S-2, Part I, column 1, line 56, must also be "Y" and Worksheet A, column 7, sum of lines 21 and 22, must be greater than 0. CAHs do not complete Worksheet E-4. [06/30/2012]

12910S Worksheet S-2, Part II, must have a response in every ECR file for:

Column 1: lines 1-12, and 15.

If line 1, column 1, = "Y", then line 1, column 2, must be present.

If line 2, column 1, = "Y", then line 2, columns 2 and 3, must be present.

If line 4, column 1, = "Y", then line 4, column 2, must be present.

If line 6, column 1, = "Y", then line 6, column 2, must be present.

If line 12, column 1, = "Y", then lines 13 and 14, column 1 must be present.

If line 16, column 1, = "Y", then line 16, column 2, must be present.

If line 16, column 3, = "Y", then line 16, column 4, must be present.

If line 17, column 1, = "Y", then line 17, column 2, must be present.

If line 17, column 3, = "Y", then line 17, column 4, must be present.

If lines 16 or 17, (column x, where x = 1 or 3), is "Y", then line 18, column x, must be present.

If lines 16 or 17, (column x, where x = 1 or 3), is "Y", then line 19, column x, must be present.

If lines 16 or 17, (column x, where x = 1 or 3), is "Y", then line 20, column x, must be present.

If line 20, columns 1 or 3, are "Y", then line 20, column 0, must be present.

Columns 1 and 3: lines 16, 17, and 21. [06/30/2012]

12920S If Worksheet S-2, Part I, line 3, column 7, is "T" or "O" (except for children's hospitals (CCN XX-3300 through XX-3399)), then Worksheet S-2, Part II, must have a response in every ECR file for:

Column 1: lines 22 through 32, 34, and 36.

If line 32, column 1, = "Y", then line 33, column 1, must be present.

If line 34, column 1, = "Y", then line 35, column 1, must be present.

If line 36, column 1, = "Y", then line x (where x = 37, 38, 39, or 40), column 1, must be present.

If line 38, column 1, = "Y", then line 38, column 2, must be present. [06/30/2012]

12930S The cost report preparer information (Worksheet S-2, Part II, lines 41 through 43, all columns) must be valid and present. [06/30/2012]

12950S If Worksheet S-2, Part 1, line 167, column 1, is "Y", then line 170, column 1, must have an EHR reporting period beginning date and column 2 must have an EHR reporting period ending date. [04/01/2013s]

12951S If Worksheet S-2, Part I, line 171, column 1, is "Y", then column 2 must be greater than zero. [10/01/2015b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

The following wage index edits are to be applied against PPS short term acute care hospital providers only: edit numbers 13000S, 13050S, 13100S, 13150S, 13200S and 13250S. These edits do apply if the hospital is subject to PPS but not an LTCH (CCN XX-2000 through XX-2299), an IRF (CCN XX-3025 through XX-3099), an IPF (CCN XX-4000 through XX-4499) or if the third digit of the CCN is an "S" or a "T". Nor do they apply if the third digit of the CCN is M (psychiatric unit in a CAH) or the third digit of the CCN is R (rehabilitation unit in a CAH).

Edit Condition

- 12955S For Worksheet S-3, Part I, the amount reported in column 13, line 2, must be less than or equal to the amount in column 15, line 1; column 14, line 2, must be less than or equal to the amount in column 15, line 1; column 14, line 3, must be less than or equal to the amount in column 15, line 16; column 14, line 4, must be less than or equal to the amount in column 15, line 17; and the sum of columns 12, 13, and 14, lines 1 and 2, must be less than or equal to the amount in column 15, line 1. [12/31/15]
- 13000S For Worksheet S-3, Part II, sum of columns 2 and 3, each of lines 1 through 43, and subscripts as applicable, must be equal to or greater than zero. [05/01/2010b]
- 13050S The amount of salaries reported for Interns & Residents in approved programs, Worksheet S-3, Part II, column 1, line 7, must be equal to the amount on Worksheet A, column 1, line 21 (including subscripts). [05/01/2010b]
- 13100S The amount on Worksheet S-3, Part II, sum of columns 2 and 3, line 9, must equal the corresponding amount on Worksheet A, column 1, line 44, plus or minus any related amounts reported on Worksheet A-6, columns 4 and/or 8, for line 44 designation indicated in columns 3 and/or 7. [05/01/2010b]
- 13150S The amount on Worksheet S-3, Part II, sum of columns 2 and 3, line 10, must equal the corresponding amount on Worksheet A, column 1, lines 20, 23, 40 through 42, 45 through 46, 94 through 95, 98 through 101, 105 through 112, 113, 115 through 117 and 190 through 194, and subscripts thereof, plus or minus any related amounts reported on Worksheet A-6, columns 4 and/or 8, for lines 20, 23, 40 through 42, 45 through 46, 94 through 95, 98 through 101, 105 through 112, 114, 115 through 117, and 190 through 194 and subscripts thereof, indicated in columns 3 and/or 7. [05/01/2010b]
- 13200S Worksheet S-3, Part II, sum of columns 2 and 3, line 17, must be greater than zero. Apply this edit to PPS providers only. [05/01/2010b]
- 13250S If Worksheet S-3, Part II, sum of columns 2 and 3, lines 1 through 16, and 26 through 43, is greater than zero, then the corresponding line for column 5 must be greater than zero. If the sum of column 5, lines 9 and 10, divided by the sum of column 5, line 1, minus lines 2, 3, 5, 6, 7, and 8, is less than 15%, then lines 26 through 43 are not required to be completed. [05/01/2010b]
- 13255S The amount on Worksheet S-3, Part II, line 18, *column 4*, must equal the sum of Worksheet S-3, Part IV, line 25, and subscripts. [09/30/2017]
- 13275S If Worksheet S-2, Part I, line 3, column 7 is "P", and the CCN is XX-0001 through XX-0899, then the amount on Worksheet S-3, Part IV, line 24, must be greater than zero. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 13300S Eliminated as of 05/01/2010b
- 13350S If Worksheet S-4, line 20, column 1, has data then it must be five alphanumeric digits (CBSA). [05/01/2010b]
- 13375S If Worksheet S-5, line 13, is greater than zero, line 15 must be greater than zero (and vice versa). If line 14 is greater than zero, line 16 must be greater than zero (and vice versa). If line 17 is greater than zero, line 19 must be greater than zero (and vice versa). If line 18 is greater than zero, line 20 must be greater than zero (and vice versa). Additionally, if Worksheet S-5, line 13 or 17, is greater than zero, Worksheet A, line 74, column 7, must be greater than zero and if Worksheet S-5, line 14 or 18, is greater than zero, then Worksheet A, line 94, column 7, must be greater than zero. [06/30/2012]
- 13376S If Worksheet S-5, line 22 (and subscripts), column 2, is greater than zero, then line 22 (and subscripts), column 4, must be greater than zero (and vice versa). If line 22 (and subscripts), column 3, is greater than zero, then line 22 (and subscripts), column 5, must be greater than zero (and vice versa). Additionally, if sum of Worksheet S-5, line 22 and subscripts, column 2, is greater than zero, then Worksheet A, line 74, column 7, must be greater than zero; and, if the sum of Worksheet S-5, line 22, and subscripts, column 3, is greater than zero, then Worksheet A, line 94, column 7, must be greater than zero. [01/01/2013]
- 13377S Worksheet S-5, lines 10.01 and 10.02, must have a “Y” or “N” response. [10/01/2012b]
- 13380S If Worksheet S-5, line 10.02, column 1, is “N”, then line 10.03, column 2, must be 1, 2, 3, or 4; and if the cost reporting period is not the same as the calendar year, then line 10.03, column 1, must be 1, 2, 3, or 4. [10/01/2012b]
- 13385S If Worksheet S-5, line 10.01, is “Y”, then the sum of Worksheet S-5, line 23 (and subscripts), column 2, must equal the sum of Worksheet I-4, line 12, column 1, for the renal dialysis department, plus Worksheet I-4, line 12, column 1, for the home program dialysis department. [09/30/2016]
- 13400S The sum of Worksheet S-7, column 2, lines 3 through 199, must agree with Worksheet S-3, Part I, column 6, line 19. The sum of Worksheet S-7, column 3, lines 3 through 199, must agree with Worksheet S-3, Part I, column 6, line 5, excluding CAH. [05/01/2010b]
- 13450S If Worksheet S-8, line 13, column 1, is “N”, then line 13, column 2, must be blank, and line 14 (and any subscripts), columns 1 and 2, must be blank. [05/01/2010b]
- 13705S If Worksheet S-9, Part III, column 4, line 10, is greater than zero, then Worksheet O-1, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
- 13710S If Worksheet S-9, Part III, column 4, line 11, is greater than zero, then Worksheet O-2, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
- 13715S If Worksheet S-9, Part III, column 4, line 12, is greater than zero, then Worksheet O-3, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]
- 13720S If Worksheet S-9, Part III, column 4, line 13, is greater than zero, then Worksheet O-4, column 7, line 100, must be greater than zero, and vice versa. [10/01/2015b]

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TABLE 6 - EDITS**

Edit Condition

- 13725S Worksheet S-9, Part IV, line 15, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 12, columns 1, 2, or 3, respectively. [10/01/2015b]
- 13730S Worksheet S-9, Part IV, line 16, columns 1, 2, or 3, cannot be greater than Worksheet S-9, Part III, line 13, columns 1, 2, or 3, respectively. [10/01/2015b]
- 13735S If Worksheet S-9, Part IV, column 4, line 15, is greater than zero, then Worksheet O-3, column 7, line 25, must be greater than zero, and if Worksheet S-9, Part IV, column 4, line 16, is greater than zero, then Worksheet O-4, column 7, line 25, must be greater than zero. [10/01/2015b]

Worksheet S-10 edits apply only to 1886(d) hospitals and CAHs. The Worksheet S-10 edits do not apply to LTC, IRF, IPF, cancer, or children's hospitals. For 1886(d) hospitals and CAHs, apply the following edits: 14000S, 14005S, 14006S, 14010S, 14015S, and 14020S.

- 14000S If Worksheet S-10, line 3, is "Y" and line 4, is "N", then line 5 must not be zero. [10/01/2014b]
- 14005S Worksheet S-10, line 20, column 3, must be less than Worksheet C, line 200, column 8. *If Worksheet S-2, Part I, line 115, column 1, is "Y", do not apply this edit.* [10/01/2013b]
- 14006S Worksheet S-10, line 20, column 2, must be greater than *or equal to* line 25. [10/01/2013b]
- 14010S For each of columns 1 and 2, if Worksheet S-10, line 22, is greater than line 21, then line 23 must be zero. [10/01/2013b]
- 14015S If Worksheet S-10, line 27.01, is greater than zero, then line 26 must be greater than *or equal to* line 27.01, and line 27 must be less than 27.01. [10/01/2013b]
- 14020S If Worksheet S-10, line 26, is zero then line 27.01 must be zero. [10/01/2013b]

If the Medicare hospital-based FQHC payment mechanism on Worksheet S-2, Part I, column 7, line 16 (and applicable subscripts), is equal to "P", and Worksheet S-11, Part III, line 4, column 2, is greater than zero, then apply the following edits: 15100S, 15050S, 15100S, 15150S, 15200S, 15250S, 15300S, 15350S, 15400S, 15450S, 15500S, 15550S, 15600S, 15700S, 15750S, 15800S, 15850S, 15900S, 15950S, 16000S, 16050S, and 16100S.

- 15000S For each FQHC CCN entry on Worksheet S-2, Part I, column 2, line 16, and its applicable subscripts, the applicable Worksheet S-11, Part I, lines 1 through 3, must contain: the FQHC site name in column 1, line 1; the FQHC street address in column 1, line 2; the FQHC city name in column 1, line 3; the FQHC 2-letter state abbreviation in column 2, line 3; the FQHC ZIP code (formatted as XXXXX) or the FQHC ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3; the FQHC county name in column 4, line 3; and, an "R" or "U" in column 5, line 3. [10/01/2014b]
- 15050S If Worksheet S-11, Parts I and III, are present, then Worksheet N-1 must be present. Conversely, if Worksheet N-1 is present, then Worksheet S-11, Parts I and III, must be present. [10/01/2014b]
- 15100S The FQHC CCN reported on Worksheet S-11, Part I, column 2, line 9, beginning with subscripted line 9.01, must be between XX-1000 through XX-1199, or XX-1800 through XX-1989, where XX corresponds to the two digit state code. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>
15150S	The type of control reported on Worksheet S-11, Part I, column 2, line 1, must have a value of 1 through 11. (See Table 3B.) [10/01/2014b]
15200S	For the FQHC entered on Worksheet S-11, Part I, column 1, line 1, there must be a “Y” or “N” response for: Column 1: lines 4, 8, 11, 13, and 14. [10/01/2014b]
15250S	If Worksheet S-11, Part I, column 3, subscripts of line 9, are completed, it must have a valid five-position alphanumeric CBSA code. [10/01/2014b]
15300S	If Worksheet S-11, Part I, line 4, is “Y”, then Worksheet S-11, Part I, columns 1, 2, and 3, as applicable, lines 5 through 7, must be present and valid, and vice versa. [10/01/2014b]
15350S	The certification dates for the primary FQHC listed on Worksheet S-2, Part I, column 5, line 16, and for each corresponding consolidated FQHC entered on Worksheet S-11, Part II, column 2, line 1, must be present and possible, and must be on or before the cost reporting period beginning date (Worksheet S-2, Part I, column 1, line 20) and after 01/01/1966. [10/01/2014b]
15400S	If Worksheet S-11, Part I, column 1, line 8, is “Y”, then column 4 must contain a number greater than or equal to one, for the number of consolidated FQHCs other than the primary FQHC, and, if Worksheet S-2, Part I, column 5, line 16, is on or after 10/01/2014, then Worksheet S-11, Part I, column 2, line 8, must contain a date of request, and column 3 must contain the date of approval. If Worksheet S-11, Part I, column 4, line 8, is greater than or equal to 1, then column 1, must be “Y”. [10/01/2014b]
15450S	If Worksheet S-11, Part I, column 1, line 8, is “Y”, then line 9, beginning with subscripted line 9.01, for each FQHC must contain: the FQHC site name in column 1, the FQHC CCN in column 2, and the CBSA code in column 3. If the applicable Worksheet S-11, Part II, column 2, line 1, is on or after 10/01/2014, then Worksheet S-11, Part I, line 9, beginning with subscripted line 9.01, must contain the date of request in column 4, and the date of approval in column 5. If Worksheet S-11, Part I, column 1, line 8, is “N”, then line 9, beginning with subscripted line 9.01, must be blank. [10/01/2014b]
15500S	If Worksheet S-11, Part I, column 1, line 10, is “1” or “3”, then column 2 must have only an A, B, C, and/or D, and vice versa. If Worksheet S-11, Part I, column 1, line 10, is “2”, then column 2 must be blank, and vice versa. [10/01/2014b]
15550S	If Worksheet S-11, Part I, column 1, line 11, is “Y”, then line 12 must contain the type of grant award in column 1 (see Table 3B), the date of the grant award in column 2 (MM/DD/YYYY), and the grant award number in column 3. If Worksheet S-11, Part I, column 1, line 11, is “N”, then line 12 must be blank. [10/01/2014b]
15600S	If Worksheet S-11, Part I, column 1, line 13, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY), and vice versa. [10/01/2014b]
15650S	If Worksheet S-11, Part I, column 1, line 14, is “Y”, then columns 2 and 3 must be greater than zero, and vice versa. [10/01/2014b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 15750S For each consolidated FQHC entered on Worksheet S-11, Part II, column 1, line 1, there must be a corresponding entry for the type of control in column 3, and must have a value of 1 through 11. (See Table 3B.) [10/01/2014b]
- 15800S If Worksheet S-11, Part II, column 1, line 4, is “1” or “3”, then column 2 must have only an A, B, C, and/or D, and vice versa. If Worksheet S-11, Part II, column 1, line 4 is “2”, then column 2 must be blank, and vice versa. (See Table 3B.) [10/01/2014b]
- 15850S If Worksheet S-11, Part I, column 1, line 8, is “Y”, then for each consolidated FQHC identified on Worksheet S-11, Part I, column 2, lines 9.01 through 9.99, there must be a “Y” or “N” response on each applicable Worksheet S-11, Part II, for:
Column 1: lines 5, 7, and 8. [10/01/2014b]
- 15900S If Worksheet S-11, Part II, column 1, line 5, is “Y”, then line 6 must contain the type of grant award in column 1 (see Table 3B), the date of the grant award in column 2 (MM/DD/YYYY), and the grant award number in column 3. If Worksheet S-11, Part II, column 1, line 5, is “N”, then line 6 must be blank. [10/01/2014b]
- 15950S If Worksheet S-11, Part II, column 1, line 7, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY), and vice versa. [10/01/2014b]
- 16000S If Worksheet S-11, Part II, column 1, line 8, is “Y”, then both columns 2 and 3 must be greater than zero, and vice versa. [10/01/2014b]
- 16050S If Worksheet S-11, Part I, column 1, line 1, contains an entry, then Worksheet S-11, Part III, columns 1 through 4, lines 1 through 4, must be equal to or greater than zero. [10/01/2014b]
- 16100S If Worksheet S-11, Part I, column 2, any of lines 9.01 through 9.99, has an FQHC CCN entry, then Worksheet S-11, Part III, column 0, for lines 1.01 through 1.99, and 3.01 through 3.99, must contain a corresponding CCN in the exact same order. [10/01/2014b]
- 15700S If Worksheet S-11, Part I, any of lines 9.01 through 9.99, has an entry, then the corresponding Worksheet S-11, Part II, lines 1 through 3, must contain an entry for each FQHC: the FQHC site name in column 1, line 1; the FQHC street address in column 1, line 2; the FQHC city name in column 1, line 3; the FQHC two-letter state abbreviation in column 2, line 3; the FQHC ZIP code (formatted as XXXXX) or the FQHC ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3; the FQHC county name in column 4, line 3; and an “R” or “U” in column 5, line 3. [10/01/2014b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 10000A Worksheet A, columns 1 or 2, line 200, must be greater than zero. [05/01/2010b]
- 10050A If the hospital is not a rural hospital qualifying for an exception to the CRNA fee schedule (Worksheet S-2, Part I, line 108, column 1, is "N"), then nonphysician anesthetist costs after reclassification and adjustment (Worksheet A, column 7, line 19) must equal zero. [05/01/2010b]
- 10100A Other capital-related costs, interest expense, and utilization review-SNF, after reclassification and adjustment (Worksheet A, column 7, lines 3, 113, and 114), must equal zero. [05/01/2010b]
- 10150A Worksheet A, line 3, column 7, must be zero for the cost reporting period. [05/01/2010b]
- 10160A *When Worksheet S-2, Part I, line 3, column 7 is "P" (IPPS provider), if* Worksheet A, line 52, column 7, is greater than zero, then Worksheet S-3, Part I, line 32, column 8, must be greater than zero. [09/30/2017]
- 10200A For reclassifications reported on Worksheet A-6, the sum of all increases (columns 4 and 5) must equal the sum of all decreases (columns 8 and 9). [05/01/2010b]
- 10250A For each line on Worksheet A-6, if there is an entry in column 4 or 5, there must be an entry in columns 1 and 3; and if there is an entry in column 8 or 9, there must be an entry in columns 1 and 7. All entries in column 1 must be capitalized. All entries must be valid; for example, no salary adjustments in column 3 and/or 7, lines 1 through 3 (capital cost centers), 61, 92, and 113. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 10300A If Worksheet S-2, Part I, column 7, any of lines 3 through 6 equals P, and Worksheet S-2, Part I, line 21, equals 1, 2, 3, 4, 5, or 6, then Worksheet A-7, Part I, columns 1 through 3, line 10, minus column 5, line 10, must be greater than zero, and Worksheet A-7, Part III, sum of columns 9 through 14, lines 1 and 2 (and subscripts for each line), must be greater than zero. [05/01/2010b]
- 10325A An explanation must be on the first line for each reclassification code, or when there are multiple reclassifications of the same code, if data is present in any of columns 2 through 9 on Worksheet A-6, column zero. [10/01/2011b]
- 10350A Worksheet A-7, Part III, sum of columns 9 through 14, lines 1 and 2 (and subscripts for each line), must equal the corresponding line on Worksheet A, column 7, lines 1 and 2 (and subscripts). [05/01/2010b]
- 10351A If Worksheet A-7, Part III, line 3, sum of columns 5, 6, and 7, is greater than zero then the sum of Worksheet A-7, Part III, line 3, columns 1 and 2, must also be greater than zero. [05/01/2010b]
- 10400A For Worksheet A-8 adjustments on lines 3 through 9, 11, 13 through 22, 29, and 32, if column 2 has an entry, then columns 1 and 4 must have entries; and for lines 33 through 49 (and subscripts thereof), if column 2 has an entry, then all four columns (0, 1, 2, and 4) for that line must have entries. [05/01/2010b]
- 10425A For Worksheet A-8 adjustments on lines 1, 2, 26, and 27, if column 1, 2, or 5, has an entry, then all three columns for that line must have entries. [05/01/2010b]
- 10450A If Worksheet A-8-1, Part A, either of columns 4 or 5, lines 1 through 4, does not equal zero, then column 1, the corresponding line must be present. [05/01/2010b]
- 10500A If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-1, chapter 10 (Worksheet S-2, Part I, column 1, line 140, is "Y"), Worksheet A-8-1, Part A, columns 4 or 5 (amounts in columns 4 or 5 must have a parallel line number in column 1, and vice versa), sum of lines 1 through 4, must be greater than zero; and Part B, column 1, any one of lines 6 through 10, must contain any one of alpha characters A through G. Conversely, if Worksheet S-2, Part I, column 1, line 140, is "N", Worksheet A-8-1 must not be present. [05/01/2010b]
- 10540A *This edit has been redesignated as 10540D.*

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 10550A Worksheet A-8-2, column 3, must be equal to or greater than the sum of columns 4 and 5, and columns 6 and 7 must each be greater than zero if column 5 is greater than zero. CAHs are exempt from completing columns 6 and 7. [05/01/2010b]
- 10600A Worksheet A-6, column 10, must contain values of 9 through 14 (Worksheet A-7, Part III, column reference) for the corresponding line of column 3 or column 7 which contains a capital-related line number value of 1 or 2, and/or subscripts thereof. [05/01/2010b]
- 10650A Worksheet A-8, column 5, must contain a value of 9 through 14 (Worksheet A-7, Part III, column reference) for any line in column 4, including lines 1, 2, 26, and 27, which contain a capital-related line reference of 1 or 2 (and/or subscripts thereof) and has a basis code in column 1 and/or an amount in column 2. [05/01/2010b]
- 10700A Worksheet A-8-1, Part A, column 7, lines 1 through 4 (and subscripts thereof), must contain a value of 9 through 14 (Worksheet A-7, Part III, column 7 reference) if column 1, the corresponding line (and/or subscripts thereof), is 1 or 2. [05/01/2010b]
- 10750A If Worksheet A-8-3, sum of columns 1 through 4, line 47, is equal to zero, column 5, line 51, must also be equal to zero. Conversely, if Worksheet A-8-3, sum of columns 1 through 4, line 47, is greater than zero, then column 5, line 51, must be greater than the sum of columns 1 through 4, line 47, and equal to or less than 2080 hours. [05/01/2010b]
- 10755A If Worksheet A-8-3, line 33, is greater than zero, then line 33 must equal line 28; if line 34 is greater than zero, then line 34 must equal the sum of lines 27 and 31; or, if line 35 is greater than zero, then line 35 must equal the sum of lines 31 and 32. [05/01/2010b]
- 10760A If Worksheet A-8-3, line 44, is greater than zero, then line 44 must equal the sum of lines 38 and 39; if line 45 is greater than zero, then line 45 must equal the sum of lines 39 and 42; or, if line 46 is greater than zero, then line 46 must equal the sum of lines 42 and 43. [05/01/2010b]
- 10800A If Worksheet S-2, Part I, line 144, equals "Y", then Worksheet A-8-2, column 3, must be greater than zero and vice versa. [05/01/2010b]
- 10000B On Worksheet B-1, all statistical amounts must be greater than zero, except for reconciliation columns. [05/01/2010b]
- 10050B Worksheet B, Part I, column 26, line 202, must be greater than zero. [05/01/2010b]
- 10100B For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B-1, columns 1 through 23, line 202), the corresponding total cost allocation statistics (Worksheet B-1, column 1, line 1; column 2, line 2, etc.) must also be greater than zero. Exclude from this edit any reconciliation column. [05/01/2010b]
- 10150B For any column which uses accumulated cost as its basis of allocation (on Worksheet B-1), if there is a "-1" in the accumulated cost column, then there may not be an amount in the reconciliation column for the same cost center line. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 10000C On Worksheet C, Part I, all amounts must be equal to or greater than zero. [05/01/2010b]
- 10050C Worksheet C, Part I, column 1, line 92, must equal the sum of all title XVIII, Worksheets D-1, column 1, line 89, for hospital and subprovider components. [05/01/2010b]
- 10100C If Worksheet S-3, Part I, column 8, lines 1, 8 through 12, are greater than zero, the corresponding line (lines 30 through 35) on Worksheet C, Part I, column 6, must also be greater than zero, and vice versa. [05/01/2010b]
- 10000D The total outpatient charges on each line of Worksheet C, Part I, column 7, must be greater than or equal to the sum of all Worksheet D, Part V, columns 2 through 4. This edit was previously 20000D. [09/30/2017]
- 10050D If Medicare hospital inpatient days (Worksheet S-3, Part I, column 6, line 14) and Medicare hospital inpatient ancillary pass-through costs (Worksheet D, Part IV, column 11, line 200) are greater than zero, and the hospital is not an all-inclusive rate provider (Worksheet S-2, Part I, column 1, line 115, is "N"), then Medicare hospital inpatient ancillary service costs (Worksheet D-3, column 3, line 200) must also be greater than zero. [05/01/2010b]
- 10100D The total inpatient charges on each line of Worksheet C, Part I, column 6, must be greater than or equal to the sum of all Worksheets D-3, column 2, lines as appropriate. [05/01/2010b]
- 10150D Worksheet D-1, Part IV, line 87, for title XVIII hospital, must equal Worksheet S-3, Part I, column 8, line 28. [05/01/2010b]
- 10200D Worksheet D-1, column 1, sum of lines 5 and 6, must equal Worksheet S-3, Part I, column 8, line 5, and Worksheet D-1, column 1, sum of lines 10 and 11, must be equal to or less than Worksheet D-1, column 1, sum of lines 5 and 6. [05/01/2010b]
- 10250D Worksheet D-1, title XVIII, sum of lines 10 and 11, must equal Worksheet S-3 Part I, line 5, column 6. [05/01/2010b]
- 10300D If the sum of Worksheet D-2, Part I, column 1, lines 2 through 8, 10 through 19, and 21 through 26, is greater than zero, then line 28, column 1, must equal 100 percent. [05/01/2010b]
- 10350D The sum of all Worksheet D-1, column 1, line 85, for all titles for both SNF and/or NF components, must be equal to or less than the absolute value of Worksheet A-8, line 25. If Worksheet S-7, line 2, column 1, equals "Y", add Worksheet(s) E-2, column 1, line 7, to Worksheet D-1 for the comparison of the absolute value of Worksheet A-8, line 25. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 10400D If any of the hospital's Worksheet D-1, lines 5 through 8, and 17 through 20, are greater than zero, then each Worksheet D-1 with line 21 greater than zero for title V, title XVIII, and title XIX, must have the same rates for lines 5 through 8, and 17 through 20. Do not apply this edit to a CAH. [05/01/2010b]
- 10450D If Worksheet S-3, Part I, column 6, lines 1, 8 through 12 (or lines 16 through 17 for psychiatric or rehabilitation subproviders), are greater than zero, then the corresponding line on Worksheet D-3, column 2, lines 30 through 41, must also be greater than zero, and vice versa. [05/01/2010b]
- 10500D If Worksheet D-4, lines 1 through 6, columns 1 and/or 3, or lines 8 through 40, column 2, have data, then Worksheet S-2, Part I, lines 126 through 132, column 1, must have a corresponding certification date. [06/30/2012]
- 10505D If Worksheet D-4, line 62, column 2, is greater than zero, then Worksheet D-4, sum of lines 70 through 73, columns 1 and 2, must be greater than zero. [06/30/2014]
- 10540D Worksheet D-5, column 1, may only contain Worksheet A line numbers 4 through 41, 43, 50 through 77, 90 through 99, 105 through 111, 115, and subscripts as allowed. [05/01/2010b]*
- 10550D If Worksheet S-2, Part I, line 60, is "N", then Worksheet D, Part III, columns 1 and 2, and Worksheet D, Part IV, columns 2 and 3, must also be zero, and vice versa. [06/30/2012]
- 10560D If Worksheet S-2, Part I, line 58, is "N", then Worksheet D-5, Parts I and II, or, for cost reporting periods ending on or after June 30, 2014, Worksheet D-5, Parts III and IV, must not be present. [05/01/2010b]
- 10000E If Worksheet S-2, Part I, line 22, is "N", then Worksheet E, Part A, line 34, must be zero, and conversely, if line 22 is "Y", then each of the lines 32 through 34 must be greater than zero. [05/01/2010b]
- 10005E If Worksheet S-2, Part I, line 22, column 1, is "N", then Worksheet E, Part A, line 35.02, columns 1 and 2, and line 36, must be zero. Conversely, if the cost reporting period overlaps October 1, 2013, and Worksheet S-2, Part I, line 22, column 1, is "Y", then Worksheet E, Part A, line 35.02, column 1, must be zero, and line 35.02, column 2, and line 36, must be greater than zero. If the cost reporting period begins on or after October 1, 2013, and Worksheet S-2, Part I, line 22, column 1, is "Y", then Worksheet E, Part A, line 35.02, columns 1 and 2, as applicable, and line 36, must be greater than zero. [10/01/2013b]
- 10010E If the cost reporting period begins or overlaps October 1, 2013, and Worksheet S-2, Part I, line 22, is "Y", and Worksheet S-2, Part I, line 22.01, columns 1 and/or 2, is "N", then Worksheet E, Part A, lines 35 and 35.01, column 1, must be zero and column 2 must be greater than zero. If the cost reporting period begins after October 1, 2013, and Worksheet S-2, Part I, line 22, is "Y", and Worksheet S-2, Part I, line 22.01, columns 1 and/or 2, is "N", then Worksheet E, Part A, lines 35 and 35.01, columns 1 and 2, must be greater than zero, as applicable. [10/01/2013]

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- 10060E If the cost reporting period ends on or after October 1, 2013, then Worksheet E, Part A, line 1, must be zero, and the sum of lines 1.01 and 1.02 must be greater than zero if Worksheet S-3, Part I, line 14, column 6, is also greater than zero. [10/01/2013]
- 10070E This edit has been eliminated.
- 10080E If the cost reporting period overlaps October 1, 2013, then Worksheet E, Part A, column 1, lines 35 through 35.03, must be left blank, and only column 2 is completed. [10/01/2013]
- 10100E Worksheet E, Part A, line 40, column 1, if applicable (for hospital, title XVIII only) must be equal to or less than Worksheet S-3, Part I, *column 15, line 14*. [05/01/2010b]
- 10150E Worksheet E, Part A, line 30, must equal Worksheet L, Part I, line 7, where both amounts are present. [05/01/2010b]
- 10170E If Worksheet E, Part A, line 48, is greater than zero, Worksheet S-2, Part I, line 35 or 37, must be greater than zero (except when Worksheet S-2, Part I, line 37.01, is “Y”, then line 37 must be zero), and conversely, if Worksheet S-2, Part I, lines 35 or 37, is greater than zero, then Worksheet E, Part A, line 48, must be greater than zero. [05/01/2010b]
- 10180E The sum of Worksheet E-3, Part I, lines 1.01 through 1.04, must equal the amount entered on line 1. [08/31/2017]
- 10200E If Worksheet S-2, Part I, line 3 or 5, column 4, equals "5", and line 75, column 1, equals “Y”, and Worksheet S-3, Part I, line 1 or 17, column 6, is greater than zero, then Worksheet E-3, Part III, line 1 must be greater than zero, and vice versa. [05/01/2010b]
- 10250E If Worksheet S-2, Part I, line 76, column 1, is “Y”, and column 2, is “N”, and Worksheet S-3, Part I, line 1 or 17, column 6, is greater than zero, then Worksheet E-3, Part III, line 5, must have an amount greater than zero, and vice versa. [05/01/2010b]
- 10300E If Worksheet S-2, Part I, line 76, column 1, is “N”, and column 2, is “Y”, and column 3, is 1, 2, 3, 4 or 5, and Worksheet S-3, Part I, line 1 or 17, column 6, is greater than zero, then Worksheet E-3, Part III, line 8, must be greater than zero, and vice versa. [05/01/2010b]
- 10350E If Worksheet S-2, Part I, line 76, column 1, is “Y”, column 2, is “N”, and Worksheet S-3, Part I, line 1 or 17, column 6, is greater than zero, then Worksheet E-3, Part III, line 8, must be zero. [05/01/2010b]

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Edit Condition

- 10400E If Worksheet S-2, Part I, line 76, column 1, is “N”, column 2, is “N”, Worksheet S-3, Part I, line 1 or 17, column 6, is greater than zero and Worksheet E-3, Part III, line 7, is greater than zero, then Worksheet E-3, Part III, lines 6, must be greater than zero. [05/01/2010b]
- 10450E If Worksheet S-2, Part I, line 3, column 4, is “2”; line 80, column 1, is “Y”; line 87, column 1, is “N”, and Worksheet S-3, Part I, line 1, column 6, is greater than zero, then Worksheet E-3, Part IV, line 1, for the long term care facility, must be greater than zero, and vice versa. [05/01/2010b]
- 10455E If Worksheet S-2, Part I, line 3, column 4, is “2”; line 80, column 1, is “Y”; line 87, column 1, is “Y”, and Worksheet S-3, Part I, line 1, column 6, is greater than zero, then Worksheet E-3, Part I, line 1, for the *extended neoplastic disease care hospital*, must be greater than zero. [10/01/2014b]
- 10500E If Worksheet S-2, Part I, lines 3 or 4, column 4, equals "4", and line 70, column 1, is “Y”, and Worksheet S-3, Part I, line 1 or 16, column 6, is greater than zero, then Worksheet E-3, Part II, line 1, for the IPF must be greater than zero, and vice versa. [05/01/2010b]
- 10600E If Worksheet S-2, Part I, line 71, column 1, is “Y”, and column 2, is “N”, and Worksheet S-3, Part I, line 1 or 16, column 6, is greater than zero, then Worksheet E-3, Part II, line 4, must have an amount greater than zero. [05/01/2010b]
- 10650E If Worksheet S-2, Part I, line 71, column 1, is “N” and column 2, is “Y”, and column 3 is 1, 2, 3, 4 or 5, and Worksheet S-3, Part I, line 1 or 16, column 6, is greater than zero, then Worksheet E-3, Part II, line 7, must be greater than zero. [05/01/2010b]
- 10700E If Worksheet S-2, Part I, line 71, column 1 is “Y”, column 2, is “N”, and Worksheet S-3, Part I, line 1 or 16, column 6, is greater than zero, then Worksheet E-3, Part II, line 7, must be zero. [5/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 10750E If Worksheet S-2, Part I, line 71, column 1, is “N”, column 2, is “N”, and Worksheet S-3, Part I, line 1 or 16, column 6, is greater than zero, and Worksheet E-3, Part II, line 6, is greater than zero, then Worksheet E-3, Part II, line 5, must be greater than zero. [05/01/2010b]
- 10800E Edit has been changed to Level II edit 20900E. [05/01/2010b]
- 10825E If Worksheet E, Part A, line 8.01, or Worksheet E-4, line 4.01, is greater than zero then Worksheet S-2, Part I, line 61, column 1, must be “Y”. [05/01/2010b]
- 10830E If Worksheet E-4, line 6, or line 8, column 3, is greater than zero, then both lines must be greater than zero, and line 8, column 3, must be less than or equal to line 6. [01/31/2018]*
- 10850E Edit has been changed to Level II edit 20850E. [05/01/2010b]
- 10900E If Worksheet E, Part A, line 24, is less than or equal to zero, then lines 25 through 28 should be zero. [05/01/2010b]
- 10000H Worksheet H-2, Part II, sum of lines 1 through 19, for each of columns 1 through 4, and 5 through 23 (including the reconciliation column and accumulated cost column with negative one entries only), must equal the corresponding column of Worksheet B-1, line 101, and subscripts, as appropriate. [05/01/2010b]
- 10050H Worksheet H-2, Part I, columns 0 through 4, 5 through 23, and 25, lines 1 through 19, must agree with the corresponding columns on Worksheet B, Part I, line 101, and subscripts, as applicable. [05/01/2010b]
- 10100H If Worksheet H-1, Part I, any of columns 1 through 4, line 24, is greater than zero, then Worksheet H-1, Part II, sum of the corresponding columns, must be greater than zero. [05/01/2010b]
- 10150H Total visits on Worksheet H-3, Part I, sum of column 4, lines 1 through 6, must be equal to or greater than the unduplicated census count, Worksheet S-4, sum of columns 1 through 4, line 2. Do not apply this edit if Worksheet S-4, sum of columns 1 through 3, line 2, equals zero. [05/01/2010b]
- 10175H If Worksheet H-3, line 7 (sum of columns 6 and 7), is greater than zero, then Worksheet H-4, line 22 (sum of columns 1 and 2), and Worksheet H-5, line 4 (sum of columns 2 and 4), must be greater than zero, and vice versa. [06/30/2012]
- 10200H Worksheet H, column 10, line 24, must equal Worksheet A, column 7, line 101, and/or subscripts, as applicable. [05/01/2010b]
- 10250H Worksheet H-3, Part I, sum of lines 1 through 6, column 4, must equal Worksheet S-3, Part I, column 8, line 22, and subscripts, as applicable. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
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Edit Condition

- 10300H Worksheet H-3, Part I, columns 6 and 7, lines 1 through 6, must equal Worksheet S-4, columns 1 through 4, lines 21, 23, 25, 27, 29, and 31, respectively. Also, Worksheet H-3, Part I, lines 8 through 13, sum of columns 2 and 3, for all CBSAs, for each respective discipline, must equal the visits for the same respective discipline, on lines 1 through 6, columns 6 and 7. [05/01/2010b]
- 10000I Worksheet I-1 (Renal Dialysis), column 1, sum of lines 1 through 8 and 10 through 16, must equal Worksheet A, column 7, line 74. Worksheet I-1 (Home Program), column 1, sum of lines 1 through 8 and 10 through 16, must equal Worksheet A, column 7, line 94. If Worksheet S-2, Part I, line 145, column 1, is “Y”, do not apply this edit to the Renal Dialysis department and do not complete the Renal Dialysis department Worksheets I-1 through I-4 for this cost report. If Worksheet S-2, Part I, line 145, column 2, is “N”, do not apply this edit to the renal dialysis department. If the Home Program department Worksheet S-5, line 1, columns 1, 2, 3, 4, 5, and 6, are zero, do not apply this edit to the Home Program department. [05/01/2010b]
- 10050I Worksheet I-1 (Renal Dialysis), column 1, sum of lines 1 through 8, 10 through 16, and 18 through 26, must equal the amount from Worksheet B, Part I, column 26 (for cost reporting periods beginning on or after 10/1/2015, column 24, minus columns 21 and 22), line 74. Worksheet I-1(Home Program), column 1, sum of lines 1 through 8, 10 through 16, and 18 through 26, must equal the amount from Worksheet B, Part I, column 26 (for cost reporting periods beginning on or after 10/1/2015, column 24, minus columns 21 and 22), line 94. If Worksheet S-2, Part I, line 145, column 1, is “Y”, do not apply this edit to the Renal Dialysis department and do not complete the Renal Dialysis department Worksheets I-1 through I-4 for this cost report. If Worksheet S-2, Part I, line 145, column 2, is “N”, do not apply this edit to the renal dialysis department. If the Home Program department Worksheet S-5, line 1, columns 1, 2, 3, 4, 5, and 6, are zero, do not apply this edit to the Home Program department. [05/01/2010b]
- 10100I If Worksheet B, Part I, line 74, column 26, is greater than zero and Worksheet S-2, Part-I, line 145, column 1, is “N” and Worksheet S-2, Part I, line 145, column 2, is “Y”, then Renal Dialysis Worksheets S-5, I-1, I-2, I-3, I-4, and I-5 should be present (containing any data) and Worksheet I-3, line 17, column 3, should be greater than zero and vice versa. Do not apply this edit if Worksheet S-2, Part I, line 145, column 1, is “Y”. [05/01/2010b]
- 10150I If Worksheet B, Part I, line 94, column 26, is greater than zero, or if Worksheet I-4 (Home Program), line 11, column 4, is greater than zero, then Home Program Worksheets S-5, I-1, I-2, I-3, I-4 and I-5 must be present (containing any data), and vice versa; and Worksheet I-3, line 17, column 3, must be greater than zero. [05/01/2010b]
- 10200I If Worksheet I-2, any of columns 1 through 8, line 1, are greater than zero, then Worksheet I-3, for related columns 1 through 8, sum of lines 2 through 16, must be greater than zero. [05/01/2010b]
- 10250I If Worksheet S-2, Part I, line 145, column 1, is “N” and Worksheet A, column 7, line 74, is greater than zero, then the Worksheet I series must be present for renal dialysis services. Do not apply this edit if Worksheet S-2, Part I, line 145, column 1, is “Y”, or if column 2, is “N”. [05/01/2010b]
- 10300I If Worksheet I-1, column 1, line 31, is greater than zero, then Worksheet I-4, column 1, sum of lines 1 through 10, must also be greater than zero. [05/01/2010b]

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TABLE 6 - EDITS****Edit Condition**

- 10350I Worksheets I-2 and I-3, column 6, line 15, must be zero, for cost reporting periods beginning on or after October 1, 2015. [10/01/2015b]
- 10000J Worksheet J-1, Part I, sum of columns 0 through 4, 5 through 23, and 25, line 22, must equal Worksheet B, Part I, column 26, line 99, and/or applicable subscripts, and vice versa. [05/01/2010b]
- 10050J Worksheet J-1, Part II, sum of lines 1 through 21, for each of columns 1 through 4, and 5 through 23, must equal the corresponding columns of Worksheet B-1, line 99, and/or subscripts as appropriate. Include reconciliation and accumulated cost columns with negative one entries only. [05/01/2010b]
- 10000K For cost reporting periods ending prior to September 30, 2016, the K worksheet series must not be completed. [10/01/2015b]
- 10000L Worksheet L, Part I, line 11, must be zero and Worksheet S-2, Part I, line 45, column 2, must contain a response of "N" if Worksheet S-2, Part I, line 3, column 3, is urban (not 999xx CBSA code), and Worksheet E, Part A, line 4, is less than 100; except when Worksheet S-2, Part I, line 26, is "1" and Worksheet S-2, Part I, line 27, column 1, is "2", and Worksheet S-2, Part I, line 3, column 3, is 999xx (CBSA is rural). [05/01/2010b]
- 10050L If Worksheet S-2, Part I, line 46, is "N", then Worksheet L-1, must not be completed. [05/01/2010b]
- 10000M If Worksheet S-8 is present, then Worksheet M-1 must be present. Conversely, if Worksheet M-1 is present, then Worksheet S-8 must be present. [05/01/2010b]
- 10050M If Worksheet S-8, line 12, equals "Y", Worksheet M-2, column 3, lines 1, 2, and 3, must each be greater than zero and at least one line must contain a value other than the standard amount. Conversely if Worksheet S-8, line 12, equals "N", Worksheet M-2, column 3, lines 1, 2, and 3, must contain the values 4200, 2100, and 2100, respectively. Apply this edit to both the RHC components, and FQHC components for cost reporting periods beginning prior to October 1, 2014. [05/01/2010b]
- 10100M This edit has been eliminated.
- 10150M The sum of Worksheet M-1, column 7, lines 1 through 9, 11 through 13, 15 through 19, 23 through 27, and 29 through 30, must equal the amount on Worksheet A, column 7, line 88 for an RHC, and line 89 for an FQHC, for cost reporting periods beginning prior to October 1, 2014. [05/01/2010b]
- 10250M The sum of Worksheet M-3, line 16.02, columns 1 and 2, must be less than or equal to the sum of line 16.01, columns 1 and 2. For FQHCs, do not apply this edit for cost reporting periods beginning on or after October 1, 2014. [05/01/2010b]

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Edit Condition

If the Medicare hospital-based FQHC payment mechanism on Worksheet S-2, Part I, column 7, line 16 (and applicable subscripts), is equal to "P" and Worksheet S-11, *Part III*, column 2, sum of lines 2 and 4, is greater than zero, then apply the following edits 10000N, 10050N, 10150N, 10200N, 10250N, and 10300N:

- 10000N The sum of Worksheet N-1, column 7, line 100, must equal the amount on Worksheet A, column 7, line 89. [10/01/2014b]
- 10050N For each amount on Worksheet N-1, column 7, lines 23 through 31, and line 33, that are greater than zero, the corresponding total visits on Worksheet N-2, Part I, column 2, lines 1 through 10, must also be greater than zero. [10/01/2014b]
- 10150N Worksheet N-2, column 2, lines 1 through 10, must be equal to the sum of columns 7 and 8, lines 1 through 10, for each line. [10/01/2014b]
- 10200N Worksheet N-2, column 2, line 11, must be equal to Worksheet S-11, Part III, column 5, sum of lines 2 and 4. [10/01/2014b]
- 10250N Worksheet N-2, column 9, line 11 must, be equal to Worksheet S-11, Part III, column 2, line 2. [10/01/2014b]
- 10300N Worksheet N-2, column 10, line 11 must, be equal to Worksheet S-11, Part III, column 2, line 4. [10/01/2014b]
- 10000O For cost reporting periods ending on or after September 30, 2016, the O worksheet series must be completed when both of the following are true: Worksheet S-2, Part I, columns 2 and 5, line 14 (or applicable subscripts), have entries, and Worksheet A, column 7, line 116 (or applicable subscripts), is greater than zero, and vice versa. [09/30/2016]
- 10030O For each hospital-based hospice, if Worksheet A, column 7, line 116 (or applicable subscript), is greater than zero, then Worksheet O, column 7, line 100, must equal Worksheet A, column 7, line 116 (or applicable subscript) and Worksheet S-2, Part I, line 14 (or applicable subscripts), columns 2 and 5, must have an entry. [09/30/2016]
- 10050O Worksheet O-5, column 3, line 100, must equal Worksheet B, Part I, column 26, line 116. [09/30/2016]
- 10090O For each general service cost center with a net expense for cost allocation greater than zero (Worksheet O-6, Part II, line 100, columns 1 through 17), the corresponding total cost allocation statistic (Worksheet O-6, Part II, column 1, line 1; column 2, line 2, etc.) must also be greater than zero. Exclude from this edit any reconciliation column. [09/30/2010]
- 10100O Worksheet O-6 Part II, line 52, columns 6, 8, and 17, the statistic in each column must equal Worksheet S-9, line 12, column 4, minus Worksheet S-9, line 15, column 4. For Worksheet O-6, Part II, for each column 6, 8, and 17, if there is no cost on line 100, do not apply this edit. [09/30/2016]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 101500 Worksheet O-6 Part II, line 53, columns 6, 8, and 17, the statistic in each column must equal Worksheet S-9, line 13, column 4, minus Worksheet S-9, line 16, column 4. For Worksheet O-6, Part II, for each column 6, 8, and 17, if there is no cost on line 100, do not apply this edit. [09/30/2016]
- 102000 Worksheet O-6, Part II, line 50, columns 10, 11 and 15, the statistic in each column must equal Worksheet S-9, line 10, column 4. For Worksheet O-6, Part II, for each column 10, 11, and 15, if there is no cost on line 100, do not apply this edit. [09/30/2016]
- 102500 Worksheet O-6, Part II, line 51, columns 10, 11 and 15, the statistic in each column must equal Worksheet S-9, line 11, column 4. For Worksheet O-6, Part II, for each column 10, 11, and 15, if there is no cost on line 100, do not apply this edit. [09/30/2016]
- 103000 Worksheet O-6, Part II, line 52, columns 10, 11 and 15, the statistic in each column must equal Worksheet S-9, line 12, column 4. For Worksheet O-6, Part II, for each column 10, 11, and 15, if there is no cost on line 100, do not apply this edit. [09/30/2016]
- 103500 Worksheet O-6, Part II, line 53, columns 10, 11 and 15, the statistic in each column must equal Worksheet S-9, line 13, column 4. For Worksheet O-6, Part II, for each column 10, 11, and 15, if there is no cost on line 100, do not apply this edit. [09/30/2016]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

II. Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, note form, or any other manner as may be required by your contractor. Failure to clear these errors in a timely fashion, as determined by your contractor, may be grounds for withholding of payments.

Edit Condition

- 20000 All type 3 records with numeric fields and a positive usage must have values greater than zero (supporting documentation may be required for negative amounts). [05/01/2010b]
- 20050 Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [05/01/2010b]
- 20100 Moved to Level 1 edit 10655.
- 20150 Standard cost center lines, descriptions, and codes should not be changed. (See Table 5 for standard descriptions and codes.) This edit applies to the standard line only and not subscripts of that code. [05/01/2010b]
- 20200 All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [05/01/2010b]
- 20250 All nonstandard cost center codes may be placed on any standard subscripted cost center line and or generic cost center line within the cost center category, i.e. only nonstandard cost center codes of the general service cost center may be placed on standard cost center lines of general service cost centers. Exceptions are listed in edit 10700. [05/01/2010b]
- 20300 The cost to charge ratio on Worksheet C, Part I, column 11, should not be more than 100%, or less than 0.1%. [05/01/2010b]
- 20350 Administrative and general cost center codes 00500, 00540, 00550, 00560, 00570, 00580, 00590-00599, 01080, 01140, and 01160 (standard and nonstandard) may only appear on line 5 and subscripts of line 5. Other nonstandard descriptions and codes may also appear on subscripts of line 5, but must be within the general services cost center category. [05/01/2010b]
- 20450 The cost reporting period must be greater than 27 days and less than 459 days. [05/01/2010b]

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Edit Condition

- 20500 Bad debt for dual eligible beneficiaries new amounts cannot exceed total bad debts (e.g. for Worksheet E, Part A, line 66, must be less than or equal to line 64). Do not apply this edit if the total bad debt line is negative. This edit applies to the following worksheets: E, Part A, line 66; E, Part B, line 36; E-2, line 18; E-3, Part I, line 13; E-3, Part II, line 25; E-3, Part III, line 26; E-3, Part IV, line 16; E-3, Part V, line 27; E-3, Part VI, line 9 ; H-4, Part II, line 28; I-5, line 7; J-3, line 23; and, M-3, line 24. [05/01/2010b]
- 20000S Worksheet S, Part III, sum of columns 2 and 3, for line 200 (title XVIII), should not equal zero. [05/01/2010b]
- 20050S The combined amount due the provider or Program (Worksheet S, Part III, line 200, sum of columns 1 through 5) should not equal zero. [05/01/2010b]
- 20100S The hospital certification date (Worksheet S-2, Part I, column 5, line 3 through 5) should be on or before the cost report beginning date (Worksheet S-2, Part I, column 1, line 20). [05/01/2010b]

If the Medicare hospital payment mechanism (Worksheet S-2, Part I, column 7, line 3) is equal to P, then apply the following edits for codes 20200S, 20210S, and 20250S for acute care hospitals:

- 20200S The DRG payments other than outlier payments (Worksheet E, Part A, column 1, line 1) should be both greater than zero and greater than the outlier payments (Worksheet E, Part A, column 1, line 2). For cost reporting periods overlapping or beginning on or after October 1, 2013, the DRG payments other than outlier payments (Worksheet E, Part A, column 1, sum of lines 1.01 and 1.02) should be greater than zero and greater than the outlier payments (Worksheet E, Part A, column 1, line 2.) [05/01/2010b]
- 20210S The DRG payments for federal specific operating payment for Model 4 BPCI (Worksheet E, Part A, column 1, sum of lines 1.03 and 1.04) should be greater than the outlier payment for discharges for Model 4 BPCI (Worksheet E, Part A, column 1, line 2.02). Do not apply this edit if Worksheet E, Part A, column 1, lines 1.03, 1.04, and 2.02, all equal zero. [10/01/2014]
- 20250S The cost of Medicare Part A services under TEFRA (Worksheet E-3, Part I, column 1, line 1) should not be present. [05/01/2010b]
- 20300S If Worksheet S-2, Part I, lines 26 and 27, differ for standard geographic reclassification (not wage), then lines 26 and 27 must have a response in the ECR File. [05/01/2010b]
- 20350S A valid code for the type of hospital must be present on Worksheet S-2, Part I, column 4, line 3, as indicated in Table 3B. [05/01/2010b]

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<u>Edit</u>	<u>Condition</u>
20400S	For every valid subprovider on Worksheet S-2, Part I, line 4 through 6 and subscripts thereof, a corresponding line 4 through 6 and subscripts, column 4, as appropriate, must be present with a valid type of hospital code from Table 3B. [05/01/2010b]
20460S	If Worksheet S-2, Part I, line 63, is “Y”, then the FTE count should be completed on lines 64, 65, 66, or 67, as applicable. If any of lines 64 through 67, column 1, are completed, all columns for that line must be completed. [05/01/2010b]
20465S	If Worksheet S-2, Part I, line 63 is “Y”, then the sum of Worksheet S-2, Part I, line 66, columns 1 and 2, and line 67, columns 3 and 4, must be greater than or equal to the sum of Worksheet E-4, line 6, column 1, and line 10, column 2. [06/30/2012]
20500S	If the provider has a charge structure (Worksheet S-2, Part I, column 1, line 115, is “No”), for each cost center on lines 30 through 40, 43 through 91, 92.01 through 92.10, 99.xx, 101, and 105 through 117, if either total charges (Worksheet C, Part I, sum of column 6 and 7), or total costs after step down (Worksheet B, Part I, column 26) equal zero, then both should equal zero. [05/01/2010b]
20525S	If Worksheet S-2, Part I, CAH (line 105=“Y”) and line 167=“Y”, then line 168, must be present. [06/30/2012]
20550S	This edit is no longer an applicable level 2 edit. It was changed to level 1 edit 12030S in order to be consistent with the rejectable edits in HCRIS rather than just a warning. [05/01/2010b]
20600S	If Worksheet S-2, Part I, column 1, line 146, response is “Y”, providers should insure that proper documentation has been submitted to their contractor in accordance with CMS Pub. 15-2, §4020. [05/01/2010b]
20650S	If Worksheet S-2, Part I, column 1, line 105 response is “Y”, then Worksheet S-3, Part I, column 4, the sum of lines 1, and 7 through 12 should be greater than zero. [05/01/2010b]
20700S	If Worksheet S-2, Part II, columns 1 or 3, line 16, equals “Y”, then line 16 the corresponding column 2 or 4 must have a paid through date of the PS&R, after the cost report fiscal year end date. [05/01/2010b]
20750S	Eliminated as of 05/01/2010b. The edit was incorporated into edit 20700S.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 21000S The following statistics from Worksheet S-3, Part I, should be greater than zero:
- a. Number of beds for the hospital (column 2, line 14) [05/01/2010b];
 - b. Number of beds for the facility (column 2, sum of lines 14 through 24) [05/01/2010b];
 - d. Total inpatient days for all patients in the hospital (column 8, line 14) [05/01/2010b];
and
 - e. Total inpatient days for all patients in the facility (column 8, sum of lines 1 through 13 and 15 through 26). [05/01/2010b]
- 21050S If Medicare hospital inpatient days (Worksheet S-3, Part I, column 6, line 14) is greater than zero, then the following fields on Worksheet S-3, Part I, should also be greater than zero.
- a. Total hospital discharges (column 15, line 14) [05/01/2010b];
 - b. Medicare hospital discharges (column 13, line 14) [05/01/2010b]; and
 - c. Hospital full time equivalent employees (column 10, line 14). [05/01/2010b]
- 21100S Total hospital inpatient days (Worksheet S-3, Part I, column 8, lines 1, 8 through 12, 16 through 21, and 24) should be less than or equal to hospital bed days available (Worksheet S-3, Part I, column 3, lines 1, 8 through 12, 16 through 21, and 24). [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

<u>Edit</u>	<u>Condition</u>
21150S	The hospital and each component in a health care complex reporting interns and residents in FTEs (Worksheet S-3, Part I, column 9, lines 14, and 16 through 26) should have corresponding cost allocation statistics for interns and residents (Worksheet B-1, sum of columns 21 and 22, sum of lines 30 through 46, 88 through 89, 94, 99, 115, and 116, respectively) and, conversely, there should be FTEs on the aforementioned Worksheet S-3 if there are statistics on the aforementioned Worksheet B-1. [05/01/2010b]
21200S	For prospective payment system hospital cost reports, where the ratio of Worksheet S-3, Part II, column 5, sum of lines 9 and 10, divided by the result of column 5, line 1, minus the sum of column 5, lines 3, 5, and 8, is equal to or greater than 5 percent, Worksheet S-3, Part III, columns 2 and 5, line 7, must be present. [05/01/2010b]
21250S	For prospective payment system hospital cost reports, where the ratio of Worksheet S-3, Part II, column 5, sum of lines 9 and 10, divided by the result of column 5, line 1, minus the sum of column 5, lines 3, 5, and 8, is equal to or greater than 15 percent, Worksheet S-3, Part II, column 2, lines 26 through 43, must be present, if the corresponding line on Worksheet A, column 1, is greater than zero. [05/01/2010b]
21300S	If Worksheet S-3, Part II, sum of columns 2 and 3, lines 9 and 10, are greater than zero, then the sum of columns 2 and 3, line 19, must also be greater than zero. The provider should submit supporting documentation when the sum of lines 9 and 10 is greater than zero and line 19 equals zero. [05/01/2010b]
21350S	If Worksheet S-2, Part I, column 1, line 12, and subscripts, are present, then Worksheet S-4, column 1, line 19, must be greater than zero and the number of CBSA codes on line 20, and subscripts, must equal the number identified on line 19. [05/01/2010b]
20000A	Worksheet A-6, column 1 (reclassification code), must be an alpha character. [05/01/2010b]
20050A	Worksheet A-7, Part III, column 2, must be less than or equal to column 1 for lines 1 and 2, and subscripts thereof. [05/01/2010b]
20100A	If there are provider-based physician adjustments on Worksheet A-8-2, then column 1 may only contain Worksheet A line numbers 4 through 99, 105 through 112, 115, and subscripts thereof. [05/01/2010b]
20150A	If Worksheet A, column 7, either of lines 74 or 94, is greater than zero, then Worksheet S-5, columns 1 or 2, line 21, must contain an X. DO NOT APPLY IF WORKSHEET S-2, Part I, line 145, =“Y”. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

Column headings (Worksheets B-1, B, Parts I, and II, J-1, Part II, and L-1, Part I) are required as indicated for codes 20000B and 20050B:

- 20000B At least one cost center description (lines 1 through 3), at least one statistical basis label (lines 4 through 5), and one statistical basis code (line 6) (capital cost center lines only) must be present for each general service cost center with cost greater than zero (Worksheet B-1, columns 1 through 23, line 202). Exclude any reconciliation columns from this edit. [05/01/2010b]
- 20050B The column numbering among these worksheets must be consistent. For example, data in capital-related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [05/01/2010b]
- 20100B Worksheet B, Part II, column 26, sum of lines 30 through 117 and 190 through 194, and subscripts as allowed, must be equal to or greater than zero. Not applicable for CAHs. [05/01/2010b]
- 20000C If Worksheet C, Part I, column 3, has costs on any line, then column 8 must have charges on the corresponding cost center and vice versa. [10/01/2012b]
- 20000D This edit has been moved to level 1 edit number 10000D. [05/01/2010b]
- 20050D If the provider has a charge structure (Worksheet S-2, Part I, line 115, column 2 is not A, B, or E) and total inpatient days (Worksheet D-1, column 1, line 1, for the hospital and all components and all titles) are greater than zero, then general inpatient routine service charges (Worksheet D-1, column 1, line 28, for the hospital and all components and all titles) must also be greater than zero. If there are no private room days, do not apply this edit. [05/01/2010b]
- 20100D If Worksheet D-4, Part III, column 1, line 66, is greater than zero or Part IV, sum of columns 1 and 2, lines 76 through 80, are greater than zero, then both must be greater than zero. [05/01/2010b]
- 20125D The number of total usable organs Worksheet D-4, Part III, line 62, must equal Worksheet D-4, Part IV, sum of columns 1 and 2, line 74, minus the sum of columns 1 and 2, line 83. [10/01/2014b]
- 20150D If Worksheet B, Part I, column 26, lines 105 through 112, as appropriate, are greater than zero or Worksheet D-4, Part IV, sum of columns 1 and 2, lines 70 through 73, are greater than zero, then both should be greater than zero. [05/01/2010b]
- 20200D Worksheet D-4, Part IV, sum of columns 1 and 2, lines 70 through 73, should equal the sum of columns 1 and 2, lines 75 through 83. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS**

Edit Condition

- 20250D If Worksheet D-5, Part IV, line 20 or 21, is greater than zero, then Worksheet E-4, line 6, must be greater than zero. [06/30/2014]
- 20850E If Worksheet S-2, Part I, line 61, column 1, is “Y”, then Worksheet E, Part A, line 8.01, or Worksheet E-4, line 4.01, must be greater than zero and vice versa. [05/01/2010b]
- 20100E Worksheet E, Part A, line 40, column 1, if applicable (title XVIII only), must be equal to or less than Worksheet S-3, Part I, column 13, for the sum of lines 2 and 14. [05/01/2010b]*
- 20900E Worksheet E-3, Part VI, line 9, bad debt for dual eligible beneficiaries, cannot exceed the total bad debt line 8 (e.g. Worksheet E-3, Part I, line 13, cannot exceed line 11; E-3, Part II, line 25, cannot exceed line 23; E-3, Part III, line 26, cannot exceed line 24; E-3, Part IV, line 16, cannot exceed line 14; E-3, Part V, line 27, cannot exceed line 25). Do not apply this edit if total bad debt is negative. [05/01/2010b]
- 20000G Total assets on Worksheet G (sum of each of columns 1 through 4, lines 1 through 10, 12 through 29 (subscripts as indicated), and 31 through 34, must equal total liabilities and fund balance (sum of each of columns 1 through 4, lines 37 through 44, 46 through 49, and 52 through 58). [05/01/2010b]
- 20050G Total patient revenue (Worksheet G-2, Part I, column 3, line 28) should equal the sum of inpatient and outpatient revenue (Worksheet G-2, Part I, sum of columns 1 and 2, line 28). [05/01/2010b]
- 20100G Net income or loss (Worksheet G-3, column 1, line 29) should not equal zero. [05/01/2010b]
- 20150G Contractual allowances (Worksheet G-3, column 1, line 2) should not be negative. [10/01/2012b]
- 20000I If Worksheet I-1, column 1, lines 1 through 6, have amounts greater than zero, then the corresponding line for columns 3 and 4, must contain amounts which do not equal zero. [05/01/2010b]
- 20050I If Worksheet I-1, column 1, line 31, is greater than zero, then Worksheet I-4, column 7, including subscripts, and the sum of lines 1 through 10, must be greater than zero, and vice versa. [05/01/2010b]
- 20100I Worksheet I-2, column 11, sum of lines 2 through 16, and 18, must equal Worksheet I-1, column 1, sum of lines 1 through 8, 10 through 16, 18 through 26, and 28 through 30. [05/01/2010b and beginning prior to 10/01/2015]
- 20105I Worksheet I-2, column 11, line 19, plus column 6, line 14, must equal Worksheet I-1, column 1, line 31. [10/01/2015b]
- 20150I If Worksheet I-2, column 11, line 12, is greater than zero, then the treatments reported on Worksheet I-3, column 0, line 12, should also be greater than zero. [05/01/2010b]
- 20200I Worksheet I-4, column 4, lines 1 through 10, should be equal to or less than the corresponding amounts in column 1 for each line. [05/01/2010b]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2552-10
TABLE 6 - EDITS****Edit Condition**

- 20250I If Worksheet I-4, column 1, sum of lines 1 through 10, is greater than zero, then Worksheet I-2, column 11, sum of lines 2 through 11, must also be greater than zero. [05/01/2010b]
- 20100K Worksheet K-5, Part I, line 34, the sum of columns 0 through 3, 4 through 22, and 24, plus subscripts, must equal Worksheet B, Part I, column 26, line 116. [05/01/2010b through periods beginning prior to 10/01/2015]
- Apply the following K series edits if Worksheet S-2, columns 2 and 5, line 14, are present.
- 20000K Worksheet A, column 7, line 116, must be greater than zero. [05/01/2010b through periods beginning prior to 10/01/2015]
- 20050K Worksheet K, column 10, line 39, must be equal to Worksheet A, column 7, line 116. [05/01/2010b through periods beginning prior to 10/01/2015]
- 20000M Worksheet M-2, sum of column 2, lines 1 through 3, 5 through 7, and 9, should agree with Worksheet S-3, Part I, column 8, line 26, and subscripts as applicable. For FQHCs, do not apply this edit for cost reporting periods beginning on or after 10/1/2014. [05/01/2010b]
- 20050M Total FTEs on Worksheet M-2, column 1, sum of lines 1 through 3 and 5 through 7, should be equal to or less than the FTEs on Worksheet S-3, Part I, column 10, line 26, and subscripts as applicable. For FQHCs, do not apply this edit for cost reporting periods beginning on or after 10/1/2014. [05/01/2010b]
- 20050O If Worksheet S-2, Part I, columns 2 and 5, line 14, are present, then there must be an entry on Worksheet O, column 7, lines 3, 4, 5, 13, 14, 28, 37, 38, and 41. Do not apply this edit to Worksheet O, column 7, line 5, if Worksheet O-3, column 7, line 100; Worksheet O-4, column 7, line 100; and Worksheet O, column 7, line 66; are all zero. [9/30/2016]

NOTE: CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.

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 05-31-2019

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III
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PART I - COST REPORT STATUS

Provider use only	1. <input type="checkbox"/> Electronically filed cost report Date: _____ Time: _____ 2. <input type="checkbox"/> Manually submitted cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full or "L" for low.		
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractor's Vendor Code: _____ 12. <input type="checkbox"/> If line 5, column 1, is 4: Enter number of times reopened = 0-9.

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE 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 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.

I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(Signed) _____
Chief Financial Officer or Administrator of Provider(s)

 Title

 Date

PART III - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII		HIT	TITLE XIX	
		PART A	PART B			
	1	2	3	4	5	
1	HOSPITAL					1
2	SUBPROVIDER - IPF					2
3	SUBPROVIDER - IRF					3
4	SUBPROVIDER (OTHER)					4
5	SWING BED - SNF					5
6	SWING BED - NF					6
7	SNF					7
8	NF, ICF/IID					8
9	HOME HEALTH AGENCY					9
10	HOSPITAL-BASED - RHC					10
11	HOSPITAL-BASED - FQHC					11
12	OUTPATIENT REHABILITATION PROVIDER (Specify)					12
200	TOTAL					200

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA	PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I
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Hospital and Hospital Health Care Complex Address:					1
1 Street:	P.O. Box:				
2 City:	State:	ZIP Code:	County:		2

Hospital and Hospital-Based Component Identification:									
Component	Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N)			
						V	XVIII	XIX	
0	1	2	3	4	5	6	7	8	
3 Hospital									3
4 Subprovider- IPF									4
5 Subprovider- IRF									5
6 Subprovider- (Other)									6
7 Swing Beds-SNF									7
8 Swing Beds-NF									8
9 Hospital-Based SNF									9
10 Hospital-Based NF									10
11 Hospital-Based OLTC									11
12 Hospital-Based HHA									12
13 Separately Certified ASC									13
14 Hospital-Based Hospice									14
15 Hospital-Based Health Clinic-RHC									15
16 Hospital-Based Health Clinic-FQHC									16
17 Hospital-Based (CMHC, CORF and OPT)									17
18 Renal Dialysis									18
19 Other									19
20 Cost Reporting Period (mm/dd/yyyy)	From: _____	To: _____							20
21 Type of control (see instructions)									21

Inpatient PPS Information										
						1	2	3		
22	Does this facility qualify and is it currently receiving payments for disproportionate share hospital adjustment, in accordance with 42 CFR 412.106? In column 1, enter "Y" for yes or "N" for no. Is this facility subject to 42 CFR 412.106 (c)2 (Pickle amendment hospital)? In column 2, enter "Y" for yes or "N" for no.									22
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, "Y" for yes or "N" for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2, "Y" for yes or "N" for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)									22.01
22.02	Is this a newly merged hospital that requires final uncompensated care payments to be determined at cost report settlement? (see instructions) Enter in column 1, "Y" for yes or "N" for no, for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no, for the portion of the cost reporting period on or after October 1.									22.02
22.03	Did this hospital receive a geographic reclassification from urban to rural as a result of the OMB standards for delineating statistical areas adopted by CMS in FY2015? Enter in column 1, "Y" for yes or "N" for no for the portion of the cost reporting period prior to October 1. Enter in column 2, "Y" for yes or "N" for no for the portion of the cost reporting period occurring on or after October 1. (see instructions) Does this hospital contain at least 100 but not more than 499 beds (as counted in accordance with 42 CFR 412.105)? Enter in column 3, "Y" for yes or "N" for no.									22.03
23	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter "Y" for yes or "N" for no.									23

		In-State Medicaid paid days	In-State Medicaid eligible unpaid days	Out-of State Medicaid paid days	Out-of State Medicaid eligible unpaid days	Medicaid HMO days	Other Medicaid days	
		1	2	3	4	5	6	
24	If this provider is an IPPS hospital, enter the in-state Medicaid paid days in column 1, in-state Medicaid unpaid days in column 2, out-of-state Medicaid paid days in column 3, out-of-state Medicaid eligible unpaid days in column 4, Medicaid HMO paid and eligible but unpaid days in column 5, and other Medicaid days in column 6.							24
25	If this provider is an IRF, enter the in-state Medicaid paid days in column 1, in-state Medicaid eligible unpaid days in column 2, out-of-state Medicaid paid days in column 3, out-of state Medicaid eligible unpaid days in column 4 Medicaid HMO paid and eligible but unpaid days in column 5.							25

		1	2	3	
26	Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter "1" for urban or "2" for rural.				26
27	Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter in column 1, "1" for urban or "2" for rural. If applicable, enter the effective date of the geographic reclassification in column 2.				27
35	If this is a sole community hospital (SCH), enter the number of periods SCH status is in effect in the cost reporting period.				35
36	Enter applicable beginning and ending dates of SCH status. Subscript line 36 for number of periods in excess of one and enter subsequent dates.	Beginning: _____	Ending: _____		36
37	If this is a Medicare dependent hospital (MDH), enter the number of periods MDH status is in effect in the cost reporting period.				37
37.01	Is this hospital a former MDH that is eligible for the MDH transitional payment in accordance with the FY 2016 OPSS final rule? Enter "Y" for yes or "N" for no. (see instructions)				37.01
38	If line 37 is 1, enter the beginning and ending dates of MDH status. If line 37 is greater than 1, subscript this line for the number of periods in excess of one and enter subsequent dates.	Beginning: _____	Ending: _____		38
39	Does this facility qualify for the inpatient hospital payment adjustment for low volume hospitals in accordance with 42 CFR 412.101(b)(2)(i) or (ii)? Enter in column 1 "Y" for yes or "N" for no. Does the facility meet the mileage requirements in accordance with 42 CFR 412.101(b)(2)(i) or (ii)? Enter in column 2 "Y" for yes or "N" for no. (see instructions)				39
40	Is this hospital subject to the HAC program reduction adjustment? Enter "Y" for yes or "N" for no in column 1, for discharges prior to October 1. Enter "Y" for yes or "N" for no in column 2, for discharges on or after October 1. (see instructions)				40

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)			
		V	XVIII	XIX			
		1	2	3			
Prospective Payment System (PPS)-Capital							
45	Does this facility qualify and receive capital payment for disproportionate share in accordance with 42 CFR 412.320? (see instructions)				45		
46	Is this facility eligible for additional payment exception for extraordinary circumstances pursuant to 42 CFR 412.348(f)? If yes, complete Wkst. L, Pt. III, and Wkst. L-1, Pt. I, through Pt. III.				46		
47	Is this a new hospital under 42 CFR 412.300(b) PPS capital? Enter "Y" for yes or "N" for no.				47		
48	Is the facility electing full federal capital payment? Enter "Y" for yes or "N" for no.				48		
Teaching Hospitals							
56	Is this a hospital involved in training residents in approved GME programs? Enter "Y" for yes or "N" for no.	1	2	3	56		
57	If line 56 is yes, is this the first cost reporting period during which residents in approved GME programs trained at this facility? Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", did residents start training in the first month of this cost reporting period? Enter "Y" for yes or "N" for no in column 2. If column 2 is "Y", complete Wkst. E-4. If column 2 is "N", complete Wkst. D, Parts III & IV and D-2, Pt. II, if applicable.				57		
58	If line 56 is yes, did this facility elect cost reimbursement for physicians' services as defined in CMS Pub. 15-1, chapter 21, §2148? If yes, complete Wkst. D-5.				58		
59	Are costs claimed on line 100 of Worksheet A? If yes, complete Wkst. D-2, Pt. I.				59		
		NAHE 413.85 Y/N	Worksheet A Line #	Pass-Through Qualification Criterion Code			
60	Are you claiming nursing and allied health education (NAHE) costs for any programs that meet the criteria under 42 CFR 413.85? (see instructions)	1	2	3	60		
60.01	If line 60 is yes, complete columns 2 and 3 for each program. (see instructions)				60.01		
		Y/N	IME	Direct GME			
61	Did your hospital receive FTE slots under ACA section 5503? Enter "Y" for yes or "N" for no in column 1. (see instructions)	1	2	3	4	5	61
			IME	Direct GME			
61.01	Enter the average number of unweighted primary care FTEs from the hospital's 3 most recent cost reports ending and submitted before March 23, 2010. (see instructions)	1	2	3	61.01		
61.02	Enter the current year total unweighted primary care FTE count (excluding OB/GYN, general surgery FTEs, and primary care FTEs added under section 5503 of ACA). (see instructions)				61.02		
61.03	Enter the base line FTE count for primary care and/or general surgery residents, which is used for determining compliance with the 75% test. (see instructions)				61.03		
61.04	Enter the number of unweighted primary care and/or surgery allopathic and/or osteopathic FTEs in the current cost reporting period. (see instructions)				61.04		
61.05	Enter the difference between the baseline primary and/or general surgery FTEs and the current year's primary care and/or general surgery FTE counts (line 61.04 minus line 61.03). (see instructions)				61.05		
61.06	Enter the amount of ACA §5503 award that is being used for cap relief and/or FTEs that are nonprimary care or general surgery. (see instructions)				61.06		
		Program Name	Program Code	Unweighted IME FTE Count	Unweighted Direct GME FTE Count		
61.10	Of the FTEs in line 61.05, specify each new program specialty, if any, and the number of FTE residents for each new program. (see instructions) Enter in column 1, the program name. Enter in column 2, the program code. Enter in column 3, the IME FTE unweighted count. Enter in column 4, the direct GME FTE unweighted count.	1	2	3	4	61.10	
61.20	Of the FTEs in line 61.05, specify each expanded program specialty, if any, and the number of FTE residents for each expanded program. (see instructions) Enter in column 1, the program name. Enter in column 2, the program code. Enter in column 3, the IME FTE unweighted count. Enter in column 4, the direct GME FTE unweighted count.					61.20	
ACA Provisions Affecting the Health Resources and Services Administration (HRSA)							
62	Enter the number of FTE residents that your hospital trained in this cost reporting period for which your hospital received HRSA PCRE funding. (see instructions)			1	62		
62.01	Enter the number of FTE residents that rotated from a Teaching Health Center (THC) into your hospital during in this cost reporting period of HRSA THC program. (see instructions)				62.01		
Teaching Hospitals that Claim Residents in Nonprovider Settings							
63	Has your facility trained residents in nonprovider settings during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete lines 64 through 67. (see instructions)	1	2	3	63		
		Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1 ÷ col. 1 + col. 2)			
64	Section 5504 of the ACA Base Year FTE Residents in Nonprovider Settings--This base year is your cost reporting period that begins on or after July 1, 2009 and before June 30, 2010. Enter in column 1, if line 63 is yes, or your facility trained residents in the base year period, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all non-provider settings. Enter in column 2 the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3 the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)	1	2	3	64		

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)		
	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ (col. 3 + col. 4))	
	1	2	3	4	5	
65	Enter in column 1, if line 63 is yes, or your facility trained residents in the base year period, the program name associated with primary care FTEs for each primary care FTEs for each primary care program in which you trained residents. Enter in column 2, the program code. Enter in column 3, the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4, the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5, the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)					65
Section 5504 of the ACA Current Year FTE Residents in Nonprovider Settings--Effective for cost reporting periods beginning on or after July 1, 2010			Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 1/ (col. 1 + col. 2))	
66	Enter in column 1, the number of unweighted non-primary care resident FTEs attributable to rotations occurring in all nonprovider settings. Enter in column 2, the number of unweighted non-primary care resident FTEs that trained in your hospital. Enter in column 3, the ratio of (column 1 divided by (column 1 + column 2)). (see instructions)		1	2	3	66
	Program Name	Program Code	Unweighted FTEs Nonprovider Site	Unweighted FTEs in Hospital	Ratio (col. 3/ (col. 3 + col. 4))	
	1	2	3	4	5	
67	Enter in column 1, the program name associated with each of your primary care programs in which you trained residents. Enter in column 2, the program code. Enter in column 3, the number of unweighted primary care FTE residents attributable to rotations occurring in all non-provider settings. Enter in column 4, the number of unweighted primary care resident FTEs that trained in your hospital. Enter in column 5, the ratio of (column 3 divided by (column 3 + column 4)). (see instructions)					67
Inpatient Psychiatric Facility PPS			1	2	3	
70	Is this facility an Inpatient Psychiatric Facility (IPF), or does it contain an IPF subprovider? Enter "Y" for yes or "N" for no.					70
71	If line 70 is yes: Column 1: Did the facility have an approved GME teaching program in the most recent cost report filed on or before November 15, 2004? Enter "Y" for yes or "N" for no. (see 42 CFR 412.424(d)(1)(iii)(C)) Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR 412.424 (d)(1)(iii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is Y, indicate which program year began during this cost reporting period. (see instructions)					71
Inpatient Rehabilitation Facility PPS			1	2	3	
75	Is this facility an Inpatient Rehabilitation Facility (IRF), or does it contain an IRF subprovider? Enter "Y" for yes or "N" for no.					75
76	If line 75 is yes: Column 1: Did the facility have an approved GME teaching program in the most recent cost reporting period ending on or before November 15, 2004? Enter "Y" for yes or "N" for no. Column 2: Did this facility train residents in a new teaching program in accordance with 42 CFR 412.424 (d)(1)(iii)(D)? Enter "Y" for yes or "N" for no. Column 3: If column 2 is Y, indicate which program year began during this cost reporting period. (see instructions)					76
Long Term Care Hospital PPS			1	2		
80	Is this a Long Term Care Hospital (LTCH)? Enter "Y" for yes or "N" for no.					80
81	Is this a LTCH co-located within another hospital for part or all of the cost reporting period? Enter "Y" for yes and "N" for no.					81
TEFRA Providers			1	2		
85	Is this a new hospital under 42 CFR 413.40(f)(1)(i) TEFRA? Enter "Y" for yes or "N" for no.					85
86	Did this facility establish a new Other subprovider (excluded unit) under 42 CFR 413.40(f)(1)(ii)? Enter "Y" for yes or "N" for no.					86
87	Is this hospital <i>an extended neoplastic disease care hospital</i> classified under section 1886(d)(1)(B)(vi)? Enter "Y" for yes or "N" for no.					87
Title V and XIX Services			V	XIX		
			1	2		
90	Does this facility have title V and/or XIX inpatient hospital services? Enter "Y" for yes or "N" for no in applicable column.					90
91	Is this hospital reimbursed for title V and/or XIX through the cost report either in full or in part? Enter "Y" for yes or "N" for no in the applicable column.					91
92	Are title XIX NF patients occupying title XVIII SNF beds (dual certification)? (see instructions) Enter "Y" for yes or "N" for no in the applicable column.					92
93	Does this facility operate an ICF/IID facility for purposes of title V and XIX? Enter "Y" for yes or "N" for no in the applicable column.					93
94	Does title V or title XIX reduce capital cost? Enter "Y" for yes or "N" for no in the applicable column.					94
95	If line 94 is "Y", enter the reduction percentage in the applicable column.					95
96	Does title V or title XIX reduce operating cost? Enter "Y" for yes or "N" for no in the applicable column.					96
97	If line 96 is "Y", enter the reduction percentage in the applicable column.					97
98	Does title V or XIX follow Medicare (title XVIII) for the interns and residents post stepdown adjustments on Wkst. B, Pt. I, col. 25? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98
98.01	Does title V or XIX follow Medicare (title XVIII) for the reporting of charges on Wkst. C, Pt. I? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.01
98.02	Does title V or XIX follow Medicare (title XVIII) for the calculation of observation bed costs on Wkst. D-1, Pt. IV, line 89? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.02
98.03	Does title V or XIX follow Medicare (title XVIII) for a critical access hospital (CAH) reimbursed 101% of inpatient services cost? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.03
98.04	Does title V or XIX follow Medicare (title XVIII) for a CAH reimbursed 101% of outpatient services cost? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.04
98.05	Does title V or XIX follow Medicare (title XVIII) and add back the RCE disallowance on Wkst. C, Pt. I, col. 4? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.05
98.06	Does title V or XIX follow Medicare (title XVIII) when cost reimbursed for Wkst. D, Pts. I through IV? Enter "Y" for yes or "N" for no in column 1 for title V, and in column 2 for title XIX.					98.06

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)	
Rural Providers					
105	Does this hospital qualify as a CAH?		1	105	
106	If this facility qualifies as a CAH, has it elected the all-inclusive method of payment for outpatient services? (see instructions)			106	
107	If this facility qualifies as a CAH, is it eligible for cost reimbursement for I&R training programs? Enter "Y" for yes or "N" for no in column 1. (see instructions) If yes, the GME elimination is not made on Wkst. B, Pt. I, col. 25, and the program is cost reimbursed. If yes, complete Wkst. D-2, Pt. II.			107	
108	Is this a rural hospital qualifying for an exception to the CRNA fee schedule? See 42 CFR 412.113(c). Enter "Y" for yes or "N" for no.			108	
		Physical 1	Occupational 2	Speech 3	Respiratory 4
109	If this hospital qualifies as a CAH or a cost provider, are therapy services provided by outside supplier? Enter "Y" for yes or "N" for no for each therapy.				109
Miscellaneous Cost Reporting Information					
110	Did this hospital participate in the Rural Community Hospital Demonstration project (§410A Demonstration) for the current cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete Worksheet E, Part A, lines 200 through 218, and Worksheet E-2, lines 200 through 215, as applicable.		1	110	
111	If this facility qualifies as a CAH, did it participate in the Frontier Community Health Integration Project (FCHIP) demonstration for this cost reporting period? Enter "Y" for yes or "N" for no in column 1. If the response to column 1 is Y, enter the integration prong of the FCHIP demo in which this CAH is participating in column 2. Enter all that apply: "A" for Ambulance services; "B" for additional beds; and/or "C" for tele-health services.		1	2	111
115	Is this an all-inclusive rate provider? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the method used (A, B, or E only) in column 2. If column 2 is "E", enter in column 3 either "93" percent for short term hospital or "98" percent for long term care (includes psychiatric, rehabilitation and long term hospitals providers) based on the definition in CMS Pub.15-1, chapter 22, §2208.1.	1	2	3	115
116	Is this facility classified as a referral center? Enter "Y" for yes or "N" for no.		1	116	
117	Is this facility legally-required to carry malpractice insurance? Enter "Y" for yes or "N" for no.			117	
118	Is the malpractice insurance a claims-made or occurrence policy? Enter 1 if the policy is claim- made. Enter 2 if the policy is occurrence.			118	
		Premiums 1	Paid losses 2	Self insurance 3	
118.01	List amounts of malpractice premiums and paid losses:				118.01
118.02	Are malpractice premiums and paid losses reported in a cost center other than the Administrative and General? If yes, submit supporting schedule listing cost centers and amounts contained therein.		1	2	118.02
119	What is the liability limit for the malpractice insurance policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.				119
120	Is this a SCH or EACH that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions) Enter in column 1, "Y" for yes or "N" for no. Is this a rural hospital with <100 beds that qualifies for the Outpatient Hold Harmless provision in ACA §3121 and applicable amendments? (see instructions) Enter in column 2, "Y" for yes or "N" for no.				120
121	Did this facility incur and report costs for high cost implantable devices charged to patients? Enter "Y" for yes or "N" for no.				121
122	Does the cost report contain healthcare related taxes as defined in §1903(w)(3) of the Act? Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", enter in column 2 the Worksheet A line number where these taxes are included.				122
Transplant Center Information					
125	Does this facility operate a transplant center? Enter "Y" for yes or "N" for no. If yes, enter certification date(s) (mm/dd/yyyy) below.		1	2	125
126	If this is a Medicare certified kidney transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				126
127	If this is a Medicare certified heart transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				127
128	If this is a Medicare certified liver transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				128
129	If this is a Medicare certified lung transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				129
130	If this is a Medicare certified pancreas transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				130
131	If this is a Medicare certified intestinal transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				131
132	If this is a Medicare certified islet transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				132
133	If this is a Medicare certified other transplant center, enter the certification date in column 1 and termination date, if applicable, in column 2.				133
134	If this is an organ procurement organization (OPO), enter the OPO number in column 1 and termination date, if applicable, in column 2.				134

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA		PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART I (CONT.)
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All Providers		1	2	
140	Are there any related organization or home office costs as defined in CMS Pub. 15-1, chapter 10? Enter "Y" for yes or "N" for no in column 1. If yes, and home office costs are claimed, enter in column 2 the home office chain number. (see instructions)			140

If this facility is part of a chain organization, enter on lines 141 through 143 the name and address of the home office and enter the home office contractor name and contractor number.					
141	Name:	Contractor's Name:		Contractor's Number:	141
142	Street:	P. O. Box:			142
143	City:	State:	Zip Code:		143

		1	2	
144	Are provider based physicians' costs included in Worksheet A?			144
145	If costs for renal services are claimed on Wkst. A, line 74, are the costs for inpatient services only? Enter "Y" for yes or "N" for no in column 1. If column 1 is no, does the dialysis facility include Medicare utilization for this cost reporting period? Enter "Y" for yes or "N" for no in column 2.			145
146	Has the cost allocation methodology changed from the previously filed cost report? Enter "Y" for yes or "N" for no in column 1. (See CMS Pub. 15-2, chapter 40, §4020) If yes, enter the approval date (mm/dd/yyyy) in column 2.			146
147	Was there a change in the statistical basis? Enter "Y" for yes or "N" for no.			147
148	Was there a change in the order of allocation? Enter "Y" for yes or "N" for no.			148
149	Was there a change to the simplified cost finding method? Enter "Y" for yes or "N" for no.			149

Does this facility contain a provider that qualifies for an exemption from the application of the lower of costs or charges? Enter "Y" for yes or "N" for no for each component for Part A and Part B. (see 42 CFR 413.13)		Title XVIII		Title V	Title XIX	
		Part A	Part B			
155	Hospital	1	2	3	4	155
156	Subprovider - IPF					156
157	Subprovider - IRF					157
158	Subprovider - Other					158
159	SNF					159
160	HHA					160
161	CMHC					161

Multicampus							
165	Is this hospital part of a multicampus hospital that has one or more campuses in different CBSAs? Enter "Y" for yes or "N" for no.						165
166	If line 165 is yes, for each campus enter the name in column 0, county in column 1, state in column 2, ZIP in column 3, CBSA in column 4, FTE/Campus in column 5. (see instructions)						166
	Name	County	State	Zip Code	CBSA	FTE/Campus	
	0	1	2	3	4	5	

Health Information Technology (HIT) incentive in the American Recovery and Reinvestment Act		1	2	
167	Is this provider a meaningful user under §1886 (n)? Enter "Y" for yes or "N" for no.			167
168	If this provider is a CAH (line 105 is "Y") and is a meaningful user (line 167 is "Y"), enter the reasonable cost incurred for the HIT assets. (see instructions)			168
168.01	If this provider is a CAH and is not a meaningful user, does this provider qualify for a hardship exception under §413.70(a)(6)(ii)? Enter "Y" for yes or "N" for no. (see instructions)			168.01
169	If this provider is a meaningful user (line 167 is "Y") and is not a CAH (line 105 is "N"), enter the transition factor. (see instructions)			169
170	Enter in columns 1 and 2, the EHR beginning date and ending date for the reporting period, respectively (mm/dd/yyyy)			170
171	If line 167 is "Y", does this provider have any days for individuals enrolled in section 1876 Medicare cost plans reported on Wkst. S-3, Pt. I, line 2, col. 6? Enter "Y" for yes and "N" for no in column 1. If column 1 is yes, enter the number of section 1876 Medicare days in column 2. (see instructions)			171

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 PART II
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General Instruction: Enter Y for all YES responses. Enter N for all NO responses.
Enter all dates in the mm/dd/yyyy format.

COMPLETED BY ALL HOSPITALS

Provider Organization and Operation		Y/N	Date		
		1	2		
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)				1
		Y/N	Date	V/I	
		1	2	3	
2	Has the provider terminated participation in the Medicare Program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.				2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)				3

Financial Data and Reports		Y/N	Type	Date	
		1	2	3	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.				4
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.				5

Approved Educational Activities		Y/N	Y/N	
		1	2	
6	Column 1: Are costs claimed for nursing school? Column 2: If yes, is the provider is the legal operator of the program?			6
7	Are costs claimed for allied health programs? If yes, see instructions.			7
8	Were nursing school and/or allied health programs approved and/or renewed during the cost reporting period? If yes, see instructions.			8
9	Are costs claimed for Interns and Residents in approved GME programs in the current cost report? If yes, see instructions.			9
10	Was an approved Intern and Resident GME program initiated or renewed in the current cost reporting period? If yes, see instructions.			10
11	Are GME costs directly assigned to cost centers other than I & R in an Approved Teaching Program on Worksheet A? If yes, see instructions.			11

Bad Debts		Y/N	
12	Is the provider seeking reimbursement for bad debts? If yes, see instructions.		12
13	If line 12 is yes, did the provider's bad debt collection policy change during this cost reporting period? If yes, submit copy.		13
14	If line 12 is yes, were patient deductibles and/or co-payments waived? If yes, see instructions.		14

Bed Complement			
15	Did total beds available change from the prior cost reporting period? If yes, see instructions.		15

PS&R Report Data		Part A		Part B		
		Y/N	Date	Y/N	Date	
		1	2	3	4	
16	Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, enter the paid-through date of the PS&R Report used in columns 2 and 4. (see instructions)					16
17	Was the cost report prepared using the PS&R Report for totals and the provider's records for allocation? If either column 1 or 3 is yes, enter the paid-through date in columns 2 and 4. (see instructions)					17
18	If line 16 or 17 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.					18
19	If line 16 or 17 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.					19
20	If line 16 or 17 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments: _____					20
21	Was the cost report prepared only using the provider's records? If yes, see instructions.					21

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-2 Part II (CONT.)
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General Instruction: Enter Y for all YES responses. Enter N for all NO responses.
Enter all dates in the mm/dd/yyyy format.

COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY (EXCEPT CHILDRENS HOSPITALS)

Capital Related Cost

22	Have assets been relifed for Medicare purposes? If yes, see instructions.		22
23	Have changes occurred in the Medicare depreciation expense due to appraisals made during the cost reporting period? If yes, see instructions.		23
24	Were new leases and/or amendments to existing leases entered into during this cost reporting period? If yes, see instructions.		24
25	Have there been new capitalized leases entered into during the cost reporting period? If yes, see instructions.		25
26	Were assets subject to Sec.2314 of DEFRA acquired during the cost reporting period? If yes, see instructions.		26
27	Has the provider's capitalization policy changed during the cost reporting period? If yes, see instructions.		27

Interest Expense

28	Were new loans, mortgage agreements or letters of credit entered into during the cost reporting period? If yes, see instructions.		28
29	Did the provider have a funded depreciation account and/or bond funds (Debt Service Reserve Fund) treated as a funded depreciation account? If yes, see instructions.		29
30	Has existing debt been replaced prior to its scheduled maturity with new debt? If yes, see instructions.		30
31	Has debt been recalled before scheduled maturity without issuance of new debt? If yes, see instructions.		31

Purchased Services

32	Have changes or new agreements occurred in patient care services furnished through contractual arrangements with suppliers of services? If yes, see instructions.		32
33	If line 32 is yes, were the requirements of Sec. 2135.2 applied pertaining to competitive bidding? If no, see instructions.		33

Provider-Based Physicians

34	Are services furnished at the provider facility under an arrangement with provider-based physicians? If "Y" see instructions.		34
35	If line 34 is yes, were there new agreements or amended existing agreements with the provider-based physicians during the cost reporting period? If yes, see instructions.		35

Home Office Costs

		Y/N	Date	
		1	2	
36	Are home office costs claimed on the cost report?			36
37	If line 36 is yes, has a home office cost statement been prepared by the home office? If yes, see instructions.			37
38	If line 36 is yes, was the fiscal year end of the home office different from that of the provider? If yes, enter in column 2 the fiscal year end of the home office.			38
39	If line 36 is yes, did the provider render services to other chain components? If yes, see instructions.			39
40	If line 36 is yes, did the provider render services to the home office? If yes, see instructions.			40

Cost Report Preparer Contact Information

41	First name:	Last name:	Title:	41
42	Employer:			42
43	Phone number:	E-mail Address:		43

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA										PROVIDER CCN:		PERIOD FROM _____ TO _____		WORKSHEET S-3 PART I		
Component	Worksheet A Line No.	No. of Beds	Bed Days Available	CAH Hours	Inpatient Days / Outpatient Visits / Trips				Full Time Equivalents			Discharges				
					Title V	Title XVIII	Title XIX	Total All Patients	Total Interns & Residents	Employees On Payroll	Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
					5	6	7	8	9	10	11	12	13	14	15	
1	Hospital Adults & Peds. (columns 5, 6, 7, and 8, exclude Swing Bed, Observation Bed and Hospice days) (see instructions for col. 2 for the portion of LDP room available beds)															1
2	HMO and other (see instructions)															2
3	HMO IPF Subprovider															3
4	HMO IRF Subprovider															4
5	Hospital Adults & Peds. Swing Bed SNF															5
6	Hospital Adults & Peds. Swing Bed NF															6
7	Total Adults and Peds. (exclude observation beds) (see instructions)															7
8	Intensive Care Unit															8
9	Coronary Care Unit															9
10	Burn Intensive Care Unit															10
11	Surgical Intensive Care Unit															11
12	Other Special Care															12
13	Nursery															13
14	Total (see instructions)															14
15	CAH visits															15
16	Subprovider - IPF															16
17	Subprovider - IRF															17
18	Subprovider - Other															18
19	Skilled Nursing Facility															19
20	Nursing Facility															20
21	Other Long Term Care															21
22	Home Health Agency															22
23	ASC (Distinct Part)															23
24	Hospice (Distinct Part)															24
24.10	Hospice (non-distinct part)															24.10
25	CMHC															25
26	RHC/FQHC (specify)															26
27	Total (sum of lines 14-26)															27
28	Observation Bed Days															28
29	Ambulance Trips															29
30	Employee discount days (see instructions)															30
31	Employee discount days -IRF															31
32	Labor & delivery (see instructions)															32
32.01	Total ancillary labor & delivery room outpatient days (see instructions)															32.01
33	LTCH non-covered days															33
33.01	LTCH site neutral days and discharges															33.01

HOSPITAL WAGE INDEX INFORMATION

PROVIDER CCN:

PERIOD
FROM _____
TO _____

WORKSHEET S-3
PART II

Part II - Wage Data

	Wkst. A Line Number	Amount Reported	Reclassification of Salaries (from Wkst. A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in column 4	Average Hourly Wage (column 4 ÷ column 5)	
	1	2	3	4	5	6	
SALARIES							
1	Total salaries (see instructions)						1
2	Non-physician anesthetist Part A						2
3	Non-physician anesthetist Part B						3
4	Physician-Part A - Administrative						4
4.01	Physician-Part A - Teaching						4.01
5	Physician and Non Physician-Part B						5
6	Non-physician-Part B for hospital-based RHC and FQHC services						6
7	Interns & residents (in an approved program)						7
7.01	Contracted interns & residents (in an approved program)						7.01
8	Home office and/or related organization personnel						8
9	SNF						9
10	Excluded area salaries (see instructions)						10
OTHER WAGES AND RELATED COSTS							
11	Contract labor : Direct Patient Care						11
12	Contract labor: Top level management and other management and administrative services						12
13	Contract labor: Physician-Part A - Administrative						13
14	Home office and/or related organization salaries and wage-related costs						14
14.01	Home office salaries						14.01
14.02	Related organization salaries						14.02
15	Home office: Physician Part A - Administrative						15
16	Home office & Contract Physicians Part A - Teaching						16
WAGE-RELATED COSTS							
17	Wage-related costs (core) (see instructions)						17
18	Wage-related costs (other) (see instructions)						18
19	Excluded areas						19
20	Non-physician anesthetist Part A						20
21	Non-physician anesthetist Part B						21
22	Physician Part A - Administrative						22
22.01	Physician Part A - Teaching						22.01
23	Physician Part B						23
24	Wage-related costs (RHC/FQHC)						24
25	Interns & residents (in an approved program)						25
25.50	Home office wage-related (core)						25.50
25.51	Related organization wage-related (core)						25.51
25.52	Home office: Physician Part A - Administrative - wage-related (core)						25.52
25.53	Home office & Contract Physicians Part A - Teaching - wage-related (core)						25.53

HOSPITAL WAGE INDEX INFORMATION

PROVIDER CCN:

PERIOD
FROM _____
TO _____

WORKSHEET S-3
PART II & III

Part II - Wage Data

		Worksheet A	Amount	Reclassification of Salaries (from Worksheet A-6)	Adjusted Salaries (column 2 ± column 3)	Paid Hours Related to Salaries in column 4	Average Hourly Wage (column 4 ÷ column 5)	
		Number	Reported					
		1	2	3	4	5	6	
OVERHEAD COSTS - DIRECT SALARIES								
26	Employee Benefits Department	4						26
27	Administrative & General	5						27
28	Administrative & General under contract (see instructions)							28
29	Maintenance & Repairs	6						29
30	Operation of Plant	7						30
31	Laundry & Linen Service	8						31
32	Housekeeping	9						32
33	Housekeeping under contract (see instructions)							33
34	Dietary	10						34
35	Dietary under contract (see instructions)							35
36	Cafeteria	11						36
37	Maintenance of Personnel	12						37
38	Nursing Administration	13						38
39	Central Services and Supply	14						39
40	Pharmacy	15						40
41	Medical Records & Medical Records Library	16						41
42	Social Service	17						42
43	Other General Service	18						43

Part III - Hospital Wage Index Summary

1	Net salaries (see instructions)							1
2	Excluded area salaries (see instructions)							2
3	Subtotal salaries (line 1 minus line 2)							3
4	Subtotal other wages and related costs (see instructions)							4
5	Subtotal wage-related costs (see instructions)							5
6	Total (sum of lines 3 through 5)							6
7	Total overhead cost (see instructions)							7

HOSPITAL WAGE RELATED COSTS	PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S-3 PART IV
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Part IV - Wage Related Cost

Part A - Core List

		Amount Reported	
RETIREMENT COST			
1	401k Employer Contributions		1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Nonqualified Defined Benefit Plan Cost (see instructions)		3
4	Qualified Defined Benefit Plan Cost (see instructions)		4
PLAN ADMINISTRATIVE COSTS (Paid to External Organization):			
5	401k/TSA Plan Administration fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
HEALTH AND INSURANCE COST			
8	Health Insurance (Purchased or Self Funded)		8
8.01	Health Insurance (Self Funded without a Third Party Administrator)		8.01
8.02	Health Insurance (Self Funded with a Third Party Administrator)		8.02
8.03	Health Insurance (Purchased)		8.03
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan		10
11	Life Insurance (If employee is owner or beneficiary)		11
12	Accident Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)		13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance		15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		16
TAXES			
17	FICA-Employers Portion Only		17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance		19
20	State or Federal Unemployment Taxes		20
OTHER			
21	Executive Deferred Compensation (Other Than Retirement Cost Reported on lines 1 through 4 above)(see instructions)		21
22	Day Care Cost and Allowances		22
23	Tuition Reimbursement		23
24	Total Wage Related cost (Sum of lines 1 through 23)		24

Part B - Other than Core Related Cost

25	Other Wage Related Costs (specify)		25
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HOSPITAL CONTRACT LABOR AND BENEFIT COST	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-3 PART V
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Part V - Contract Labor and Benefit Cost

Hospital and Hospital-Based Component Identification:

Component		Contract Labor	Benefit Cost	
0		1	2	
1	Total facility contract labor and benefit cost			1
2	Hospital			2
3	Subprovider- IPF			3
4	Subprovider- IRF			4
5	Subprovider- (Other)			5
6	Swing Beds-SNF			6
7	Swing Beds-NF			7
8	Hospital-Based SNF			8
9	Hospital-Based NF			9
10	Hospital-Based OLTC			10
11	Hospital-Based HHA			11
12	Separately Certified ASC			12
13	Hospital-Based Hospice			13
14	Hospital-Based Health Clinic RHC			14
15	Hospital-Based Health Clinic FQHC			15
16	Hospital-Based-CMHC			16
17	Renal Dialysis			17
18	Other			18

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA	PROVIDER CCN: _____ HHA CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-4
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HOME HEALTH AGENCY STATISTICAL DATA

County: _____

Description	Title V	Title XVIII	Title XIX	Other	Total	
	1	2	3	4	5	
1 Home Health Aide Hours						1
2 Unduplicated Census Count (see instructions)						2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES

Enter the number of hours in your normal work week _____	Number of Employees (Full Time Equivalent)			
	Staff	Contract	Total	
	1	2	3	
3 Administrator and Assistant Administrator(s)				3
4 Director(s) and Assistant Director(s)				4
5 Other Administrative Personnel				5
6 Direct Nursing Service				6
7 Nursing Supervisor				7
8 Physical Therapy Service				8
9 Physical Therapy Supervisor				9
10 Occupational Therapy Service				10
11 Occupational Therapy Supervisor				11
12 Speech Pathology Service				12
13 Speech Pathology Supervisor				13
14 Medical Social Service				14
15 Medical Social Service Supervisor				15
16 Home Health Aide				16
17 Home Health Aide Supervisor				17
18 Other (specify)				18

HOME HEALTH AGENCY CBSA CODES

19 Enter the number of CBSAs where you provided services during the cost reporting period.		19
20 List those CBSA code(s) serviced during this cost reporting period (line 20 contains the first code).		20

PPS ACTIVITY

	Full Episodes		LUPA Episodes	PEP only Episodes	Total (columns 1 through 4)	
	Without Outliers	With Outliers				
	1	2				
21 Skilled Nursing Visits						21
22 Skilled Nursing Visit Charges						22
23 Physical Therapy Visits						23
24 Physical Therapy Visit Charges						24
25 Occupational Therapy Visits						25
26 Occupational Therapy Visit Charges						26
27 Speech Pathology Visits						27
28 Speech Pathology Visit Charges						28
29 Medical Social Service Visits						29
30 Medical Social Service Visit Charges						30
31 Home Health Aide Visits						31
32 Home Health Aide Visit Charges						32
33 Total visits (sum of lines 21, 23, 25, 27, 29, and 31)						33
34 Other Charges						34
35 Total Charges (sum of lines 22, 24, 26, 28, 30, 32, and 34)						35
36 Total Number of Episodes (standard/non-outlier)						36
37 Total Number of Outlier Episodes						37
38 Total Non-Routine Medical Supply Charges						38

HOSPITAL RENAL DIALYSIS DEPARTMENT STATISTICAL DATA	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-5
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RENAL DIALYSIS STATISTICS

DESCRIPTION	Outpatient		Training	Home			
	Regular	High Flux	Hemo-dialysis	CAPD CCPD	Hemo-dialysis CAPD CCPD		
	1	2	3	4	5	6	
1 Number of patients in program at end of cost reporting period							1
2 Number of times per week patient receives dialysis							2
3 Average patient dialysis time including setup							3
4 CAPD exchanges per day							4
5 Number of days in year dialysis furnished							5
6 Number of stations							6
7 Treatment capacity per day per station							7
8 Utilization (see instructions)							8
9 Average times dialyzers re-used							9
10 Percentage of patients re-using dialyzers							10

ESRD PPS

	1	2	
10.01 Is the dialysis facility approved as a low-volume facility for this cost reporting period? Enter "Y" for yes or "N" for no. (see instructions)			10.01
10.02 Did your facility elect 100% PPS effective January 1, 2011? Enter "Y" for yes or "N" for no. (See instructions for "new" providers.)			10.02
10.03 If you responded "N" to line 10.02, enter in column 1 the year of transition for periods prior to January 1 and enter in column 2 the year of transition for periods after December 31. (see instructions)			10.03

TRANSPLANT INFORMATION

11 Number of patients on transplant list			11
12 Number of patients transplanted during the cost reporting period			12

EPOETIN

13 Net costs of Epoetin furnished to all maintenance dialysis patients by the provider			13
14 Epoetin amount from Worksheet A for home dialysis program			14
15 Number of EPO units furnished relating to the renal dialysis department			15
16 Number of EPO units furnished relating to the home dialysis department			16

ARANESP

17 Net costs of ARANESP furnished to all maintenance dialysis patients by the provider			17
18 ARANESP amount from Worksheet A for home dialysis program			18
19 Number of ARANESP units furnished relating to the renal dialysis department			19
20 Number of ARANESP units furnished relating to the home dialysis department			20

PHYSICIAN PAYMENT METHOD (Enter "X" for applicable method(s))

21 MCP _____ INITIAL METHOD _____						21
Erythropoiesis-Stimulating Agents (ESA) Statistics:	ESA Description	Net Cost of ESAs for Renal Patients	Net Cost of ESAs for Home Patients	Number of ESA Units - Renal Dialysis Dept.	Number of ESA Units - Home Dialysis Dept.	
	1	2	3	4	5	
22 Enter in column 1 the ESA description. Enter in column 2 the net costs of ESAs furnished to all renal dialysis patients. Enter in column 3 the net cost of ESAs furnished to all home dialysis program patients. Enter in column 4 the number of ESA units furnished to patients in the renal dialysis department. Enter in column 5 the number of units furnished to patients in the home dialysis program. (see instructions)						22

LOW VOLUME

	CCN	Treatments	
	1	2	
23 If line 10.01 is yes, enter in column 1 the CCN for each renal dialysis facility listed on Worksheet S-2, Part I, line 18, and its subscripts. Enter in column 2, the total treatments for each CCN. (see instructions)			23

HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER AND
OTHER OUTPATIENT REHABILITATION
PROVIDER STATISTICAL DATA

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET S-6

COMMUNITY MENTAL HEALTH & OTHER OUTPATIENT REHABILITATION PROVIDER- NUMBER OF EMPLOYEES (FULL TIME EQUIVALENT)

Check applicable box: CMHC OOT CORF OSP OPT

Enter the number of hours in your normal workweek _____

		Staff	Contract	Total (column 1 + column 2)	
		1	2	3	
1	Administrator and Assistant Administrator(s)				1
2	Director(s) and Assistant Director(s)				2
3	Other Administrative Personnel				3
4	Direct Nursing Service				4
5	Nursing Supervisor				5
6	Physical Therapy Service				6
7	Physical Therapy Supervisor				7
8	Occupational Therapy Service				8
9	Occupational Therapy Supervisor				9
10	Speech Pathology Service				10
11	Speech Pathology Supervisor				11
12	Medical Social Service				12
13	Medical Social Service Supervisor				13
14	Respiratory Therapy Service				14
15	Respiratory Therapy Supervisor				15
16	Psychiatric/Psychological Service				16
17	Psychiatric/Psychological Service Supervisor				17
18	Other (specify)				18

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET S-7
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		Y/N	Date	
		1	2	
1	If this facility contains a hospital-based SNF, were all patients under managed care or was there no Medicare utilization? Enter "Y" for yes and do not complete the rest of this worksheet.			1
2	Does this hospital have an agreement under either section 1883 or section 1913 for swing beds? Enter "Y" for yes or "N" for no in column 1. If yes, enter the agreement date (mm/dd/yyyy) in column 2.			2

	Group	SNF Days	Swing Bed SNF Days	TOTAL (sum of col. 2 + 3)	
	1	2	3	4	
3	RUX				3
4	RUL				4
5	RVX				5
6	RVL				6
7	RHX				7
8	RHL				8
9	RMX				9
10	RML				10
11	RLX				11
12	RUC				12
13	RUB				13
14	RUA				14
15	RVC				15
16	RVB				16
17	RVA				17
18	RHC				18
19	RHB				19
20	RHA				20
21	RMC				21
22	RMB				22
23	RMA				23
24	RLB				24
25	RLA				25
26	ES3				26
27	ES2				27
28	ES1				28
29	HE2				29
30	HE1				30
31	HD2				31
32	HD1				32
33	HC2				33
34	HC1				34
35	HB2				35
36	HB1				36
37	LE2				37
38	LE1				38
39	LD2				39
40	LD1				40
41	LC2				41
42	LC1				42
43	LB2				43
44	LB1				44
45	CE2				45
46	CE1				46
47	CD2				47
48	CD1				48
49	CC2				49
50	CC1				50
51	CB2				51
52	CB1				52
53	CA2				53
54	CA1				54

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET S-7 (CONT.)
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	Group	SNF Days	Swing Bed SNF Days	TOTAL (sum of col. 2 + 3)	
	1	2	3	4	
55	SE3				55
56	SE2				56
57	SE1				57
58	SSC				58
59	SSB				59
60	SSA				60
61	IB2				61
62	IB1				62
63	IA2				63
64	IA1				64
65	BB2				65
66	BB1				66
67	BA2				67
68	BA1				68
69	PE2				69
70	PE1				70
71	PD2				71
72	PD1				72
73	PC2				73
74	PC1				74
75	PB2				75
76	PB1				76
77	PA2				77
78	PA1				78
199	AAA				199
200	TOTAL				200

SNF SERVICES

		CBSA at Beginning of Cost Reporting Period	CBSA on/after October 1 of the Cost Reporting Period (if applicable)	
		1	2	
201	Enter in column 1 the SNF CBSA code, or 5 character non-CBSA code if a rural facility, in effect at the beginning of the cost reporting period. Enter in column 2 the code in effect on or after October 1 of the cost reporting period (if applicable).			201

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 202 through 207: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 7, column 3. In column 3, enter "Y" or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (see instructions)

	Expenses	Percentage	Associated with Direct Patient Care and Related Expenses?	
	1	2	3	
202	Staffing			202
203	Recruitment			203
204	Retention of employees			204
205	Training			205
206	Other (Specify)			206
207	Total SNF revenue (Worksheet G-2, Part I, line 7, column 3)			207

HOSPITAL-BASED HOSPICE IDENTIFICATION DATA

PROVIDER CCN: _____

PERIOD: FROM _____

WORKSHEET S-9
PARTS 1 THROUGH IV

HOSPICE CCN: _____

TO _____

PART I - ENROLLMENT DAYS FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, 2015

		Unduplicated Days					Total (sum of cols. 1, 2 and 5)	
		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other		
		1	2	3	4	5		
1	Hospice Continuous Home Care							1
2	Hospice Routine Home Care							2
3	Hospice Inpatient Respite Care							3
4	Hospice General Inpatient Care							4
5	Total Hospice Days							5

PART II - CENSUS DATA FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, 2015

		Title XVIII	Title XIX	Title XVIII Skilled Nursing Facility	Title XIX Nursing Facility	All Other	Total (sum of cols. 1, 2 and 5)	
		1	2	3	4	5	6	
6	Number of Patients Receiving Hospice Care							6
7	Total Number of Unduplicated Continuous Care Hours Billable to Medicare							7
8	Average Length of Stay (line 5/line 6)							8
9	Unduplicated Census Count							9

PART III - ENROLLMENT DAYS FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Unduplicated Days			Total (sum of cols. 1 through 3)	
		Title XVIII	Title XIX	Other		
		1	2	3		
10	Hospice Continuous Home Care					10
11	Hospice Routine Home Care					11
12	Hospice Inpatient Respite Care					12
13	Hospice General Inpatient Care					13
14	Total Hospice Days					14

PART IV - CONTRACTED STATISTICAL DATA FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2015

		Title XVIII	Title XIX	Other	Total (sum of cols. 1 through 3)	
		1	2	3	4	
15	Hospice Inpatient Respite Care					15
16	Hospice General Inpatient Care					16

NOTE: Parts I and II, columns 1 and 2 also include the days reported in columns 3 and 4 .

HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET S-10
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Uncompensated and indigent care cost computation			
1	Cost to charge ratio (Worksheet C, Part I, line 202, column 3, divided by line 202, column 8)		1
Medicaid (see instructions for each line)			
2	Net revenue from Medicaid		2
3	Did you receive DSH or supplemental payments from Medicaid?		3
4	If line 3 is yes, does line 2 include all DSH <i>and</i> /or supplemental payments from Medicaid?		4
5	If line 4 is no, enter DSH <i>and</i> /or supplemental payments from Medicaid		5
6	Medicaid charges		6
7	Medicaid cost (line 1 times line 6)		7
8	Difference between net revenue and costs for Medicaid program (line 7 minus lines 2 and 5). If line 7 is less than the sum of lines 2 and 5, then enter zero.		8
Children's Health Insurance Program (CHIP) (see instructions for each line)			
9	Net revenue from stand-alone CHIP		9
10	Stand-alone CHIP charges		10
11	Stand-alone CHIP cost (line 1 times line 10)		11
12	Difference between net revenue and costs for stand-alone CHIP (line 11 minus line 9). If line 11 is less than line 9, then enter zero.		12
Other state or local government indigent care program (see instructions for each line)			
13	Net revenue from state or local indigent care program (not included on lines 2, 5, or 9)		13
14	Charges for patients covered under state or local indigent care program (not included in lines 6 or 10)		14
15	State or local indigent care program cost (line 1 times line 14)		15
16	Difference between net revenue and costs for state or local indigent care program (line 15 minus line 13). If line 15 is less than line 13, then enter zero.		16
Grants, donations and total unreimbursed cost for Medicaid, CHIP and state/local indigent care programs (see instructions for each line)			
17	Private grants, donations, or endowment income restricted to funding charity care		17
18	Government grants, appropriations or transfers for support of hospital operations		18
19	Total unreimbursed cost for Medicaid, CHIP, and state and local indigent care programs (sum of lines 8, 12, and 16)		19
Uncompensated Care (see instructions for each line)			
		Uninsured patients 1	Insured patients 2
		Total (col. 1 + col. 2) 3	
20	Charity care charges and uninsured discounts for the entire facility (see instructions)		20
21	Cost of patients approved for charity care and uninsured discounts (see instructions)		21
22	Payments received from patients for amounts previously written off as charity care		22
23	Cost of charity care (line 21 minus line 22)		23
24	Does the amount on line 20, column 2, include charges for patient days beyond a length-of-stay limit imposed on patients covered by Medicaid or other indigent care program?		24
25	If line 24 is yes, enter the charges for patient days beyond the indigent care program's length-of-stay limit (see instructions)		25
26	Total bad debt expense for the entire hospital complex (see instructions)		26
27	Medicare reimbursable bad debts for the entire hospital complex (see instructions)		27
27.01	Medicare allowable bad debts for the entire hospital complex (see instructions)		27.01
28	Non-Medicare bad debt expense (see instructions)		28
29	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (see instructions)		29
30	Cost of uncompensated care (line 23 column 3 plus line 29)		30
31	Total unreimbursed and uncompensated care cost (line 19 plus line 30)		31

HOSPITAL-BASED FQHC IDENTIFICATION DATA						PROVIDER CCN: _____	PERIOD: FROM: _____ TO: _____	WORKSHEET S-11 PART I		
COMPONENT CCN: _____										
PART I - HOSPITAL-BASED FQHC IDENTIFICATION DATA										
						Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
						2	3	4	5	
1	Site Name:									
2	Street:	P.O. Box:								
3	City:	State:	ZIP Code:	County:	Designation - Enter "R" for rural or "U" for urban:					
4	Is this hospital-based FQHC part of an entity that owns, leases or controls multiple FQHCs? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.									
5	Name of Entity:									
6	Street:	P.O. Box:		HRSA Award Number:						
7	City:	State:	ZIP Code:							
						1	2	3	4	
Consolidated Cost Report						Y/N	Date Requested	Date Approved	Number of FQHCs	
8	Is this hospital-based FQHC filing a consolidated cost report per CMS Pub. 100-04, chapter 9, §30.8? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, complete columns 2 through 4, and line 9 beginning with line 9.01. If column 1 is no, leave line 9 blank. (see instructions)									
						CCN	CBSA	Date Requested	Date Approved	
						2	3	4	5	
9	List of Consolidated Providers:									
9.01	Site Name:									
Hospital-Based FQHC Operations						1	2	3		
10	What type of organization is this hospital-based FQHC? If you operate as more than one sub-type of an organization, enter only the applicable alpha characters in column 2. (see instructions)									
11	Did this hospital-based FQHC receive a grant under §330 of the PHS Act during this cost reporting period? If this is a consolidated cost report, did the hospital-based FQHC reported on line 1, column 1, receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. (complete line 12)									
12	If the response to line 11 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2, and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.									
Medical Malpractice										
13	Did this hospital-based FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.									
Interns and Residents										
14	Did this hospital-based FQHC receive a THC development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2, the number of FTE residents that your hospital-based FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)									

HOSPITAL-BASED FQHC IDENTIFICATION DATA	PROVIDER CCN: _____ COMPONENT CCN: _____ SUBCOMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET S-11 PART II
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PART II - HOSPITAL-BASED FQHC CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

		Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1	2	3	4	5	6	
1	Site Name:						1
2	Street:	P.O. Box:					2
3	City:	State:	ZIP Code:	County:	Designation - Enter "R" for rural or "U" for urban:		3

		1	2	3	
4	What type of organization is this hospital-based FQHC? If you operate as more than one sub-type of an organization, enter only the applicable alpha characters in column 2. (see instructions)				4
5	Did this hospital-based FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. (complete line 6)				5
6	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.				6

		1	2	3	
Medical Malpractice					
7	Did this hospital-based FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.				7

		1	2	3	
Interns and Residents					
8	Did this hospital-based FQHC receive a THC development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)				8

HOSPITAL-BASED FQHC IDENTIFICATION DATA

PROVIDER CCN:

PERIOD:
FROM _____

WORKSHEET S-11
PART III

COMPONENT CCN:

TO _____

PART III - HOSPITAL-BASED FQHC STATISTICAL DATA

		COMPONENT CCN	Title V	Title XVIII	Title XIX	Other	Total All Patients	
		0	1	2	3	4	5	
1	Medical Visits							1
2	Total Medical Visits							2
3	Mental Health Visits							3
4	Total Mental Health Visits							4

This page is reserved for future use.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET A	
COST CENTER DESCRIPTIONS (omit cents)		SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
		1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS								
1	00100 Capital Related Costs-Buildings and Fixtures							1
2	00200 Capital Related Costs-Movable Equipment							2
3	00300 Other Capital Related Costs							-0-
4	00400 Employee Benefits Department							4
5	00500 Administrative and General							5
6	00600 Maintenance and Repairs							6
7	00700 Operation of Plant							7
8	00800 Laundry and Linen Service							8
9	00900 Housekeeping							9
10	01000 Dietary							10
11	01100 Cafeteria							11
12	01200 Maintenance of Personnel							12
13	01300 Nursing Administration							13
14	01400 Central Services and Supply							14
15	01500 Pharmacy							15
16	01600 Medical Records & Medical Records Library							16
17	01700 Social Service							17
18	Other General Service (specify)							18
19	01900 Nonphysician Anesthetists							19
20	02000 Nursing School							20
21	02100 Intern & Res. Service-Salary & Fringes (Approved)							21
22	02200 Intern & Res. Other Program Costs (Approved)							22
23	Paramedical Ed. Program (specify)							23
INPATIENT ROUTINE SERVICE COST CENTERS								
30	03000 Adults and Pediatrics (General Routine Care)							30
31	03100 Intensive Care Unit							31
32	03200 Coronary Care Unit							32
33	03300 Burn Intensive Care Unit							33
34	03400 Surgical Intensive Care Unit							34
35	Other Special Care (specify)							35
40	04000 Subprovider - IPF							40
41	04100 Subprovider - IRF							41
42	Subprovider (specify)							42
43	04300 Nursery							43
44	04400 Skilled Nursing Facility							44
45	04500 Nursing Facility							45
46	04600 Other Long Term Care							46

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET A		
COST CENTER DESCRIPTIONS (omit cents)			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
			1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS									
50	05000	Operating Room							50
51	05100	Recovery Room							51
52	05200	Labor Room and Delivery Room							52
53	05300	Anesthesiology							53
54	05400	Radiology-Diagnostic							54
55	05500	Radiology-Therapeutic							55
56	05600	Radioisotope							56
57	05700	Computed Tomography (CT) Scan							57
58	05800	Magnetic Resonance Imaging (MRI)							58
59	05900	Cardiac Catheterization							59
60	06000	Laboratory							60
61	06100	PBP Clinical Laboratory Services-Program Only							61
62	06200	Whole Blood & Packed Red Blood Cells							62
63	06300	Blood Storing, Processing, & Trans.							63
64	06400	Intravenous Therapy							64
65	06500	Respiratory Therapy							65
66	06600	Physical Therapy							66
67	06700	Occupational Therapy							67
68	06800	Speech Pathology							68
69	06900	Electrocardiology							69
70	07000	Electroencephalography							70
71	07100	Medical Supplies Charged to Patients							71
72	07200	Implantable Devices Charged to Patients							72
73	07300	Drugs Charged to Patients							73
74	07400	Renal Dialysis							74
75	07500	ASC (Non-Distinct Part)							75
76		Other Ancillary (specify)							76
77	07700	Allogeneic Stem Cell Acquisition							77
OUTPATIENT SERVICE COST CENTERS									
88	08800	Rural Health Clinic (RHC)							88
89	08900	Federally Qualified Health Center (FQHC)							89
90	09000	Clinic							90
91	09100	Emergency							91
92	09200	Observation Beds							92
93		Other Outpatient Service (specify)							93
93.99	09399	Partial Hospitalization Program							93.99

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET A		
COST CENTER DESCRIPTIONS (omit cents)			SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
			1	2	3	4	5	6	7
OTHER REIMBURSABLE COST CENTERS									
94	09400	Home Program Dialysis							94
95	09500	Ambulance Services							95
96	09600	Durable Medical Equipment-Rented							96
97	09700	Durable Medical Equipment-Sold							97
98		Other Reimbursable (specify)							98
99		Outpatient Rehabilitation Provider (specify)							99
100	10000	Intern-Resident Service (not appvd. tchnng. prgm.)							100
101	10100	Home Health Agency							101
SPECIAL PURPOSE COST CENTERS									
105	10500	Kidney Acquisition							105
106	10600	Heart Acquisition							106
107	10700	Liver Acquisition							107
108	10800	Lung Acquisition							108
109	10900	Pancreas Acquisition							109
110	11000	Intestinal Acquisition							110
111	11100	Islet Acquisition							111
112		Other Organ Acquisition (specify)							112
113	11300	Interest Expense							- 0 -
114	11400	Utilization Review-SNF							- 0 -
115	11500	Ambulatory Surgical Center (Distinct Part)							115
116	11600	Hospice							116
117		Other Special Purpose (specify)							117
118		SUBTOTALS (sum of lines 1 through 117)							118
NONREIMBURSABLE COST CENTERS									
190	19000	Gift, Flower, Coffee Shop, & Canteen							190
191	19100	Research							191
192	19200	Physicians' Private Offices							192
193	19300	Nonpaid Workers							193
194		Other Nonreimbursable (specify)							194
200		TOTAL (sum of lines 118 through 199)				- 0 -			200

RECLASSIFICATIONS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION(S)	CODE (1)	INCREASES				DECREASES				Wkst. A-7 Ref.
		COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
500	Total reclassifications (sum of columns 4 and 5 must equal sum of columns 8 and 9)									500

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry. Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET A-7,
PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

Description	Beginning Balances 1	Acquisitions			Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 7	
		Purchases 2	Donation 3	Total 4				
1 Land								1
2 Land Improvements								2
3 Buildings and Fixtures								3
4 Building Improvements								4
5 Fixed Equipment								5
6 Movable Equipment								6
7 HIT-designated Assets								7
8 Subtotal (sum of lines 1-7)								8
9 Reconciling Items								9
10 Total (line 7 minus line 9)								10

PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2

Description	SUMMARY OF CAPITAL							Total (1) (sum of cols. 9 through 14)	
	Depreciation 9	Lease 10	Interest 11	Insurance (see instructions) 12	Taxes (see instructions) 13	Other Capital-Related Costs (see instructions) 14			
* 1 Capital Related Costs-Buildings and Fixtures								15	1
2 Capital Related Costs-Movable Equipment									2
3 Total (sum of lines 1-2)									3

(1) The amount in columns 9 through 14 must equal the amount on Worksheet A, column 2, lines 1 and 2. Enter in each column the appropriate amounts including any directly assigned cost that may have been included in Worksheet A, column 2, lines 1 and 2.

* All lines numbers are to be consistent with Worksheet A line numbers for capital cost centers.

PART III - RECONCILIATION OF CAPITAL COSTS CENTERS

Description	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL				
	Gross Assets 1	Capitalized Leases 2	Gross Assets for Ratio (col. 1 - col. 2) 3	Ratio (see instructions) 4	Insurance 5	Taxes 6	Other Capital-Related Costs 7	Total (sum of cols. 5 through 7) 8	
* 1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
3 Total (sum of lines 1-2)				1.000000					3

Description	SUMMARY OF CAPITAL							Total (2) (sum of cols. 9 through 14)	
	Depreciation 9	Lease 10	Interest 11	Insurance (see instructions) 12	Taxes (see instructions) 13	Other Capital-Related Costs (see instructions) 14			
* 1 Capital Related Costs-Buildings and Fixtures								15	1
2 Capital Related Costs-Movable Equipment									2
3 Total (sum of lines 1-2)									3

(2) The amounts on lines 1 and 2 must equal the corresponding amounts on Worksheet A, column 7, lines 1 and 2. Columns 9 through 14 should include related Worksheet A-6 reclassifications, Worksheet A-8 adjustments, and Worksheet A-8-1 related organizations and home office costs. (See instructions.)

ADJUSTMENTS TO EXPENSES	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET A-8
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	DESCRIPTION (1)	BASIS / CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.
				COST CENTER	LINE #	
		1	2	3	4	5
1	Investment income - buildings and fixtures (chapter 2)			Buildings and Fixtures	1	1
2	Investment income - movable equipment (chapter 2)			Movable Equipment	2	2
3	Investment income - other (chapter 2)					3
4	Trade, quantity, and time discounts (chapter 8)					4
5	Refunds and rebates of expenses (chapter 8)					5
6	Rental of provider space by suppliers (chapter 8)					6
7	Telephone services (pay stations excluded) (chapter 21)					7
8	Television and radio service (chapter 21)					8
9	Parking lot (chapter 21)					9
10	Provider-based physician adjustment	Worksheet A-8-2				10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Worksheet A-8-1				12
13	Laundry and linen service					13
14	Cafeteria-employees and guests					14
15	Rental of quarters to employee and others					15
16	Sale of medical and surgical supplies to other than patients					16
17	Sale of drugs to other than patients					17
18	Sale of medical records and abstracts					18
19	Nursing and allied health education (tuition, fees, books, etc.)					19
20	Vending machines					20
21	Income from imposition of interest, finance or penalty charges (chapter 21)					21
22	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments					22
23	Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Respiratory Therapy	65	23
24	Adjustment for physical therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Physical Therapy	66	24
25	Utilization review - physicians' compensation (chapter 21)			Utilization Review - SNF	114	25
26	Depreciation - buildings and fixtures			Buildings and Fixtures	1	26
27	Depreciation - movable equipment			Movable Equipment	2	27
28	Non-physician Anesthetist			Nonphysician Anesthetist	19	28
29	Physicians' assistant					29
30	Adjustment for occupational therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Occupational Therapy	67	30
30.99	Hospice (non-distinct) (see instructions)			Adults and Pediatrics	30	30.99
31	Adjustment for speech pathology costs in excess of limitation (chapter 14)	Worksheet A-8-3		Speech Pathology	68	31
32	CAH HIT adjustment for depreciation					32
33	Other adjustments (specify) ⁽³⁾					33
50	TOTAL (sum of lines 1 through 49) (Transfer to Worksheet A, column 6, line 200)					50

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1
- (2) Basis for adjustment (see instructions)
 - A. Costs - if cost, including applicable overhead, can be determined
 - B. Amount Received - if cost cannot be determined
- (3) Additional adjustments may be made on lines 33 through 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8-1
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**A. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS
OR CLAIMED HOME OFFICE COSTS:**

Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount included in Wkst. A column 5	Net Adjustments (col. 4 minus col. 5) *	Wkst. A-7 Ref.
1	2	3	4	5	6	7
5	TOTALS (sum of lines 1-4) Transfer column 6, line 5 to Worksheet A-8, column 2, line 12.					

* The amounts on lines 1 through 4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 6, lines as appropriate. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which have not been posted to Worksheet A, columns 1 and/or 2, the amount allowable should be indicated in column 4 of this part.

B. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office		
			Name	Percentage of Ownership	Type of Business
1	2	3	4	5	6

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership, or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization.
- E. Individual is director, officer, administrator, or key person of provider and related organization.
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.
- G. Other (financial or non-financial) specify _____

PROVIDER-BASED PHYSICIANS ADJUSTMENTS

PROVIDER CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET A-8-2

	Wkst. A Line #	Cost Center/ Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	9	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
200	TOTAL									200

	Wkst. A Line #	Cost Center/ Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment	
	10	11	12	13	14	15	16	17	18	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
200	TOTAL									200

REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8-3, PARTS I & II
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Check applicable box: Occupational Physical Respiratory Speech Pathology

PART I - GENERAL INFORMATION

1	Total number of weeks worked (excluding aides) (see instructions)		1
2	Line 1 multiplied by 15 hours per week		2
3	Number of unduplicated days in which supervisor or therapist was on provider site (see instructions)		3
4	Number of unduplicated days in which therapy assistant was on provider site but neither supervisor nor therapist was on provider site (see instructions)		4
5	Number of unduplicated offsite visits - supervisors or therapists (see instructions)		5
6	Number of unduplicated offsite visits - therapy assistants (include only visits made by therapy assistant and on which supervisor and/or therapist was not present during the visit(s)) (see instructions)		6
7	Standard travel expense rate		7
8	Optional travel expense rate per mile		8

		Supervisors	Therapists	Assistants	Aides	Trainees	
		1	2	3	4	5	
9	Total hours worked						9
10	AHSEA (see instructions)						10
11	Standard travel allowance (columns 1 and 2, one-half of column 2, line 10; column 3, one-half of column 3, line 10)						11
12	Number of travel hours (see instructions)						12
13	Number of miles driven (see instructions)						13

PART II - SALARY EQUIVALENCY COMPUTATION

14	Supervisors (column 1, line 9 times column 1, line 10)		14
15	Therapists (column 2, line 9 times column 2, line 10)		15
16	Assistants (column 3, line 9 times column 3, line 10)		16
17	Subtotal allowance amount (sum of lines 14 and 15 for respiratory therapy or lines 14-16 for all others)		17
18	Aides (column 4, line 9 times column 4, line 10)		18
19	Trainees (column 5, line 9 times column 5, line 10)		19
20	Total allowance amount (sum of lines 17-19 for respiratory therapy or lines 17 and 18 for all others)		20

If the sum of columns 1 and 2 for respiratory therapy or columns 1 through 3 for physical therapy, speech pathology or occupational therapy, line 9, is greater than line 2, make no entries on lines 21 and 2, and enter on line 23 the amount from line 20. Otherwise complete lines 21 through 23.

21	Weighted average rate excluding aides and trainees (line 17 divided by sum of columns 1 and 2, line 9 for respiratory therapy or columns 1 through 3, line 9 for all others)		21
22	Weighted allowance excluding aides and trainees (line 2 times line 21)		22
23	Total salary equivalency (see instructions)		23

REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8-3, PARTS III & IV
--	------------------------	-----------------------------------	------------------------------------

Check applicable box: Occupational Physical Respiratory Speech Pathology

PART III - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - PROVIDER SITE

Standard Travel Allowance		
24	Therapists (line 3 times column 2, line 11)	24
25	Assistants (line 4 times column 3, line 11)	25
26	Subtotal (line 24 for respiratory therapy or sum of lines 24 and 25 for all others)	26
27	Standard travel expense (line 7 times line 3 for respiratory therapy or sum of lines 3 and 4 for all others)	27
28	Total standard travel allowance and standard travel expense at the provider site (sum of lines 26 and 27)	28

Optional Travel Allowance and Optional Travel Expense

29	Therapists (column 2, line 10 times the sum of columns 1 and 2, line 12)	29
30	Assistants (column 3, line 10 times column 3, line 12)	30
31	Subtotal (line 29 for respiratory therapy or sum of lines 29 and 30 for all others)	31
32	Optional travel expense (line 8 times columns 1 and 2, line 13 for respiratory therapy or sum of columns 1-3, line 13 for all others)	32
33	Standard travel allowance and standard travel expense (line 28)	33
34	Optional travel allowance and standard travel expense (sum of lines 27 and 31)	34
35	Optional travel allowance and optional travel expense (sum of lines 31 and 32)	35

PART IV - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - SERVICES OUTSIDE PROVIDER SITE

Standard Travel Expense		
36	Therapists (line 5 times column 2, line 11)	36
37	Assistants (line 6 times column 3, line 11)	37
38	Subtotal (sum of lines 36 and 37)	38
39	Standard travel expense (line 7 times the sum of lines 5 and 6)	39

Optional Travel Allowance and Optional Travel Expense

40	Therapists (sum of columns 1 and 2, line 12.01 times column 2, line 10)	40
41	Assistants (column 3, line 12.01 times column 3, line 10)	41
42	Subtotal (sum of lines 40 and 41)	42
43	Optional travel expense (line 8 times the sum of columns 1-3, line 13.01)	43

Total Travel Allowance and Travel Expense - Offsite Services: Complete one of the following three lines 44, 45, or 46, as appropriate.

44	Standard travel allowance and standard travel expense (sum of lines 38 and 39) (see instructions)	44
45	Optional travel allowance and standard travel expense (sum of lines 39 and 42) (see instructions)	45
46	Optional travel allowance and optional travel expense (sum of lines 42 and 43) (see instructions)	46

REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET A-8-3, PARTS V-VI
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Check applicable box: Occupational Physical Respiratory Speech Pathology

PART V - OVERTIME COMPUTATION

		Therapists	Assistants	Aides	Trainees	Total	
		1	2	3	4	5	
47	Overtime hours worked during reporting period (if column 5, line 47, is zero or equal to or great than 2,080, do not complete lines 48-55 and enter zero in each column of line 56)						47
48	Overtime rate (see instructions)						48
49	Total overtime (including base and overtime allowance) (multiply line 47 times line 48)						49

CALCULATION OF LIMIT

50	Percentage of overtime hours by category (divide the hours in each column on line 47 by the total overtime worked in column 5, line 47.						50
51	Allocation of provider's standard work year for one full-time employee times the percentages on line 50) (see instructions)						51

DETERMINATION OF OVERTIME ALLOWANCE

52	Adjusted hourly salary equivalency amount (see instructions)						52
53	Overtime cost limitation (line 51 times line 52)						53
54	Maximum overtime cost (enter the lesser of line 49 or line 53)						54
55	Portion of overtime already included in hourly computation at the AHSEA (multiply line 47 times line 52)						55
56	Overtime allowance (line 54 minus line 55 - if negative enter zero) (Enter in column 5, the sum of columns 1, 3, and 4, for respiratory therapy, and columns 1 through 3 for all others.)						56

PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT

57	Salary equivalency amount (from line 23)						57
58	Travel allowance and expense - provider site (from lines 33, 34, or 35)						58
59	Travel allowance and expense - Offsite services (from lines 44, 45, or 46)						59
60	Overtime allowance (from column 5, line 56)						60
61	Equipment cost (see instructions)						61
62	Supplies (see instructions)						62
63	Total allowance (sum of lines 57-62)						63
64	Total cost of outside supplier services (from provider records)						64
65	Excess over limitation (line 64 minus line 63; if negative, enter zero)						65

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
		BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits Department									3
5 Administrative and General									4
6 Maintenance and Repairs									5
7 Operation of Plant									6
8 Laundry and Linen Service									7
9 Housekeeping									8
10 Dietary									9
11 Cafeteria									10
12 Maintenance of Personnel									11
13 Nursing Administration									12
14 Central Services and Supply									13
15 Pharmacy									14
16 Medical Records & Medical Records Library									15
17 Social Service									16
18 Other General Service (specify)									17
19 Nonphysician Anesthetists									18
20 Nursing School									19
21 Intern & Res. Service-Salary & Fringes (Approved)									20
22 Intern & Res. Other Program Costs (Approved)									21
23 Paramedical Education Program (specify)									22
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)									30
31 Intensive Care Unit									31
32 Coronary Care Unit									32
33 Burn Intensive Care Unit									33
34 Surgical Intensive Care Unit									34
35 Other Special Care Unit (specify)									35
40 Subprovider IPF									40
41 Subprovider IRF									41
42 Subprovider (specify)									42
43 Nursery									43
44 Skilled Nursing Facility									44
45 Nursing Facility									45
46 Other Long Term Care									46

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (cols. 0-4)	ADMINISTRATIVE & GENERAL	MAINTENANCE & REPAIRS	OPERATION OF PLANT		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
		0	1							2
ANCILLARY SERVICE COST CENTERS										
50	Operating Room									50
51	Recovery Room									51
52	Labor Room and Delivery Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	Computed Tomography (CT) Scan									57
58	Magnetic Resonance Imaging (MRI)									58
59	Cardiac Catheterization									59
60	Laboratory									60
61	PBP Clinical Laboratory Services-Program Only									61
62	Whole Blood & Packed Red Blood Cells									62
63	Blood Storing, Processing, & Trans.									63
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
67	Occupational Therapy									67
68	Speech Pathology									68
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Patients									71
72	Implantable Devices Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
76	Other Ancillary (specify)									76
77	Allogeneic Stem Cell Acquisition									77
OUTPATIENT SERVICE COST CENTERS										
88	Rural Health Clinic (RHC)									88
89	Federally Qualified Health Center (FQHC)									89
90	Clinic									90
91	Emergency									91
92	Observation Beds									92
93	Other Outpatient Service (specify)									93
93.99	Partial Hospitalization Program									93.99

COST ALLOCATION - GENERAL SERVICE COSTS

COST ALLOCATION - GENERAL SERVICE COSTS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART I	
COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION (from Wkst. A col. 7) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
		BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
OTHER REIMBURSABLE COST CENTERS									
94 Home Program Dialysis									94
95 Ambulance Services									95
96 Durable Medical Equipment-Rented									96
97 Durable Medical Equipment-Sold									97
98 Other Reimbursable (specify)									98
99 Outpatient Rehabilitation Provider (specify)									99
100 Intern-Resident Service (not appvd. tchn. prgm.)									100
101 Home Health Agency									101
SPECIAL PURPOSE COST CENTERS									
105 Kidney Acquisition									105
106 Heart Acquisition									106
107 Liver Acquisition									107
108 Lung Acquisition									108
109 Pancreas Acquisition									109
110 Intestinal Acquisition									110
111 Islet Acquisition									111
112 Other Organ Acquisition (specify)									112
115 Ambulatory Surgical Center (Distinct Part)									115
116 Hospice									116
117 Other Special Purpose (specify)									117
118 SUBTOTALS (sum of lines 1 through 117)									118
NONREIMBURSABLE COST CENTERS									
190 Gift, Flower, Coffee Shop, & Canteen									190
191 Research									191
192 Physicians' Private Offices									192
193 Nonpaid Workers									193
194 Other Nonreimbursable (specify)									194
200 Cross Foot Adjustments									200
201 Negative Cost Centers									201
202 TOTAL (sum lines 118 through 201)									202

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
GENERAL SERVICE COST CENTERS												
1 Capital Related Costs-Buildings and Fixtures												1
2 Capital Related Costs-Movable Equipment												2
4 Employee Benefits Department												3
5 Administrative and General												4
6 Maintenance and Repairs												5
7 Operation of Plant												6
8 Laundry and Linen Service												7
9 Housekeeping												8
10 Dietary												9
11 Cafeteria												10
12 Maintenance of Personnel												11
13 Nursing Administration												12
14 Central Services and Supply												13
15 Pharmacy												14
16 Medical Records & Medical Records Library												15
17 Social Service												16
18 Other General Service (specify)												17
19 Nonphysician Anesthetists												18
20 Nursing School												19
21 Intern & Res. Service-Salary & Fringes (Approved)												20
22 Intern & Res. Other Program Costs (Approved)												21
23 Paramedical Education Program (specify)												22
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults and Pediatrics (General Routine Care)												30
31 Intensive Care Unit												31
32 Coronary Care Unit												32
33 Burn Intensive Care Unit												33
34 Surgical Intensive Care Unit												34
35 Other Special Care Unit (specify)												35
40 Subprovider IPF												40
41 Subprovider IRF												41
42 Subprovider (specify)												42
43 Nursery												43
44 Skilled Nursing Facility												44
45 Nursing Facility												45
46 Other Long Term Care												46

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
ANCILLARY SERVICE COST CENTERS												
50	Operating Room											50
51	Recovery Room											51
52	Labor Room and Delivery Room											52
53	Anesthesiology											53
54	Radiology-Diagnostic											54
55	Radiology-Therapeutic											55
56	Radioisotope											56
57	Computed Tomography (CT) Scan											57
58	Magnetic Resonance Imaging (MRI)											58
59	Cardiac Catheterization											59
60	Laboratory											60
61	PBP Clinical Laboratory Services-Program Only											61
62	Whole Blood & Packed Red Blood Cells											62
63	Blood Storing, Processing, & Trans.											63
64	Intravenous Therapy											64
65	Respiratory Therapy											65
66	Physical Therapy											66
67	Occupational Therapy											67
68	Speech Pathology											68
69	Electrocardiology											69
70	Electroencephalography											70
71	Medical Supplies Charged to Patients											71
72	Implantable Devices Charged to Patients											72
73	Drugs Charged to Patients											73
74	Renal Dialysis											74
75	ASC (Non-Distinct Part)											75
76	Other Ancillary (specify)											76
77	Allogeneic Stem Cell Acquisition											77
OUTPATIENT SERVICE COST CENTERS												
88	Rural Health Clinic (RHC)											88
89	Federally Qualified Health Center (FQHC)											89
90	Clinic											90
91	Emergency											91
92	Observation Beds											92
93	Other Outpatient Service (specify)											93
93.99	Partial Hospitalization Program											93.99

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

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WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
OTHER REIMBURSABLE COST CENTERS												
94 Home Program Dialysis												94
95 Ambulance Services												95
96 Durable Medical Equipment-Rented												96
97 Durable Medical Equipment-Sold												97
98 Other Reimbursable (specify)												98
99 Outpatient Rehabilitation Provider (specify)												99
100 Intern-Resident Service (not appvd. tchnng. prgm.)												100
101 Home Health Agency												101
SPECIAL PURPOSE COST CENTERS												
105 Kidney Acquisition												105
106 Heart Acquisition												106
107 Liver Acquisition												107
108 Lung Acquisition												108
109 Pancreas Acquisition												109
110 Intestinal Acquisition												110
111 Islet Acquisition												111
112 Other Organ Acquisition (specify)												112
115 Ambulatory Surgical Center (Distinct Part)												115
116 Hospice												116
117 Other Special Purpose (specify)												117
118 SUBTOTALS (sum of lines 1 through 117)												118
NONREIMBURSABLE COST CENTERS												
190 Gift, Flower, Coffee Shop, & Canteen												190
191 Research												191
192 Physicians' Private Offices												192
193 Nonpaid Workers												193
194 Other Nonreimbursable (specify)												194
200 Cross Foot Adjustments												200
201 Negative Cost Centers												201
202 TOTAL (sum lines 118 through 201)												202

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

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WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Buildings and Fixtures										1
2 Capital Related Costs-Movable Equipment										2
4 Employee Benefits Department										3
5 Administrative and General										4
6 Maintenance and Repairs										5
7 Operation of Plant										6
8 Laundry and Linen Service										7
9 Housekeeping										8
10 Dietary										9
11 Cafeteria										10
12 Maintenance of Personnel										11
13 Nursing Administration										12
14 Central Services and Supply										13
15 Pharmacy										14
16 Medical Records & Medical Records Library										15
17 Social Service										16
18 Other General Service (specify)										17
19 Nonphysician Anesthetists										18
20 Nursing School										19
21 Intern & Res. Service-Salary & Fringes (Approved)										20
22 Intern & Res. Other Program Costs (Approved)										21
23 Paramedical Education Program (specify)										22
INPATIENT ROUTINE SERVICE COST CENTERS										
30 Adults and Pediatrics (General Routine Care)										30
31 Intensive Care Unit										31
32 Coronary Care Unit										32
33 Burn Intensive Care Unit										33
34 Surgical Intensive Care Unit										34
35 Other Special Care Unit (specify)										35
40 Subprovider IPF										40
41 Subprovider IRF										41
42 Subprovider (specify)										42
43 Nursery										43
44 Skilled Nursing Facility										44
45 Nursing Facility										45
46 Other Long Term Care										46

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:
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TO _____

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
ANCILLARY SERVICE COST CENTERS										
50 Operating Room										50
51 Recovery Room										51
52 Labor Room and Delivery Room										52
53 Anesthesiology										53
54 Radiology-Diagnostic										54
55 Radiology-Therapeutic										55
56 Radioisotope										56
57 Computed Tomography (CT) Scan										57
58 Magnetic Resonance Imaging (MRI)										58
59 Cardiac Catheterization										59
60 Laboratory										60
61 PBP Clinical Laboratory Services-Program Only										61
62 Whole Blood & Packed Red Blood Cells										62
63 Blood Storing, Processing, & Trans.										63
64 Intravenous Therapy										64
65 Respiratory Therapy										65
66 Physical Therapy										66
67 Occupational Therapy										67
68 Speech Pathology										68
69 Electrocardiology										69
70 Electroencephalography										70
71 Medical Supplies Charged to Patients										71
72 Implantable Devices Charged to Patients										72
73 Drugs Charged to Patients										73
74 Renal Dialysis										74
75 ASC (Non-Distinct Part)										75
76 Other Ancillary (specify)										76
77 Allogeneic Stem Cell Acquisition										77
OUTPATIENT SERVICE COST CENTERS										
88 Rural Health Clinic (RHC)										88
89 Federally Qualified Health Center (FQHC)										89
90 Clinic										90
91 Emergency										91
92 Observation Beds										92
93 Other Outpatient Service (specify)										93
93.99 Partial Hospitalization Program										93.99

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN: _____

PERIOD:
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TO _____

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
OTHER REIMBURSABLE COST CENTERS										
94 Home Program Dialysis										94
95 Ambulance Services										95
96 Durable Medical Equipment-Rented										96
97 Durable Medical Equipment-Sold										97
98 Other Reimbursable (specify)										98
99 Outpatient Rehabilitation Provider (specify)										99
100 Intern-Resident Service (not appvd. tchn. prgm.)										100
101 Home Health Agency										101
SPECIAL PURPOSE COST CENTERS										
105 Kidney Acquisition										105
106 Heart Acquisition										106
107 Liver Acquisition										107
108 Lung Acquisition										108
109 Pancreas Acquisition										109
110 Intestinal Acquisition										110
111 Islet Acquisition										111
112 Other Organ Acquisition (specify)										112
115 Ambulatory Surgical Center (Distinct Part)										115
116 Hospice										116
117 Other Special Purpose (specify)										117
118 SUBTOTALS (sum of lines 1 through 117)										118
NONREIMBURSABLE COST CENTERS										
190 Gift, Flower, Coffee Shop, & Canteen										190
191 Research										191
192 Physicians' Private Offices										192
193 Nonpaid Workers										193
194 Other Nonreimbursable (specify)										194
200 Cross Foot Adjustments										200
201 Negative Cost Centers										201
202 TOTAL (sum lines 118 through 201)										202

ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	2A	4	5	6	7	
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Buildings and Fixtures									1
2 Capital Related Costs-Movable Equipment									2
4 Employee Benefits Department									3
5 Administrative and General									4
6 Maintenance and Repairs									5
7 Operation of Plant									6
8 Laundry and Linen Service									7
9 Housekeeping									8
10 Dietary									9
11 Cafeteria									10
12 Maintenance of Personnel									11
13 Nursing Administration									12
14 Central Services and Supply									13
15 Pharmacy									14
16 Medical Records & Medical Records Library									15
17 Social Service									16
18 Other General Service (specify)									17
19 Nonphysician Anesthetists									18
20 Nursing School									19
21 Intern & Res. Service-Salary & Fringes (Approved)									20
22 Intern & Res. Other Program Costs (Approved)									21
23 Paramedical Education Program (specify)									22
INPATIENT ROUTINE SERVICE COST CENTERS									
30 Adults and Pediatrics (General Routine Care)									30
31 Intensive Care Unit									31
32 Coronary Care Unit									32
33 Burn Intensive Care Unit									33
34 Surgical Intensive Care Unit									34
35 Other Special Care Unit (specify)									36
40 Subprovider IPF									40
41 Subprovider IRF									41
42 Subprovider (specify)									42
43 Nursery									43
44 Skilled Nursing Facility									44
45 Nursing Facility									45
46 Other Long Term Care									46

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	2A	4	5	6	7	
ANCILLARY SERVICE COST CENTERS									
50	Operating Room								50
51	Recovery Room								51
52	Labor Room and Delivery Room								52
53	Anesthesiology								53
54	Radiology-Diagnostic								54
55	Radiology-Therapeutic								55
56	Radioisotope								56
57	Computed Tomography (CT) Scan								57
58	Magnetic Resonance Imaging (MRI)								58
59	Cardiac Catheterization								59
60	Laboratory								60
61	PBP Clinical Laboratory Services-Program Only								61
62	Whole Blood & Packed Red Blood Cells								62
63	Blood Storing, Processing, & Trans.								63
64	Intravenous Therapy								64
65	Respiratory Therapy								65
66	Physical Therapy								66
67	Occupational Therapy								67
68	Speech Pathology								68
69	Electrocardiology								69
70	Electroencephalography								70
71	Medical Supplies Charged to Patients								71
72	Implantable Devices Charged to Patients								72
73	Drugs Charged to Patients								73
74	Renal Dialysis								74
75	ASC (Non-Distinct Part)								75
76	Other Ancillary (specify)								76
77	Allogeneic Stem Cell Acquisition								77
OUTPATIENT SERVICE COST CENTERS									
88	Rural Health Clinic (RHC)								88
89	Federally Qualified Health Center (FQHC)								89
90	Clinic								90
91	Emergency								91
92	Observation Beds								92
93	Other Outpatient Service (specify)								93
93.99	Partial Hospitalization Program								93.99

ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	2A	4	5	6	7	
OTHER REIMBURSABLE COST CENTERS									
94	Home Program Dialysis								94
95	Ambulance Services								95
96	Durable Medical Equipment-Rented								96
97	Durable Medical Equipment-Sold								97
98	Other Reimbursable (specify)								98
99	Outpatient Rehabilitation Provider (specify)								99
100	Intern-Resident Service (not appvd. tchn. prgm.)								100
101	Home Health Agency								101
SPECIAL PURPOSE COST CENTERS									
105	Kidney Acquisition								105
106	Heart Acquisition								106
107	Liver Acquisition								107
108	Lung Acquisition								108
109	Pancreas Acquisition								109
110	Intestinal Acquisition								110
111	Islet Acquisition								111
112	Other Organ Acquisition (specify)								112
115	Ambulatory Surgical Center (Distinct Part)								115
116	Hospice								113
117	Other Special Purpose (specify)								117
118	SUBTOTALS (sum of lines 1 through 117)								118
NONREIMBURSABLE COST CENTERS									
190	Gift, Flower, Coffee Shop, & Canteen								190
191	Research								191
192	Physicians' Private Offices								192
193	Nonpaid Workers								193
194	Other Nonreimbursable (specify)								194
200	Cross Foot Adjustments								200
201	Negative Cost Centers								201
202	TOTAL (sum lines 118 through 201)								202

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN:

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WORKSHEET B,
PART II

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
GENERAL SERVICE COST CENTERS												
1 Capital Related Costs-Buildings and Fixtures												1
2 Capital Related Costs-Movable Equipment												2
4 Employee Benefits Department												3
5 Administrative and General												4
6 Maintenance and Repairs												5
7 Operation of Plant												6
8 Laundry and Linen Service												7
9 Housekeeping												8
10 Dietary												9
11 Cafeteria												10
12 Maintenance of Personnel												11
13 Nursing Administration												12
14 Central Services and Supply												13
15 Pharmacy												14
16 Medical Records & Medical Records Library												15
17 Social Service												16
18 Other General Service (specify)												17
19 Nonphysician Anesthetists												18
20 Nursing School												19
21 Intern & Res. Service-Salary & Fringes (Approved)												20
22 Intern & Res. Other Program Costs (Approved)												21
23 Paramedical Education Program (specify)												22
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults and Pediatrics (General Routine Care)												30
31 Intensive Care Unit												31
32 Coronary Care Unit												32
33 Burn Intensive Care Unit												33
34 Surgical Intensive Care Unit												34
35 Other Special Care Unit (specify)												36
40 Subprovider IPF												40
41 Subprovider IRF												41
42 Subprovider (specify)												42
43 Nursery												43
44 Skilled Nursing Facility												44
45 Nursing Facility												45
46 Other Long Term Care												46

ALLOCATION OF CAPITAL-RELATED COSTS

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
ANCILLARY SERVICE COST CENTERS												
50	Operating Room											50
51	Recovery Room											51
52	Labor Room and Delivery Room											52
53	Anesthesiology											53
54	Radiology-Diagnostic											54
55	Radiology-Therapeutic											55
56	Radioisotope											56
57	Computed Tomography (CT) Scan											57
58	Magnetic Resonance Imaging (MRI)											58
59	Cardiac Catheterization											59
60	Laboratory											60
61	PBP Clinical Laboratory Services-Program Only											61
62	Whole Blood & Packed Red Blood Cells											62
63	Blood Storing, Processing, & Trans.											63
64	Intravenous Therapy											64
65	Respiratory Therapy											65
66	Physical Therapy											66
67	Occupational Therapy											67
68	Speech Pathology											68
69	Electrocardiology											69
70	Electroencephalography											70
71	Medical Supplies Charged to Patients											71
72	Implantable Devices Charged to Patients											72
73	Drugs Charged to Patients											73
74	Renal Dialysis											74
75	ASC (Non-Distinct Part)											75
76	Other Ancillary (specify)											76
77	Allogeneic Stem Cell Acquisition											77
OUTPATIENT SERVICE COST CENTERS												
88	Rural Health Clinic (RHC)											88
89	Federally Qualified Health Center (FQHC)											89
90	Clinic											90
91	Emergency											91
92	Observation Beds											92
93	Other Outpatient Service (specify)											93
93.99	Partial Hospitalization Program											93.99

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN:

PERIOD:
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WORKSHEET B,
PART II

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
OTHER REIMBURSABLE COST CENTERS												
94 Home Program Dialysis												94
95 Ambulance Services												95
96 Durable Medical Equipment-Rented												96
97 Durable Medical Equipment-Sold												97
98 Other Reimbursable (specify)												98
99 Outpatient Rehabilitation Provider (specify)												99
100 Intern-Resident Service (not appvd. tchnng. prgm.)												100
101 Home Health Agency												101
SPECIAL PURPOSE COST CENTERS												
105 Kidney Acquisition												105
106 Heart Acquisition												106
107 Liver Acquisition												107
108 Lung Acquisition												108
109 Pancreas Acquisition												109
110 Intestinal Acquisition												110
111 Islet Acquisition												111
112 Other Organ Acquisition (specify)												112
115 Ambulatory Surgical Center (Distinct Part)												115
116 Hospice												113
117 Other Special Purpose (specify)												117
118 SUBTOTALS (sum of lines 1 through 117)												118
NONREIMBURSABLE COST CENTERS												
190 Gift, Flower, Coffee Shop, & Canteen												190
191 Research												191
192 Physicians' Private Offices												192
193 Nonpaid Workers												193
194 Other Nonreimbursable (specify)												194
200 Cross Foot Adjustments												200
201 Negative Cost Centers												201
202 TOTAL (sum lines 118 through 201)												202

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS							PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Buildings and Fixtures										1
2 Capital Related Costs-Movable Equipment										2
4 Employee Benefits Department										3
5 Administrative and General										4
6 Maintenance and Repairs										5
7 Operation of Plant										6
8 Laundry and Linen Service										7
9 Housekeeping										8
10 Dietary										9
11 Cafeteria										10
12 Maintenance of Personnel										11
13 Nursing Administration										12
14 Central Services and Supply										13
15 Pharmacy										14
16 Medical Records & Medical Records Library										15
17 Social Service										16
18 Other General Service (specify)										17
19 Nonphysician Anesthetists										18
20 Nursing School										19
21 Intern & Res. Service-Salary & Fringes (Approved)										20
22 Intern & Res. Other Program Costs (Approved)										21
23 Paramedical Education Program (specify)										22
INPATIENT ROUTINE SERVICE COST CENTERS										
30 Adults and Pediatrics (General Routine Care)										30
31 Intensive Care Unit										31
32 Coronary Care Unit										32
33 Burn Intensive Care Unit										33
34 Surgical Intensive Care Unit										34
35 Other Special Care Unit (specify)										36
40 Subprovider IPF										40
41 Subprovider IRF										41
42 Subprovider (specify)										42
43 Nursery										43
44 Skilled Nursing Facility										44
45 Nursing Facility										45
46 Other Long Term Care										46

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS							PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
ANCILLARY SERVICE COST CENTERS										
50	Operating Room									50
51	Recovery Room									51
52	Labor Room and Delivery Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	Computed Tomography (CT) Scan									57
58	Magnetic Resonance Imaging (MRI)									58
59	Cardiac Catheterization									59
60	Laboratory									60
61	PBP Clinical Laboratory Services-Program Only									61
62	Whole Blood & Packed Red Blood Cells									62
63	Blood Storing, Processing, & Trans.									63
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
67	Occupational Therapy									67
68	Speech Pathology									68
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Patients									71
72	Implantable Devices Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
76	Other Ancillary (specify)									76
77	Allogeneic Stem Cell Acquisition									77
OUTPATIENT SERVICE COST CENTERS										
88	Rural Health Clinic (RHC)									88
89	Federally Qualified Health Center (FQHC)									89
90	Clinic									90
91	Emergency									91
92	Observation Beds									92
93	Other Outpatient Service (specify)									93
93.99	Partial Hospitalization Program									93.99

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS							PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARAMEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
OTHER REIMBURSABLE COST CENTERS										
94	Home Program Dialysis									94
95	Ambulance Services									95
96	Durable Medical Equipment-Rented									96
97	Durable Medical Equipment-Sold									97
98	Other Reimbursable (specify)									98
99	Outpatient Rehabilitation Provider (specify)									99
100	Intern-Resident Service (not appvd. tchnng. prgm.)									100
101	Home Health Agency									101
SPECIAL PURPOSE COST CENTERS										
105	Kidney Acquisition									105
106	Heart Acquisition									106
107	Liver Acquisition									107
108	Lung Acquisition									108
109	Pancreas Acquisition									109
110	Intestinal Acquisition									110
111	Islet Acquisition									111
112	Other Organ Acquisition (specify)									112
115	Ambulatory Surgical Center (Distinct Part)									115
116	Hospice									113
117	Other Special Purpose (specify)									117
118	SUBTOTALS (sum of lines 1 through 117)									118
NONREIMBURSABLE COST CENTERS										
190	Gift, Flower, Coffee Shop, & Canteen									190
191	Research									191
192	Physicians' Private Offices									192
193	Nonpaid Workers									193
194	Other Nonreimbursable (specify)									194
200	Cross Foot Adjustments									200
201	Negative Cost Centers									201
202	TOTAL (sum lines 118 through 201)									202

COST ALLOCATION - STATISTICAL BASIS

					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2	4	5A	5	6	7	
GENERAL SERVICE COST CENTERS								
1 Capital Related Costs-Buildings and Fixtures								1
2 Capital Related Costs-Movable Equipment								2
4 Employee Benefits Department								4
5 Administrative and General								5
6 Maintenance and Repairs								6
7 Operation of Plant								7
8 Laundry and Linen Service								8
9 Housekeeping								9
10 Dietary								10
11 Cafeteria								11
12 Maintenance of Personnel								12
13 Nursing Administration								13
14 Central Services and Supply								14
15 Pharmacy								15
16 Medical Records & Medical Records Library								16
17 Social Service								17
18 Other General Service (specify)								18
19 Nonphysician Anesthetists								19
20 Nursing School								20
21 Intern & Res. Service-Salary & Fringes (Approved)								21
22 Intern & Res. Other Program Costs (Approved)								22
23 Paramedical Education Program (specify)								23
INPATIENT ROUTINE SERVICE COST CENTERS								
30 Adults and Pediatrics (General Routine Care)								30
31 Intensive Care Unit								31
32 Coronary Care Unit								32
33 Burn Intensive Care Unit								33
34 Surgical Intensive Care Unit								34
35 Other Special Care Unit (specify)								35
40 Subprovider IPF								40
41 Subprovider IRF								41
42 Subprovider (specify)								42
43 Nursery								43
44 Skilled Nursing Facility								44
45 Nursing Facility								45
46 Other Long Term Care								46

COST ALLOCATION - STATISTICAL BASIS

					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2	4	5A	5	6	7	
ANCILLARY SERVICE COST CENTERS								
50	Operating Room							50
51	Recovery Room							51
52	Labor Room and Delivery Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	Computed Tomography (CT) Scan							57
58	Magnetic Resonance Imaging (MRI)							58
59	Cardiac Catheterization							59
60	Laboratory							60
61	PBP Clinical Laboratory Services-Program Only							61
62	Whole Blood & Packed Red Blood Cells							62
63	Blood Storing, Processing, & Trans.							63
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
67	Occupational Therapy							67
68	Speech Pathology							68
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Implantable Devices Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
76	Other Ancillary (specify)							76
77	Allogeneic Stem Cell Acquisition							77
OUTPATIENT SERVICE COST CENTERS								
88	Rural Health Clinic (RHC)							88
89	Federally Qualified Health Center (FQHC)							89
90	Clinic							90
91	Emergency							91
92	Observation Beds							92
93	Other Outpatient Service (specify)							93
93.99	Partial Hospitalization Program							93.99

COST ALLOCATION - STATISTICAL BASIS

					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1	
COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)						
	1	2	4	5A	5	6	7	
OTHER REIMBURSABLE COST CENTERS								
94 Home Program Dialysis								94
95 Ambulance Services								95
96 Durable Medical Equipment-Rented								96
97 Durable Medical Equipment-Sold								97
98 Other Reimbursable (specify)								98
99 Outpatient Rehabilitation Provider (specify)								99
100 Intern-Resident Service (not appvd. tchnlg. prgm.)								100
101 Home Health Agency								101
SPECIAL PURPOSE COST CENTERS								
105 Kidney Acquisition								105
106 Heart Acquisition								106
107 Liver Acquisition								107
108 Lung Acquisition								108
109 Pancreas Acquisition								109
110 Intestinal Acquisition								110
111 Islet Acquisition								111
112 Other Organ Acquisition (specify)								112
115 Ambulatory Surgical Center (Distinct Part)								115
116 Hospice								116
117 Other Special Purpose (specify)								117
118 SUBTOTALS (sum of lines 1 through 117)								118
NONREIMBURSABLE COST CENTERS								
190 Gift, Flower, Coffee Shop, & Canteen								190
191 Research								191
192 Physicians' Private Offices								192
193 Nonpaid Workers								193
194 Other Nonreimbursable (specify)								194
200 Cross foot adjustments								200
201 Negative cost centers								201
202 Cost to be allocated (per Worksheet B, Part I)								202
203 Unit cost multiplier (Worksheet B, Part I)								203
204 Cost to be allocated (per Worksheet B, Part II)								204
205 Unit cost multiplier (Worksheet B, Part II)								205
206 <i>NAHE adjustment amount to be allocated (per Wkst. B-2)</i>								206
207 <i>NAHE unit cost multiplier (Wkst. D, Parts III and IV)</i>								207

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINIS-TRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	WORKSHEET B-1
	8	9	10	11	12	13	14	15	16	17	
GENERAL SERVICE COST CENTERS											
1 Capital Related Costs-Buildings and Fixtures											1
2 Capital Related Costs-Movable Equipment											2
4 Employee Benefits Department											4
5 Administrative and General											5
6 Maintenance and Repairs											6
7 Operation of Plant											7
8 Laundry and Linen Service											8
9 Housekeeping											9
10 Dietary											10
11 Cafeteria											11
12 Maintenance of Personnel											12
13 Nursing Administration											13
14 Central Services and Supply											14
15 Pharmacy											15
16 Medical Records & Medical Records Library											16
17 Social Service											17
18 Other General Service (specify)											18
19 Nonphysician Anesthetists											19
20 Nursing School											20
21 Intern & Res. Service-Salary & Fringes (Approved)											21
22 Intern & Res. Other Program Costs (Approved)											22
23 Paramedical Education Program (specify)											23
INPATIENT ROUTINE SERVICE COST CENTERS											
30 Adults and Pediatrics (General Routine Care)											30
31 Intensive Care Unit											31
32 Coronary Care Unit											32
33 Burn Intensive Care Unit											33
34 Surgical Intensive Care Unit											34
35 Other Special Care Unit (specify)											35
40 Subprovider IPF											40
41 Subprovider IRF											41
42 Subprovider (specify)											42
43 Nursery											43
44 Skilled Nursing Facility											44
45 Nursing Facility											45
46 Other Long Term Care											46

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	WORKSHEET B-1
	8	9	10	11	12	13	14	15	16	17	
ANCILLARY SERVICE COST CENTERS											
50	Operating Room										50
51	Recovery Room										51
52	Labor Room and Delivery Room										52
53	Anesthesiology										53
54	Radiology-Diagnostic										54
55	Radiology-Therapeutic										55
56	Radioisotope										56
57	Computed Tomography (CT) Scan										57
58	Magnetic Resonance Imaging (MRI)										58
59	Cardiac Catheterization										59
60	Laboratory										60
61	PBP Clinical Laboratory Services-Program Only										61
62	Whole Blood & Packed Red Blood Cells										62
63	Blood Storing, Processing, & Trans.										63
64	Intravenous Therapy										64
65	Respiratory Therapy										65
66	Physical Therapy										66
67	Occupational Therapy										67
68	Speech Pathology										68
69	Electrocardiology										69
70	Electroencephalography										70
71	Medical Supplies Charged to Patients										71
72	Implantable Devices Charged to Patients										72
73	Drugs Charged to Patients										73
74	Renal Dialysis										74
75	ASC (Non-Distinct Part)										75
76	Other Ancillary (specify)										76
77	Allogeneic Stem Cell Acquisition										77
OUTPATIENT SERVICE COST CENTERS											
88	Rural Health Clinic (RHC)										88
89	Federally Qualified Health Center (FQHC)										89
90	Clinic										90
91	Emergency										91
92	Observation Beds										92
93	Other Outpatient Service (specify)										93
93.99	Partial Hospitalization Program										93.99

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	WORKSHEET B-1
	8	9	10	11	12	13	14	15	16	17	
OTHER REIMBURSABLE COST CENTERS											
94 Home Program Dialysis											94
95 Ambulance Services											95
96 Durable Medical Equipment-Rented											96
97 Durable Medical Equipment-Sold											97
98 Other Reimbursable (specify)											98
99 Outpatient Rehabilitation Provider (specify)											99
100 Intern-Resident Service (not appvd. tchnng. prgm.)											100
101 Home Health Agency											101
SPECIAL PURPOSE COST CENTERS											
105 Kidney Acquisition											105
106 Heart Acquisition											106
107 Liver Acquisition											107
108 Lung Acquisition											108
109 Pancreas Acquisition											109
110 Intestinal Acquisition											110
111 Islet Acquisition											111
112 Other Organ Acquisition (specify)											112
115 Ambulatory Surgical Center (Distinct Part)											115
116 Hospice											116
117 Other Special Purpose (specify)											117
118 SUBTOTALS (sum of lines 1 through 117)											118
NONREIMBURSABLE COST CENTERS											
190 Gift, Flower, Coffee Shop, & Canteen											190
191 Research											191
192 Physicians' Private Offices											192
193 Nonpaid Workers											193
194 Other Nonreimbursable (specify)											194
200 Cross foot adjustments											200
201 Negative cost centers											201
202 Cost to be allocated (per Worksheet B, Part I)											202
203 Unit cost multiplier (Worksheet B, Part I)											203
204 Cost to be allocated (per Worksheet B, Part II)											204
205 Unit cost multiplier (Worksheet B, Part II)											205
206 NAHE adjustment amount to be allocated (per Wkst. B-2)											206
207 NAHE unit cost multiplier (Wkst. D, Parts III and IV)											207

COST ALLOCATION - STATISTICAL BASIS							PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1	
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASGND TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	23				
GENERAL SERVICE COST CENTERS										
1	Capital Related Costs-Buildings and Fixtures									1
2	Capital Related Costs-Movable Equipment									2
4	Employee Benefits Department									4
5	Administrative and General									5
6	Maintenance and Repairs									6
7	Operation of Plant									7
8	Laundry and Linen Service									8
9	Housekeeping									9
10	Dietary									10
11	Cafeteria									11
12	Maintenance of Personnel									12
13	Nursing Administration									13
14	Central Services and Supply									14
15	Pharmacy									15
16	Medical Records & Medical Records Library									16
17	Social Service									17
18	Other General Service (specify)									18
19	Nonphysician Anesthetists									19
20	Nursing School									20
21	Intern & Res. Service-Salary & Fringes (Approved)									21
22	Intern & Res. Other Program Costs (Approved)									22
23	Paramedical Education Program (specify)									23
INPATIENT ROUTINE SERVICE COST CENTERS										
30	Adults and Pediatrics (General Routine Care)									30
31	Intensive Care Unit									31
32	Coronary Care Unit									32
33	Burn Intensive Care Unit									33
34	Surgical Intensive Care Unit									34
35	Other Special Care Unit (specify)									35
40	Subprovider IPF									40
41	Subprovider IRF									41
42	Subprovider (specify)									42
43	Nursery									43
44	Skilled Nursing Facility									44
45	Nursing Facility									45
46	Other Long Term Care									46

COST ALLOCATION - STATISTICAL BASIS					PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET B-1			
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANESTHETISTS (ASGND TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	23				24
ANCILLARY SERVICE COST CENTERS										
50	Operating Room									50
51	Recovery Room									51
52	Labor Room and Delivery Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	Computed Tomography (CT) Scan									57
58	Magnetic Resonance Imaging (MRI)									58
59	Cardiac Catheterization									59
60	Laboratory									60
61	PBP Clinical Laboratory Services-Program Only									61
62	Whole Blood & Packed Red Blood Cells									62
63	Blood Storing, Processing, & Trans.									63
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
67	Occupational Therapy									67
68	Speech Pathology									68
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Patients									71
72	Implantable Devices Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
76	Other Ancillary (specify)									76
77	Allogeneic Stem Cell Acquisition									77
OUTPATIENT SERVICE COST CENTERS										
88	Rural Health Clinic (RHC)									88
89	Federally Qualified Health Center (FQHC)									89
90	Clinic									90
91	Emergency									91
92	Observation Beds									92
93	Other Outpatient Service (specify)									93
93.99	Partial Hospitalization Program									93.99

COST ALLOCATION - STATISTICAL BASIS				PROVIDER CCN:		PERIOD: FROM _____ TO _____		WORKSHEET B-1		
COST CENTER DESCRIPTIONS	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANES-THETISTS (ASGND TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (ASSIGNED TIME)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	SALARY AND FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)	23				24
OTHER REIMBURSABLE COST CENTERS										
94	Home Program Dialysis									94
95	Ambulance Services									95
96	Durable Medical Equipment-Rented									96
97	Durable Medical Equipment-Sold									97
98	Other Reimbursable (specify)									98
99	Outpatient Rehabilitation Provider (specify)									99
100	Intern-Resident Service (not appvd. tchnng. prgm.)									100
101	Home Health Agency									101
SPECIAL PURPOSE COST CENTERS										
105	Kidney Acquisition									105
106	Heart Acquisition									106
107	Liver Acquisition									107
108	Lung Acquisition									108
109	Pancreas Acquisition									109
110	Intestinal Acquisition									110
111	Islet Acquisition									111
112	Other Organ Acquisition (specify)									112
115	Ambulatory Surgical Center (Distinct Part)									115
116	Hospice									116
117	Other Special Purpose (specify)									117
118	SUBTOTALS (sum of lines 1 through 117)									118
NONREIMBURSABLE COST CENTERS										
190	Gift, Flower, Coffee Shop, & Canteen									190
191	Research									191
192	Physicians' Private Offices									192
193	Nonpaid Workers									193
194	Other Nonreimbursable (specify)									194
200	Cross foot adjustments									200
201	Negative cost centers									201
202	Cost to be allocated (per Worksheet B, Part I)									202
203	Unit cost multiplier (Worksheet B, Part I)									203
204	Cost to be allocated (per Worksheet B, Part II)									204
205	Unit cost multiplier (Worksheet B, Part II)									205
206	NAHE adjustment amount to be allocated (per Wkst. B-2)									206
207	NAHE unit cost multiplier (Wkst. D, Parts III and IV)									207

POST STEPDOWN ADJUSTMENTS

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET B-2

	DESCRIPTION	WORKSHEET		AMOUNT	
		CODE	LINE NO.		
	1	2	3	4	
1	Adjustment for EPO costs in Renal Dialysis cost center	1	74		1
2	Adjustment for EPO costs in Home Program Dialysis cost center	1	94		2
3	Adjustment for ARANESP costs in Renal Dialysis cost center	1	74		3
4	Adjustment for ARANESP costs in Home Program Dialysis cost center	1	94		4
5	Adjustment for ESA costs in Renal Dialysis cost center (see instructions)	1	74		5
6	Adjustment for ESA costs in Home Program Dialysis cost center (see instructions)	1	94		6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50
51					51
52					52
53					53
54					54
55					55
56					56
57					57
58					58
59					59

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET C
PART I

COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs			Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
			Total Costs	RCE Dis- allowance	Total Costs	Inpatient	Outpatient	Total (column 6 + column 7)				
			1	2	3	4	5	6				
INPATIENT ROUTINE SERVICE COST CENTERS												
30	Adults and Pediatrics (General Routine Care)											30
31	Intensive Care Unit											31
32	Coronary Care Unit											32
33	Burn Intensive Care Unit											33
34	Surgical Intensive Care Unit											34
35	Other Special Care (specify)											35
40	Subprovider IPF											40
41	Subprovider IRF											41
42	Subprovider (Specify)											42
43	Nursery											43
44	Skilled Nursing Facility											44
45	Nursing Facility											45
46	Other Long Term Care											46
ANCILLARY SERVICE COST CENTERS												
50	Operating Room											50
51	Recovery Room											51
52	Labor Room and Delivery Room											52
53	Anesthesiology											53
54	Radiology-Diagnostic											54
55	Radiology-Therapeutic											55
56	Radioisotope											56
57	Computed Tomography (CT) Scan											57
58	Magnetic Resonance Imaging (MRI)											58
59	Cardiac Catheterization											59
60	Laboratory											60
61	PBP Clinical Laboratory Services-Prgm. Only											61
62	Whole Blood & Packed Red Blood Cells											62
63	Blood Storing, Processing, & Trans.											63
64	Intravenous Therapy											64
65	Respiratory Therapy											65
66	Physical Therapy											66
67	Occupational Therapy											67
68	Speech Pathology											68

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET C
PART I

COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs			Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
			Total Costs	RCE Dis- allowance	Total Costs	Inpatient	Outpatient	Total (column 6 + column 7)				
			1	2	3	4	5	6				
69	Electrocardiology											69
70	Electroencephalography											70
71	Medical Supplies Charged to Patients											71
72	Implantable Devices Charged to Patients											72
73	Drugs Charged to Patients											73
74	Renal Dialysis											74
75	ASC (Non-Distinct Part)											75
76	Other Ancillary (specify)											76
77	Allogeneic Stem Cell Acquisition											77
OUTPATIENT SERVICE COST CENTERS												
88	Rural Health Clinic (RHC)											88
89	Federally Qualified Health Center (FQHC)											89
90	Clinic											90
91	Emergency											91
92	Observation Beds (see instructions)											92
93	Other Outpatient Service (specify)											93
93.99	Partial Hospitalization Program											93.99
OTHER REIMBURSABLE COST CENTERS												
94	Home Program Dialysis											94
95	Ambulance Services											95
96	Durable Medical Equipment-Rented											96
97	Durable Medical Equipment-Sold											97
98	Other Reimbursable (specify)											98
99	Outpatient Rehabilitation Provider (specify)											99
100	Intern-Resident Service (not appvd. tchn. prgm.)											100
101	Home Health Agency											101
SPECIAL PURPOSE COST CENTERS												
105	Kidney Acquisition											105
106	Heart Acquisition											106
107	Liver Acquisition											107
108	Lung Acquisition											108
109	Pancreas Acquisition											109
110	Intestinal Acquisition											110
111	Islet Acquisition											111
112	Other Organ Acquisition (specify)											112
115	Ambulatory Surgical Center (Distinct Part)											115
116	Hospice											116
117	Other Special Purpose (specify)											117
200	Subtotal (see instructions)											200
201	Less Observation Beds											201
202	Total (see instructions)											202

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET C, PART II
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Check applicable box: Title V Title XIX

Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
50	Operating Room							50
51	Recovery Room							51
52	Labor Room and Delivery Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	Computed Tomography (CT) Scan							57
58	Magnetic Resonance Imaging (MRI)							58
59	Cardiac Catherization							59
60	Laboratory							60
61	PBP Clinical Laboratory Services-Prgm. Only							61
62	Whole Blood & Packed Red Blood Cells							62
63	Blood Storing, Processing, & Trans.							63
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
67	Occupational Therapy							67
68	Speech Pathology							68
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged to Patients							71
72	Implantable Devices Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
76	Other Ancillary (specify)							76
77	Allogeneic Stem Cell Acquisition							77

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS FOR MEDICAID ONLY	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET C. PART II (CONT.)
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Check applicable box: Title V Title XIX

Cost Center Descriptions	Total Cost (Wkst. B, Part I, col. 26)	Capital Cost (Wkst B, Part II, col. 26)	Operating Cost Net of Capital Cost (col. 1 - col. 2)	Capital Reduction	Operating Cost Reduction Amount	Cost Net of Capital and Operating Cost Reduction	Total Charges (Worksheet C, Part I, column 8)	Outpatient Cost to Charge Ratio (col. 6 ÷ col. 7)	
	1	2	3	4	5	6	7	8	
OUTPATIENT SERVICE COST CENTERS									
88 Rural Health Clinic (RHC)									88
89 Federally Qualified Health Center (FQHC)									89
90 Clinic									90
91 Emergency									91
92 Observation Beds (see instructions)									92
93 Other Outpatient Service (specify)									93
93.99 Partial Hospitalization Program									93.99
OTHER REIMBURSABLE COST CENTERS									
94 Home Program Dialysis									94
95 Ambulance Services									95
96 Durable Medical Equipment-Rented									96
97 Durable Medical Equipment-Sold									97
98 Other Reimbursable (specify)									98
99 Outpatient Rehabilitation Provider (specify)									99
100 Intern-Resident Service (not appvd. tchnng. prgm.)									100
101 Home Health Agency									101
105 Kidney Acquisition									105
106 Heart Acquisition									106
107 Liver Acquisition									107
108 Lung Acquisition									108
109 Pancreas Acquisition									109
110 Intestinal Acquisition									110
111 Islet Acquisition									111
112 Other Organ Acquisition (specify)									112
115 Ambulatory Surgical Center (Distinct Part)									115
116 Hospice									116
117 Other Special Purpose (specify)									117
200 Subtotal (sum of lines 50 through 199)									200
201 Less Observation Beds									201
202 Total (line 200 minus line 201)									202

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D, PART I
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Check applicable boxes:	<input type="checkbox"/> Title V	<input type="checkbox"/> PPS
	<input type="checkbox"/> Title XVIII, Part A	<input type="checkbox"/> TEFRA
	<input type="checkbox"/> Title XIX	

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, col. 26)	Swing Bed Adjustment	Reduced Capital Related Cost (col. 1 minus col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)
		1	2	3	4	5	6	7
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Adults & Pediatrics (General Routine Care)							30
31	Intensive Care Unit							31
32	Coronary Care Unit							32
33	Burn Intensive Care Unit							33
34	Surgical Intensive Care Unit							34
35	Other Special Care Unit (specify)							35
40	Subprovider IPF							40
41	Subprovider IRF							41
42	Subprovider (Other)							42
43	Nursery							43
44	Skilled Nursing Facility							44
45	Nursing Facility							45
200	Total (lines 30 through 199)							200

(A) Worksheet A line numbers

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD: FROM _____ TO _____

WORKSHEET D PART II

Check applicable boxes: Title V Title XVIII, Part A Title XIX Hospital IPF IRF Subprovider (Other) PPS TEFRA

(A)	Cost Center Description	Capital Related Cost (from Wkst. B, Part II, col. 26)	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Capital Costs (column 3 x column 4)
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
50	Operating Room					50
51	Recovery Room					51
52	Labor Room and Delivery Room					52
53	Anesthesiology					53
54	Radiology-Diagnostic					54
55	Radiology-Therapeutic					55
56	Radioisotope					56
57	Computed Tomography (CT) Scan					57
58	Magnetic Resonance Imaging (MRI)					58
59	Cardiac Catheterization					60
60	Laboratory					60
61	PBP Clinical Laboratory Services-Prgm. Only					61
62	Whole Blood & Packed Red Blood Cells					62
63	Blood Storing, Processing, & Transfusing					63
64	Intravenous Therapy					64
65	Respiratory Therapy					65
66	Physical Therapy					66
67	Occupational Therapy					67
68	Speech Pathology					68
69	Electrocardiology					69
70	Electroencephalography					70
71	Medical Supplies Charged to Patients					71
72	Implantable Devices Charged to Patients					72
73	Drugs Charged to Patients					73
74	Renal Dialysis					74
75	ASC (Non-Distinct Part)					75
76	Other Ancillary (specify)					76
77	Allogeneic Stem Cell Acquisition					77
OUTPATIENT SERVICE COST CENTERS						
88	Rural Health Clinic (RHC)					88
89	Federally Qualified Health Center (FQHC)					89
90	Clinic					90
91	Emergency					91
92	Observation Beds					92
93	Other Outpatient Service (specify)					93
93.99	Partial Hospitalization Program					93.99
OTHER REIMBURSABLE COST CENTERS						
94	Home Program Dialysis					94
95	Ambulance Services					95
96	Durable Medical Equipment-Rented					96
97	Durable Medical Equipment-Sold					97
98	Other Reimbursable (specify)					98
200	Total (sum of lines 50 through 199)					200

(A) Worksheet A line numbers

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS-THROUGH COSTS	PROVIDER CCN: _____	PERIOD FROM _____ TO _____	WORKSHEET D, PART III
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Check applicable boxes:	<input type="checkbox"/> Title V	<input type="checkbox"/> PPS
	<input type="checkbox"/> Title XVIII, Part A	<input type="checkbox"/> TEFRA
	<input type="checkbox"/> Title XIX	<input type="checkbox"/> Other

	Nursing School Post-Stepdown Adjustments	Nursing School	Allied Health Post-Stepdown Adjustments	Allied Health Cost	All Other Medical Education Cost	Swing-Bed Adjustment Amount (see instructions)	Total Costs (sum of cols. 1, 2, and 3, minus col. 4)	Total Patient Days	Per Diem (col. 5 ÷ col. 6)	Inpatient Program Days	Inpatient Program Pass-Through Cost (col. 7 x col. 8)	
(A) Cost Center Description	1A	1	2A	2	3	4	5	6	7	8	9	
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults & Pediatrics (General Routine Care)												30
31 Intensive Care Unit												31
32 Coronary Care Unit												32
33 Burn Intensive Care Unit												33
34 Surgical Intensive Care Unit												34
35 Other Special Care Unit (specify)												35
40 Subprovider IPF												40
41 Subprovider IRF												41
42 Subprovider (Other)												42
43 Nursery												43
44 Skilled Nursing Facility												44
45 Nursing Facility												45
200 Total (sum of lines 30 through 199)												200

(A) Worksheet A line numbers

APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS-THROUGH COSTS

PROVIDER CCN:

COMPONENT CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET D,
PART IV

Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other
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(A)	Cost Center Description	1	2A	2	3A	3	4	5	6
		Non Physician Anesthetist Cost	Nursing School Post-Stepdown Adjustments	Nursing School	Allied Health Post-Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total cost (sum of cols. 1, 2, 3, and 4)	Total Outpatient Cost (sum of cols. 2, 3, and 4)
	ANCILLARY SERVICE COST CENTERS								
50	Operating Room								50
51	Recovery Room								51
52	Labor room and Delivery Room								52
53	Anesthesiology								53
54	Radiology-Diagnostic								54
55	Radiology-Therapeutic								55
56	Radioisotope								56
57	Computed Tomography (CT) Scan								57
58	Magnetic Resonance Imaging (MRI)								58
59	Cardiac Catheterization								59
60	Laboratory								60
61	PBP Clinical Laboratory Serv.-Prgm. Only								61
62	Whole Blood & Packed Red Blood Cells								62
63	Blood Storing, Processing, & Transfusing								63
64	Intravenous Therapy								64
65	Respiratory Therapy								65
66	Physical Therapy								66
67	Occupational Therapy								67
68	Speech Pathology								68
69	Electrocardiology								69
70	Electroencephalography								70
71	Medical Supplies Charged To Patients								71
72	Implantable Devices Charged to Patients								72
73	Drugs Charged to Patients								73
74	Renal Dialysis								74
75	ASC (Non-Distinct Part)								75
76	Other Ancillary (specify)								76
77	Allogeneic Stem Cell Acquisition								77
	OUTPATIENT SERVICE COST CENTERS								
88	Rural Health Clinic (RHC)								88
89	Federally Qualified Health Center (FQHC)								89
90	Clinic								90
91	Emergency								91
92	Observation Beds								92
93	Other Outpatient Service (specify)								93
93.99	Partial Hospitalization Program								93.99

APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS					PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D, PART IV (Cont.)
					COMPONENT CCN: _____		
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other		

	Non Physician Anesthetist Cost	Nursing School Post-Stepdown Adjustments	Nursing School	Allied Health Post-Stepdown Adjustments	Allied Health	All Other Medical Education Cost	Total cost (sum of cols. 1, 2, 3, and 4)	Total Outpatient Cost (sum of cols. 2, 3, and 4)
(A) Cost Center Description	1	2A	2	3A	3	4	5	6
OTHER REIMBURSABLE COST CENTERS								
94 Home Program Dialysis								94
95 Ambulance Services								95
96 Durable Medical Equipment-Rented								96
97 Durable Medical Equipment-Sold								97
98 Other Reimbursable (specify)								98
200 Total (sum of lines 50 through 199)								200

(A) Worksheet A line numbers

APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS					PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D, PART IV (Cont.)
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other		

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5 ÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6 ÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass- Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass- Through Costs (col. 9 x col. 12)
		7	8	9	10	11	12	13
	ANCILLARY SERVICE COST CENTERS							
50	Operating Room							50
51	Recovery Room							51
52	Delivery Room and Labor Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	Computed Tomography (CT) Scan							57
58	Magnetic Resonance Imaging (MRI)							58
59	Cardiac Catheterization							59
60	Laboratory							60
61	PBP Clinical Laboratory Serv.-Prgm. Only							61
62	Whole Blood & Packed Red Blood Cells							62
63	Blood Storing, Processing, & Transfusing							63
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
67	Occupational Therapy							67
68	Speech Pathology							68
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged To Patients							71
72	Implantable Devices Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
76	Other Ancillary (specify)							76
77	Allogeneic Stem Cell Acquisition							77
	OUTPATIENT SERVICE COST CENTERS							
88	Rural Health Clinic (RHC)							88
89	Federally Qualified Health Center (FQHC)							89
90	Clinic							90
91	Emergency							91
92	Observation Beds							92
93	Other Outpatient Service (specify)							93
93.99	Partial Hospitalization Program							93.99

APPORTIONMENT OF INPATIENT/OUTPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS					PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D, PART IV (Cont.)
					COMPONENT CCN: _____		
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other		

(A)	Cost Center Description	Total Charges (from Wkst. C, Part I, col. 8)	Ratio of Cost to Charges (col. 5 ÷ col. 7)	Outpatient Ratio of Cost to Charges (col. 6 ÷ col. 7)	Inpatient Program Charges	Inpatient Program Pass- Through Costs (col. 8 x col. 10)	Outpatient Program Charges	Outpatient Program Pass- Through Costs (col. 9 x col. 12)	
		7	8	9	10	11	12	13	
	OTHER REIMBURSABLE COST CENTERS								
94	Home Program Dialysis								94
95	Ambulance Services								95
96	Durable Medical Equipment-Rented								96
97	Durable Medical Equipment-Sold								97
98	Other Reimbursable (specify)								98
200	Total (sum of lines 50 through 199)								200

(A) Worksheet A line numbers

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D, PART V
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Check applicable boxes:	<input type="checkbox"/> Title V - O/P <input type="checkbox"/> Title XVIII, Part B <input type="checkbox"/> Title XIX - O/P	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> Swing Bed SNF <input type="checkbox"/> Swing Bed NF <input type="checkbox"/> ICF/IID
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PART V - APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS								
(A)	Cost Center Description	Cost to Charge Ratio from Worksheet C, Part I, col. 9	Program Charges			Program Cost		
			PPS Reimbursed Services (see inst.)	Cost Reimbursed Services Subject to Ded. & Coins. (see inst.)	Cost Reimbursed Services Not Subject to Ded. & Coins. (see inst.)	PPS Services (see inst.)	Cost Reimbursed Services Subject to Ded. & Coins. (see inst.)	Cost Reimbursed Services Not Subject to Ded. & Coins. (see inst.)
		1	2	3	4	5	6	7
ANCILLARY SERVICE COST CENTERS								
50	Operating Room							50
51	Recovery Room							51
52	Labor & Delivery Room							52
53	Anesthesiology							53
54	Radiology-Diagnostic							54
55	Radiology-Therapeutic							55
56	Radioisotope							56
57	Computed Tomography (CT) Scan							57
58	Magnetic Resonance Imaging (MRI)							58
59	Cardiac Catheterization							59
60	Laboratory							60
61	PBP Clinical Laboratory Serv.-Prgm. Only							61
62	Whole Blood & Packed Red Blood Cells							62
63	Blood Storing, Processing, & Transfusing							63
64	Intravenous Therapy							64
65	Respiratory Therapy							65
66	Physical Therapy							66
67	Occupational Therapy							67
68	Speech Pathology							68
69	Electrocardiology							69
70	Electroencephalography							70
71	Medical Supplies Charged To Patients							71
72	Implantable Devices Charged to Patients							72
73	Drugs Charged to Patients							73
74	Renal Dialysis							74
75	ASC (Non-Distinct Part)							75
76	Other Ancillary (specify)							76
77	Allogeneic Stem Cell Acquisition							77
OUTPATIENT SERVICE COST CENTERS								
88	Rural Health Clinic (RHC)							88
89	Federally Qualified Health Center (FQHC)							89
90	Clinic							90
91	Emergency							91
92	Observation Bed							92
93	Other Outpatient Service (specify)							93
93.99	Partial Hospitalization Program							93.99
OTHER REIMBURSABLE COST CENTERS								
94	Home Program Dialysis							94
95	Ambulance							95
96	Durable Medical Equipment-Rented							96
97	Durable Medical Equipment-Sold							97
98	Other Reimbursable Cost Center							98
200	Subtotal (see instructions)							200
201	Less PBP Clinic Lab. Services-Program Only Charges							201
202	Net Charges (line 200 - line 201)							202

COMPUTATION OF INPATIENT OPERATING COST				PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-1, PART I
				COMPONENT CCN: _____		
Check applicable boxes:	<input type="checkbox"/> Title V - I/P <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX - I/P	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other	

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS

1	Inpatient days (including private room days and swing-bed days, excluding newborn)		1
2	Inpatient days (including private room days, excluding swing-bed and newborn days)		2
3	Private room days (excluding swing-bed and observation bed days). If you have only private room days, do not complete this line.		3
4	Semi-private room days (excluding swing-bed and observation bed days)		4
5	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period		5
6	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		6
7	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period		7
8	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		8
9	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)		9
10	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions).		10
11	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		11
12	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period.		12
13	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)		13
14	Medically necessary private room days applicable to the Program (excluding swing-bed days)		14
15	Total nursery days (title V or XIX only)		15
16	Nursery days (title V or XIX only)		16
SWING BED ADJUSTMENT			
17	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17
18	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18
19	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period		19
20	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period		20
21	Total general inpatient routine service cost (see instructions)		21
22	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)		22
23	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)		23
24	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)		24
25	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)		25
26	Total swing-bed cost (see instructions)		26
27	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)		27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	General inpatient routine service charges (excluding swing-bed and observation bed charges)		28
29	Private room charges (excluding swing-bed charges)		29
30	Semi-private room charges (excluding swing-bed charges)		30
31	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)		31
32	Average private room per diem charge (line 29 ÷ line 3)		32
33	Average semi-private room per diem charge (line 30 ÷ line 4)		33
34	Average per diem private room charge differential (line 32 minus line 33) (see instructions)		34
35	Average per diem private room cost differential (line 34 x line 31)		35
36	Private room cost differential adjustment (line 3 x line 35)		36
37	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)		37

COMPUTATION OF INPATIENT OPERATING COST			PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-1, PART II
			COMPONENT CCN: _____		
Check applicable boxes:	<input type="checkbox"/> Title V - I/P <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX - I/P	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (other)	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other	

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS		1	
38	Adjusted general inpatient routine service cost per diem (see instructions)		38
39	Program general inpatient routine service cost (line 9 x line 38)		39
40	Medically necessary private room cost applicable to the Program (line 14 x line 35)		40
41	Total Program general inpatient routine service cost (line 39 + line 40)		41

	Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
	1	2	3	4	5	
42	Nursery (title V & XIX only)					42
	Intensive Care Type Inpatient Hospital Units					
43	Intensive Care Unit					43
44	Coronary Care Unit					44
45	Burn Intensive Care Unit					45
46	Surgical Intensive Care Unit					46
47	Other Special Care Unit (specify)					47
	1					
48	Program inpatient ancillary service cost (Worksheet D-3, column 3, line 200)					48
49	Total Program inpatient costs (sum of lines 41 through 48) (see instructions)					49

PASS-THROUGH COST ADJUSTMENTS			
50	Pass through costs applicable to Program inpatient routine services (from Worksheet D, sum of Parts I and III)		50
51	Pass through costs applicable to Program inpatient ancillary services (from Worksheet D, sum of Parts II and IV)		51
52	Total Program excludable cost (sum of lines 50 and 51)		52
53	Total Program inpatient operating cost excluding capital related, nonphysician anesthetist, and medical education costs (line 49 minus line 52)		53

TARGET AMOUNT AND LIMIT COMPUTATION			
54	Program discharges		54
55	Target amount per discharge		55
56	Target amount (line 54 x line 55)		56
57	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)		57
58	Bonus payment (see instructions)		58
59	Lesser of line 53 ÷ line 54 or line 55 from the cost reporting period ending 1996, updated and compounded by the market basket		59
60	Lesser of line 53 ÷ line 54 or line 55 from prior year cost report, updated by the market basket		60
61	If line 53 ÷ line 54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (lines 54 x 60), or 1 % of the target amount (line 56), otherwise enter zero. (see instructions)		61
62	Relief payment (see instructions)		62
63	Allowable Inpatient cost plus incentive payment (see instructions)		63

PROGRAM INPATIENT ROUTINE SWING BED COST			
64	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (see instructions) (title XVIII only)		64
65	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (see instructions) (title XVIII only)		65
66	Total Medicare swing-bed SNF inpatient routine costs (line 64 plus line 65) (Title XVIII only. For CAH, see instructions.)		66
67	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)		67
68	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)		68
69	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)		69

COMPUTATION OF INPATIENT OPERATING COST				PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-1, PARTS III & IV
				COMPONENT CCN: _____		
Check applicable boxes:	<input type="checkbox"/> Title V - I/P <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX - I/P	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (other) <input type="checkbox"/> SNF <input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other	

PART III - SNF, NF, AND ICF/IID ONLY			
70	SNF / NF / ICF/IID routine service cost (line 37)		70
71	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)		71
72	Program routine service cost (line 9 x line 71)		72
73	Medically necessary private room cost applicable to Program (line 14 x line 35)		73
74	Total Program general inpatient routine service costs (line 72 + line 73)		74
75	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26, line 45)		75
76	Per diem capital-related costs (line 75 ÷ line 2)		76
77	Program capital-related costs (line 9 x line 76)		77
78	Inpatient routine service cost (line 74 minus line 77)		78
79	Aggregate charges to beneficiaries for excess costs (from provider records)		79
80	Total Program routine service costs for comparison to the cost limitation (line 78 minus line 79)		80
81	Inpatient routine service cost per diem limitation		81
82	Inpatient routine service cost limitation (line 9 x line 81)		82
83	Reasonable inpatient routine service costs (see instructions)		83
84	Program inpatient ancillary services (see instructions)		84
85	Utilization review - physician compensation (see instructions)		85
86	Total Program inpatient operating costs (sum of lines 83 through 85)		86

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST			
87	Total observation bed days (see instructions)		87
88	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)		88
89	Observation bed cost (line 87 x line 88) (see instructions)		89

COMPUTATION OF OBSERVATION BED PASS THROUGH COST						
		Routine Cost (from line 21)	column 1 ÷ column 2	Total Observation Bed Cost (from line 89)	Observation Bed Pass-Through Cost (col. 3 x col. 4) (see instructions)	
	Cost					
	1	2	3	4	5	
90	Capital-related cost					90
91	Nursing School cost					91
92	Allied Health cost					92
93	All other Medical Education					93

APPORTIONMENT OF COST OF SERVICES RENDERED BY INTERNS AND RESIDENTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-2, PARTS I-III
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PART I - NOT IN APPROVED TEACHING PROGRAM

Cost Centers	Percent of Assigned Time	Expense Allocation	Total Inpatient Days All Patients	
1 Total cost of services rendered	100.00			1
Hospital Inpatient Routine Services:				
2 Adults & pediatrics (general routine care)				2
3 Intensive care unit				3
4 Coronary care unit				4
5 Burn Intensive Care Unit				5
6 Surgical Intensive Care Unit				6
7 Other Special Care (specify)				7
8 Nursery				8
9 Subtotal (sum of lines 2 through 8)				9
10 IPF - Inpatient routine service				10
11 IRF - Inpatient routine service				11
12 Subprovider (Other) - Inpatient routine service				12
13 Skilled Nursing Facility				13
14 Nursing Facility				14
15 Other Long Term Care				15
16 Home Health Agency				16
17 Outpatient Rehabilitation Providers				17
18 Ambulatory Surgical Center				18
19 Hospice				19
20 Subtotal (sum of lines 9 through 19)				20
			Total Charges (from Worksheet C, Part I, column 8, lines 88 through 93)	
Hospital Outpatient Services:				
21 Rural Health Clinic (RHC)				21
22 Federally Qualified Health Center (FQHC)				22
23 Clinic				23
24 Emergency				24
25 Observation beds				25
26 Other Outpatient Service (specify)				26
27 Subtotal (sum of lines 21 through 26)				27
28 Total (sum of lines 20 and 27)	100.00			28

PART II - IN AN APPROVED TEACHING PROGRAM (TITLE XVIII, PART B INPATIENT ROUTINE COSTS ONLY)

Hospital Inpatient Routine Services:	Expenses Allocated to cost centers on Worksheet B, Part I columns 21 and 22	Swing Bed Amount	Net Cost (column 1 plus column 2)	
29 Adults & Pediatrics (general routine care)				29
30 Swing Bed - SNF				30
31 Swing Bed - NF				31
32 Intensive care unit				32
33 Coronary care unit				33
34 Burn Intensive Care Unit				34
35 Surgical Intensive Care Unit				35
36 Other Special Care (specify)				36
37 Subtotal (sum of lines 29, and 32 through 36)				37
38 IPF - Inpatient routine service				38
39 IRF - Inpatient routine service				39
40 Subprovider (Other) - Inpatient routine service				40
41 Skilled Nursing Facility				41
42 Total (sum of lines 37 through 41)				42

PART III - SUMMARY FOR TITLE XVIII (TO BE COMPLETED ONLY IF BOTH PARTS I AND II ARE USED)

Hospital	Not In Approved Teaching Program		
	(from Part I)		
	1	Amount	
43 Inpatient	column 9, line 9	2	43
44 Outpatient	column 9, line 27		44
45 Total Hospital (sum of lines 43 and 44)			45
46 IPF - Inpatient routine service	column 9, line 10		46
47 IRF - Inpatient routine service	column 9, line 11		47
48 Subprovider (Other) - Inpatient routine service	column 9, line 12		48
49 Skilled Nursing Facility	column 9, line 13		49

APPORTIONMENT OF COST OF SERVICES RENDERED BY INTERNS AND RESIDENTS	PROVIDER CCN:	PERIOD: FROM TO	WORKSHEET D-2, PARTS I-III (Cont.)
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PART I - NOT IN APPROVED TEACHING PROGRAM

	Average Cost Per Day 4	Health Care Program Inpatient Days			Title V (col. 4 x col. 5) 8	Title XVIII (col. 4 x col. 6) 9	Title XIX (col. 4 x col. 7) 10	
		Title V 5	Title XVIII, Part B 6	Title XIX 7				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
	Ratio of Cost to Charges (column 2 ÷ column 3)	Titles V and XIX Outpatient and Title XVIII Part B Charges			Titles V and XIX Outpatient and Title XVIII Part B Cost			
		Title V 5	Title XVIII Part B 6	Title XIX 7	Title V 8	Title XVIII Part B 9	Title XIX 10	
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28

PART II - IN AN APPROVED TEACHING PROGRAM (TITLE XVIII, PART B INPATIENT ROUTINE COSTS ONLY)

	Total Inpatient Days - All Patients 4	Average Cost Per Day (column 3 ÷ column 4) 5	Title XVIII Part B Inpatient Days 6	Expenses Applicable to Title XVIII (col. 5 x col. 6) 7			
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40
41							41
42							42

PART III - SUMMARY FOR TITLE XVIII (TO BE COMPLETED ONLY IF BOTH PARTS I AND II ARE USED)

	In Approved Teaching Program		Total Title XVIII Costs			
	(from Part II, col. 7) 3	Amount 4	(to Wkst. E, Part B) 5	(col. 2 + col. 4) 6		
43	line 37					43
44						44
45			line 22			45
46	line 38		line 22			46
47	line 39		line 22			47
48	line 40		line 22			48
49	line 41		line 22			49

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-3
		COMPONENT CCN: _____		

Check applicable boxes:	<input type="checkbox"/> Title V	<input type="checkbox"/> Hospital	<input type="checkbox"/> Subprovider (Other)	<input type="checkbox"/> Swing-Bed SNF	<input type="checkbox"/> PPS
	<input type="checkbox"/> Title XVIII, Part A	<input type="checkbox"/> IPF	<input type="checkbox"/> SNF	<input type="checkbox"/> Swing-Bed NF	<input type="checkbox"/> TEFRA
	<input type="checkbox"/> Title XIX	<input type="checkbox"/> IRF	<input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	<input type="checkbox"/> Other

(A)	COST CENTER DESCRIPTION	Ratio of Cost to Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
		1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS					
30	Adults and Pediatrics (General Routine Care)				30
31	Intensive Care Unit				31
32	Coronary Care Unit				32
33	Burn Intensive Care Unit				33
34	Surgical Intensive Care Unit				34
35	Other Special Care (specify)				35
40	Subprovider IPF				40
41	Subprovider IRF				41
42	Subprovider (Specify)				42
43	Nursery				43
ANCILLARY SERVICE COST CENTERS					
50	Operating Room				50
51	Recovery Room				51
52	Labor Room and Delivery Room				52
53	Anesthesiology				53
54	Radiology-Diagnostic				54
55	Radiology-Therapeutic				55
56	Radioisotope				56
57	Computed Tomography (CT) Scan				57
58	Magnetic Resonance Imaging (MRI)				58
59	Cardiac Catheterization				59
60	Laboratory				60
61	PBP Clinical Laboratory Services-Prgm. Only				61
62	Whole Blood & Packed Red Blood Cells				62
63	Blood Storing, Processing, & Trans.				63
64	Intravenous Therapy				64
65	Respiratory Therapy				65
66	Physical Therapy				66
67	Occupational Therapy				67
68	Speech Pathology				68
69	Electrocardiology				69
70	Electroencephalography				70
71	Medical Supplies Charged to Patients				71
72	Implantable Devices Charged to Patients				72
73	Drugs Charged to Patients				73
74	Renal Dialysis				74
75	ASC (Non-Distinct Part)				75
76	Other Ancillary (specify)				76
77	Allogeneic Stem Cell Acquisition				77
OUTPATIENT SERVICE COST CENTERS					
88	Rural Health Clinic (RHC)				88
89	Federally Qualified Health Center (FQHC)				89
90	Clinic				90
91	Emergency				91
92	Observation Beds (see instructions)				92
93	Other Outpatient Service (specify)				93
93.99	Partial Hospitalization Program				93.99
OTHER REIMBURSABLE COST CENTERS					
94	Home Program Dialysis				94
95	Ambulance Services				95
96	Durable Medical Equipment-Rented				96
97	Durable Medical Equipment-Sold				97
98	Other Reimbursable (specify)				98
200	Total (sum of lines 50 through 94 and 96 through 98)				200
201	Less PBP Clinic Laboratory Services-Program only charges (line 61)				201
202	Net charges (line 200 minus line 201)				202

(A) Worksheet A line numbers

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS				PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET D-4, PART I
				OPO CCN: _____	TO _____	
Check applicable box:	<input type="checkbox"/> HEART	<input type="checkbox"/> LIVER	<input type="checkbox"/> PANCREAS	<input type="checkbox"/> ISLET		
	<input type="checkbox"/> KIDNEY	<input type="checkbox"/> LUNG	<input type="checkbox"/> INTESTINE			

PART I - COMPUTATION OF ORGAN ACQUISITION COSTS (INPATIENT ROUTINE AND ANCILLARY SERVICES)

Computation of Inpatient Routine Service Costs Applicable to Organ Acquisition	Inpatient Routine Organ Charges	Per Diem Costs (from Wkst. D-1, Part II)		Organ Acquisition Days	Cost (col. 2 x col. 3)	
	1	D	2	3	4	
1 Adults and Pediatrics		38				1
2 Intensive Care		43				2
3 Coronary Care		44				3
4 Burn Intensive Care Unit		45				4
5 Surgical Intensive Care Unit		46				5
6 Other Special Care (specify)		47				6
7 TOTAL (sum of lines 1 through 6)						7

Computation of Ancillary Service Costs Applicable to Organ Acquisition	C	Ratio of Cost to Charges (from Wkst. C)	1	Organ Acquisition Ancillary Charges	2	Organ Acquisition Ancillary Costs	3	
8 Operating Room	50							8
9 Recovery Room	51							9
10 Labor Room & Delivery Room	52							10
11 Anesthesiology	53							11
12 Radiology-Diagnostic	54							12
13 Radiology-Therapeutic	55							13
14 Radioisotope	56							14
15 Computed Tomography (CT) Scan	57							15
16 Magnetic Resonance Imaging (MRI)	58							16
17 Cardiac Catheterization	59							17
18 Laboratory	60							18
19 PBP Clinical Laboratory Services-Program Only	61							19
20 Whole Blood & Packed Red Blood Cells	62							20
21 Blood Storage, Processing, & Transfusing	63							21
22 IV Therapy	64							22
23 Respiratory Therapy	65							23
24 Physical Therapy	66							24
25 Occupational Therapy	67							25
26 Speech Pathology	68							26
27 Electrocardiology	69							27
28 Electroencephalography	70							28
29 Medical Supplies Charged to Patients	71							29
30 Implantable Devices Charged to Patients	72							30
31 Drugs Charged to Patients	73							31
32 Renal Dialysis	74							32
33 ASC (non-distinct part)	75							33
34 Other Ancillary (specify)	76							34
35 Rural Health Clinic (RHC)	88							35
36 Federally Qualified Health Center (FQHC)	89							36
37 Clinic	90							37
38 Emergency Room	91							38
39 Observation Beds	92							39
40 Other Outpatient Service (specify)	93							40
41 TOTAL (sum of lines 8 through 40)								41

C = Worksheet C line numbers D = Worksheet D-1 line numbers

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS	PROVIDER CCN:	PERIOD:	WORKSHEET D-4, PART II
	OPO CCN:	FROM _____ TO _____	

Check applicable box:	<input type="checkbox"/> HEART	<input type="checkbox"/> LIVER	<input type="checkbox"/> PANCREAS	<input type="checkbox"/> ISLET
	<input type="checkbox"/> KIDNEY	<input type="checkbox"/> LUNG	<input type="checkbox"/> INTESTINE	

PART II - COMPUTATION OF ORGAN ACQUISITION COSTS (OTHER THAN INPATIENT ROUTINE AND ANCILLARY SERVICE COSTS)

Computation of the Cost of Inpatient Services of Interns and Residents Not In Approved Teaching Program		Average Cost Per Day (from Wkst. D-2, Part I, col. 4)		Organ Acquisition Days	Organ Acquisition Costs (col. 1 x col. 2)	
		D	1			
42	Adults & Pediatrics (General routine care)	2				42
43	Intensive Care Unit	3				43
44	Coronary Care Unit	4				44
45	Burn Intensive Care Unit	5				45
46	Surgical Intensive Care Unit	6				46
47	Other Special Care (specify)	7				47
48	TOTAL (sum of lines 42 through 47)					48

Computation of the Cost of Outpatient Services of Interns and Residents Not In Approved Teaching Program		Organ Charges (see instructions)		Ratio of Cost to Charges from Wkst. D-2, Part I, col. 4)		Organ Acquisition Costs (col. 1 x col. 2)	
		1	D	2	3		
49	Rural Health Clinic (RHC)		21				49
50	Federally Qualified Health Center (FQHC)		22				50
51	Clinic		23				51
52	Emergency		24				52
53	Observation Beds		25				53
54	Other Outpatient Service (specify)		26				54
55	TOTAL (sum of lines 49 through 54)						55

D = Worksheet D-2, Part I, line numbers

COMPUTATION OF ORGAN ACQUISITION COSTS AND CHARGES FOR HOSPITALS WHICH ARE CERTIFIED TRANSPLANT CENTERS

PROVIDER CCN: _____
OPO CCN: _____

PERIOD: FROM _____ TO _____

WORKSHEET D-4, PARTS III & IV

Check applicable box: HEART LIVER PANCREAS ISLET
 KIDNEY LUNG INTESTINE

PART III - SUMMARY OF COSTS AND CHARGES

	Cost		Charges		
	Part A	Part B	Part A	Part B	
	1	2	3	4	
56	Routine and Ancillary from Part I				56
57	Interns and Residents (inpatient)				57
58	Interns and Residents (outpatient)				58
59	Direct Organ Acquisition (see instructions)				59
60	Cost of physicians' services in a teaching hospital (see instructions)				60
61	Total (sum of lines 56 through 60)				61
62	Total Usable Organs (see instructions)				62
63	Medicare Usable Organs (see instructions)				63
64	Ratio of Medicare Usable Organs to Total Usable Organs (line 63 ÷ line 62)				64
65	Medicare Cost/Charges (see instructions)				65
66	Revenue for Organs Sold				66
67	Subtotal (line 65 minus line 66)				67
68	Organs Furnished Part B				68
69	Net Organ Acquisition Cost and Charges (see instructions)				69

PART IV - STATISTICS

	Living Related	Cadaveric	Revenue	
	1	2	3	
70	Organs Excised in Provider (1)			70
71	Organs Purchased from Other Transplant Hospitals (2)			71
72	Organs Purchased from Non-Transplant Hospitals			72
73	Organs Purchased from OPOs			73
74	Total (sum of lines 70 through 73)			74
75	Organs Transplanted			75
76	Organs Sold to Other Hospitals			76
77	Organs Sold to OPOs			77
78	Organs Sold to Transplant Hospitals			78
79	Organs Sold to Military or VA Hospitals			79
80	Organs Sold Outside the U.S.			80
81	Organs Sent Outside the U.S. (no revenue received)			81
82	Organs Used for Research			82
83	Unusable/Discarded Organs			83
84	Total (sum of lines 75 through 83 should equal line 74)			84

- (1) Organs procured outside your center by a procurement team from your center are not included in the count.
- (2) Organs procured outside your center by a procurement team from your center are included in the count.

APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET D-5,
PART I

Check applicable box: Hospital Staff Medical Staff

PART I - REASONABLE COMPENSATION EQUIVALENT COMPUTATION FOR COST REPORTING PERIODS ENDING BEFORE JUNE 30, 2014

Line No.	Specialty Description/Physician Identifier	Total Remuneration	Professional Component	RCE Amount	Physician/ Professional Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
1	2	3	4	5	6	7	8	
1	General Practitioner Family Practice							1
2	Internal Medicine							2
3	Surgery							3
4	Pediatrics							4
5	Obstetrics-Gynecology							5
6	Radiology							6
7	Psychiatry							7
8	Anesthesiology							8
9	Pathology							9
10	All Other							10
11	Total							11

Line No.	Specialty Description/Physician Identifier	Cost of Membership & Continuing Education	Professional Component Share of col. 11	Cost of Physician Malpractice Insurance	Professional Component Share of col. 13	Adjusted RCE Limit	Adjust Cost of Physician's Direct Medical & Surgical Services	
9	10	11	12	13	14	15	16	
1	General Practitioner Family Practice							1
2	Internal Medicine							2
3	Surgery							3
4	Pediatrics							4
5	Obstetrics-Gynecology							5
6	Radiology							6
7	Psychiatry							7
8	Anesthesiology							8
9	Pathology							9
10	All Other							10
11	Total (transfer the amount in column 16, line 11, to Part II, line 1, column 1 or 2, as appropriate)							11

APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-5, PART II
Check applicable box: <input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF			

PART II - APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL FOR COST REPORTING PERIODS ENDING BEFORE JUNE 30, 2014

		Hospital Staff	Medical School Faculty	Total (col 1 + col 2)
		1	2	3
1	Adjusted Cost of Physician's Direct Medical and Surgical Services			1
2	Total Inpatient Days and Outpatient Visit Days			2
3	Average Per Diem (line 1 ÷ line 2)			3

HEALTH CARE PROGRAM REIMBURSABLE DAYS

4	Title V - Inpatient			4
5	Title V - Outpatient			5
6	Title XVIII - Part A			6
7	Title XVIII - Part B			7
8	Title XIX - Inpatient			8
9	Title XIX - Outpatient			9
10	Inpatient and Outpatient Kidney Acquisition			10
11	Inpatient and Outpatient Liver Acquisition			11
12	Inpatient and Outpatient Heart Acquisition			12
13	Inpatient and Outpatient Lung Acquisition			13
14	Inpatient and Outpatient Pancreas Acquisition			14
15	Inpatient and Outpatient Intestine Acquisition			15
16	Inpatient and Outpatient Islet Acquisition			16
17	Other Organ Acquisition			17

HEALTH CARE PROGRAM REIMBURSABLE COST

18	Title V - Inpatient (line 3 x line 4)			18
19	Title V - Outpatient (line 3 x line 5)			19
20	Title XVIII - Part A (line 3 x line 6)			20
21	Title XVIII - Part B (line 3 x line 7)			21
22	Title XIX - Inpatient (line 3 x line 8)			22
23	Title XIX - Outpatient (line 3 x line 9)			23
24	Inpatient and Outpatient Kidney Acquisition (line 3 x line 10)			24
25	Inpatient and Outpatient Liver Acquisition (line 3 x line 11)			25
26	Inpatient and Outpatient Heart Acquisition (line 3 x line 12)			26
27	Inpatient and Outpatient Lung Acquisition (line 3 x line 13)			27
28	Inpatient and Outpatient Pancreas Acquisition (line 3 x line 14)			28
29	Inpatient and Outpatient Intestine Acquisition (line 3 x line 15)			29
30	Inpatient and Outpatient Islet Acquisition (line 3 x line 16)			30
31	Inpatient and Outpatient Other Organ Acquisition (line 3 x line 17)			31

Transfer the amounts in column 3 as follows:
 Add lines 18 and 19, and transfer to Worksheet E-3, Part VII
 Line 20 to Worksheet E, Part A, or Worksheet E-3, Part I to IV as appropriate
 Line 21 to Worksheet E, Part B
 Add lines 22 and 23, and transfer to Worksheet E-3, Part VII, as appropriate
 Sum of lines 24 through 30 to Worksheet D-4, Part III, line 60

APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET D-5,
PART III

PART III - REASONABLE COMPENSATION EQUIVALENT COMPUTATION FOR COST REPORTING PERIODS ENDING ON OR AFTER JUNE 30, 2014

	Wkst. A Line #	Cost Center / Physician Identifier	Total Remuneration	Professional Component	RCE Amount	Physician/ Professional Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
200		Total							200

	Wkst. A Line #	Cost Center / Physician Identifier	Cost of Membership & Continuing Education	Professional Component Share of Column 11	Cost of Physician Malpractice Insurance	Professional Component Share of Column 13	Adjusted RCE Limit	Adjust Cost of Physician's Direct Medical & Surgical Services	
	9	10	11	12	13	14	15	16	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
200		Total (transfer the amount in column 16, line 200, to Part IV, line 1)							200

APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET D-5, PART IV
Check applicable box: <input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF			

PART IV - APPORTIONMENT OF COST FOR PHYSICIANS' SERVICES IN A TEACHING HOSPITAL FOR COST REPORTING PERIODS ENDING ON OR AFTER JUNE 30, 2014

1	Adjusted cost of physicians' direct medical and surgical services		1
2	Total inpatient days and outpatient visit days		2
3	Average per diem (line 1 ÷ line 2)		3

HEALTH CARE PROGRAM REIMBURSABLE DAYS

4	Title V - Inpatient		4
5	Title V - Outpatient		5
6	Title XVIII - Part A		6
7	Title XVIII - Part B		7
8	Title XIX - Inpatient		8
9	Title XIX - Outpatient		9
10	Inpatient and outpatient kidney acquisition		10
11	Inpatient and outpatient liver acquisition		11
12	Inpatient and outpatient heart acquisition		12
13	Inpatient and outpatient lung acquisition		13
14	Inpatient and outpatient pancreas acquisition		14
15	Inpatient and outpatient intestine acquisition		15
16	Inpatient and outpatient islet acquisition		16
17			17

HEALTH CARE PROGRAM REIMBURSABLE COST

18	Title V - Inpatient (line 3 x line 4)		18
19	Title V - Outpatient (line 3 x line 5)		19
20	Title XVIII - Part A (line 3 x line 6)		20
21	Title XVIII - Part B (line 3 x line 7)		21
22	Title XIX - Inpatient (line 3 x line 8)		22
23	Title XIX - Outpatient (line 3 x line 9)		23
24	Inpatient and outpatient kidney acquisition (line 3 x line 10)		24
25	Inpatient and outpatient liver acquisition (line 3 x line 11)		25
26	Inpatient and outpatient heart acquisition (line 3 x line 12)		26
27	Inpatient and outpatient lung acquisition (line 3 x line 13)		27
28	Inpatient and outpatient pancreas acquisition (line 3 x line 14)		28
29	Inpatient and outpatient intestine acquisition (line 3 x line 15)		29
30	Inpatient and outpatient islet acquisition (line 3 x line 16)		30
31			31

Transfer amounts as follows:

Add lines 18 and 19, and transfer to Worksheet E-3, Part VII, line 20 (title V hospital or component)
 Line 20 to Worksheet E, Part A, line 56 (Medicare IPPS); Worksheet E-3, Part I, line 3 (TEFRA); Worksheet E-3, Part II, line 15 (IPF);
 Worksheet E-3, Part III, line 16 (IRF); Worksheet E-3, Part IV, line 6 (LTCH); or, Worksheet E-3, Part V, line 17 (Cost reimbursement)
 Line 21 to Worksheet E, Part B, line 23 (Medicare Part B Medical and Other Health Services)
 Add lines 22 and 23, and transfer to Worksheet E-3, Part VII, line 20 (title XIX hospital or component)
 Sum of lines 24 through 30 to Worksheet D-4, Part III, line 60

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD:	WORKSHEET E, PART A
	COMPONENT CCN:	FROM _____ TO _____	

PART A - INPATIENT HOSPITAL SERVICES UNDER IPPS			
1	DRG amounts other than outlier payments		1
1.01	DRG amounts other than outlier payments for discharges occurring prior to October 1 (see instructions)		1.01
1.02	DRG amounts other than outlier payments for discharges occurring on or after October 1 (see instructions)		1.02
1.03	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring prior to October 1 (see instructions)		1.03
1.04	DRG for federal specific operating payment for Model 4 BPCI for discharges occurring on or after October 1 (see instructions)		1.04
2	Outlier payments for discharges (see instructions)		2
2.01	Outlier reconciliation amount		2.01
2.02	Outlier payment for discharges for Model 4 BPCI (see instructions)		2.02
3	Managed care simulated payments		3
4	Bed days available divided by number of days in the cost reporting period (see instructions)		4
Indirect Medical Education Adjustment Calculation for Hospitals			
5	FTE count for allopathic and osteopathic programs for the most recent cost reporting period ending on or before 12/31/1996 (see instructions)		5
6	FTE count for allopathic and osteopathic programs which meet the criteria for an add-on to the cap for new programs in accordance with 42 CFR 413.79(e)		6
7	MMA §422 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(1)		7
7.01	ACA §5503 reduction amount to the IME cap as specified under 42 CFR §412.105(f)(1)(iv)(B)(2). If the cost report straddles July 1, 2011, see instructions.		7.01
8	Adjustment (increase or decrease) to the FTE count for allopathic and osteopathic programs for affiliated programs in accordance with 42 CFR 413.75(b), 413.79(c)(2)(iv), 64 FR 26340 (May 12, 1998), and 67 FR 50069 (August 1, 2002).		8
8.01	The amount of increase if the hospital was awarded FTE cap slots under §5503 of the ACA. If the cost report straddles July 1, 2011, see instructions.		8.01
8.02	The amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under §5506 of ACA. (see instructions)		8.02
9	Sum of lines 5 plus 6, minus lines 7 and 7.01, plus/minus line 8, plus lines 8.01 and 8.02 (see instructions)		9
10	FTE count for allopathic and osteopathic programs in the current year from your records		10
11	FTE count for residents in dental and podiatric programs		11
12	Current year allowable FTE (see instructions)		12
13	Total allowable FTE count for the prior year		13
14	Total allowable FTE count for the penultimate year if that year ended on or after September 30, 1997; otherwise enter zero.		14
15	Sum of lines 12 through 14 divided by 3		15
16	Adjustment for residents in initial years of the program		16
17	Adjustment for residents displaced by program or hospital closure		17
18	Adjusted rolling average FTE count		18
19	Current year resident to bed ratio (line 18 divided by line 4)		19
20	Prior year resident to bed ratio (see instructions)		20
21	Enter the lesser of lines 19 or 20 (see instructions)		21
22	IME payment adjustment (see instructions)		22
22.01	IME payment adjustment - Managed Care (see instructions)		22.01
Indirect Medical Education Adjustment for the Add-on for §422 of the MMA			
23	Number of additional allopathic and osteopathic IME FTE resident cap slots under 42 CFR 412.105 (f)(1)(iv)(C).		23
24	IME FTE resident count over cap (see instructions)		24
25	If the amount on line 24 is greater than -0-, then enter the lower of line 23 or line 24 (see instructions)		25
26	Resident to bed ratio (divide line 25 by line 4)		26
27	IME payments adjustment factor (see instructions)		27
28	IME add-on adjustment amount (see instructions)		28
28.01	IME add-on adjustment amount - Managed Care (see instructions)		28.01
29	Total IME payment (sum of lines 22 and 28)		29
29.01	Total IME payment - Managed Care (sum of lines 22.01 and 28.01)		29.01
Disproportionate Share Adjustment			
30	Percentage of SSI recipient patient days to Medicare Part A patient days (see instructions)		30
31	Percentage of Medicaid patient days to total patient days (see instructions)		31
32	Sum of lines 30 and 31		32
33	Allowable disproportionate share percentage (see instructions)		33
34	Disproportionate share adjustment (see instructions)		34
Uncompensated Care Adjustment			
		Prior to October 1	On or after October 1
35	Total uncompensated care amount (see instructions)		35
35.01	Factor 3 (see instructions)		35.01
35.02	Hospital uncompensated care payment (If line 34 is zero, enter zero on this line) (see instructions)		35.02
35.03	Pro rata share of the hospital uncompensated care payment amount (see instructions)		35.03
35.04	Pro rata share of the hospital uncompensated care payment amount (MDH) (see instructions)		35.04
35.05	Pro rata share of the hospital uncompensated care payment amount (SCH) (see instructions)		35.05
36	Total uncompensated care (sum of columns 1 and 2 on line 35.03)		36
Additional Payment for High Percentage of ESRD Beneficiary Discharges (lines 40 through 46)			
40	Total Medicare discharges, excluding discharges for MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		40
41	Total ESRD Medicare discharges excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		41
41.01	Total ESRD Medicare covered and paid discharges excluding MS-DRGs 652, 682, 683, 684, and 685 (see instructions)		41.01
42	Divide line 41 by line 40 (if less than 10%, you do not qualify for adjustment)		42
43	Total Medicare ESRD inpatient days excluding MS-DRGs 652, 682, 683, 684 and 685 (see instructions)		43
44	Ratio of average length of stay to one week (line 43 divided by line 41.01 divided by 7 days)		44
45	Average weekly cost for dialysis treatments (see instructions)		45
46	Total additional payment (line 45 times line 44 times line 41.01)		46
47	Subtotal (see instructions)		47
48	Hospital specific payments (to be completed by SCH and MDH, small rural hospitals only (see instructions)		48
49	Total payment for inpatient operating costs (see instructions)		49
50	Payment for inpatient program capital (from Wkst. L, Pt. I, or Pt. II, as applicable)		50
51	Exception payment for inpatient program capital (Wkst. L, Pt. III) (see instructions)		51
52	Direct graduate medical education payment (from Wkst. E-4, line 49) (see instructions).		52
53	Nursing and allied health managed care payment		53
54	Special add-on payments for new technologies		54
54.01	Islet isolation add-on payment		54.01
55	Net organ acquisition cost (Wkst. D-4 Pt. III, col. 1, line 69)		55

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART A (Cont.)
		COMPONENT CCN: _____	TO _____	
PART A - INPATIENT HOSPITAL SERVICES UNDER IPPS				
56	Cost of physicians' services in a teaching hospital (see instructions)			56
57	Routine service other pass through costs (from Wkst. D, Pt. III, col. 9, lines 30 through 35)			57
58	Ancillary service other pass through costs (from Wkst. D, Pt. IV, col. 11, line 200)			58
59	Total (sum of amounts on lines 49 through 58)			59
60	Primary payer payments			60
61	Total amount payable for program beneficiaries (line 59 minus line 60)			61
62	Deductibles billed to program beneficiaries			62
63	Coinsurance billed to program beneficiaries			63
64	Allowable bad debts (see instructions)			64
65	Adjusted reimbursable bad debts (see instructions)			65
66	Allowable bad debts for dual eligible beneficiaries (see instructions)			66
67	Subtotal (line 61 plus line 65 minus lines 62 and 63)			67
68	Credits received from manufacturers for replaced devices for applicable MS-DRGs (see instructions)			68
69	Outlier payments reconciliation (sum of lines 93, 95 and 96) (for SCH see instructions)			69
70	Other adjustments (specify) (see instructions)			70
70.50	Rural Community Hospital Demonstration Project (§410A Demonstration) adjustment (see instructions)			70.50
70.87	Demonstration payment adjustment amount before sequestration			70.87
70.88	SCH or MDH volume decrease adjustment (contractor use only)			70.88
70.89	Pioneer ACO demonstration payment adjustment amount (see instructions)			70.89
70.90	HSP bonus payment HVBP adjustment amount (see instructions)			70.90
70.91	HSP bonus payment HRR adjustment amount (see instructions)			70.91
70.92	Bundled Model 1 discount amount (see instructions)			70.92
70.93	HVBP payment adjustment amount (see instructions)			70.93
70.94	HRR adjustment amount (see instructions)			70.94
70.95	Recovery of accelerated depreciation			70.95
70.96	Low volume adjustment for federal fiscal year (yyyy)			70.96
70.97	Low volume adjustment for federal fiscal year (yyyy)			70.97
70.99	HAC adjustment amount (see instructions)			70.99
71	Amount due provider (see instructions)			71
71.01	Sequestration adjustment (see instructions)			71.01
71.02	Demonstration payment adjustment amount after sequestration			71.02
72	Interim payments			72
73	Tentative settlement (for contractor use only)			73
74	Balance due provider/program (line 71 minus lines 71.01, 71.02, 72, and 73)			74
75	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			75
TO BE COMPLETED BY CONTRACTOR (lines 90 through 96)				
90	Operating outlier amount from Wkst. E, Pt. A, line 2 (see instructions)			90
91	Capital outlier from Wkst. L, Pt. I, line 2			91
92	Operating outlier reconciliation adjustment amount (see instructions)			92
93	Capital outlier reconciliation adjustment amount (see instructions)			93
94	The rate used to calculate the time value of money (see instructions)			94
95	Time value of money for operating expenses (see instructions)			95
96	Time value of money for capital related expenses (see instructions)			96
	HSP Bonus Payment Amount		Prior to 10/1	On or After 10/1
100	HSP bonus amount (see instructions)			100
	HVBP Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1
101	HVBP adjustment factor (see instructions)			101
102	HVBP adjustment amount for HSP bonus payment (see instructions)			102
	HRR Adjustment for HSP Bonus Payment		Prior to 10/1	On or After 10/1
103	HRR adjustment factor (see instructions)			103
104	HRR adjustment amount for HSP bonus payment (see instructions)			104
Rural Community Hospital Demonstration Project (§410A Demonstration) Adjustment				
200	Is this the first year of the current 5-year demonstration period under the 21st Century Cures Act? Enter "Y" for yes or "N" for no.			200
Cost Reimbursement				
201	Medicare inpatient service costs (from Wkst. D-1, Pt. II, line 49)			201
202	Medicare discharges (see instructions)			202
203	Case-mix adjustment factor (see instructions)			203
Computation of Demonstration Target Amount Limitation (N/A in first year of the current 5-year demonstration period)				
204	Medicare target amount			204
205	Case-mix adjusted target amount (line 203 times line 204)			205
206	Medicare inpatient routine cost cap (line 202 times line 205)			206
Adjustment to Medicare Part A Inpatient Reimbursement				
207	Program reimbursement under the §410A Demonstration (see instructions)			207
208	Medicare Part A inpatient service costs (from Wkst. E, Pt. A, line 59)			208
209	Adjustment to Medicare IPPS payments (see instructions)			209
210	<i>Reserved for future use</i>			210
211	Total adjustment to Medicare IPPS payments (see instructions)			211
Comparison of PPS versus Cost Reimbursement				
212	Total adjustment to Medicare Part A IPPS payments (from line 211)			212
213	Low-volume adjustment (see instructions)			213
218	Net Medicare Part A IPPS adjustment (difference between PPS and cost reimbursement) (line 212 minus line 213) (see instructions)			218

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART B
		COMPONENT CCN: _____	TO _____	
Check applicable box: <input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF <input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF				
PART B - MEDICAL AND OTHER HEALTH SERVICES				
1	Medical and other services (see instructions)			1
2	Medical and other services reimbursed under OPPS (see instructions)			2
3	OPPS payments			3
4	Outlier payment (see instructions)			4
4.01	Outlier reconciliation amount (see instructions)			4.01
5	Enter the hospital specific payment to cost ratio (see instructions)			5
6	Line 2 times line 5			6
7	Sum of lines 3, 4, and 4.01, divided by line 6			7
8	Transitional corridor payment (see instructions)			8
9	Ancillary service other pass through costs from Wkst. D, Pt. IV, col. 13, line 200			9
10	Organ acquisition			10
11	Total cost (sum of lines 1 and 10) (see instructions)			11
COMPUTATION OF LESSER OF COST OR CHARGES				
Reasonable charges				
12	Ancillary service charges			12
13	Organ acquisition charges (from Wkst. D-4, Part III, col. 4, line 69)			13
14	Total reasonable charges (sum of lines 12 and 13)			14
Customary charges				
15	Aggregate amount actually collected from patients liable for payment for services on a charge basis			15
16	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			16
17	Ratio of line 15 to line 16 (not to exceed 1.000000)			17
18	Total customary charges (see instructions)			18
19	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions)			19
20	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions)			20
21	Lesser of cost or charges (see instructions)			21
22	Interns and residents (see instructions)			22
23	Cost of physicians' services in a teaching hospital (see instructions)			23
24	Total prospective payment (sum of lines 3, 4, 4.01, 8, and 9)			24
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
25	Deductibles and coinsurance (see instructions)			25
26	Deductibles and Coinsurance relating to amount on line 24 (see instructions)			26
27	Subtotal [(lines 21 and 24 minus the sum of lines 25 and 26) plus the sum of lines 22 and 23] (see instructions)			27
28	Direct graduate medical education payments (from Wkst. E-4, line 50)			28
29	ESRD direct medical education costs (from Wkst. E-4, line 36)			29
30	Subtotal (sum of lines 27 through 29)			30
31	Primary payer payments			31
32	Subtotal (line 30 minus line 31)			32
ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)				
33	Composite rate ESRD (from Wkst. I-5, line 11)			33
34	Allowable bad debts (see instructions)			34
35	Adjusted reimbursable bad debts (see instructions)			35
36	Allowable bad debts for dual eligible beneficiaries (see instructions)			36
37	Subtotal (see instructions)			37
38	MSP-LCC reconciliation amount from PS&R			38
39	Other adjustments (specify) (see instructions)			39
39.50	Pioneer ACO demonstration payment adjustment (see instructions)			39.50
39.97	Demonstration payment adjustment amount before sequestration			39.97
39.98	Partial or full credits received from manufacturers for replaced devices (see instructions)			39.98
39.99	Recovery of Accelerated depreciation			39.99
40	Subtotal (see instructions)			40
40.01	Sequestration adjustment (see instructions)			40.01
40.02	Demonstration payment adjustment amount after sequestration			40.02
41	Interim payments			41
42	Tentative settlement (for contractors use only)			42
43	Balance due provider/program (see instructions)			43
44	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			44

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E, PART B (Cont.)
	COMPONENT CCN: _____	TO _____	

Check applicable box:	<input type="checkbox"/> Hospital	<input type="checkbox"/> IPF	<input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other)	<input type="checkbox"/> SNF
PART B - MEDICAL AND OTHER HEALTH SERVICES					

TO BE COMPLETED BY CONTRACTOR

90	Original outlier amount (see instructions)		90
91	Outlier reconciliation adjustment amount (see instructions)		91
92	The rate used to calculate the Time Value of Money		92
93	Time Value of Money (see instructions)		93
94	Total (sum of lines 91 and 93)		94

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-1, PART I
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Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> IPF <input type="checkbox"/> IRF	<input type="checkbox"/> Subprovider (Other) <input type="checkbox"/> SNF <input type="checkbox"/> Swing-Bed SNF
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Description		Inpatient Part A		Part B				
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount			
		1	2	3	4			
1	Total interim payments paid to provider					1		
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero					2		
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01				3.01	
			.02				3.02	
			.03				3.03	
			.04				3.04	
			.05				3.05	
		Provider to Program	.50					3.50
			.51					3.51
			.52					3.52
			.53					3.53
			.54					3.54
	Subtotal (sum of lines 3.01- 3.49 minus sum of lines 3.50-3.98)	.99				3.99		
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E or Wkst. E-3, line and column as appropriate)					4		
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01				5.01	
			.02				5.02	
			.03				5.03	
		Provider to Program	.50					5.50
			.51					5.51
			.52					5.52
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50 -5.98)	.99				5.99		
6	Determined net settlement amount (balance due) based on the cost report (1)	Program to Provider	.01				6.01	
		Provider to Program	.02				6.02	
7	Total Medicare program liability (see instructions)					7		
8	Name of Contractor	Contractor Number		NPR Date (Month/Day/Year)		8		

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

CALCULATION OF REIMBURSEMENT
SETTLEMENT FOR HIT

PROVIDER CCN:

PERIOD:

WORKSHEET E-1,
PART II

COMPONENT CCN:

FROM _____
TO _____Check applicable box: Hospital CAH

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION

1	Total hospital discharges as defined in ARRA §4102 (Wkst. S-3, Pt. I, col. 15, line 14)		1
2	Medicare days (Wkst. S-3, Pt. I, col. 6, sum of lines 1 and 8 through 12)		2
3	Medicare HMO days (Wkst. S-3, Pt. I, col. 6, line 2)		3
4	Total inpatient days (Wkst. S-3, Pt. I, col. 8, sum of lines 1 and 8 through 12)		4
5	Total hospital charges (Wkst. C, Pt. I, col. 8, line 200)		5
6	Total hospital charity care charges (Wkst. S-10, col. 3, line 20)		6
7	CAH only - The reasonable cost incurred for the purchase of certified HIT technology (Wkst. S-2, Pt. I, line 168)		7
8	Calculation of the HIT incentive payment (see instructions)		8
9	Sequestration adjustment amount (see instructions)		9
10	Calculation of the HIT incentive payment after sequestration (see instructions)		10

INPATIENT HOSPITAL SERVICES UNDER THE IPSS & CAH

30	Initial/interim HIT payment(s).		30
31	Initial/interim HIT payment adjustments (see instructions)		31
32	Balance due provider (line 8 or line 10 minus line 30 and line 31) (see instructions)		32

* This worksheet is completed by the contractor for standard and non-standard cost reporting periods at cost report settlement. Providers may complete this worksheet for a standard cost reporting period.

CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-2
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Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX	<input type="checkbox"/> Swing Bed - SNF <input type="checkbox"/> Swing Bed - NF
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		PART A	PART B	
		1	2	
COMPUTATION OF NET COST OF COVERED SERVICES				
1	Inpatient routine services - swing bed-SNF (see instructions)			1
2	Inpatient routine services - swing bed-NF (see instructions)			2
3	Ancillary services (from Wkst. D-3, col. 3, line 200, for Part A; and sum of Wkst. D, Pt. V, cols. 6 and 7, line 202, for Part B) (For CAH, see instructions)			3
4	Per diem cost for interns and residents not in approved teaching program (see instructions)			4
5	Program days			5
6	Interns and residents not in approved teaching program (see instructions)			6
7	Utilization review - physician compensation - SNF optional method only			7
8	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)			8
9	Primary payer payments (see instructions)			9
10	Subtotal (line 8 minus line 9)			10
11	Deductibles billed to program patients (exclude amounts applicable to physician professional services)			11
12	Subtotal (line 10 minus line 11)			12
13	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)			13
14	80% of Part B costs (line 12 x 80%)			14
15	Subtotal (enter the lesser of line 12 minus line 13, or line 14)			15
16	Other adjustments (specify) (see instructions)			16
16.50	Pioneer ACO demonstration payment adjustment (see instructions)			16.50
16.55	Rural community hospital demonstration project (§410A Demonstration) payment adjustment (see instructions)			16.55
16.99	Demonstration payment adjustment amount before sequestration			16.99
17	Allowable bad debts (see instructions)			17
17.01	Adjusted reimbursable bad debts (see instructions)			17.01
18	Allowable bad debts for dual eligible beneficiaries (see instructions)			18
19	Total (see instructions)			19
19.01	Sequestration adjustment (see instructions)			19.01
19.02	Demonstration payment adjustment amount after sequestration			19.02
20	Interim payments			20
21	Tentative settlement (for contractor use only)			21
22	Balance due provider/program (line 19 minus lines 19.01, 19.02, 20, and 21)			22
23	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			23
Rural Community Hospital Demonstration Project (§410A Demonstration) Adjustment				
200	Is this the first year of the current 5-year demonstration period under the 21st Century Cures Act? Enter "Y" for yes or "N" for no.			200
Cost Reimbursement				
201	Medicare swing-bed SNF inpatient routine service costs (from Wkst. D-1, Pt. II, line 66 (title XVIII hospital))			201
202	Medicare swing-bed SNF inpatient ancillary service costs (from Wkst. D-3, col. 3, line 200 (title XVIII swing-bed SNF))			202
203	Total (sum of lines 201 and 202)			203
204	Medicare swing-bed SNF discharges (see instructions)			204
Computation of Demonstration Target Amount Limitation (N/A in first year of the current 5-year demonstration period)				
205	Medicare swing-bed SNF target amount			205
206	Medicare swing-bed SNF inpatient routine cost cap (line 205 times line 204)			206
Adjustment to Medicare Part A Swing-Bed SNF Inpatient Reimbursement				
207	Program reimbursement under the §410A Demonstration (see instructions)			207
208	Medicare swing-bed SNF inpatient service costs (from Wkst. E-2, col. 1, sum of lines 1 and 3)			208
209	Adjustment to Medicare swing-bed SNF PPS payments (see instructions)			209
210	<i>Reserved for future use</i>			210
Comparison of PPS versus Cost Reimbursement				
215	Total adjustment to Medicare swing-bed SNF PPS payment (line 209 plus line 210) (see instructions)			215

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART I
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PART I - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER TEFRA

1	Inpatient hospital services (see instructions)		1
1.01	Nursing and allied health managed care payment (see instructions)		1.01
2	Organ acquisition		2
3	Cost of physicians' services in a teaching hospital (see instructions)		3
4	Subtotal (sum of lines 1 through 3)		4
5	Primary payer payments		5
6	Subtotal (line 4 less line 5).		6
7	Deductibles		7
8	Subtotal (line 6 minus line 7)		8
9	Coinsurance		9
10	Subtotal (line 8 minus line 9)		10
11	Allowable bad debts (exclude bad debts for professional services) (see instructions)		11
12	Adjusted reimbursable bad debts (see instructions)		12
13	Allowable bad debts for dual eligible beneficiaries (see instructions)		13
14	Subtotal (sum of lines 10 and 12)		14
15	Direct graduate medical education payments (from Wkst. E-4, line 49)		15
16	Other pass through costs (see instructions). DO NOT USE THIS LINE.		16
17	Other adjustments (specify) (see instructions)		17
17.50	Pioneer ACO demonstration payment adjustment (see instructions)		17.50
17.99	Demonstration payment adjustment amount before sequestration		17.99
18	Total amount payable to the provider (see instructions)		18
18.01	Sequestration adjustment (see instructions)		18.01
18.02	Demonstration payment adjustment amount after sequestration		18.02
19	Interim payments		19
20	Tentative settlement (for contractor use only)		20
21	Balance due provider/program (line 18 minus lines 18.01, 18.02, 19, and 20)		21
22	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		22

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART II
		COMPONENT CCN: _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider IPF			

PART II - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IPF PPS

1	Net Federal IPF PPS payment (excluding outlier, ECT, and medical education payments)		1
2	Net IPF PPS Outlier payment		2
3	Net IPF PPS ECT payment		3
4	Unweighted intern and resident FTE count in the most recent cost report filed on or before November 15, 2004 (see instructions)		4
4.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under 42 CFR §412.424(d)(1)(iii)(F)(1) or (2) (see instructions)		4.01
5	New teaching program adjustment (see instructions)		5
6	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a "new teaching program" (see instructions)		6
7	Current year unweighted I&R FTE count for residents within the new program growth period of a "new teaching program" (see instructions)		7
8	Intern and resident count for IPF PPS medical education adjustment (see instructions)		8
9	Average daily census (see instructions)		9
10	Teaching Adjustment Factor $\{(1 + (\text{line 8}/\text{line 9})) \text{ raised to the power of } .5150 - 1\}$.		10
11	Teaching Adjustment (line 1 multiplied by line 10).		11
12	Adjusted Net IPF PPS Payments (sum of lines 1, 2, 3, and 11)		12
13	Nursing and allied health managed care payment (see instructions)		13
14	Organ acquisition DO NOT USE THIS LINE		14
15	Cost of physicians' services in a teaching hospital (see instructions)		15
16	Subtotal (see instructions)		16
17	Primary payer payments		17
18	Subtotal (line 16 less line 17).		18
19	Deductibles		19
20	Subtotal (line 18 minus line 19)		20
21	Coinsurance		21
22	Subtotal (line 20 minus line 21)		22
23	Allowable bad debts (exclude bad debts for professional services) (see instructions)		23
24	Adjusted reimbursable bad debts (see instructions)		24
25	Allowable bad debts for dual eligible beneficiaries (see instructions)		25
26	Subtotal (sum of lines 22 and 24)		26
27	Direct graduate medical education payments (from Wkst. E-4, line 49) (For freestanding IPF only)		27
28	Other pass through costs (see instructions)		28
29	Outlier payments reconciliation		29
30	Other adjustments (specify) (see instructions)		30
30.50	Pioneer ACO demonstration payment adjustment (see instructions)		30.50
30.99	Demonstration payment adjustment amount before sequestration		30.99
31	Total amount payable to the provider (see instructions)		31
31.01	Sequestration adjustment (see instructions)		31.01
31.02	Demonstration payment adjustment amount after sequestration		31.02
32	Interim payments		32
33	Tentative settlement (for contractor use only)		33
34	Balance due provider/program (line 31 minus lines 31.01, 31.02, 32, and 33)		34
35	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		35

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Worksheet E-3, Part II, line 2 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART III
		COMPONENT CCN: _____		
Check applicable box:	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider IRF			

PART III - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER IRF PPS

1	Net Federal PPS payment (see instructions)		1
2	Medicare SSI ratio (IRF PPS only) (see instructions)		2
3	Inpatient Rehabilitation LIP payments (see instructions)		3
4	Outlier payments		4
5	Unweighted intern and resident FTE count in the most recent cost reporting period ending on or prior to November 15, 2004 (see instructions)		5
5.01	Cap increases for the unweighted intern and resident FTE count for residents that were displaced by program or hospital closure, that would not be counted without a temporary cap adjustment under 42 CFR §412.424(d)(1)(iii)(F)(1) or (2)		5.01
6	New teaching program adjustment (see instructions)		6
7	Current year unweighted FTE count of I&R excluding FTEs in the new program growth period of a "new teaching program" (see instructions)		7
8	Current year unweighted I&R FTE count for residents within the new program growth period of a "new teaching program" (see instructions)		8
9	Intern and resident count for IRF PPS medical education adjustment (see instructions)		9
10	Average daily census (see instructions)		10
11	Teaching Adjustment Factor (see instructions)		11
12	Teaching Adjustment (see instructions)		12
13	Total PPS Payment (see instructions)		13
14	Nursing and allied health managed care payments (see instructions)		14
15	Organ acquisition DO NOT USE THIS LINE		15
16	Cost of physicians' services in a teaching hospital (see instructions)		16
17	Subtotal (see instructions)		17
18	Primary payer payments		18
19	Subtotal (line 17 less line 18)		19
20	Deductibles		20
21	Subtotal (line 19 minus line 20)		21
22	Coinsurance		22
23	Subtotal (line 21 minus line 22)		23
24	Allowable bad debts (exclude bad debts for professional services) (see instructions)		24
25	Adjusted reimbursable bad debts (see instructions)		25
26	Allowable bad debts for dual eligible beneficiaries (see instructions)		26
27	Subtotal (sum of lines 23 and 25)		27
28	Direct graduate medical education payments (from Wkst. E-4, line 49) (For free standing IRF only)		28
29	Other pass through costs (see instructions)		29
30	Outlier payments reconciliation		30
31	Other adjustments (specify) (see instructions)		31
31.50	Pioneer ACO demonstration payment adjustment (see instructions)		31.50
31.99	Demonstration payment adjustment amount before sequestration		31.99
32	Total amount payable to the provider (see instructions)		32
32.01	Sequestration adjustment (see instructions)		32.01
32.02	Demonstration payment adjustment amount after sequestration		32.02
33	Interim payments		33
34	Tentative settlement (for contractor use only)		34
35	Balance due provider/program (line 32 minus lines 32.01, 32.02, 33, and 34)		35
36	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		36

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Wkst. E-3, Pt. III, line 4 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART IV
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PART IV - CALCULATION OF MEDICARE REIMBURSEMENT SETTLEMENT UNDER LTCH PPS

1	Net Federal PPS payment (see instructions)		1
1.01	Full standard payment amount		1.01
1.02	Short stay outlier standard payment amount		1.02
1.03	Site neutral payment amount - Cost		1.03
1.04	Site neutral payment amount - IPPS comparable		1.04
2	Outlier payments		2
3	Total PPS payments (sum of lines 1 and 2)		3
4	Nursing and allied health managed care payments (see instructions)		4
5	Organ acquisition DO NOT USE THIS LINE		5
6	Cost of physicians' services in a teaching hospital (see instructions)		6
7	Subtotal (see instructions)		7
8	Primary payer payments		8
9	Subtotal (line 7 less line 8)		9
10	Deductibles		10
11	Subtotal (line 9 minus line 10)		11
12	Coinsurance		12
13	Subtotal (line 11 minus line 12)		13
14	Allowable bad debts (exclude bad debts for professional services) (see instructions)		14
15	Adjusted reimbursable bad debts (see instructions)		15
16	Allowable bad debts for dual eligible beneficiaries (see instructions)		16
17	Subtotal (sum of lines 13 and 15)		17
18	Direct graduate medical education payments (from Wkst. E-4, line 49)		18
19	Other pass through costs (see instructions)		19
20	Outlier payments reconciliation		20
21	Other adjustments (specify) (see instructions)		21
21.50	Pioneer ACO demonstration payment adjustment (see instructions)		21.50
21.99	Demonstration payment adjustment amount before sequestration		21.99
22	Total amount payable to the provider (see instructions)		22
22.01	Sequestration adjustment (see instructions)		22.01
22.02	Demonstration payment adjustment amount after sequestration		22.02
23	Interim payments		23
24	Tentative settlement (for contractor use only)		24
25	Balance due provider/program (line 22 minus lines 22.01, 22.02, 23, and 24)		25
26	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		26

TO BE COMPLETED BY CONTRACTOR

50	Original outlier amount from Wkst. E-3, Pt. IV, line 2 (see instructions)		50
51	Outlier reconciliation adjustment amount (see instructions)		51
52	The rate used to calculate the Time Value of Money (see instructions)		52
53	Time Value of Money (see instructions)		53

CALCULATION OF REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-3, PART V
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PART V - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR MEDICARE PART A SERVICES - COST REIMBURSEMENT

1	Inpatient services		1
2	Nursing and allied health managed care payment (see instructions)		2
3	Organ acquisition		3
4	Subtotal (sum of lines 1 through 3)		4
5	Primary payer payments		5
6	Total cost (see instructions)		6
COMPUTATION OF LESSER OF COST OR CHARGES			
Reasonable charges			
7	Routine service charges		7
8	Ancillary service charges		8
9	Organ acquisition charges, net of revenue		9
10	Total reasonable charges		10
Customary charges			
11	Aggregate amount actually collected from patients liable for payment for services on a charge basis		11
12	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)		12
13	Ratio of line 11 to line 12 (not to exceed 1.000000)		13
14	Total customary charges (see instructions)		14
15	Excess of customary charges over reasonable cost (complete only if line 14 exceeds line 6) (see instructions)		15
16	Excess of reasonable cost over customary charges (complete only if line 6 exceeds line 14) (see instructions)		16
17	Cost of physicians' services in a teaching hospital (see instructions)		17
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18	Direct graduate medical education payments		18
19	Cost of covered services (sum of lines 6 and 17)		19
20	Deductibles (exclude professional component)		20
21	Excess reasonable cost (from line 16)		21
22	Subtotal (line 19 minus lines 20 and 21)		22
23	Coinsurance		23
24	Subtotal (line 22 minus line 23)		24
25	Allowable bad debts (exclude bad debts for professional services) (see instructions)		25
26	Adjusted reimbursable bad debts (see instructions)		26
27	Allowable bad debts for dual eligible beneficiaries (see instructions)		27
28	Subtotal (sum of lines 24 and 25 or 26)		28
29	Other adjustments (specify) (see instructions)		29
29.50	Pioneer ACO demonstration payment adjustment (see instructions)		29.50
29.99	Demonstration payment adjustment amount before sequestration		29.99
30	Subtotal (see instructions)		30
30.01	Sequestration adjustment (see instructions)		30.01
30.02	Demonstration payment adjustment amount after sequestration		30.02
31	Interim payments		31
32	Tentative settlement (for contractor use only)		32
33	Balance due provider/program (line 30 minus lines 30.01, 30.02, 31, and 32)		33
34	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		34

CALCULATION OF REIMBURSEMENT SETTLEMENT	PROVIDER CCN:	PERIOD:	WORKSHEET E-3, PART VI
	COMPONENT CCN.:	FROM _____ TO _____	

PART VI - CALCULATION OF REIMBURSEMENT SETTLEMENT - TITLE XVIII PART A PPS SNF SERVICES

PROSPECTIVE PAYMENT AMOUNT (SEE INSTRUCTIONS)			
1	Resource Utilization Group (RUGS) payment		1
2	Routine service other pass through costs		2
3	Ancillary service other pass through costs		3
4	Subtotal (sum of lines 1 through 3)		4
COMPUTATION OF NET COST OF COVERED SERVICES			
5	Medical and other services. Do not use this line. (see instructions)		5
6	Deductibles		6
7	Coinsurance		7
8	Allowable bad debts (see instructions)		8
9	Reimbursable bad debts for dual eligible beneficiaries (see instructions)		9
10	Adjusted reimbursable bad debts (see instructions)		10
11	Utilization review		11
12	Subtotal (sum of lines 4 and 5, minus lines 6 and 7, plus lines 10 and 11) (see instructions)		12
13	Inpatient primary payer payments		13
14	Other adjustments (specify) (see instructions)		14
14.50	Pioneer ACO demonstration payment adjustment (see instructions)		14.50
14.99	Demonstration payment adjustment amount before sequestration		14.99
15	Subtotal (see instructions)		15
15.01	Sequestration adjustment (see instructions)		15.01
15.02	Demonstration payment adjustment amount after sequestration		15.02
16	Interim payments		16
17	Tentative settlement (for contractor use only)		17
18	Balance due provider/program (line 15 minus lines 15.01, 15.02, 16, and 17)		18
19	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		19

CALCULATION OF REIMBURSEMENT SETTLEMENT				PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET E-3, PART VII
				COMPONENT CCN: _____	TO _____	
Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider <input type="checkbox"/> SNF	<input type="checkbox"/> NF <input type="checkbox"/> ICF/IID	<input type="checkbox"/> PPS <input type="checkbox"/> TEFRA <input type="checkbox"/> Other		

PART VII - CALCULATION OF REIMBURSEMENT - ALL OTHER HEALTH SERVICES FOR TITLES V OR XIX SERVICES

	Inpatient Title V or Title XIX	Outpatient Title V or Title XIX	
COMPUTATION OF NET COST OF COVERED SERVICES			
1 Inpatient hospital/SNF/NF services			1
2 Medical and other services			2
3 Organ acquisition (certified transplant centers only)			3
4 Subtotal (sum of lines 1, 2 and 3)			4
5 Inpatient primary payer payments			5
6 Outpatient primary payer payments			6
7 Subtotal (line 4 less sum of lines 5 and 6)			7
COMPUTATION OF LESSER OF COST OR CHARGES			
Reasonable Charges			
8 Routine service charges			8
9 Ancillary service charges			9
10 Organ acquisition charges, net of revenue			10
11 Incentive from target amount computation			11
12 Total reasonable charges (sum of lines 8 through 11)			12
CUSTOMARY CHARGES			
13 Amount actually collected from patients liable for payment for services on a charge basis			13
14 Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR §413.13(e)			14
15 Ratio of line 13 to line 14 (not to exceed 1.000000)			15
16 Total customary charges (see instructions)			16
17 Excess of customary charges over reasonable cost (complete only if line 16 exceeds line 4) (see instructions)			17
18 Excess of reasonable cost over customary charges (complete only if line 4 exceeds line 16) (see instructions)			18
19 Interns and residents (see instructions)			19
20 Cost of physicians' service in a teaching hospital (see instructions)			20
21 Cost of covered services (enter the lesser of line 4 or line 16)			21
PROSPECTIVE PAYMENT AMOUNT			
22 Other than outlier payments			22
23 Outlier payments			23
24 Program capital payments			24
25 Capital exception payments (see instructions)			25
26 Routine and ancillary service other pass through costs			26
27 Subtotal (sum of lines 22 through 26)			27
28 Customary charges (title V or XIX PPS covered services only)			28
29 Titles V or XIX (sum of lines 21 and 27)			29
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
30 Excess of reasonable cost (from line 18)			30
31 Subtotal (sum of lines 19 and 20, plus 29 minus lines 5 and 6)			31
32 Deductibles			32
33 Coinsurance			33
34 Allowable bad debts (see instructions)			34
35 Utilization review			35
36 Subtotal (sum of lines 31, 34 and 35 minus the sum of lines 32 and 33)			36
37 Other adjustments (specify) (see instructions)			37
38 Subtotal (line 36 ± line 37)			38
39 Direct graduate medical education payments (from Wkst. E-4)			39
40 Total amount payable to the provider (sum of lines 38 and 39)			40
41 Interim payments			41
42 Balance due provider/program (line 40 minus line 41)			42
43 Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			43

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-4
Check applicable box:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX		

COMPUTATION OF TOTAL DIRECT GME AMOUNT				
1	Unweighted resident FTE count for allopathic and osteopathic programs for cost reporting periods ending on or before December 31, 1996			1
2	Unweighted FTE-resident cap add-on for new programs per 42 CFR 413.79(e) (see instructions)			2
3	Amount of reduction to Direct GME cap under §422 of MMA			3
3.01	Direct GME cap reduction amount under ACA §5503 in accordance with 42 CFR §413.79 (m). (see instructions for cost reporting periods straddling 7/1/2011)			3.01
4	Adjustment (plus or minus) to the FTE cap for allopathic and osteopathic programs due to a Medicare GME affiliation agreement (42 CFR §413.75(b) and § 413.79 (f))			4
4.01	ACA §5503 increase to the direct GME FTE cap (see instructions for cost reporting periods straddling 7/1/2011)			4.01
4.02	ACA §5506 number of additional direct GME FTE cap slots (see instructions for cost reporting periods straddling 7/1/2011)			4.02
5	FTE adjusted cap (line 1 plus line 2 minus line 3 and 3.01 plus or minus line 4 plus lines 4.01 and 4.02 plus applicable subscripts)			5
6	Unweighted resident FTE count for allopathic and osteopathic programs for the current year from your records (see instructions)			6
7	Enter the lesser of line 5 or line 6			7
		Primary Care	Other	Total
		1	2	3
8	Weighted FTE count for physicians in an allopathic and osteopathic program for the current year			8
9	If line 6 is less than 5 enter the amount from line 8, otherwise multiply line 8 times the result of line 5 divided by the amount on line 6			9
10	Weighted dental and podiatric resident FTE count for the current year			10
10.01	Unweighted dental and podiatric resident FTE count for the current year			10.01
11	Total weighted FTE count			11
12	Total weighted resident FTE count for the prior cost reporting year (see instructions)			12
13	Total weighted resident FTE count for the penultimate cost reporting year (see instr.)			13
14	Rolling average FTE count (sum of lines 11 through 13 divided by 3)			14
15	Adjustment for residents in initial years of new programs			15
15.01	Unweighted adjustment for residents in initial years of new programs			15.01
16	Adjustment for residents displaced by program or hospital closure			16
16.01	Unweighted adjustment for residents displaced by program or hospital closure			16.01
17	Adjusted rolling average FTE count			17
18	Per resident amount			18
19	Approved amount for resident costs			19
20	Additional unweighted allopathic and osteopathic direct GME FTE resident cap slots received under 42 §413.79(c)(4)			20
21	Direct GME FTE unweighted resident count over cap (see instructions)			21
22	Allowable additional direct GME FTE resident count (see instructions)			22
23	Enter the locality adjustment national average per resident amount (see instructions)			23
24	Multiply line 22 time line 23			24
25	Total direct GME amount (sum of lines 19 and 24)			25
COMPUTATION OF PROGRAM PATIENT LOAD				
		Inpatient Part A	Managed Care	
26	Inpatient days (see instructions)			26
27	Total inpatient days (see instructions)			27
28	Ratio of inpatient days to total inpatient days			28
29	Program direct GME amount			29
30	Reduction for direct GME payments for Medicare Advantage			30
31	Net Program direct GME amount			31
DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY (NURSING SCHOOL AND PARAMEDICAL EDUCATION COSTS)				
32	Renal dialysis direct medical education costs (from Wkst. B, Pt. I, sum of col. 20 and 23, lines 74 and 94)			32
33	Renal dialysis and home dialysis total charges (Wkst. C, Pt. I, col. 8, sum of lines 74 and 94)			33
34	Ratio of direct medical education costs to total charges (line 32 ÷ line 33)			34
35	Medicare outpatient ESRD charges (see instructions)			35
36	Medicare outpatient ESRD direct medical education costs (line 34 x line 35)			36

DIRECT GRADUATE MEDICAL EDUCATION (GME) & ESRD OUTPATIENT DIRECT MEDICAL EDUCATION COSTS		PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET E-4
Check applicable box:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII <input type="checkbox"/> Title XIX			
APPORTIONMENT OF MEDICARE REASONABLE COST OF GME				
Part A Reasonable Cost				
37	Reasonable cost (see instructions)			37
38	Organ acquisition costs Wkst. D-4, Pt. III, col. 1, line 69)			38
39	Cost of physicians' services in a teaching hospital (see instructions)			39
40	Primary payer payments (see instructions)			40
41	Total Part A reasonable cost (sum of lines 37 through 39 minus line 40)			41
Part B Reasonable Cost				
42	Reasonable cost (see instructions)			42
43	Primary payer payments (see instructions)			43
44	Total Part B reasonable cost (line 42 minus line 43)			44
45	Total reasonable cost (sum of lines 41 and 44)			45
46	Ratio of Part A reasonable cost to total reasonable cost (line 41 ÷ line 45)			46
47	Ratio of Part B reasonable cost to total reasonable cost (line 44 ÷ line 45)			47
ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B				
48	Total program GME payment (line 31)			48
49	Part A Medicare GME payment (line 46 x 48) (title XVIII only) (see instructions)			49
50	Part B Medicare GME payment (line 47 x 48) (title XVIII only) (see instructions)			50

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET G	
Assets (Omit cents)	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1	2	3	4	
CURRENT ASSETS					
1	Cash on hand and in banks				1
2	Temporary investments				2
3	Notes receivable				3
4	Accounts receivable				4
5	Other receivables				5
6	Allowances for uncollectible notes and accounts receivable				6
7	Inventory				7
8	Prepaid expenses				8
9	Other current assets				9
10	Due from other funds				10
11	Total current assets (sum of lines 1-10)				11
FIXED ASSETS					
12	Land				12
13	Land improvements				13
14	Accumulated depreciation				14
15	Buildings				15
16	Accumulated depreciation				16
17	Leasehold improvements				17
18	Accumulated depreciation				18
19	Fixed equipment				19
20	Accumulated depreciation				20
21	Automobiles and trucks				21
22	Accumulated depreciation				22
23	Major movable equipment				23
24	Accumulated depreciation				24
25	Minor equipment depreciable				25
26	Accumulated depreciation				26
27	HIT designated Assets				27
28	Accumulated depreciation				28
29	Minor equipment-nondepreciable				29
30	Total fixed assets (sum of lines 12-29)				30
OTHER ASSETS					
31	Investments				31
32	Deposits on leases				32
33	Due from owners/officers				33
34	Other assets				34
35	Total other assets (sum of lines 31-34)				35
36	Total assets (sum of lines 11, 30, and 35)				36

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET G (CONT.)	
Liabilities and Fund Balances (Omit cents)	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1	2	3	4	
CURRENT LIABILITIES					
37	Accounts payable				37
38	Salaries, wages, and fees payable				38
39	Payroll taxes payable				39
40	Notes and loans payable (short term)				40
41	Deferred income				41
42	Accelerated payments				42
43	Due to other funds				43
44	Other current liabilities				44
45	Total current liabilities (sum of lines 37 thru 44)				45
LONG TERM LIABILITIES					
46	Mortgage payable				46
47	Notes payable				47
48	Unsecured loans				48
49	Other long term liabilities				49
50	Total long term liabilities (sum of lines 46 thru 49)				50
51	Total liabilities (sum of lines 45 and 50)				51
CAPITAL ACCOUNTS					
52	General fund balance				52
53	Specific purpose fund				53
54	Donor created - endowment fund balance - restricted				54
55	Donor created - endowment fund balance - unrestricted				55
56	Governing body created - endowment fund balance				56
57	Plant fund balance - invested in plant				57
58	Plant fund balance - reserve for plant improvement, replacement, and expansion				58
59	Total fund balances (sum of lines 52 thru 58)				59
60	Total liabilities and fund balances (sum of lines 51 and 59)				60

STATEMENT OF CHANGES IN FUND BALANCES

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET G-1

	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND		
	1	2	3	4	5	6	7	8	
1 Fund balances at beginning of period									1
2 Net income (loss) (from Worksheet G-3, line 29)									2
3 Total (sum of line 1 and line 2)									3
4 Additions (credit adjustments) (specify)									4
5									5
6									6
7									7
8									8
9									9
10 Total additions (sum of lines 4-9)									10
11 Subtotal (line 3 plus line 10)									11
12 Deductions (debit adjustments) (specify)									12
13									13
14									14
15									15
16									16
17									17
18 Total deductions (sum of lines 12-17)									18
19 Fund balance at end of period per balance sheet (line 11 minus line 18)									19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET G-2, PARTS I & II
--	------------------------	-----------------------------------	--------------------------------

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT	OUTPATIENT	TOTAL
	1	2	3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 Hospital			1
2 Subprovider IPF			2
3 Subprovider IRF			3
4 Subprovider (Other)			4
5 Swing bed - SNF			5
6 Swing bed - NF			6
7 Skilled nursing facility			7
8 Nursing facility			8
9 Other long term care			9
10 Total general inpatient care services (sum of lines 1-9)			10
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES			
11 Intensive care unit			11
12 Coronary care unit			12
13 Burn intensive care unit			13
14 Surgical intensive care unit			14
15 Other special care (specify)			15
16 Total intensive care type inpatient hospital services (sum of lines 11-15)			16
17 Total inpatient routine care services (sum of lines 10 and 16)			17
18 Ancillary services			18
19 Outpatient services			19
20 Rural Health Clinic (RHC)			20
21 Federally Qualified Health Center (FQHC)			21
22 Home health agency			22
23 Ambulance			23
24 Outpatient rehabilitation providers			24
25 ASC			25
26 Hospice			26
27 Other (specify)			27
28 Total patient revenues (sum of lines 17-27) (transfer column 3 to Worksheet G-3, line 1)			28

PART II - OPERATING EXPENSES

	1	2	
29 Operating expenses (per Wkst. A, column 3, line 200)			29
30 Add (specify)			30
31			31
32			32
33			33
34			34
35			35
36 Total additions (sum of lines 30-35)			36
37 Deduct (specify)			37
38			38
39			39
40			40
41			41
42 Total deductions (sum of lines 37-41)			42
43 Total operating expenses (sum of lines 29 and 36 minus line 42) (transfer to Worksheet G-3, line 4)			43

STATEMENT OF REVENUES
AND EXPENSES

PROVIDER CCN:

PERIOD:

WORKSHEET G-3

FROM _____
TO _____

Description			
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)		1
2	Less contractual allowances and discounts on patients' accounts		2
3	Net patient revenues (line 1 minus line 2)		3
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)		4
5	Net income from service to patients (line 3 minus line 4)		5
OTHER INCOME			
6	Contributions, donations, bequests, etc		6
7	Income from investments		7
8	Revenues from telephone and other miscellaneous communication services		8
9	Revenue from television and radio service		9
10	Purchase discounts		10
11	Rebates and refunds of expenses		11
12	Parking lot receipts		12
13	Revenue from laundry and linen service		13
14	Revenue from meals sold to employees and guests		14
15	Revenue from rental of living quarters		15
16	Revenue from sale of medical and surgical supplies to other than patients		16
17	Revenue from sale of drugs to other than patients		17
18	Revenue from sale of medical records and abstracts		18
19	Tuition (fees, sale of textbooks, uniforms, etc.)		19
20	Revenue from gifts, flowers, coffee shops, and canteen		20
21	Rental of vending machines		21
22	Rental of hospital space		22
23	Governmental appropriations		23
24	Other (specify)		24
25	Total other income (sum of lines 6-24)		25
26	Total (line 5 plus line 25)		26
27	Other expenses (specify)		27
28	Total other expenses (sum of line 27 and subscripts)		28
29	Net income (or loss) for the period (line 26 minus line 28)		29

ANALYSIS OF HOSPITAL-BASED HOME HEALTH AGENCY COSTS

PROVIDER CCN:

HHA CCN:

PERIOD:

FROM _____

TO _____

WORKSHEET H

COST CENTER DESCRIPTIONS (omit cents)	SALARIES	EMPLOYEE BENEFITS	TRANSPOR- TATION (see instructions)	CONTRACTED/ PURCHASED SERVICES	OTHER COSTS	TOTAL (sum of cols. 1 thru 5)	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 6 + col. 7)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 8 + col. 9)
	1	2	3	4	5	6	7	8	9	10
GENERAL SERVICE COST CENTERS										
1 Capital Related-Bldgs. and Fixtures										1
2 Capital Related-Movable Equipment										2
3 Plant Operation & Maintenance										3
4 Transportation (see instructions)										4
5 Administrative and General										5
HHA REIMBURSABLE SERVICES										
6 Skilled Nursing Care										6
7 Physical Therapy										7
8 Occupational Therapy										8
9 Speech Pathology										9
10 Medical Social Services										10
11 Home Health Aide										11
12 Supplies (see instructions)										12
13 Drugs										13
14 DME										14
HHA NONREIMBURSABLE SERVICES										
15 Home Dialysis Aide Services										15
16 Respiratory Therapy										16
17 Private Duty Nursing										17
18 Clinic										18
19 Health Promotion Activities										19
20 Day Care Program										20
21 Home Delivered Meals Program										21
22 Homemaker Service										22
23 All Others										23
24 Total (sum of lines 1 through 23)										24

Column, 6 line 24, should agree with the Worksheet A, column 3, line 101, or subscript as applicable.

COST ALLOCATION - HHA GENERAL SERVICE COST

PROVIDER CCN: _____

PERIOD: FROM _____

WORKSHEET H-1
PART I

HHA CCN: _____

TO _____

	NET EXPENSES FOR COST ALLOCATION (from Wkst. H, col. 10)	CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE	TRANS- PORTATION	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	TOTAL (cols. 4a + 5)		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
	0	1	2	3	4	4a	5	6		
GENERAL SERVICE COST CENTERS										
1	Capital Related-Bldgs. and Fixtures									1
2	Capital Related-Movable Equipment									2
3	Plant Operation & Maintenance									3
4	Transportation (see instructions)									4
5	Administrative and General									5
HHA REIMBURSABLE SERVICES										
6	Skilled Nursing Care									6
7	Physical Therapy									7
8	Occupational Therapy									8
9	Speech Pathology									9
10	Medical Social Services									10
11	Home Health Aide									11
12	Supplies (see instructions)									12
13	Drugs									13
14	DME									14
HHA NONREIMBURSABLE SERVICES										
15	Home Dialysis Aide Services									15
16	Respiratory Therapy									16
17	Private Duty Nursing									17
18	Clinic									18
19	Health Promotion Activities									19
20	Day Care Program									20
21	Home Delivered Meals Program									21
22	Homemaker Service									22
23	All Others									23
24	Totals (sum of lines 1 through 23)									24

COST ALLOCATION - HHA STATISTICAL BASIS

COST ALLOCATION - HHA STATISTICAL BASIS				PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET H-1, PART II	
				HHA CCN: _____	TO _____		
	CAPITAL RELATED COSTS		PLANT OPERATION & MAINTENANCE (SQUARE FEET)	TRANS- PORTATION (MILEAGE)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACCUM. COST)	
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)					
	1	2					
GENERAL SERVICE COST CENTERS							
1	Capital Related-Bldgs. and Fixtures						1
2	Capital Related-Movable Equipment						2
3	Plant Operation & Maintenance						3
4	Transportation (see instructions)						4
5	Administrative and General						5
HHA REIMBURSABLE SERVICES							
6	Skilled Nursing Care						6
7	Physical Therapy						7
8	Occupational Therapy						8
9	Speech Pathology						9
10	Medical Social Services						10
11	Home Health Aide						11
12	Supplies (see instructions)						12
13	Drugs						13
14	DME						14
HHA NONREIMBURSABLE SERVICES							
15	Home Dialysis Aide Services						15
16	Respiratory Therapy						16
17	Private Duty Nursing						17
18	Clinic						18
19	Health Promotion Activities						19
20	Day Care Program						20
21	Home Delivered Meals Program						21
22	Homemaker Service						22
23	All Others						23
24	Total (sum of lines 1-23)						24
25	Cost To Be Allocated (per Worksheet H-1, Part I)						25
26	Unit Cost Multiplier						26

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER CCN:
HHA CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART I

	HHA COST CENTER (omit cents)	From Wkst. H-1 Part I, col. 6, line	HHA TRIAL BALANCE (1) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	LAUNDRY & LINEN SERVICE 8	
				BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2							
1	Administrative and General	5										1
2	Skilled Nursing Care	6										2
3	Physical Therapy	7										3
4	Occupational Therapy	8										4
5	Speech Pathology	9										5
6	Medical Social Services	10										6
7	Home Health Aide	11										7
8	Supplies	12										8
9	Drugs	13										9
10	DME	14										10
11	Home Dialysis Aide Services	15										11
12	Respiratory Therapy	16										12
13	Private Duty Nursing	17										13
14	Clinic	18										14
15	Health Promotion Activities	19										15
16	Day Care Program	20										16
17	Home Delivered Meals Program	21										17
18	Homemaker Service	22										18
19	All Others	23										19
20	Totals (sum of lines 1-19) (2)											20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20, minus column 26, line 1, rounded to 6 decimal places.											21

(1) Column 0, line 20 must agree with Wkst. A, column 7, line 101.
 (2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER CCN:

HHA CCN:

PERIOD:

FROM _____
TO _____

WORKSHEET H-2,
PART I (CONT.)

	HHA COST CENTER (omit cents)	HOUSE KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	NON-PHYSICIAN ANES-THETISTS	
		9	10	11	12	13	14	15	16	17	18	19	
1	Administrative and General												1
2	Skilled Nursing Care												2
3	Physical Therapy												3
4	Occupational Therapy												4
5	Speech Pathology												5
6	Medical Social Services												6
7	Home Health Aide												7
8	Supplies												8
9	Drugs												9
10	DME												10
11	Home Dialysis Aide Services												11
12	Respiratory Therapy												12
13	Private Duty Nursing												13
14	Clinic												14
15	Health Promotion Activities												15
16	Day Care Program												16
17	Home Delivered Meals Program												17
18	Homemaker Service												18
19	All Others												19
20	Totals (sum of lines 1-19) (2)												20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20, minus column 26, line 1, rounded to 6 decimal places.												21

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER CCN: _____
HHA CCN: _____

PERIOD: FROM _____ TO _____

WORKSHEET H-2, PART I

1	HHA COST CENTER (omit cents)	NURSING SCHOOL 20	INTERNS & RESIDENTS		PARAMEDICAL EDUCATION (SPECIFY) 23	SUBTOTAL (sum of cols. 4a-23) 24	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS 25	SUBTOTAL (cols. 23 + 24) 26	ALLOCATED HHA A&G (see Part II) 27	TOTAL HHA COSTS 28	
			SALARY AND FRINGES 21	PROGRAM COSTS 22							
2	Administrative and General										1
3	Skilled Nursing Care										2
4	Physical Therapy										3
5	Occupational Therapy										4
6	Speech Pathology										5
7	Medical Social Services										6
8	Home Health Aide										7
9	Supplies										8
10	Drugs										9
11	DME										10
12	Home Dialysis Aide Services										11
13	Respiratory Therapy										12
14	Private Duty Nursing										13
15	Clinic										14
16	Health Promotion Activities										15
17	Day Care Program										16
18	Home Delivered Meals Program										17
19	Homemaker Service										18
20	All Others										19
20	Totals (sum of lines 1-19) (2)										20
21	Unit Cost Multiplier: column 26, line 1 divided by the sum of column 26, line 20, minus column 26, line 1, rounded to 6 decimal places.										21

(2) Columns 0 through 26, line 20 must agree with the corresponding columns of Wkst. B, Part I, line 101.

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

PROVIDER CCN:
HHA CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART II

HHA COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)		
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)							
	1	2							4
1	Administrative and General								1
2	Skilled Nursing Care								2
3	Physical Therapy								3
4	Occupational Therapy								4
5	Speech Pathology								5
6	Medical Social Services								6
7	Home Health Aide								7
8	Supplies								8
9	Drugs								9
10	DME								10
11	Home Dialysis Aide Services								11
12	Respiratory Therapy								12
13	Private Duty Nursing								13
14	Clinic								14
15	Health Promotion Activities								15
16	Day Care Program								16
17	Home Delivered Meals Program								17
18	Homemaker Service								18
19	All Others								19
20	Totals (sum of lines 1-19)								20
21	Total cost to be allocated								21
22	Unit Cost Multiplier								22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS STATISTICAL BASIS

PROVIDER CCN:
HHA CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART II (CONT.)

HHA COST CENTER	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN-TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	
	8	9	10	11	12	13	14	15	16	
1	Administrative and General									1
2	Skilled Nursing Care									2
3	Physical Therapy									3
4	Occupational Therapy									4
5	Speech Pathology									5
6	Medical Social Services									6
7	Home Health Aide									7
8	Supplies									8
9	Drugs									9
10	DME									10
11	Home Dialysis Aide Services									11
12	Respiratory Therapy									12
13	Private Duty Nursing									13
14	Clinic									14
15	Health Promotion Activities									15
16	Day Care Program									16
17	Home Delivered Meals Program									17
18	Homemaker Service									18
19	All Others									19
20	Totals (sum of lines 1-19)									20
21	Total cost to be allocated									21
22	Unit Cost Multiplier									22

ALLOCATION OF GENERAL SERVICE
COSTS TO HHA COST CENTERS
STATISTICAL BASIS

PROVIDER CCN:

HHA CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET H-2,
PART II (CONT.)

HHA COST CENTER	SOCIAL SERVICE (TIME SPENT) 17	OTHER GENERAL SERVICE (SPECIFY) 18	NON-PHYSICIAN ANESTHETISTS (ASSIGNED TIME) 19	NURSING SCHOOL (ASSIGNED TIME) 20	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME) 23	
					SALARY & FRINGES (ASSIGNED TIME) 21	PROGRAM COSTS (ASSIGNED TIME) 22		
1 Administrative and General								1
2 Skilled Nursing Care								2
3 Physical Therapy								3
4 Occupational Therapy								4
5 Speech Pathology								5
6 Medical Social Services								6
7 Home Health Aide								7
8 Supplies								8
9 Drugs								9
10 DME								10
11 Home Dialysis Aide Services								11
12 Respiratory Therapy								12
13 Private Duty Nursing								13
14 Clinic								14
15 Health Promotion Activities								15
16 Day Care Program								16
17 Home Delivered Meals Program								17
18 Homemaker Service								18
19 All Others								19
20 Totals (sum of lines 1-19)								20
21 Total cost to be allocated								21
22 Unit Cost Multiplier								22

APPORTIONMENT OF PATIENT SERVICE COSTS PROVIDER CCN: _____ HHA CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-3, Parts I & II
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Check applicable box: Title V Title XVIII Title XIX

PART I - COMPUTATION OF THE AGGREGATE PROGRAM COST

Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Visits	Average Cost Per Visit (col. 3 ÷ col. 4)	Program Visits			Cost of Services			Total Program Cost (sum of cols. 9-10)	
							Part A	Part B		Part A	Part B			
								Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		
		1	2	3	4	5	6	7	8	9	10	11	12	
1 Skilled Nursing Care	2													1
2 Physical Therapy	3													2
3 Occupational Therapy	4													3
4 Speech Pathology	5													4
5 Medical Social Service	6													5
6 Home Health Aide	7													6
7 Total (sum of lines 1-6)														7

Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Charges (from HHA Records)	Ratio (col. 3 ÷ col. 4)	Program Visits						
							CBSA No. (1)	Part A	Part B				
									Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance			
		1	2	3	4	5	6	7	8	9	10	11	
8 Skilled Nursing Care													8
9 Physical Therapy													9
10 Occupational Therapy													10
11 Speech Pathology													11
12 Medical Social Services													12
13 Home Health Aide													13
14 Total (sum of lines 8-13)													14

Other Patient Services	From Wkst. H-2, Part I, col. 28, line	Facility Costs (from Wkst. H-2, Part I)	Shared Ancillary Costs (from Part II)	Total HHA Costs (cols. 1 + 2)	Total Charges (from HHA Records)	Ratio (col. 3 ÷ col. 4)	Program Covered Charges			Cost of Services			
							Part A	Part B		Part A	Part B		
								Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance		Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
		1	2	3	4	5	6	7	8	9	10	11	
15 Cost of Medical Supplies	8												15
16 Cost of Drugs	9												16

PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	From Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total HHA Charges (from provider records)	HHA Shared Ancillary Costs (col. 1 x col. 2)	Transfer to Part I as Indicated
1 Physical Therapy	66				col. 2, line 2
2 Occupational Therapy	67				col. 2, line 3
3 Speech Pathology	68				col. 2, line 4
4 Cost of Medical Supplies	71				col. 2, line 15
5 Cost of Drugs	73				col. 2, line 16

CALCULATION OF HHA REIMBURSEMENT SETTLEMENT	PROVIDER CCN: _____ HHA CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-4, Parts I & II
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Check applicable box: Title V Title XVIII Title XIX

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

Description	Part A	Part B		
		Not Subject to Deductibles & Coinsurance	Subject to Deductibles & Coinsurance	
	1	2	3	
Reasonable Cost of Part A & Part B Services				
1 Reasonable cost of services (see instructions)				1
2 Total charges				2
Customary Charges				
3 Amount actually collected from patients liable for payment for services on a charge basis (from your records)				3
4 Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(b)				4
5 Ratio of line 3 to line 4 (not to exceed 1.000000)				5
6 Total customary charges (see instructions)				6
7 Excess of total customary charges over total reasonable cost (complete only if line 6 exceeds line 1)				7
8 Excess of reasonable cost over customary charges (complete only if line 1 exceeds line 6)				8
9 Primary payer amounts				9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

Description	Part A Services		Part B Services		
	1	2	1	2	
10 Total reasonable cost (see instructions)					10
11 Total PPS Reimbursement - Full Episodes without Outliers					11
12 Total PPS Reimbursement - Full Episodes with Outliers					12
13 Total PPS Reimbursement - LUPA Episodes					13
14 Total PPS Reimbursement - PEP Episodes					14
15 Total PPS Outlier Reimbursement - Full Episodes with Outliers					15
16 Total PPS Outlier Reimbursement - PEP Episodes					16
17 Total Other Payments					17
18 DME Payments					18
19 Oxygen Payments					19
20 Prosthetic and Orthotic Payments					20
21 Part B deductibles billed to Medicare patients (exclude coinsurance)					21
22 Subtotal (sum of lines 10 thru 20 minus line 21)					22
23 Excess reasonable cost (from line 8)					23
24 Subtotal (line 22 minus line 23)					24
25 Coinsurance billed to program patients (from your records)					25
26 Net cost (line 24 minus line 25)					26
27 Reimbursable bad debts (from your records)					27
28 Reimbursable bad debts for dual eligible (see instructions)					28
29 Total costs - current cost reporting period (line 26 plus line 27)					29
30 Other adjustments (see instructions) (specify)					30
30.50 Pioneer ACO demonstration payment adjustment (see instructions)					30.50
30.99 Demonstration payment adjustment amount before sequestration					30.99
31 Subtotal (see instructions)					31
31.01 Sequestration adjustment (see instructions)					31.01
31.02 Demonstration payment adjustment amount after sequestration					31.02
32 Interim payments (see instructions)					32
33 Tentative settlement (for contractor use only)					33
34 Balance due provider/program (line 31 minus lines 31.01, 31.02, 32, and 33)					34
35 Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2					35

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED HHAs FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES	PROVIDER CCN: _____ HHA CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET H-5
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Description	Part A		Part B		Total
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
	1	2	3	4	
1 Total interim payments paid to provider					1
2 Interim payments payable on individual bills either submitted or to be submitted to the intermediary for services rendered in the cost reporting period. If none, write "NONE" or enter a zero.					2
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero.(1)	Program to Provider	.01			3.01
		.02			3.02
		.03			3.03
		.04			3.04
		.05			3.05
	Provider to Program	.50			3.50
		.51			3.51
		.52			3.52
		.53			3.53
		.54			3.54
Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99				3.99
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. H-4, Part II, column as appropriate, line 32)					4

TO BE COMPLETED BY INTERMEDIARY

5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)	Program to Provider	.01			5.01
			.02			5.02
			.03			5.03
		Provider to Program	.50			5.50
			.51			5.51
			.52			5.52
	Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	.99				5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions)	Program to Provider	.01			6.01
		Provider to Program	.02			6.02
7	TOTAL MEDICARE PROGRAM LIABILITY (see instructions)					7
8	Name of Contractor	Contractor Number	NPR Date: Month, Day, Year			8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

ANALYSIS OF RENAL DIALYSIS DEPARTMENT COSTS		PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET I-1
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Check applicable box: Renal Dialysis Department Home Program Dialysis

		TOTAL COSTS	BASIS	STATISTICS	FTEs per 2080 Hours
		1	2	3	4
1	Registered Nurses		Hours of Service		1
2	Licensed Practical Nurses		Hours of Service		2
3	Nurses Aides		Hours of Service		3
4	Technicians		Hours of Service		4
5	Social Workers		Hours of Service		5
6	Dieticians		Hours of Service		6
7	Physicians		Accumulated Cost		7
8	Non-patient Care Salary		Accumulated Cost		8
9	Subtotal (sum of lines 1-8)				9
10	Employee Benefits		Salary		10
11	Capital Related Costs-Bldgs. & Fixtures		Square Feet		11
12	Capital Related Costs-Mov. Equip.		Percentage of Time		12
13	Machine Costs & Repairs		Percentage of Time		13
14	Supplies		Requisitions		14
15	Drugs		Requisitions		15
16	Other		Accumulated Cost		16
17	Subtotal (sum of lines 9-16)*				17
18	Capital Related Costs-Bldgs. & Fixtures		Square Feet		18
19	Capital Related Costs-Mov. Equip.		Percentage of Time		19
20	Employee Benefits Department		Salary		20
21	Administrative and General		Accumulated Cost		21
22	Maint./Repairs-Operation-Housekeeping		Square Feet		22
23	Medical Education Program Costs				23
24	Central Services & Supplies		Requisitions		24
25	Pharmacy		Requisitions		25
26	Other Allocated Costs		Accumulated Cost		26
27	Subtotal (sum of lines 17-26)*				27
28	Laboratory (see instructions)		Charges		28
29	Respiratory Therapy (see instructions)		Charges		29
30	Other (see instructions)		Charges		30
31	Total costs (sum of lines 27-30)				31

* Line 17, column 1, should agree with Worksheet A, column 7 for line 74 or line 94, as appropriate, and line 27, column 1, should agree with Worksheet B, Part I, column 24, less the sum of columns 21 and 22, for line 74 or line 94, as appropriate.

ALLOCATION OF RENAL DEPARTMENT COSTS TO TREATMENT MODALITIES	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET I-2
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Check applicable box:		<input type="checkbox"/> Renal Dialysis Department		<input type="checkbox"/> Home Program Dialysis								
OUTPATIENT SERVICES COMPOSITE PAYMENT RATE		CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE SALARY		EMPLOYEE BENEFITS DEPARTMENT	DRUGS	MEDICAL SUPPLIES	ROUTINE ANCILLARY SERVICES	SUBTOTAL (sum of cols. 1-8)	OVERHEAD	TOTAL (col. 9 + col. 10)
		BUILDING	EQUIPMENT	RNs	OTHER							
		1	2	3	4							
1	Total Renal Department Costs											1
	MAINTENANCE											1
2	Hemodialysis											2
3	Intermittent Peritoneal											3
	TRAINING											3
4	Hemodialysis											4
5	Intermittent Peritoneal											5
6	CAPD											6
7	CCPD											7
	HOME											7
8	Hemodialysis											8
9	Intermittent Peritoneal											9
10	CAPD											10
11	CCPD											11
	OTHER BILLABLE SERVICES											11
12	Inpatient Dialysis											12
13	Method II Home Patient											13
14	ESAs (included in Renal Department)											14
15	ARANESP (see instructions)											15
16	Other											16
17	Total (sum of lines 2 through 16)											17
18	Medical Educational Program Costs											18
19	Total Renal Costs (line 17 + line 18)											19

DIRECT AND INDIRECT RENAL DIALYSIS COST ALLOCATION - STATISTICAL BASIS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET I-3
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Check applicable box:		<input type="checkbox"/> Renal Dialysis Department	<input type="checkbox"/> Home Program Dialysis									
COMPOSITE PAYMENT SERVICES	CAPITAL AND RELATED COSTS		DIRECT PATIENT CARE SALARY		EMPLOYEE BENEFITS DEPARTMENT (SALARY)	DRUGS (REQUIST.)	MEDICAL SUPPLIES (REQUIST.)	ROUTINE ANCILLARY SERVICES (CHARGES)	SUB-TOTAL	OVERHEAD (ACCUM. COST)		
	BUILDING (SQUARE FEET)	EQUIPMENT (% OF TIME)	RNs (HOURS)	OTHERS (HOURS)								
	1	2	3	4								
1	Total Renal Department Costs											1
MAINTENANCE												
2	Hemodialysis											2
3	Intermittent Peritoneal											3
TRAINING												
4	Hemodialysis											4
5	Intermittent Peritoneal											5
6	CAPD											6
7	CCDP											7
HOME												
8	Hemodialysis											8
9	Intermittent Peritoneal											9
10	CAPD											10
11	CCDP											11
OTHER BILLABLE SERVICES												
12	Inpatient Dialysis Treatments _____											12
13	Method II Home Patient											13
14	ESAs											14
15	ARANESP (see instructions)											15
16	Other											16
17	Total Statistical Basis											17
18	Unit Cost Multiplier (line 1 ÷ line 17)											18

COMPUTATION OF AVERAGE COST PER TREATMENT FOR OUTPATIENT RENAL DIALYSIS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET I-4
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Check applicable box: Renal Dialysis Department Home Program Dialysis

	Number of Total Treatments	Total Cost (from Wkst. I-2, col. 11)	Average Cost of Treatments (col. 2 ÷ col. 1)	Number of Program Treatments	Number of Program Treatments	Number of Program Treatments	Total Program Expenses (see instructions)	Total Program Payment	Total Program Payment	Total Program Payment	Average Payment Rate (col. 6 ÷ col. 4)	Average Payment Rate (col. 6.01 ÷ col. 4.01)	Average Payment Rate (col. 6.02 ÷ col. 4.02)		
															1
1	Maintenance - Hemodialysis														1
2	Maintenance - Peritoneal Dialysis														2
3	Training - Hemodialysis														3
4	Training - Peritoneal Dialysis														4
5	Training - CAPD														5
6	Training - CCPD														6
7	Home Program - Hemodialysis														7
8	Home Program - Peritoneal Dialysis														8
9	Home Program - CAPD	Patient Weeks		Patient Weeks	Patient Weeks	Patient Weeks									9
10	Home Program - CCPD														10
11	Totals (sum of lines 1 through 8, cols. 1 and 4) (sum of lines 1 through 10, cols. 2, 5, and 6) (see instructions)														11
12	Total treatments (sum of lines 1 through 8 plus (sum of lines 9 and 10 times 3)) (see instructions)														12

CALCULATION OF REIMBURSABLE BAD DEBTS - TITLE XVIII - PART B	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET I-5
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Description			
1		1	2
1	Total expenses related to care of program beneficiaries (see instructions)		1
2	Total payment due (from Wkst. I-4, col. 6, line 11) (see instructions)		2
2.01	Total payment due (from Wkst. I-4, col. 6.01, line 11) (see instructions)		2.01
2.02	Total payment due (from Wkst. I-4, col. 6.02, line 11) (see instructions)		2.02
2.03	Total payment due (see instructions)		2.03
2.04	Outlier payments		2.04
3	Deductibles billed to Medicare (Part B) patients (see instructions)		3
3.01	Deductibles billed to Medicare (Part B) patients (see instructions)		3.01
3.02	Deductibles billed to Medicare (Part B) patients (see instructions)		3.02
3.03	Total deductibles billed to Medicare (Part B) patients (see instructions)		3.03
4	Coinsurance billed to Medicare (Part B) patients (see instructions)		4
4.01	Coinsurance billed to Medicare (Part B) patients (see instructions)		4.01
4.02	Coinsurance billed to Medicare (Part B) patients (see instructions)		4.02
4.03	Total coinsurance billed to Medicare (Part B) patients (see instructions)		4.03
5	Bad debts for deductibles and coinsurance, net of bad debt recoveries		5
5.01	Transition period 1 (75-25%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2011 but before 1/1/2012		5.01
5.02	Transition period 2 (50-50%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2012 but before 1/1/2013		5.02
5.03	Transition period 3 (25-75%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2013 but before 1/1/2014		5.03
5.04	100% PPS bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2014		5.04
5.05	Allowable bad debts (sum of lines 5 through line 5.04)		5.05
6	Adjusted reimbursable bad debts (see instructions)		6
7	Allowable bad debts for dual eligible beneficiaries (see instructions)		7
8	Net deductibles and coinsurance billed to Medicare (Part B) patients (see instructions)		8
9	Program payment (see instructions)		9
10	Unrecovered from Medicare (Part B) patients (see instructions)		10
11	Reimbursable bad debts (see instructions) (transfer to Worksheet E, Part B, line 33)		11

PART II - CALCULATION OF FACILITY SPECIFIC COMPOSITE COST PERCENTAGE			
12	Total allowable expenses (see instructions)		12
13	Total composite costs (from Wkst. I-4, col. 2, line 11)		13
14	Facility specific composite cost percentage (line 13 divided by line 12)		14

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET J-1,
PART I

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS

COMPONENT COST CENTER (omit cents)	NET EXPENSES FOR COST ALLOCATION (see instr.)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (cols. 0-4)	ADMINIS- TRATIVE & GENERAL	MAIN- TENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
		0	1							
1 Administrative and General										1
2 Skilled Nursing Care										2
3 Physical Therapy										3
4 Occupational Therapy										4
5 Speech Pathology										5
6 Medical Social Services										6
7 Respiratory Therapy										7
8 Psychiatric/Psychological Services										8
9 Individual Therapy										9
10 Group Therapy										10
11 Individualized Activity Therapies										11
12 Family Counseling										12
13 Diagnostic Services										13
14 Approved Patient Training & Education										14
15 Prosthetic and Orthotic Devices										15
16 Drugs and Biologicals										16
17 Medical Supplies										17
18 Medical Appliances										18
19 Durable Medical Equipment-Rented										19
20 Durable Medical Equipment-Sold										20
21 All Others										21
22 Totals (sum of lines 1-21)(1)										22
23 Unit Cost Multiplier (see instructions)										23

(1) Columns 0 through 26, line 22 must agree with the corresponding columns of Wkst. B, Part I, lines as appropriate. See instructions.

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN:

PERIOD:

WORKSHEET J-1,
PART I (CONT.)

COMPONENT CCN:

FROM _____
TO _____

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS

COMPONENT COST CENTER (omit cents)	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	
	9	10	11	12	13	14	15	16	17	18	19	
1 Administrative and General												1
2 Skilled Nursing Care												2
3 Physical Therapy												3
4 Occupational Therapy												4
5 Speech Pathology												5
6 Medical Social Services												6
7 Respiratory Therapy												7
8 Psychiatric/Psychological Services												8
9 Individual Therapy												9
10 Group Therapy												10
11 Individualized Activity Therapies												11
12 Family Counseling												12
13 Diagnostic Services												13
14 Approved Patient Training & Education												14
15 Prosthetic and Orthotic Devices												15
16 Drugs and Biologicals												16
17 Medical Supplies												17
18 Medical Appliances												18
19 Durable Medical Equipment-Rented												19
20 Durable Medical Equipment-Sold												20
21 All Others												21
22 Totals (sum of lines 1-21)(1)												22
23 Unit Cost Multiplier (see instructions)												23

(1) Columns 0 through 26, line 22 must agree with the corresponding columns of Wkst. B, Part I, lines as appropriate. See instructions.

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET J-1,
PART I

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS

COMPONENT COST CENTER (omit cents)	NURSING SCHOOL	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL (sum of cols. 4A-23)	INTERN & RESIDENT COST & POST STEPDOWN ADJ.	SUBTOTAL (sum of cols. 24 ± 25)	ALLOCATED COMPONENT A&G (see Part II) (2)	TOTAL (sum of cols. 26 ± 27)	
		SALARY & FRINGES	PROGRAM COSTS							
		20	21							22
1	Administrative and General									1
2	Skilled Nursing Care									2
3	Physical Therapy									3
4	Occupational Therapy									4
5	Speech Pathology									5
6	Medical Social Services									6
7	Respiratory Therapy									7
8	Psychiatric/Psychological Services									8
9	Individual Therapy									9
10	Group Therapy									10
11	Individualized Activity Therapies									11
12	Family Counseling									12
13	Diagnostic Services									13
14	Approved Patient Training & Education									14
15	Prosthetic and Orthotic Devices									15
16	Drugs and Biologicals									16
17	Medical Supplies									17
18	Medical Appliances									18
19	Durable Medical Equipment-Rented									19
20	Durable Medical Equipment-Sold									20
21	All Others									21
22	Totals (sum of lines 1-21)(1)									22
23	Unit Cost Multiplier (see instructions)									23

(1) Columns 0 through 26, line 22 must agree with the corresponding columns of Wkst. B, Part I, lines as appropriate. See instructions.

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN:

COMPONENT CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET J-1,
PART II

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS

CMHC COST CENTER (omit cents)	0	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL (ACCUM. COST)	MAIN- TENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	8
		BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)							
1 Administrative and General										1
2 Skilled Nursing Care										2
3 Physical Therapy										3
4 Occupational Therapy										4
5 Speech Pathology										5
6 Medical Social Services										6
7 Respiratory Therapy										7
8 Psychiatric/Psychological Services										8
9 Individual Therapy										9
10 Group Therapy										10
11 Individualized Activity Therapies										11
12 Family Counseling										12
13 Diagnostic Services										13
14 Approved Patient Training & Education										14
15 Prosthetic and Orthotic Devices										15
16 Drugs and Biologicals										16
17 Medical Supplies										17
18 Medical Appliances										18
19 Durable Medical Equipment-Rented										19
20 Durable Medical Equipment-Sold										20
21 All Others										21
22 Totals (sum of lines 1-21)										22
23 Total Cost to be Allocated										23
24 Unit Cost Multiplier (see instructions)										24

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET J-1,
PART II (CONT.)

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS

CORF COST CENTER (omit cents)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAIN- TENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINIS- TRATION (DIRECT NURS. HRS)*	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON- PHYSICIAN ANES- THETISTS (ASSIGNED TIME)	
	9	10	11	12	13	14	15	16	17	18	19	
1	Administrative and General											1
2	Skilled Nursing Care											2
3	Physical Therapy											3
4	Occupational Therapy											4
5	Speech Pathology											5
6	Medical Social Services											6
7	Respiratory Therapy											7
8	Psychiatric/Psychological Services											8
9	Individual Therapy											9
10	Group Therapy											10
11	Individualized Activity Therapies											11
12	Family Counseling											12
13	Diagnostic Services											13
14	Approved Patient Training & Education											14
15	Prosthetic and Orthotic Devices											15
16	Drugs and Biologicals											16
17	Medical Supplies											17
18	Medical Appliances											18
19	Durable Medical Equipment-Rented											19
20	Durable Medical Equipment-Sold											20
21	All Others											21
22	Totals (sum of lines 1-21)											22
23	Total Cost to be Allocated											23
24	Unit Cost Multiplier (see instructions)											24

ALLOCATION OF GENERAL SERVICE COSTS TO
COMMUNITY MENTAL HEALTH CENTERS

PROVIDER CCN:

COMPONENT CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET J-1,
PART II (CONT.)

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO COMMUNITY MENTAL HEALTH CENTER COST CENTERS - STATISTICAL BASIS

CORF COST CENTER (omit cents)	NURSING SCHOOL (ASSIGNED TIME) 20	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME) 23	24	25	26	27	28		
		SALARY & FRINGES (ASSIGNED TIME) 21	PROGRAM COSTS (ASSIGNED TIME) 22								
1 Administrative and General											1
2 Skilled Nursing Care											2
3 Physical Therapy											3
4 Occupational Therapy											4
5 Speech Pathology											5
6 Medical Social Services											6
7 Respiratory Therapy											7
8 Psychiatric/Psychological Services											8
9 Individual Therapy											9
10 Group Therapy											10
11 Individualized Activity Therapies											11
12 Family Counseling											12
13 Diagnostic Services											13
14 Approved Patient Training & Education											14
15 Prosthetic and Orthotic Devices											15
16 Drugs and Biologicals											16
17 Medical Supplies											17
18 Medical Appliances											18
19 Durable Medical Equipment-Rented											19
20 Durable Medical Equipment-Sold											20
21 All Others											21
22 Totals (sum of lines 1-21)											22
23 Total Cost to be Allocated											23
24 Unit Cost Multiplier (see instructions)											24

COMPUTATION OF COMMUNITY MENTAL HEALTH CENTER PROVIDER COSTS

PROVIDER CCN: _____

PERIOD: FROM _____

WORKSHEET J-2,

COMPONENT CCN: _____

TO _____

PART I

PART I - APPORTIONMENT OF CMHC COST CENTERS

	(From Wkst. J-1, Pt. I, col. 28)	Total Component Charges	Ratio of Costs to Charges (col. 1 ÷ col. 2)	Title V Component Charges	Title V Component Costs (col. 3 x col. 4)	Title XVIII Component Charges	Title XVIII Component Costs (col. 3 x col. 6)	Title XIX Component Charges	Title XIX Component Costs (col. 3 x col. 8)	
	1	2	3	4	5	6	7	8	9	
1	Administrative and General									1
2	Skilled Nursing Care									2
3	Physical Therapy									3
4	Occupational Therapy									4
5	Speech Pathology									5
6	Medical Social Services									6
7	Respiratory Therapy									7
8	Psychiatric/Psychological Services									8
9	Individual Therapy									9
10	Group Therapy									10
11	Individualized Activity Therapy									11
12	Family Counseling									12
13	Diagnostic Services									13
14	Approved Patient Training & Education									14
15	Prosthetic and Orthotic Devices									15
16	Drugs and Biologicals									16
17	Medical Supplies									17
18	Medical Appliances									18
19	All Others (1)									19
20	Totals (sum of lines 1 through 19)									20

(1) Enter amount in column 1 from Worksheet J-1, Part I, column 28, line 21.

COMPUTATION OF COMMUNITY MENTAL HEALTH CENTER PROVIDER COSTS

PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET J-2, PART II
COMPONENT CCN: _____	TO _____	

PART II - APPORTIONMENT OF COST OF CMHC PROVIDER SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	(From Wkst. J-1, Pt. I, col. 29)	Total Component Charges	Ratio of Costs to Charges (1)	Title V Component Charges (2)	Title V Component costs (col. 3 x col. 4)	Title XVIII Component Charges (2)	Title XVIII Component costs (col. 3 x col. 6)	Title XIX Component Charges (2)	Title XIX Component costs (col. 3 x col. 8)	
	1	2	3	4	5	6	7	8	9	
21	Respiratory Therapy									21
22	Physical Therapy									22
23	Occupational Therapy									23
24	Speech Pathology									24
25	Medical Supplies Charged to Patients									25
26	Implantable Devices Charged to Patients									26
27	Drugs Charged to Patients									27
28	Total (sum of lines 21-28)									28
29	Total component costs. Add the amount from Pt. I, line 20, and the amounts from line 28, columns 5, 7, and 9. (3)									29

- (1) From Worksheet C, Part I, column 9, lines as appropriate
- (2) Charges for columns 4 and 8 are obtained from your records.
- (3) Transfer the amounts on line 28, columns 5, 7, and 9, as appropriate, to Worksheet J-3, line 1.

CALCULATION OF REIMBURSEMENT SETTLEMENT COMMUNITY MENTAL HEALTH CENTER PROVIDER SERVICES

PROVIDER CCN:

PERIOD:

WORKSHEET J-3

COMPONENT CCN:

FROM

TO

Check applicable box: Title V Title XVIII Title XIX

		PROGRAM COST	
1	Cost of component services (from Wkst. J-2, Pt. II, line 29)		1
2	PPS payments received excluding outliers		2
3	Outlier payments		3
4	Primary payer payments		4
5	Total reasonable cost (see instructions)		5
6	Total charges for program services		6
CUSTOMARY CHARGES			
7	Aggregate amount actually collected from patients liable for services on a charge basis		7
8	Amount that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)		8
9	Ratio of line 7 to line 8 (not to exceed 1.000000) (see instructions)		9
10	Total customary charges (see instructions)		10
11	Excess of customary charges over reasonable cost (see instructions)		11
12	Excess of reasonable cost over customary charges (see instructions)		12
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
13	Total reasonable cost (from line 5)		13
14	Part B deductible billed to program patients		14
15	Net cost (line 13 minus line 14)		15
16	Excess of reasonable cost over customary charges (from line 12)		16
17	Subtotal (line 15 minus line 16)		17
18	80 percent of costs (80% of line 17) (see instructions)		18
19	Actual coinsurance billed to program patients (from provider records)		19
20	Net cost less actual billed coinsurance (line 17 minus line 19)		20
21	Allowable bad debts (from provider records) (see instructions)		21
22	Adjusted reimbursable bad debts (see instructions)		22
23	Allowable bad debts for dual eligible beneficiaries (see instructions)		23
24	Net reimbursable amount (see instructions)		24
25	Other adjustments (see instructions) (specify)		25
25.50	Pioneer ACO demonstration payment adjustment (see instructions)		25.50
25.99	Demonstration payment adjustment amount before sequestration		25.99
26	Total cost (see instructions)		26
26.01	Sequestration adjustment (see instructions)		26.01
26.02	Demonstration payment adjustment amount after sequestration		26.02
27	Interim payments (see instructions)		27
28	Tentative settlement (for contractor use only)		28
29	Balance due component/program (line 26 minus lines 26.01, 26.02, 27, and 28)		29
30	Protested amounts (nonallowable cost report items in accordance with CMS Pub. 15-2, chapter 1, §115.2)		30

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED COMMUNITY MENTAL HEALTH CENTER FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET J-4
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Check applicable boxes:	<input type="checkbox"/> Title XVIII
-------------------------	--------------------------------------

DESCRIPTION	Part B			
	1	2		
	mm/dd/yyyy	Amount		
1 Total interim payments paid to providers				1
2 Interim payments payable on individual bills, either submitted or to be submitted to the intermediary, for services rendered in the cost reporting periods. If none, write "NONE", or enter zero.				2
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE", or enter zero (1). Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	Program to Provider	.01		3.01
		.02		3.02
		.03		3.03
		.04		3.04
		.05		3.05
	Provider to Program	.50		3.50
		.51		3.51
		.52		3.52
		.53		3.53
		.54		3.54
	.99		3.99	
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Worksheet J-3, line 27)				4

BE COMPLETED BY INTERMEDIARY

5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter zero (1). Subtotal (sum of lines 5.01-5.49 minus sum of lines 5.50-5.98)	Program to Provider	.01		5.01
		.02		5.02
	Provider to Program	.03		5.03
		.50		5.50
		.51		5.51
		.52		5.52
		.99		5.99
6 Determine net settlement amount (balance due) based on the cost report (see instructions). (1)	Program to Provider	.01		6.01
	Provider to Program	.02		6.02
7 Total Medicare liability (see instructions)				7
8 Name of Contractor	Contractor Number	NPR Date (Month, Day, Year)		8

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which you agree to the amount of repayment, even though the total repayment is not accomplished until a later date.

ANALYSIS OF HOSPITAL-BASED
HOSPICE COSTS

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET K

COST CENTER DESCRIPTIONS	SALARIES (from Wkst. K-1)	EMPLOYEE BENEFITS (from Wkst. K-2)	TRANSPOR- TATION (see inst.)	CONTRACTED SERVICES (from Wkst. K-3)	OTHER	TOTAL (cols. 1-5)	RECLASSI- FICATION	SUBTOTAL (col. 6 ± col. 7)	ADJUST- MENTS	TOTAL (col. 8 ± col. 9)		
	1	2	3	4	5	6	7	8	9	10		
GENERAL SERVICE COST CENTERS												
1 Capital Related Costs-Bldg and Fixt.												1
2 Capital Related Costs-Movable Equip.												2
3 Plant Operation and Maintenance												3
4 Transportation - Staff												4
5 Volunteer Service Coordination												5
6 Administrative and General												6
INPATIENT CARE SERVICE												
7 Inpatient - General Care												7
8 Inpatient - Respite Care												8
VISITING SERVICES												
9 Physician Services												9
10 Nursing Care												10
11 Nursing Care-Continuous Home Care												11
12 Physical Therapy												12
13 Occupational Therapy												13
14 Speech/ Language Pathology												14
15 Medical Social Services												15
16 Spiritual Counseling												16
17 Dietary Counseling												17
18 Counseling - Other												18
19 Home Health Aide and Homemaker												19
20 HH Aide & Homemaker - Cont. Home Care												20
21 Other												21
OTHER HOSPICE SERVICE COSTS												
22 Drugs, Biological and Infusion Therapy												22
23 Analgesics												23
24 Sedatives / Hypnotics												25
25 Other - Specify												25
26 Durable Medical Equipment/Oxygen												26
27 Patient Transportation												27
28 Imaging Services												28
29 Labs and Diagnostics												29
30 Medical Supplies												30
31 Outpatient Services (including E/R Dept.)												31
32 Radiation Therapy												32
33 Chemotherapy												33
34 Other												34
HOSPICE NONREIMBURSABLE SERVICE												
35 Bereavement Program Costs												35
36 Volunteer Program Costs												36
37 Fundraising												37
38 Other Program Costs												38
39 Total (sum of lines 1 thru 38)												39

HOSPICE COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER CCN: _____	PERIOD: FROM _____	WORKSHEET K-1
COMPONENT CCN: _____	TO _____	

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)
	1	2	3	4	5	6	7	8	9
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Bldg and Fixt.									1
2 Capital Related Costs-Movable Equip.									2
3 Plant Operation and Maintenance									3
4 Transportation - Staff									4
5 Volunteer Service Coordination									5
6 Administrative and General									6
INPATIENT CARE SERVICE									
7 Inpatient - General Care									7
8 Inpatient - Respite Care									8
VISITING SERVICES									
9 Physician Services									9
10 Nursing Care									10
11 Nursing Care-Continuous Home Care									11
12 Physical Therapy									12
13 Occupational Therapy									13
14 Speech/ Language Pathology									14
15 Medical Social Services									15
16 Spiritual Counseling									16
17 Dietary Counseling									17
18 Counseling - Other									18
19 Home Health Aide and Homemaker									19
20 HH Aide & Homemaker - Cont. Home Care									20
21 Other									21
OTHER HOSPICE SERVICE COSTS									
22 Drugs, Biological and Infusion Therapy									22
23 Analgesics									23
24 Sedatives / Hypnotics									24
25 Other - Specify									25
26 Durable Medical Equipment/Oxygen									26
27 Patient Transportation									27
28 Imaging Services									28
29 Labs and Diagnostics									29
30 Medical Supplies									30
31 Outpatient Services (including E/R Dept.)									31
32 Radiation Therapy									32
33 Chemotherapy									33
34 Other									34
HOSPICE NONREIMBURSABLE SERVICE									
35 Bereavement Program Costs									35
36 Volunteer Program Costs									36
37 Fundraising									37
38 Other Program Costs									38
39 Total (sum of lines 1 thru 38)									39

(1) Transfer the amount in column 9 to Wkst. K, column 1

HOSPICE COMPENSATION ANALYSIS EMPLOYEE
BENEFITS (PAYROLL RELATED)

PROVIDER CCN:

COMPONENT CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-2

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS- TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPER- VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)		
	1	2	3	4	5	6	7	8	9		
GENERAL SERVICE COST CENTERS											
1 Capital Related Costs-Bldg and Fixt.											1
2 Capital Related Costs-Movable Equip.											2
3 Plant Operation and Maintenance											3
4 Transportation - Staff											4
5 Volunteer Service Coordination											5
6 Administrative and General											6
INPATIENT CARE SERVICE											
7 Inpatient - General Care											7
8 Inpatient - Respite Care											8
VISITING SERVICES											
9 Physician Services											9
10 Nursing Care											10
11 Nursing Care-Continuous Home Care											11
12 Physical Therapy											12
13 Occupational Therapy											13
14 Speech/ Language Pathology											14
15 Medical Social Services											15
16 Spiritual Counseling											16
17 Dietary Counseling											17
18 Counseling - Other											18
19 Home Health Aide and Homemaker											19
20 HH Aide & Homemaker - Cont. Home Care											20
21 Other											21
OTHER HOSPICE SERVICE COSTS											
22 Drugs, Biological and Infusion Therapy											22
23 Analgesics											23
24 Sedatives / Hypnotics											24
25 Other - Specify											25
26 Durable Medical Equipment/Oxygen											26
27 Patient Transportation											27
28 Imaging Services											28
29 Labs and Diagnostics											29
30 Medical Supplies											30
31 Outpatient Services (including E/R Dept.)											31
32 Radiation Therapy											32
33 Chemotherapy											33
34 Other											34
HOSPICE NONREIMBURSABLE SERVICE											
35 Bereavement Program Costs											35
36 Volunteer Program Costs											36
37 Fundraising											37
38 Other Program Costs											38
39 Total (sum of lines 1 thru 38)											39

(1) Transfer the amount in column 9 to Wkst. K, column 2

HOSPICE COMPENSATION ANALYSIS
 CONTRACTED SERVICES/PURCHASED SERVICES

PROVIDER CCN: _____
 HOSPICE CCN: _____

PERIOD:
 FROM _____
 TO _____

WORKSHEET K-3

COST CENTER DESCRIPTIONS (omit cents)	ADMINIS-TRATOR	DIRECTOR	MEDICAL SOCIAL WORKERS	SUPER-VISORS	NURSES	TOTAL THERAPISTS	AIDES	ALL OTHER	TOTAL (1)	
	1	2	3	4	5	6	7	8	9	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Bldg and Fixt.										1
2 Capital Related Costs-Movable Equip.										2
3 Plant Operation and Maintenance										3
4 Transportation - Staff										4
5 Volunteer Service Coordination										5
6 Administrative and General										6
INPATIENT CARE SERVICE										
7 Inpatient - General Care										7
8 Inpatient - Respite Care										8
VISITING SERVICES										
9 Physician Services										9
10 Nursing Care										10
11 Nursing Care-Continuous Home Care										11
12 Physical Therapy										12
13 Occupational Therapy										13
14 Speech/ Language Pathology										14
15 Medical Social Services										15
16 Spiritual Counseling										16
17 Dietary Counseling										17
18 Counseling - Other										18
19 Home Health Aide and Homemaker										19
20 HH Aide & Homemaker - Cont. Home Care										20
21 Other										21
OTHER HOSPICE SERVICE COSTS										
22 Drugs, Biological and Infusion Therapy										22
23 Analgesics										23
24 Sedatives / Hypnotics										24
25 Other - Specify										25
26 Durable Medical Equipment/Oxygen										26
27 Patient Transportation										27
28 Imaging Services										28
29 Labs and Diagnostics										29
30 Medical Supplies										30
31 Outpatient Services (including E/R Dept.)										31
32 Radiation Therapy										32
33 Chemotherapy										33
34 Other										34
HOSPICE NONREIMBURSABLE SERVICE										
35 Bereavement Program Costs										35
36 Volunteer Program Costs										36
37 Fundraising										37
38 Other Program Costs										38
39 Total (sum of lines 1 thru 38)										39

(1) Transfer the amount in column 9 to Wkst. K, column 4

COST ALLOCATION - HOSPICE GENERAL SERVICE COST

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-4,
PART I

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION	CAPITAL RELATED COST		PLANT OPERATION & MAINT.	TRANS-PORTATION	VOLUNTEER SERVICES COORDI-NATOR	SUBTOTAL (cols. 0 - 5)	ADMINIS-TRATIVE & GENERAL	TOTAL (col. 5 ± col. 6)
		BUILDINGS & FIXTURES	MOVABLE EQUIPMENT						
	0	1	2	3	4	5	5A	6	7
GENERAL SERVICE COST CENTERS									
1 Capital Related Costs-Bldg and Fixt.									1
2 Capital Related Costs-Movable Equip.									2
3 Plant Operation and Maintenance									3
4 Transportation - Staff									4
5 Volunteer Service Coordination									5
6 Administrative and General									6
INPATIENT CARE SERVICE									
7 Inpatient - General Care									7
8 Inpatient - Respite Care									8
VISITING SERVICES									
9 Physician Services									9
10 Nursing Care									10
11 Nursing Care-Continuous Home Care									11
12 Physical Therapy									12
13 Occupational Therapy									13
14 Speech/ Language Pathology									14
15 Medical Social Services									15
16 Spiritual Counseling									16
17 Dietary Counseling									17
18 Counseling - Other									18
19 Home Health Aide and Homemaker									19
20 HH Aide & Homemaker - Cont. Home Care									20
21 Other									21
OTHER HOSPICE SERVICE COSTS									
22 Drugs, Biological and Infusion Therapy									22
23 Analgesics									23
24 Sedatives / Hypnotics									24
25 Other - Specify									25
26 Durable Medical Equipment/Oxygen									26
27 Patient Transportation									27
28 Imaging Services									28
29 Labs and Diagnostics									29
30 Medical Supplies									30
31 Outpatient Services (including E/R Dept.)									31
32 Radiation Therapy									32
33 Chemotherapy									33
34 Other									34
HOSPICE NONREIMBURSABLE SERVICE									
35 Bereavement Program Costs									35
36 Volunteer Program Costs									36
37 Fundraising									37
38 Other Program Costs									38
39 Total (sum of lines 1 thru 38)									39

COST ALLOCATION - HOSPICE STATISTICAL BASIS

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-4,
PART II

COST CENTER DESCRIPTIONS	CAPITAL RELATED COST		PLANT OPERATION & MAINT. (SQ. FT.)	TRANS-PORTATION (MILEAGE)	VOLUNTEER SERVICES COORDINATOR (HOURS)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACC. COST)	
	BUILDINGS & FIXTURES (SQ. FT.)	MOVABLE EQUIPMENT (\$ VALUE)						
	1	2	3	4	5	6A	6	
GENERAL SERVICE COST CENTERS								
1 Capital Related Costs-Bldg and Fixt.								1
2 Capital Related Costs-Movable Equip.								2
3 Plant Operation and Maintenance								3
4 Transportation - Staff								5
5 Volunteer Service Coordination								5
6 Administrative and General								6
INPATIENT CARE SERVICE								
7 Inpatient - General Care								7
8 Inpatient - Respite Care								8
VISITING SERVICES								
9 Physician Services								9
10 Nursing Care								10
11 Nursing Care-Continuous Home Care								11
12 Physical Therapy								12
13 Occupational Therapy								13
14 Speech/ Language Pathology								14
15 Medical Social Services								15
16 Spiritual Counseling								16
17 Dietary Counseling								17
18 Counseling - Other								18
19 Home Health Aide and Homemaker								19
20 HH Aide & Homemaker - Cont. Home Care								20
21 Other								21
OTHER HOSPICE SERVICE COSTS								
22 Drugs, Biological and Infusion Therapy								22
23 Analgesics								23
24 Sedatives / Hypnotics								24
25 Other - Specify								25
26 Durable Medical Equipment/Oxygen								26
27 Patient Transportation								27
28 Imaging Services								28
29 Labs and Diagnostics								29
30 Medical Supplies								30
31 Outpatient Services (including E/R Dept.)								31
32 Radiation Therapy								32
33 Chemotherapy								33
34 Other								34
HOSPICE NONREIMBURSABLE SERVICE								
35 Bereavement Program Costs								35
36 Volunteer Program Costs								36
37 Fundraising								37
38 Other Program Costs								38
39 Cost To be Allocated (per Wkst. K-4, Part I)								39
40 Unit Cost Multiplier								40

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART I

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE COST CENTER (omit cents)	From Wkst. K-4 Part I, col. 7, line	HOSPICE TRIAL BALANCE (1) 0	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT 4	SUBTOTAL (cols. 0-4) 4A	ADMINIS- TRATIVE & GENERAL 5	MAIN- TENANCE & REPAIRS 6	OPERATION OF PLANT 7	
			BLDGS. & FIXTURES 1	MOVABLE EQUIPMENT 2						
1 Administrative and General	6									1
2 Inpatient - General Care	7									2
3 Inpatient - Respite Care	8									3
4 Physician Services	9									4
5 Nursing Care	10									5
6 Nursing Care-Continuous Home Care	11									6
7 Physical Therapy	12									7
8 Occupational Therapy	13									8
9 Speech/ Language Pathology	14									9
10 Medical Social Services	15									10
11 Spiritual Counseling	16									11
12 Dietary Counseling	17									12
13 Counseling - Other	18									13
14 Home Health Aide and Homemaker	19									14
15 HH Aide & Homemaker - Cont. Home Care	20									15
16 Other	21									16
17 Drugs, Biological and Infusion Therapy	22									17
18 Analgesics	23									18
19 Sedatives / Hypnotics	24									19
20 Other - Specify	25									20
21 Durable Medical Equipment/Oxygen	26									21
22 Patient Transportation	27									22
23 Imaging Services	28									23
24 Labs and Diagnostics	29									24
25 Medical Supplies	30									25
26 Outpatient Services (including E/R Dept.)	31									26
27 Radiation Therapy	32									27
28 Chemotherapy	33									28
29 Other	34									29
30 Bereavement Program Costs	35									30
31 Volunteer Program Costs	36									31
32 Fundraising	37									32
33 Other Program Costs	38									33
34 Totals (sum of lines 1-33) (2)										34
35 Unit Cost Multiplier (see instructions)										35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.
 (2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS	PROVIDER CCN: <hr/> HOSPICE CCN: <hr/>	PERIOD: FROM _____ TO _____	WORKSHEET K-5, PART I (Cont.)
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PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS											
HOSPICE COST CENTER (omit cents)	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
1 Administrative and General											1
2 Inpatient - General Care											2
3 Inpatient - Respite Care											3
4 Physician Services											4
5 Nursing Care											5
6 Nursing Care-Continuous Home Care											6
7 Physical Therapy											7
8 Occupational Therapy											8
9 Speech/ Language Pathology											9
10 Medical Social Services											10
11 Spiritual Counseling											11
12 Dietary Counseling											12
13 Counseling - Other											13
14 Home Health Aide and Homemaker											14
15 HH Aide & Homemaker - Cont. Home Care											15
16 Other											16
17 Drugs, Biological and Infusion Therapy											17
18 Analgesics											18
19 Sedatives / Hypnotics											19
20 Other - Specify											20
21 Durable Medical Equipment/Oxygen											21
22 Patient Transportation											22
23 Imaging Services											23
24 Labs and Diagnostics											24
25 Medical Supplies											25
26 Outpatient Services (including E/R Dept.)											26
27 Radiation Therapy											27
28 Chemotherapy											28
29 Other											29
30 Bereavement Program Costs											30
31 Volunteer Program Costs											31
32 Fundraising											32
33 Other Program Costs											33
34 Totals (sum of lines 1-33) (2)											34
35 Unit Cost Multiplier (see instructions)											35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.
 (2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

PROVIDER CCN:

HOSPICE CCN:

PERIOD:

FROM _____

TO _____

WORKSHEET K-5, PART I (Cont.)

PART I - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS

HOSPICE COST CENTER (omit cents)	OTHER GENERAL SERVICE	NON- PHYSICIAN ANES- THETISTS	NURSING SCHOOL	INTERNS & RESIDENTS		PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL (cols. 4a-23)	INTERN & RESIDENT COST & POST STEPDOWN ADJUST.	SUBTOTAL (cols. 24 ± 25)	ALLOCATED HOSPICE A&G (see Part II)	TOTAL HOSPICE COSTS (cols. 26 ± 27)
				SALARY & FRINGES	PROGRAM COSTS						
	8	19	20	21	22	23	24	25	26	27	28
1 Administrative and General											1
2 Inpatient - General Care											2
3 Inpatient - Respite Care											3
4 Physician Services											4
5 Nursing Care											5
6 Nursing Care-Continuous Home Care											6
7 Physical Therapy											7
8 Occupational Therapy											8
9 Speech/ Language Pathology											9
10 Medical Social Services											10
11 Spiritual Counseling											11
12 Dietary Counseling											12
13 Counseling - Other											13
14 Home Health Aide and Homemaker											14
15 HH Aide & Homemaker - Cont. Home Care											15
16 Other											16
17 Drugs, Biological and Infusion Therapy											17
18 Analgesics											18
19 Sedatives / Hypnotics											19
20 Other - Specify											20
21 Durable Medical Equipment/Oxygen											21
22 Patient Transportation											22
23 Imaging Services											23
24 Labs and Diagnostics											24
25 Medical Supplies											25
26 Outpatient Services (including E/R Dept.)											26
27 Radiation Therapy											27
28 Chemotherapy											28
29 Other											29
30 Bereavement Program Costs											30
31 Volunteer Program Costs											31
32 Fundraising											32
33 Other Program Costs											33
34 Totals (sum of lines 1-33) (2)											34
35 Unit Cost Multiplier (see instructions)											35

(1) Column 0, line 34 must agree with Wkst. A, column 7, line 116.

(2) Columns 0 through 25, line 34 must agree with the corresponding columns of Wkst. B, Part I, line 116.

ALLOCATION OF GENERAL SERVICE COSTS TO
HOSPICE COST CENTERS STATISTICAL BASIS

PROVIDER CCN:

HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART II

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS

HOSPICE COST CENTER	CAPITAL RELATED COST		EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)		
	BLDGS. & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (DOLLAR VALUE)							
	1	2							4
1	Administrative and General								1
2	Inpatient - General Care								2
3	Inpatient - Respite Care								3
4	Physician Services								4
5	Nursing Care								5
6	Nursing Care-Continuous Home Care								6
7	Physical Therapy								7
8	Occupational Therapy								8
9	Speech/ Language Pathology								9
10	Medical Social Services								10
11	Spiritual Counseling								11
12	Dietary Counseling								12
13	Counseling - Other								13
14	Home Health Aide and Homemaker								14
15	HH Aide & Homemaker - Cont. Home Care								15
16	Other								16
17	Drugs, Biological and Infusion Therapy								17
18	Analgesics								18
19	Sedatives / Hypnotics								19
20	Other - Specify								20
21	Durable Medical Equipment/Oxygen								21
22	Patient Transportation								22
23	Imaging Services								23
24	Labs and Diagnostics								24
25	Medical Supplies								25
26	Outpatient Services (including E/R Dept.)								26
27	Radiation Therapy								27
28	Chemotherapy								28
29	Other								29
30	Bereavement Program Costs								30
31	Volunteer Program Costs								31
32	Fundraising								32
33	Other Program Costs								33
34	Totals (sum of lines 1-33) (2)								34
35	Total cost to be allocated								35
36	Unit Cost Multiplier (see instructions)								36

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS STATISTICAL BASIS

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART II

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS

HOSPICE COST CENTER	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MAINTENANCE OF PERSONNEL (NUMBER HOUSED)	NURSING ADMINISTRATION (DIRECT NURS. HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	
	8	9	10	11	12	13	14	15	16	
1	Administrative and General									1
2	Inpatient - General Care									2
3	Inpatient - Respite Care									3
4	Physician Services									4
5	Nursing Care									5
6	Nursing Care-Continuous Home Care									6
7	Physical Therapy									7
8	Occupational Therapy									8
9	Speech/ Language Pathology									9
10	Medical Social Services									10
11	Spiritual Counseling									11
12	Dietary Counseling									12
13	Counseling - Other									13
14	Home Health Aide and Homemaker									14
15	HH Aide & Homemaker - Cont. Home Care									15
16	Other									16
17	Drugs, Biological and Infusion Therapy									17
18	Analgesics									18
19	Sedatives / Hypnotics									19
20	Other - Specify									20
21	Durable Medical Equipment/Oxygen									21
22	Patient Transportation									22
23	Imaging Services									23
24	Labs and Diagnostics									24
25	Medical Supplies									25
26	Outpatient Services (including E/R Dept.)									26
27	Radiation Therapy									27
28	Chemotherapy									28
29	Other									29
30	Bereavement Program Costs									30
31	Volunteer Program Costs									31
32	Fundraising									32
33	Other Program Costs									33
34	Totals (sum of lines 1-33) (2)									34
35	Total cost to be allocated									35
36	Unit Cost Multiplier (see instructions)									36

ALLOCATION OF GENERAL SERVICE COSTS TO
HOSPICE COST CENTERS STATISTICAL BASIS

PROVIDER CCN:

HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET K-5,
PART II

PART II - ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS - STATISTICAL BASIS

HOSPICE COST CENTER	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE (SPECIFY)	NON-PHYSICIAN ANESTHETISTS (ASSIGNED TIME)	NURSING SCHOOL (ASSIGNED TIME)	INTERNS & RESIDENTS		PARA-MEDICAL EDUCATION (SPECIFY) (ASSIGNED TIME)		
					SALARY & FRINGES (ASSIGNED TIME)	PROGRAM COSTS (ASSIGNED TIME)			
					17	18			19
1	Administrative and General								1
2	Inpatient - General Care								2
3	Inpatient - Respite Care								3
4	Physician Services								4
5	Nursing Care								5
6	Nursing Care-Continuous Home Care								6
7	Physical Therapy								7
8	Occupational Therapy								8
9	Speech/ Language Pathology								9
10	Medical Social Services								10
11	Spiritual Counseling								11
12	Dietary Counseling								12
13	Counseling - Other								13
14	Home Health Aide and Homemaker								14
15	HH Aide & Homemaker - Cont. Home Care								15
16	Other								16
17	Drugs, Biological and Infusion Therapy								17
18	Analgesics								18
19	Sedatives / Hypnotics								19
20	Other - Specify								20
21	Durable Medical Equipment/Oxygen								21
22	Patient Transportation								22
23	Imaging Services								23
24	Labs and Diagnostics								24
25	Medical Supplies								25
26	Outpatient Services (including E/R Dept.)								26
27	Radiation Therapy								27
28	Chemotherapy								28
29	Other								29
30	Bereavement Program Costs								30
31	Volunteer Program Costs								31
32	Fundraising								32
33	Other Program Costs								33
34	Totals (sum of lines 1-33) (2)								34
35	Total cost to be allocated								35
36	Unit Cost Multiplier (see instructions)								36

APPORTIONMENT OF HOSPICE SHARED SERVICES

PROVIDER CCN:

PERIOD:

WORKSHEET K-5,
PART III

HOSPICE CCN:

FROM _____
TO _____

PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS

COST CENTER	Wkst. C, Part I, col. 9, line	Cost to Charge Ratio	Total Hospice Charges (Provider Records)	Hospice Shared Ancillary Costs (cols. 1 x 2)	
	0	1	2	3	
ANCILLARY SERVICE COST CENTERS					
1 Physical Therapy	66				1
2 Occupational Therapy	67				2
3 Speech/ Language Pathology	68				3
4 Drugs, Biological and Infusion Therapy	73				4
5 Durable Medical Equipment/Oxygen	96				5
6 Labs and Diagnostics	60				6
7 Medical Supplies	71				7
8 Outpatient Services (including E/R Dept.)	93				8
9 Radiation Therapy	55				9
10 Other	76				10
11 Totals (sum of lines 1-10)					11

CALCULATION OF HOSPICE PER DIEM COST

PROVIDER CCN:

PERIOD:
FROM _____

WORKSHEET K-6

HOSPICE CCN:

TO _____

COMPUTATION OF PER DIEM COST		TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2	3	4	
1	Total cost (see instructions)					1
2	Total unduplicated days (Worksheet S-9, column 6, line 5)					2
3	Average cost per diem (line 1 divided by line 2)					3
4	Unduplicated Medicare days (Worksheet S-9, column 1, line 5)					4
5	Aggregate Medicare cost (line 3 times line 4)					5
6	Unduplicated Medicaid days (Worksheet S-9, column 2, line 5)					6
7	Aggregate Medicaid cost (line 3 times line 6)					7
8	Unduplicated SNF days (Worksheet S-9, column 3, line 5)					8
9	Aggregate SNF cost (line 3 times line 8)					9
10	Unduplicated NF days (Worksheet S-9, column 4, line 5)					10
11	Aggregate NF cost (line 3 times line 10)					11
12	Other Unduplicated days (Worksheet S-9, column 5, line 5)					12
13	Aggregate cost for other days (line 3 times line 12)					13

Note: The data for the SNF and NF on lines 8 through 11 are included in the Medicare and Medicaid lines 4 through 7.

CALCULATION OF CAPITAL PAYMENT	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET L
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Check applicable boxes:	<input type="checkbox"/> Title V <input type="checkbox"/> Title XVIII, Part A <input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital <input type="checkbox"/> Subprovider (other)	<input type="checkbox"/> PPS <input type="checkbox"/> Cost Method
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PART I - FULLY PROSPECTIVE METHOD			
CAPITAL FEDERAL AMOUNT			
1	Capital DRG other than outlier		1
1.01	Model 4 BPCI Capital DRG other than outlier		1.01
2	Capital DRG outlier payments		2
2.01	Model 4 BPCI Capital DRG outlier payments		2.01
3	Total inpatient days divided by number of days in the cost reporting period (see instructions)		3
4	Number of interns & residents (see instructions)		4
5	Indirect medical education percentage (see instructions)		5
6	Indirect medical education adjustment (see instructions)		6
7	Percentage of SSI recipient patient days to Medicare Part A patient days (Worksheet E, Part A line 30) (see instructions)		7
8	Percentage of Medicaid patient days to total days (see instructions)		8
9	Sum of lines 7 and 8		9
10	Allowable disproportionate share percentage (see instructions)		10
11	Disproportionate share adjustment (see instructions)		11
12	Total prospective capital payments (see instructions)		12
PART II - PAYMENT UNDER REASONABLE COST			
1	Program inpatient routine capital cost (see instructions)		1
2	Program inpatient ancillary capital cost (see instructions)		2
3	Total inpatient program capital cost (line 1 plus line 2)		3
4	Capital cost payment factor (see instructions)		4
5	Total inpatient program capital cost (line 3 x line 4)		5
PART III - COMPUTATION OF EXCEPTION PAYMENTS			
1	Program inpatient capital costs (see instructions)		1
2	Program inpatient capital costs for extraordinary circumstances (see instructions)		2
3	Net program inpatient capital costs (line 1 minus line 2)		3
4	Applicable exception percentage (see instructions)		4
5	Capital cost for comparison to payments (line 3 x line 4)		5
6	Percentage adjustment for extraordinary circumstances (see instructions)		6
7	Adjustment to capital minimum payment level for extraordinary circumstances (line 2 x line 6)		7
8	Capital minimum payment level (line 5 plus line 7)		8
9	Current year capital payments (from Part I, line 12 as applicable)		9
10	Current year comparison of capital minimum payment level to capital payments (line 8 less line 9)		10
11	Carryover of accumulated capital minimum payment level over capital payment (from prior year Worksheet L, Part III, line 14)		11
12	Net comparison of capital minimum payment level to capital payments (line 10 plus line 11)		12
13	Current year exception payment (if line 12 is positive, enter the amount on this line)		13
14	Carryover of accumulated capital minimum payment level over capital payment for the following period (if line 12 is negative, enter the amount on this line)		14
15	Current year allowable operating and capital payment (see instructions)		15
16	Current year operating and capital costs (see instructions)		16
17	Current year exception offset amount (see instructions)		17

ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART I		
Cost Center Descriptions	EXTRA-ORDINARY CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS-TRATIVE & GENERAL	MAIN-TENANCE & REPAIRS	OPERATION OF PLANT		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
	0	1	2	2A	4	5	6	7		
GENERAL SERVICE COST CENTERS										
1	Capital Related Costs-Buildings and Fixtures									1
2	Capital Related Costs-Movable Equipment									2
4	Employee Benefits Department									4
5	Administrative and General									5
6	Maintenance and Repairs									6
7	Operation of Plant									7
8	Laundry and Linen Service									8
9	Housekeeping									9
10	Dietary									10
11	Cafeteria									11
12	Maintenance of Personnel									12
13	Nursing Administration									13
14	Central Services and Supply									14
15	Pharmacy									15
16	Medical Records & Medical Records Library									16
17	Social Service									17
18	Other General Service (specify)									18
19	Nonphysician Anesthetists									19
20	Nursing School									20
21	Intern & Res. Service-Salary & Fringes (Approved)									21
22	Intern & Res. Other Program Costs (Approved)									22
23	Paramedical Ed. Program (specify)									23
INPATIENT ROUTINE SERVICE COST CENTERS										
30	Adults and Pediatrics (General Routine Care)									30
31	Intensive Care Unit									31
32	Coronary Care Unit									32
33	Burn Intensive Care Unit									33
34	Surgical Intensive Care Unit									34
35	Other Special Care Unit (specify)									35
40	Subprovider IPF									40
41	Subprovider IRF									41
42	Subprovider									42
43	Nursery									43
44	Skilled Nursing Facility									44
45	Nursing Facility									45
46	Other Long Term Care									46

ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES						PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART I		
Cost Center Descriptions	EXTRA-ORDINARY CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS-TRATIVE & GENERAL	MAIN-TENANCE & REPAIRS	OPERATION OF PLANT		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
	0	1	2	2A	4	5	6	7		
ANCILLARY SERVICE COST CENTERS										
50	Operating Room									50
51	Recovery Room									51
52	Labor Room and Delivery Room									52
53	Anesthesiology									53
54	Radiology-Diagnostic									54
55	Radiology-Therapeutic									55
56	Radioisotope									56
57	Computed Tomography (CT) Scan									57
58	Magnetic Resonance Imaging (MRI)									58
59	Cardiac Catherization									59
60	Laboratory									60
61	PBP Clinical Laboratory Service-Program Only									61
62	Whole Blood & Packed Red Blood Cells									62
63	Blood Storing, Processing, & Trans.									63
64	Intravenous Therapy									64
65	Respiratory Therapy									65
66	Physical Therapy									66
67	Occupational Therapy									67
68	Speech Pathology									68
69	Electrocardiology									69
70	Electroencephalography									70
71	Medical Supplies Charged to Patients									71
72	Implantable Devices Charged to Patients									72
73	Drugs Charged to Patients									73
74	Renal Dialysis									74
75	ASC (Non-Distinct Part)									75
76	Other Ancillary (specify)									76
77	Allogeneic Stem Cell Acquisition									77
OUTPATIENT SERVICE COST CENTERS										
88	Rural Health Clinic (RHC)									88
89	Federally Qualified Health Center (FQHC)									89
90	Clinic									90
91	Emergency									91
92	Observation Beds									92
93	Other Outpatient (specify)									93
93.99	Partial Hospitalization Program									93.99

ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES						PROVIDER CCN:	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART I		
Cost Center Descriptions	EXTRA-ORDINARY CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols. 0-4)	EMPLOYEE BENEFITS DEPARTMENT	ADMINIS-TRATIVE & GENERAL	MAIN-TENANCE & REPAIRS	OPERATION OF PLANT		
		BLDGS. & FIXTURES	MOVABLE EQUIPMENT							
	0	1	2	2A	4	5	6	7		
OTHER REIMBURSABLE COST CENTERS										
94	Home Program Dialysis									94
95	Ambulance Services									95
96	Durable Medical Equipment-Rented									96
97	Durable Medical Equipment-Sold									97
98	Other Reimbursable (specify)									98
99	Outpatient Rehabilitation Provider (specify)									99
100	Intern-Resident Service (not appvd. tchn. prgm.)									100
101	Home Health Agency									101
SPECIAL PURPOSE COST CENTERS										
105	Kidney Acquisition									105
106	Heart Acquisition									106
107	Liver Acquisition									107
108	Lung Acquisition									108
109	Pancreas Acquisition									109
110	Intestinal Acquisition									110
111	Islet Acquisition									111
112	Other Organ Acquisition (specify)									112
115	Ambulatory Surgical Center (Distinct Part)									115
116	Hospice									116
117	Other Special Purpose (specify)									117
118	SUBTOTALS (sum of lines 1 through 117)									118
NONREIMBURSABLE COST CENTERS										
190	Gift, Flower, Coffee Shop, & Canteen									190
191	Research									191
192	Physicians' Private Offices									192
193	Nonpaid Workers									193
194	Other Nonreimbursable (specify)									194
200	Cross Foot Adjustments									200
201	Negative Cost Centers									201
202	Total (sum of line 118 and lines 190 through 201)									202
203	Total Statistical Basis									203
204	Unit Cost Multiplier									204

ALLOCATION OF ALLOWABLE COSTS FOR
EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD: WORKSHEET L-1,
FROM _____ PART I (Cont.)
TO _____

Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE		
	8	9	10	11	12	13	14	15	16	17		
GENERAL SERVICE COST CENTERS												
1 Capital Related Costs-Buildings and Fixtures												1
2 Capital Related Costs-Movable Equipment												2
4 Employee Benefits Department												4
5 Administrative and General												5
6 Maintenance and Repairs												6
7 Operation of Plant												7
8 Laundry and Linen Service												8
9 Housekeeping												9
10 Dietary												10
11 Cafeteria												11
12 Maintenance of Personnel												12
13 Nursing Administration												13
14 Central Services and Supply												14
15 Pharmacy												15
16 Medical Records & Medical Records Library												16
17 Social Service												17
18 Other General Service (specify)												18
19 Nonphysician Anesthetists												19
20 Nursing School												20
21 Intern & Res. Service-Salary & Fringes (Approved)												21
22 Intern & Res. Other Program Costs (Approved)												22
23 Paramedical Ed. Program (specify)												23
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults and Pediatrics (General Routine Care)												30
31 Intensive Care Unit												31
32 Coronary Care Unit												32
33 Burn Intensive Care Unit												33
34 Surgical Intensive Care Unit												34
35 Other Special Care Unit (specify)												35
40 Subprovider IPF												40
41 Subprovider IRF												41
42 Subprovider												42
43 Nursery												43
44 Skilled Nursing Facility												44
45 Nursing Facility												45
46 Other Long Term Care												46

ALLOCATION OF ALLOWABLE COSTS FOR
EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET L-1,
PART I (Cont.)

Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
ANCILLARY SERVICE COST CENTERS											
50 Operating Room											50
51 Recovery Room											51
52 Labor Room and Delivery Room											52
53 Anesthesiology											53
54 Radiology-Diagnostic											54
55 Radiology-Therapeutic											55
56 Radioisotope											56
57 Computed Tomography (CT) Scan											57
58 Magnetic Resonance Imaging (MRI)											58
59 Cardiac Catheterization											59
60 Laboratory											60
61 PBP Clinical Laboratory Service-Program Only											61
62 Whole Blood & Packed Red Blood Cells											62
63 Blood Storing, Processing, & Trans.											63
64 Intravenous Therapy											64
65 Respiratory Therapy											65
66 Physical Therapy											66
67 Occupational Therapy											67
68 Speech Pathology											68
69 Electrocardiology											69
70 Electroencephalography											70
71 Medical Supplies Charged to Patients											71
72 Implantable Devices Charged to Patients											72
73 Drugs Charged to Patients											73
74 Renal Dialysis											74
75 ASC (Non-Distinct Part)											75
76 Other Ancillary (specify)											76
77 Allogeneic Stem Cell Acquisition											77
OUTPATIENT SERVICE COST CENTERS											
88 Rural Health Clinic (RHC)											88
89 Federally Qualified Health Center (FQHC)											89
90 Clinic											90
91 Emergency											91
92 Observation Beds											92
93 Other Outpatient (specify)											93
93.99 Partial Hospitalization Program											93.99

ALLOCATION OF ALLOWABLE COSTS FOR
EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD: WORKSHEET L-1,
FROM _____ PART I (Cont.)
TO _____

Cost Center Descriptions	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	MAIN-TENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
	8	9	10	11	12	13	14	15	16	17	
OTHER REIMBURSABLE COST CENTERS											
94 Home Program Dialysis											94
95 Ambulance Services											95
96 Durable Medical Equipment-Rented											96
97 Durable Medical Equipment-Sold											97
98 Other Reimbursable (specify)											98
99 Outpatient Rehabilitation Provider (specify)											99
100 Intern-Resident Service (not appvd. tchnng. prgm.)											100
101 Home Health Agency											101
SPECIAL PURPOSE COST CENTERS											
105 Kidney Acquisition											105
106 Heart Acquisition											106
107 Liver Acquisition											107
108 Lung Acquisition											108
109 Pancreas Acquisition											109
110 Intestinal Acquisition											110
111 Islet Acquisition											111
112 Other Organ Acquisition (specify)											112
115 Ambulatory Surgical Center (Distinct Part)											115
116 Hospice											116
117 Other Special Purpose (specify)											117
118 SUBTOTALS (sum of lines 1 through 117)											118
NONREIMBURSABLE COST CENTERS											
190 Gift, Flower, Coffee Shop, & Canteen											190
191 Research											191
192 Physicians' Private Offices											192
193 Nonpaid Workers											193
194 Other Nonreimbursable (specify)											194
200 Cross Foot Adjustments											200
201 Negative Cost Centers											201
202 Total (sum of line 118 and lines 190 through 201)											202
203 Total Statistical Basis											203
204 Unit Cost Multiplier											204

ALLOCATION OF ALLOWABLE COSTS FOR EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET L-1,
PART I (Cont.)

Cost Center Descriptions	OTHER GENERAL SERVICE	NON-PHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY & FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARA-MEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS										
1 Capital Related Costs-Buildings and Fixtures										1
2 Capital Related Costs-Movable Equipment										2
4 Employee Benefits Department										4
5 Administrative and General										5
6 Maintenance and Repairs										6
7 Operation of Plant										7
8 Laundry and Linen Service										8
9 Housekeeping										9
10 Dietary										10
11 Cafeteria										11
12 Maintenance of Personnel										12
13 Nursing Administration										13
14 Central Services and Supply										14
15 Pharmacy										15
16 Medical Records & Medical Records Library										16
17 Social Service										17
18 Other General Service (specify)										18
19 Nonphysician Anesthetists										19
20 Nursing School										20
21 Intern & Res. Service-Salary & Fringes (Approved)										21
22 Intern & Res. Other Program Costs (Approved)										22
23 Paramedical Ed. Program (specify)										23
INPATIENT ROUTINE SERVICE COST CENTERS										
30 Adults and Pediatrics (General Routine Care)										30
31 Intensive Care Unit										31
32 Coronary Care Unit										32
33 Burn Intensive Care Unit										33
34 Surgical Intensive Care Unit										34
35 Other Special Care Unit (specify)										35
40 Subprovider IPF										40
41 Subprovider IRF										41
42 Subprovider										42
43 Nursery										43
44 Skilled Nursing Facility										44
45 Nursing Facility										45
46 Other Long Term Care										46

ALLOCATION OF ALLOWABLE COSTS FOR
EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET L-1,
PART I (Cont.)

Cost Center Descriptions	OTHER GENERAL SERVICE	NONPHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23		25		
ANCILLARY SERVICE COST CENTERS										
50 Operating Room										50
51 Recovery Room										51
52 Labor Room and Delivery Room										52
53 Anesthesiology										53
54 Radiology-Diagnostic										54
55 Radiology-Therapeutic										55
56 Radioisotope										56
57 Computed Tomography (CT) Scan										57
58 Magnetic Resonance Imaging (MRI)										58
59 Cardiac Catheterization										59
60 Laboratory										60
61 PBP Clinical Laboratory Service-Program Only										61
62 Whole Blood & Packed Red Blood Cells										62
63 Blood Storing, Processing, & Trans.										63
64 Intravenous Therapy										64
65 Respiratory Therapy										65
66 Physical Therapy										66
67 Occupational Therapy										67
68 Speech Pathology										68
69 Electrocardiology										69
70 Electroencephalography										70
71 Medical Supplies Charged to Patients										71
72 Implantable Devices Charged to Patients										72
73 Drugs Charged to Patients										73
74 Renal Dialysis										74
75 ASC (Non-Distinct Part)										75
76 Other Ancillary (specify)										76
77 Allogeneic Stem Cell Acquisition										77
OUTPATIENT SERVICE COST CENTERS										
88 Rural Health Clinic (RHC)										88
89 Federally Qualified Health Center (FQHC)										89
90 Clinic										90
91 Emergency										91
92 Observation Beds										92
93 Other Outpatient (specify)										93
93.99 Partial Hospitalization Program										93.99

ALLOCATION OF ALLOWABLE COSTS FOR
EXTRAORDINARY CIRCUMSTANCES

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET L-1,
PART I (Cont.)

Cost Center Descriptions	OTHER GENERAL SERVICE	NONPHYSICIAN ANESTHETISTS	NURSING SCHOOL	INTERNS & RESIDENTS SALARY AND FRINGES	INTERNS & RESIDENTS PROGRAM COSTS	PARA- MEDICAL EDUCATION (SPECIFY)	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENTS	TOTAL	
	18	19	20	21	22	23		25		
OTHER REIMBURSABLE COST CENTERS										
94 Home Program Dialysis										94
95 Ambulance Services										95
96 Durable Medical Equipment-Rented										96
97 Durable Medical Equipment-Sold										97
98 Other Reimbursable (specify)										98
99 Outpatient Rehabilitation Provider (specify)										99
100 Intern-Resident Service (not appvd. tchn. prgm.)										100
101 Home Health Agency										101
SPECIAL PURPOSE COST CENTERS										
105 Kidney Acquisition										105
106 Heart Acquisition										106
107 Liver Acquisition										107
108 Lung Acquisition										108
109 Pancreas Acquisition										109
110 Intestinal Acquisition										110
111 Islet Acquisition										111
112 Other Organ Acquisition (specify)										112
115 Ambulatory Surgical Center (Distinct Part)										115
116 Hospice										116
117 Other Special Purpose (specify)										117
118 SUBTOTALS (sum of lines 1 through 117)										118
NONREIMBURSABLE COST CENTERS										
190 Gift, Flower, Coffee Shop, & Canteen										190
191 Research										191
192 Physicians' Private Offices										192
193 Nonpaid Workers										193
194 Other Nonreimbursable (specify)										194
200 Cross Foot Adjustments										200
201 Negative Cost Centers										201
202 Total (sum of line 118 and lines 190 through 201)										202
203 Total Statistical Basis										203
204 Unit Cost Multiplier										204

COMPUTATION OF PROGRAM INPATIENT ROUTINE SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART II
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Check applicable box: Title V
 Title XVIII, Part A
 Title XIX

(A) Cost Center Description	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26)	Swing Bed Adjustment	Reduced Capital Cost for Extraordinary Circumstances (col. 1 - col. 2)	Total Patient Days	Per Diem (col. 3 ÷ col. 4)	Inpatient Program Days	Inpatient Program Capital Cost (col. 5 x col. 6)
	1	2	3	4	5	6	7
INPATIENT ROUTINE SERVICE COST CENTERS							
30 Adults & Pediatrics (General Routine Care)							30
31 Intensive Care Unit							31
32 Coronary Care Unit							32
33 Burn Intensive Care Unit							33
34 Surgical Intensive Care Unit							34
35 Other Special Care Unit (specify)							35
40 Subprovider IPF							40
41 Subprovider IRF							41
42 Subprovider (Other)							42
43 Nursery							43
200 Total (sum of lines 30-199)							200

(A) Worksheet A line numbers

COMPUTATION OF PROGRAM INPATIENT ANCILLARY SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART III
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Check applicable boxes:	<input type="checkbox"/> Hospital	<input type="checkbox"/> Title V
	<input type="checkbox"/> Subprovider	<input type="checkbox"/> Title XVIII, Part A
		<input type="checkbox"/> Title XIX

Cost Center Description	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26)	Total Charges (from Wkst. C, Part I, col. 6)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Program Extraordinary Capital Cost (col. 3 x col. 4)	
(A)	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
50	Operating Room					50
51	Recovery Room					51
52	Labor Room and Delivery Room					52
53	Anesthesiology					53
54	Radiology-Diagnostic					54
55	Radiology-Therapeutic					55
56	Radioisotope					56
57	Computed Tomography (CT) Scan					57
58	Magnetic Resonance Imaging (MRI)					58
59	Cardiac Catherization					59
60	Laboratory					60
61	PBP Clinical Laboratory Service-Program Only					61
62	Whole Blood & Packed Red Blood Cells					62
63	Blood Storing, Processing, & Trans.					63
64	Intravenous Therapy					64
65	Respiratory Therapy					65
66	Physical Therapy					66
67	Occupational Therapy					67
68	Speech Pathology					68
69	Electrocardiology					69
70	Electroencephalography					70
71	Medical Supplies Charged to Patients					71
72	Implantable Devices Charged to Patients					72
73	Drugs Charged to Patients					73
74	Renal Dialysis					74
75	ASC (Non-Distinct Part)					75
76	Other Ancillary (specify)					76
77	Allogeneic Stem Cell Acquisition					77

(A) Worksheet A line numbers

COMPUTATION OF PROGRAM INPATIENT ANCILLARY SERVICE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET L-1, PART III (CONT.)
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Check applicable boxes:	<input type="checkbox"/> Hospital	<input type="checkbox"/> Title V
	<input type="checkbox"/> Subprovider	<input type="checkbox"/> Title XVIII, Part A
		<input type="checkbox"/> Title XIX

Cost Center Description	Capital Cost for Extraordinary Circumstances (from Wkst. L-1, Part I, col. 26)	Total Charges (from Wkst. C, Part I, col. 6)	Ratio of Cost to Charges (col. 1 ÷ col. 2)	Inpatient Program Charges	Program Extraordinary Capital Cost (col. 3 x col. 4)	
(A)	1	2	3	4	5	
OUTPATIENT SERVICE COST CENTERS						
88 Rural Health Clinic (RHC)						88
89 Federally Qualified Health Center (FQHC)						89
90 Clinic						90
91 Emergency						91
92 Observation Beds						92
93 Other Outpatient (specify)						93
93.99 Partial Hospitalization Program						93.99
OTHER REIMBURSABLE COST CENTERS						
94 Home Program Dialysis						94
95 Ambulance Services						95
96 Durable Medical Equipment-Rented						96
97 Durable Medical Equipment-Sold						97
98 Other Reimbursable (specify)						98
200 Total (sum of lines 50 through 199)						200

(A) Worksheet A line numbers

ANALYSIS OF HOSPITAL-BASED RHC/FQHC COSTS	PROVIDER CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-1
Check applicable box: <input type="checkbox"/> Hospital-based RHC <input type="checkbox"/> Hospital-based FQHC		COMPONENT CCN: _____	

	COMPEN- SATION	OTHER COSTS	TOTAL (col. 1 + col. 2)	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 + col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 + col. 6)
	1	2	3	4	5	6	7
FACILITY HEALTH CARE STAFF COSTS							
1 Physician							1
2 Physician Assistant							2
3 Nurse Practitioner							3
4 Visiting Nurse							4
5 Other Nurse							5
6 Clinical Psychologist							6
7 Clinical Social Worker							7
8 Laboratory Technician							8
9 Other Facility Health Care Staff Costs							9
10 Subtotal (sum of lines 1-9)							10
COSTS UNDER AGREEMENT							
11 Physician Services Under Agreement							11
12 Physician Supervision Under Agreement							12
13 Other Costs Under Agreement							13
14 Subtotal (sum of lines 11-13)							14
OTHER HEALTH CARE COSTS							
15 Medical Supplies							15
16 Transportation (Health Care Staff)							16
17 Depreciation-Medical Equipment							17
18 Professional Liability Insurance							18
19 Other Health Care Costs							19
20 Allowable GME Costs							20
21 Subtotal (sum of lines 15-20)							21
22 Total Cost of Health Care Services (sum of lines 10, 14, and 21)							22
COSTS OTHER THAN RHC/FQHC SERVICES							
23 Pharmacy							23
24 Dental							24
25 Optometry							25
25.01 Telehealth							25.01
25.02 Chronic Care Management							25.02
26 All other nonreimbursable costs							26
27 Nonallowable GME costs							27
28 Total Nonreimbursable Costs (sum of lines 23-27)							28
FACILITY OVERHEAD							
29 Facility Costs							29
30 Administrative Costs							30
31 Total Facility Overhead (sum of lines 29 and 30)							31
32 Total facility costs (sum of lines 22, 28 and 31)							32

The net expenses for cost allocation on Worksheet A for the hospital-based RHC/FQHC cost center line must equal the total facility costs in column 7, line 32, of this worksheet.

ALLOCATION OF OVERHEAD TO HOSPITAL-BASED RHC/FQHC SERVICES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-2
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Check applicable box: Hospital-based RHC Hospital-based FQHC

VISITS AND PRODUCTIVITY

Positions	Number of FTE Personnel	Total Visits	Productivity Standard ⁽¹⁾	Minimum Visits (col. 1 x col. 3)	Greater of col. 2 or col. 4	
	1	2	3	4	5	
1 Physicians						1
2 Physician Assistants						2
3 Nurse Practitioners						3
4 Subtotal (sum of lines 1-3)						4
5 Visiting Nurse						5
6 Clinical Psychologist						6
7 Clinical Social Worker						7
7.01 Medical Nutrition Therapist (FQHC only)						7.01
7.02 Diabetes Self Management Training (FQHC only)						7.02
8 Total FTEs and Visits (sum of lines 4-7)						8
9 Physician Services Under Agreements						9

DETERMINATION OF ALLOWABLE COST APPLICABLE TO HOSPITAL-BASED RHC/FQHC SERVICES

10 Total costs of health care services (from Worksheet M-1, column 7, line 22)		10
11 Total nonreimbursable costs (from Worksheet M-1, column 7, line 28)		11
12 Cost of all services (excluding overhead) (sum of lines 10 and 11)		12
13 Ratio of hospital-based RHC/FQHC services (line 10 divided by line 12)		13
14 Total hospital-based RHC/FQHC overhead (from Worksheet M-1, column 7, line 31)		14
15 Parent provider overhead allocated to facility (see instructions)		15
16 Total overhead (sum of lines 14 and 15)		16
17 Allowable Direct GME overhead (see instructions)		17
18 Enter the amount from line 16		18
19 Overhead applicable to hospital-based RHC/FQHC services (line 13 x line 18)		19
20 Total allowable cost of hospital-based RHC/FQHC services (sum of lines 10 and 19)		20

⁽¹⁾ The productivity standard for physicians is 4,200 and 2,100 for physician assistants and nurse practitioners. If an exception to the standard has been granted (Worksheet S-8, line 12 equals "Y"), column 3, lines 1 thru 3 of this worksheet should contain, at a minimum, one element that is different than the standard.

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HOSPITAL-BASED RHC/FQHC SERVICES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-3
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Check applicable boxes:	<input type="checkbox"/> Hospital-based RHC	<input type="checkbox"/> Title V	<input type="checkbox"/> Title XIX	<input type="checkbox"/> Hospital-based FQHC	<input type="checkbox"/> Title XVIII
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DETERMINATION OF RATE FOR HOSPITAL-BASED RHC/FQHC SERVICES			
1	Total allowable cost of hospital-based RHC/FQHC services (from Worksheet M-2, line 20)		1
2	Cost of vaccines and their administration (from Worksheet M-4, line 15)		2
3	Total allowable cost excluding vaccine (line 1 minus line 2)		3
4	Total visits (from Worksheet M-2, column 5, line 8)		4
5	Physicians visits under agreement (from Worksheet M-2, column 5, line 9)		5
6	Total adjusted visits (line 4 plus line 5)		6
7	Adjusted cost per visit (line 3 divided by line 6)		7

				Calculation of Limit ⁽¹⁾		
				Payment Limit	Payment Limit	
				Period 1	Period 2	
				1	2	
8	Per visit payment limit (from CMS Pub. 100-04, chapter 9, §20.6, or your contractor)					8
9	Rate for Program covered visits (see instructions)					9

CALCULATION OF SETTLEMENT			
10	Program covered visits excluding mental health services (from contractor records)		10
11	Program cost excluding costs for mental health services (line 9 x line 10)		11
12	Program covered visits for mental health services (from contractor records)		12
13	Program covered cost from mental health services (line 9 x line 12)		13
14	Limit adjustment for mental health services (see instructions)		14
15	Graduate Medical Education pass-through cost (see instructions)		15
16	Total Program cost (sum of lines 11, 14, and 15, columns 1, 2 and 3)		16
16.01	Total program charges (see instructions)(from contractor's records)		16.01
16.02	Total program preventive charges (see instructions)(from provider's records)		16.02
16.03	Total program preventive costs (see instructions)		16.03
16.04	Total program non-preventive costs (see instructions)		16.04
16.05	Total program cost (see instructions)		16.05
17	Primary payer amounts		17
18	Less: Beneficiary deductible for RHC only (see instructions) (from contractor records)		18
19	Less: Beneficiary coinsurance for RHC/FQHC services (see instructions) (from contractor records)		19
20	Net Medicare cost excluding vaccines (see instructions)		20
21	Program cost of vaccines and their administration (from Worksheet M-4, line 16)		21
22	Total reimbursable Program cost (line 20 plus line 21)		22
23	Allowable bad debts (see instructions)		23
23.01	Adjusted reimbursable bad debts (see instructions)		23.01
24	Allowable bad debts for dual eligible beneficiaries (see instructions)		24
25	Other adjustments (specify) (see instructions)		25
25.50	Pioneer ACO demonstration payment adjustment (see instructions)		25.50
25.99	Demonstration payment adjustment amount before sequestration		25.99
26	Net reimbursable amount (see instructions)		26
26.01	Sequestration adjustment (see instructions)		26.01
26.02	Demonstration payment adjustment amount after sequestration		26.02
27	Interim payments		27
28	Tentative settlement (for contractor use only)		28
29	Balance due component/program line 26 minus lines 26.01, 26.02, 27, and 28		29
30	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, section 115.2		30

⁽¹⁾ Lines 8 through 14: Fiscal year providers use columns 1 and 2 (and column 3, if applicable). Calendar year providers with one rate in effect for the entire cost reporting period use column 2 only.

COMPUTATION OF HOSPITAL-BASED RHC/FQHC PNEUMOCOCCAL AND INFLUENZA VACCINE COST	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-4
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Check applicable boxes:	<input type="checkbox"/> Hospital-based RHC	<input type="checkbox"/> Title V	<input type="checkbox"/> Title XIX	
	<input type="checkbox"/> Hospital-based FQHC	<input type="checkbox"/> Title XVIII		

		PNEUMOCOCCAL		INFLUENZA	
		1	2	1	2
1	Health care staff cost (from Worksheet M-1, column 7, line 10)				1
2	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time				2
3	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)				3
4	Medical supplies cost - pneumococcal and influenza vaccine (from your records)				4
5	Direct cost of pneumococcal and influenza vaccine (line 3 plus line 4)				5
6	Total direct cost of the hospital-based RHC/FQHC (from Worksheet M-1, column 7, line 22)				6
7	Total overhead (from Worksheet M-2, line 19)				7
8	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 divided by line 6)				8
9	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)				9
10	Total pneumococcal and influenza vaccine costs and their administration costs (sum of lines 5 and 9)				10
11	Total number of pneumococcal and influenza vaccine injections (from your records)				11
12	Cost per pneumococcal and influenza vaccine injection (line 10/line 11)				12
13	Number of pneumococcal and influenza vaccine injections administered to Program beneficiaries				13
14	Program cost of pneumococcal and influenza vaccines and their administration costs (line 12 x line 13)				14
15	Total cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 10) (transfer this amount to Worksheet M-3, line 2)				15
16	Total Program cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet M-3, line 21)				16

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED RHC/FQHC FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES	PROVIDER CCN: _____ COMPONENT CCN: _____	PERIOD: FROM _____ TO _____	WORKSHEET M-5
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Check applicable box: Hospital-based RHC Hospital-based FQHC

1	DESCRIPTION	Part B		1	
		1	2		
		mm/dd/ivy	Amount		
1	Total interim payments paid to hospital-based RHC/FQHC			1	
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary, for services rendered in the cost reporting periods. If none, write "NONE", or enter zero.			2	
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE", or enter zero ⁽¹⁾ .	Program to	.01		3.01
			.02		3.02
			.03		3.03
		Provider	.04		3.04
			.05		3.05
			.50		3.50
		Provider to	.51		3.51
			.52		3.52
		Program	.53		3.53
			.54		3.54
	Subtotal (sum of lines 3.01-3.49 minus sum of lines 3.50-3.98)	.99		3.99	
4	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Worksheet M-3, line 27)			4	

TO BE COMPLETED BY CONTRACTOR

5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter zero (1).	Program to	.01		5.01
			.02		5.02
		Provider	.03		5.03
			.50		5.50
		Provider to	.51		5.51
			.52		5.52
		Program	.99		5.99
6	Determine net settlement amount (balance due) based on the cost report (see instructions). (1)	Program to			
		Provider	.01		6.01
		Provider to			
		.02		6.02	
7	Total Medicare liability (see instructions)			7	
8	Name of Contractor	Contractor Number	NPR Date (Month/Day/Year)	8	

⁽¹⁾ On lines 3, 5, and 6, where an amount is due component to program, show the amount and date on which you agree to the amount of repayment, even though the total repayment is not accomplished until a later date.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES
FOR HOSPITAL-BASED FQHC

PROVIDER CCN: _____
COMPONENT CCN: _____

PERIOD:
FROM: _____
TO: _____

WORKSHEET N-1

COST CENTER DESCRIPTIONS (omit cents)	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)	
	1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS								
1 Cap Rel Costs-Bldg and Fix								1
2 Cap Rel Costs-Mvble Equip								2
3 Employee Benefits								3
4 Administrative and General								4
5 Plant Operation and Maintenance								5
6 Janitorial								6
7 Medical Records								7
8 Subtotal - Administrative Overhead								8
9 Pharmacy								9
10 Medical Supplies								10
11 Transportation								11
12 Other General Service								12
13 Subtotal - Total Overhead								13
DIRECT CARE COST CENTERS								
23 Physician								23
24 Physician Services Under Agreement								24
25 Physician Assistant								25
26 Nurse Practitioner								26
27 Visiting Registered Nurse								27
28 Visiting Licensed Practical Nurse								28
29 Certified Nurse Midwife								29
30 Clinical Psychologist								30
31 Clinical Social Worker								31
32 Laboratory Technician								32
33 Reg Dietician/Cert DSMT/MNT Educator								33
34 Physical Therapist								34
35 Occupational Therapist								35
36 Other Allied Health Personnel								36
37 Subtotal - Direct Patient Care Services								37

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES
FOR HOSPITAL-BASED FQHC

PROVIDER CCN:

PERIOD:

WORKSHEET N-1

COMPONENT CCN:

FROM _____
TO _____

COST CENTER DESCRIPTIONS (omit cents)	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
	1	2	3	4	5	6	7
REIMBURSABLE PASS THR							
47 Pneumococcal Vaccines & Med Supplies							47
48 Influenza Vaccines & Med Supplies							48
49 Subtotal - Reimbursable Pass through Costs							49
OTHER FQHC SERVICES							
60 Medicare Excluded Services							60
61 Diagnostic & Screening Lab Tests							61
62 Radiology - Diagnostic							62
63 Prosthetic Devices							63
64 Durable Medical Equipment							64
65 Ambulance Services							65
66 Telehealth							66
67 Drugs Charged to Patients							67
68 Chronic Care Management							68
69 Other							69
70 Subtotal - Other FQHC Services							70
NONREIMBURSABLE COST CENTERS							
77 Retail Pharmacy							77
78 Other Nonreimbursable							78
79 Subtotal - Non-Reimbursable Costs							79
100 TOTAL (sum of lines 13, 37, 49, 70, and 79)							100

CALCULATION OF HOSPITAL-BASED FQHC COST PER VISIT

PROVIDER CCN: _____

PERIOD: FROM: _____ TO: _____

WORKSHEET N-2

COMPONENT CCN: _____

Positions	From Wkst. N-1, col. 7, line:	Direct Cost by Practitioner from Wkst. N-1	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs & Pharmacy Costs (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	Total Visits		Title XVIII Visits		Title XVIII Costs			
								Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Cost by Practitioner	Mental Health Cost by Practitioner		
								1	2	3	4	5	6	7	8
1	Physician	23													1
2	Physician Services Under Agreement	24													2
3	Physician Assistant	25													3
4	Nurse Practitioner	26													4
5	Visiting Registered Nurse	27													5
6	Visiting Licensed Practical Nurse	28													6
7	Certified Nurse Midwife	29													7
8	Clinical Psychologist	30													8
9	Clinical Social Worker	31													9
10	Reg Dietician/Cert DSMT/MNT Educator	33													10
11	Totals														11
12	Unit Cost Multiplier														12
13	Total Cost Per Visit														13

COMPUTATION OF HOSPITAL-BASED FQHC PNEUMOCOCCAL AND INFLUENZA VACCINE COST	PROVIDER CCN: _____	PERIOD: _____	WORKSHEET N-3
	COMPONENT CCN: _____	FROM: _____ TO: _____	

		PNEUMOCOCCAL	INFLUENZA	
		1	2	
1	Health care staff cost (from Worksheet N-1, column 7, sum of lines 23, and 25 through 36)			1
2	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time			2
3	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)			3
4	Vaccines and related medical supplies cost (from Worksheet N-1, column 7, lines 47 and 48, respectively)			4
5	Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)			5
6	Total direct cost of the hospital-based FQHC (from Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 8)			6
7	Total administrative overhead (from Worksheet N-1, column 7, line 8)			7
8	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)			8
9	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)			9
10	Total cost of pneumococcal and influenza vaccine and their administration (sum of lines 5 and 9)			10
11	Total number of pneumococcal and influenza vaccine injections (from your records)			11
12	Cost per pneumococcal and influenza vaccine injection (line 10 / line 11)			12
13	Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries			13
14	Cost of pneumococcal and influenza vaccines and their administration costs furnished to Medicare beneficiaries (line 12 x line 13)			14
15	Total cost of pneumococcal and influenza vaccines and their administration costs. (sum of columns 1 and 2, line 10)			15
16	Total Medicare cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet N-4, line 2)			16

CALCULATION OF HOSPITAL-BASED FQHC REIMBURSEMENT SETTLEMENT		PROVIDER CCN: _____	PERIOD: _____	WORKSHEET N-4
		COMPONENT CCN: _____	FROM: _____ TO: _____	

1	FQHC PPS Amount (see instructions)		1
2	Medicare cost of pneumococcal and influenza vaccine and administration (From Worksheet N-3, line 16)		2
3	Medicare advantage supplemental payments (for information only)		3
4	Total (sum of lines 1 through 2)		4
5	Primary payer payments		5
6	Total amount payable for program beneficiaries (line 4 minus line 5)		6
7	Coinsurance billed to program beneficiaries		7
8	Net Medicare reimbursement excluding bad debts (line 6 minus line 7)		8
9	Allowable bad debts (see instructions)		9
10	Adjusted reimbursable bad debts (see instructions)		10
11	Allowable bad debts for dual eligible beneficiaries (see instructions)		11
12	Subtotal (line 8 plus line 10)		12
13	Other adjustments (specify) (see instructions)		13
13.99	Demonstration payment adjustment amount before sequestration		13.99
14	Amount due hospital-based FQHC prior to the sequestration adjustment (see instructions)		14
15	Sequestration adjustment (see instructions)		15
16	Amount due hospital-based FQHC after sequestration adjustment (see instructions)		16
16.01	Demonstration payment adjustment amount after sequestration		16.01
17	Interim payments (from Worksheet N-5, col. 2, line 4)		17
18	Tentative settlement (for contractor use only)		18
19	Balance due hospital-based FQHC/program (line 16 minus lines 16.01, 17 and 18)		19
20	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2		20

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED FQHC FOR SERVICES RENDERED	PROVIDER CCN: _____	PERIOD: _____	WORKSHEET N-5
	COMPONENT CCN: _____	FROM: _____ TO: _____	

Description	Part B			
	mm/dd/yyyy	Amount		
	1	2		
1 Total interim payments paid to hospital-based FQHC			1	
2 Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, write "NONE" or enter a zero			2	
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. ⁽¹⁾	Program to Provider	.01	3.01	
		.02	3.02	
		.03	3.03	
		.04	3.04	
		.05	3.05	
	Provider to Program	.50	3.5	
		.51	3.51	
		.52	3.52	
		.53	3.53	
	Subtotal (sum of lines 3.01 through 3.49 minus sum of lines 3.50 through 3.98)	.54	3.54	
	.99	3.99		
4 Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. N-4, line 17)			4	
TO BE COMPLETED BY CONTRACTOR				
5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. ⁽¹⁾	Program to Provider	.01	5.01	
		.02	5.02	
		.03	5.03	
	Provider to Program	.50	5.5	
		.51	5.51	
		.52	5.52	
		.53	5.53	
	Subtotal (sum of lines 5.01 through 5.49 minus sum of lines 5.50 through 5.98)	.99	5.99	
	6 Determine net settlement amount (balance due) based on the cost report ⁽¹⁾	Program to provider	.01	6.01
		Provider to program	.02	6.02
7 Total Medicare program liability (see instructions)			7	

⁽¹⁾ On lines 3, 5, and 6, where an amount is due hospital-based FQHC to program, show the amount and date on which the hospital-based FQHC agrees to the amount of repayment even though total repayment is not accomplished until a later date.

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O

	SALARIES 1	OTHER 2	SUBTOTAL (col. 1 plus col. 2) 3	RECLASSI- FICATIONS 4	SUBTOTAL 5	ADJUST- MENTS 6	TOTAL (col. 5 ± col. 6) 7	
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs-Bldg & Fixt*							1
2	Cap Rel Costs-Mvble Equip*							2
3	Employee Benefits Department*							3
4	Administrative & General *							4
5	Plant Operation and Maintenance*							5
6	Laundry & Linen Service*							6
7	Housekeeping*							7
8	Dietary*							8
9	Nursing Administration*							9
10	Routine Medical Supplies*							10
11	Medical Records*							11
12	Staff Transportation*							12
13	Volunteer Service Coordination*							13
14	Pharmacy*							14
15	Physician Administrative Services*							15
16	Other General Service*							16
17	Patient/Residential Care Services							17
DIRECT PATIENT CARE SERVICE COST CENTERS								
25	Inpatient Care-Contracted**							25
26	Physician Services**							26
27	Nurse Practitioner**							27
28	Registered Nurse**							28
29	LPN/LVN**							29
30	Physical Therapy**							30
31	Occupational Therapy**							31
32	Speech/ Language Pathology**							32
33	Medical Social Services**							33
34	Spiritual Counseling**							34
35	Dietary Counseling**							35
36	Counseling - Other**							36
37	Hospice Aide and Homemaker Services**							37
38	Durable Medical Equipment/Oxygen**							38
39	Patient Transportation**							39

* Transfer the amounts in column 7 to Wkst. O-5, col. 1, line as appropriate.

** See instructions. Do not transfer the amounts in col. 7 to Wkst. O-5.

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS

PROVIDER CCN:
HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O

	SALARIES 1	OTHER 2	SUBTOTAL (col. 1 plus col. 2) 3	RECLASSI- FICATIONS 4	SUBTOTAL 5	ADJUST- MENTS 6	TOTAL (col. 5 ± col. 6) 7	
DIRECT PATIENT CARE SERVICE COST CENTERS (Cont.)								
40	Imaging Services**							40
41	Labs and Diagnostics**							41
42	Medical Supplies-Non-routine**							42
42.50	Drugs Charged to Patients**							42.50
43	Outpatient Services**							43
44	Palliative Radiation Therapy**							44
45	Palliative Chemotherapy**							45
46	Other Patient Care Services**							46
NONREIMBURSABLE COST CENTERS								
60	Bereavement Program *							60
61	Volunteer Program *							61
62	Fundraising*							62
63	Hospice/Palliative Medicine Fellows*							63
64	Palliative Care Program*							64
65	Other Physician Services*							65
66	Residential Care *							66
67	Advertising*							67
68	Telehealth/Telemonitoring*							68
69	Thrift Store*							69
70	Nursing Facility Room & Board*							70
71	Other Nonreimbursable*							71
100	Total							100

* Transfer the amounts in column 7 to Wkst. O-5, col. 1, line as appropriate.

** See instructions. Do not transfer the amounts in col. 7 to Wkst. O-5.

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS
HOSPICE CONTINUOUS HOME CARE

PROVIDER CCN:

HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O-1

	SALARIES 1	OTHER 2	SUBTOTAL (col. 1 plus col. 2) 3	RECLASSI- FICATIONS 4	SUBTOTAL 5	ADJUST- MENTS 6	TOTAL (col. 5 ± col. 6) 7	
DIRECT PATIENT CARE SERVICE COST CENTERS								
25	Inpatient Care - Contracted							25
26	Physician Services							26
27	Nurse Practitioner							27
28	Registered Nurse							28
29	LPN/LVN							29
30	Physical Therapy							30
31	Occupational Therapy							31
32	Speech/ Language Pathology							32
33	Medical Social Services							33
34	Spiritual Counseling							34
35	Dietary Counseling							35
36	Counseling - Other							36
37	Hospice Aide and Homemaker Services							37
38	Durable Medical Equipment/Oxygen							38
39	Patient Transportation							39
40	Imaging Services							40
41	Labs and Diagnostics							41
42	Medical Supplies-Non-routine							42
42.50	<i>Drugs Charged to Patients</i>							42.50
43	Outpatient Services							43
44	Palliative Radiation Therapy							44
45	Palliative Chemotherapy							45
46	Other Patient Care Svc							46
100	Total *							100

* Transfer the amount in column 7 to Wkst. O-5, column 1, line 50

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS
HOSPICE ROUTINE HOME CARE

PROVIDER CCN:

HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O-2

		SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)	
		1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICE COST CENTERS									
25	Inpatient Care - Contracted								25
26	Physician Services								26
27	Nurse Practitioner								27
28	Registered Nurse								28
29	LPN/LVN								29
30	Physical Therapy								30
31	Occupational Therapy								31
32	Speech/ Language Pathology								32
33	Medical Social Services								33
34	Spiritual Counseling								34
35	Dietary Counseling								35
36	Counseling - Other								36
37	Hospice Aide and Homemaker Services								37
38	Durable Medical Equipment/Oxygen								38
39	Patient Transportation								39
40	Imaging Services								40
41	Labs and Diagnostics								41
42	Medical Supplies-Non-routine								42
42.50	<i>Drugs Charged to Patients</i>								42.50
43	Outpatient Services								43
44	Palliative Radiation Therapy								44
45	Palliative Chemotherapy								45
46	Other Patient Care Svc								46
100	Total *								100

* Transfer the amount in column 7 to Wkst. O-5, column 1, line 51

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS
HOSPICE INPATIENT RESPITE CARE

PROVIDER CCN: _____
HOSPICE CCN: _____

PERIOD:
FROM _____
TO _____

WORKSHEET O-3

		SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)	
		1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICE COST CENTERS									
25	Inpatient Care - Contracted								25
26	Physician Services								26
27	Nurse Practitioner								27
28	Registered Nurse								28
29	LPN/LVN								29
30	Physical Therapy								30
31	Occupational Therapy								31
32	Speech/ Language Pathology								32
33	Medical Social Services								33
34	Spiritual Counseling								34
35	Dietary Counseling								35
36	Counseling - Other								36
37	Hospice Aide and Homemaker Services								37
38	Durable Medical Equipment/Oxygen								38
39	Patient Transportation								39
40	Imaging Services								40
41	Labs and Diagnostics								41
42	Medical Supplies-Non-routine								42
42.50	<i>Drugs Charged to Patients</i>								42.50
43	Outpatient Services								43
44	Palliative Radiation Therapy								44
45	Palliative Chemotherapy								45
46	Other Patient Care Svc								46
100	Total *								100

* Transfer the amount in column 7 to Wkst. O-5, column 1, line 52

ANALYSIS OF HOSPITAL-BASED HOSPICE COSTS
HOSPICE GENERAL INPATIENT CARE

PROVIDER CCN:

HOSPICE CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O-4

		SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)	
		1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICE COST CENTERS									
25	Inpatient Care - Contracted								25
26	Physician Services								26
27	Nurse Practitioner								27
28	Registered Nurse								28
29	LPN/LVN								29
30	Physical Therapy								30
31	Occupational Therapy								31
32	Speech/ Language Pathology								32
33	Medical Social Services								33
34	Spiritual Counseling								34
35	Dietary Counseling								35
36	Counseling - Other								36
37	Hospice Aide and Homemaker Services								37
38	Durable Medical Equipment/Oxygen								38
39	Patient Transportation								39
40	Imaging Services								40
41	Labs and Diagnostics								41
42	Medical Supplies-Non-routine								42
42.50	<i>Drugs Charged to Patients</i>								42.50
43	Outpatient Services								43
44	Palliative Radiation Therapy								44
45	Palliative Chemotherapy								45
46	Other Patient Care Svc								46
100	Total *								100

* Transfer the amount in column 7 to Wkst. O-5, column 1, line 53

COST ALLOCATION - DETERMINATION OF HOSPITAL-BASED HOSPICE
NET EXPENSES FOR ALLOCATION

PROVIDER CCN:

PERIOD:
FROM _____
TO _____

WORKSHEET O-5

Descriptions		HOSPICE DIRECT EXPENSES (see instructions)	GENERAL SERVICE EXPENSES FROM WKST B PART I (see instructions)	TOTAL EXPENSES (sum of cols. 1 + 2)
		1	2	3
GENERAL SERVICE COST CENTERS				
1	Cap Rel Costs-Bldg & Fixt			1
2	Cap Rel Costs-Mvble Equip			2
3	Employee Benefits			3
4	Administrative & General			4
5	Plant Operation and Maintenance			5
6	Laundry & Linen Service			6
7	Housekeeping			7
8	Dietary			8
9	Nursing Administration			9
10	Routine Medical Supplies			10
11	Medical Records			11
12	Staff Transportation			12
13	Volunteer Service Coordination			13
14	Pharmacy			14
15	Physician Administrative Services			15
16	Other General Service			16
17	Patient/Residential Care Services			17
LEVEL OF CARE				
50	Hospice Continuous Home Care			50
51	Hospice Routine Home Care			51
52	Hospice Inpatient Respite Care			52
53	Hospice General Inpatient Care			53
NONREIMBURSABLE COST CENTERS				
60	Bereavement Program			60
61	Volunteer Program			61
62	Fundraising			62
63	Hospice/Palliative Medicine Fellows			63
64	Palliative Care Program			64
65	Other Physician Services			65
66	Residential Care			66
67	Advertising			67
68	Telehealth/Telemonitoring			68
69	Thrift Store			69
70	Nursing Facility Room & Board			70
71	Other Nonreimbursable			71
99	Negative Cost Center			99
100	Total			100

COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET O-6

HOSPICE CCN:

FROM _____
TO _____

PART I

Descriptions	TOTAL EXPENSES	CAP REL BLDG & FIX	CAP REL MVBLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	ADMINIS-TRATIVE & GENERAL	PLANT OP & MAINT	LAUNDRY & LINEN	HOUSE-KEEPING	DIETARY		
	0	1	2	3	3A	4	5	6	7	8		
GENERAL SERVICE COST CENTERS												
1	Cap Rel Costs-Bldg & Fixt											1
2	Cap Rel Costs-Mvble Equip											2
3	Employee Benefits											3
4	Administrative & General											4
5	Plant Operation and Maintenance											5
6	Laundry & Linen Service											6
7	Housekeeping											7
8	Dietary											8
9	Nursing Administration											9
10	Routine Medical Supplies											10
11	Medical Records											11
12	Staff Transportation											12
13	Volunteer Service Coordination											13
14	Pharmacy											14
15	Physician Administrative Services											15
16	Other General Service											16
17	Patient/Residential Care Services											17
LEVEL OF CARE												
50	Hospice Continuous Home Care											50
51	Hospice Routine Home Care											51
52	Hospice Inpatient Respite Care											52
53	Hospice General Inpatient Care											53
NONREIMBURSABLE COST CENTERS												
60	Bereavement Program											60
61	Volunteer Program											61
62	Fundraising											62
63	Hospice/Palliative Medicine Fellows											63
64	Palliative Care Program											64
65	Other Physician Services											65
66	Residential Care											66
67	Advertising											67
68	Telehealth/Telemonitoring											68
69	Thrift Store											69
70	Nursing Facility Room & Board											70
71	Other Nonreimbursable											71
99	Negative Cost Center											99
100	Total											100

COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET O-6

HOSPICE CCN:

FROM _____
TO _____

PART I

Descriptions	NURSING ADMINIS- TRATION	ROUTINE MEDICAL SUPPLIES	MEDICAL RECORDS	STAFF TRANS- PORTATION	VOLUNTEER SVC COOR- DINATION	PHARMACY	PHYSICIAN ADMIN SERVICES	OTHER GENERAL SERVICE	PATIENT / RESIDENT CARE SVCS	TOTAL		
	9	10	11	12	13	14	15	16	17	18		
GENERAL SERVICE COST CENTERS												
1	Cap Rel Costs-Bldg & Fixt											1
2	Cap Rel Costs-Mvble Equip											2
3	Employee Benefits											3
4	Administrative & General											4
5	Plant Operation and Maintenance											5
6	Laundry & Linen Service											6
7	Housekeeping											7
8	Dietary											8
9	Nursing Administration											9
10	Routine Medical Supplies											10
11	Medical Records											11
12	Staff Transportation											12
13	Volunteer Service Coordination											13
14	Pharmacy											14
15	Physician Administrative Services											15
16	Other General Service (specify)											16
17	Patient/Residential Care Services											17
LEVEL OF CARE												
50	Continuous Home Care											50
51	Routine Home Care											51
52	Inpatient Respite Care											52
53	General Inpatient Care											53
NONREIMBURSABLE COST CENTERS												
60	Bereavement Program											60
61	Volunteer Program											61
62	Fundraising											62
63	Hospice/Palliative Medicine Fellows											63
64	Palliative Care Program											64
65	Other Physician Services											65
66	Residential Care											66
67	Advertising											67
68	Telehealth/Telemonitoring											68
69	Thrift Store											69
70	Nursing Facility Room & Board											70
71	Other Nonreimbursable (specify)											71
99	Negative Cost Center											99
100	Total											100

COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET O-6

HOSPICE CCN:

FROM _____
TO _____

PART II

Cost Center Descriptions	CAP REL BLDG & FIX (Square Feet)	CAP REL MVBLE EQUIP (Dollar Value)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	RECONCILIATION	ADMINISTRATIVE & GENERAL (Accum. Cost)	PLANT OP & MAINT (Square Feet)	LAUNDRY & LINEN (In-Facility Days)	HOUSE-KEEPING (Square Feet)	DIETARY (In-Facility Days)	
	1	2	3	4A	4	5	6	7	8	
GENERAL SERVICE COST CENTERS										
1 Cap Rel Costs-Bldg & Fixt										1
2 Cap Rel Costs-Mvble Equip										2
3 Employee Benefits										3
4 Administrative & General										4
5 Plant Operation and Maintenance										5
6 Laundry & Linen Service										6
7 Housekeeping										7
8 Dietary										8
9 Nursing Administration										9
10 Routine Medical Supplies										10
11 Medical Records										11
12 Staff Transportation										12
13 Volunteer Service Coordination										13
14 Pharmacy										14
15 Physician Administrative Services										15
16 Other General Service										16
17 Patient/Residential Care Services										17
LEVEL OF CARE										
50 Hospice Continuous Home Care										50
51 Hospice Routine Home Care										51
52 Hospice Inpatient Respite Care										52
53 Hospice General Inpatient Care										53
NONREIMBURSABLE COST CENTERS										
60 Bereavement Program										60
61 Volunteer Program										61
62 Fundraising										62
63 Hospice/Palliative Medicine Fellows										63
64 Palliative Care Program										64
65 Other Physician Services										65
66 Residential Care										66
67 Advertising										67
68 Telehealth/Telemonitoring										68
69 Thrift Store										69
70 Nursing Facility Room & Board										70
71 Other Nonreimbursable										71
99 Negative Cost Center										99
100 Cost to be allocated (per Wkst. O-6, Part I)										100
101 Unit cost multiplier										101

COST ALLOCATION - HOSPITAL-BASED HOSPICE GENERAL SERVICE COSTS STATISTICAL BASIS						PROVIDER CCN: HOSPICE CCN:	PERIOD: FROM _____ TO _____	WORKSHEET O-6 PART II		
Cost Center Descriptions	NURSING ADMINISTRATION (Direct Nurs. Hrs.)	ROUTINE MEDICAL SUPPLIES (Patient Days)	MEDICAL RECORDS (Patient Days)	STAFF TRANSPORTATION (Mileage)	VOLUNTEER SVC COORDINATION (Hours of Service)	PHARMACY (Charges)	PHYSICIAN ADMIN SERVICES (Patient Days)	OTHER GENERAL SERVICE (Specify Basis)	PATIENT / RESIDENT CARE SVCS (In-Facility Days)	TOTAL
	9	10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS										
1 Cap Rel Costs-Bldg & Fixt										1
2 Cap Rel Costs-Mvble Equip										2
3 Employee Benefits										3
4 Administrative & General										4
5 Plant Operation and Maintenance										5
6 Laundry & Linen Service										6
7 Housekeeping										7
8 Dietary										8
9 Nursing Administration										9
10 Routine Medical Supplies										10
11 Medical Records										11
12 Staff Transportation										12
13 Volunteer Service Coordination										13
14 Pharmacy										14
15 Physician Administrative Services										15
16 Other General Service										16
17 Patient/Residential Care Services										17
LEVEL OF CARE										
50 Continuous Home Care										50
51 Routine Home Care										51
52 Inpatient Respite Care										52
53 General Inpatient Care										53
NONREIMBURSABLE COST CENTERS										
60 Bereavement Program										60
61 Volunteer Program										61
62 Fundraising										62
63 Hospice/Palliative Medicine Fellows										63
64 Palliative Care Program										64
65 Other Physician Services										65
66 Residential Care										66
67 Advertising										67
68 Telehealth/Telemonitoring										68
69 Thrift Store										69
70 Nursing Facility Room & Board										70
71 Other Nonreimbursable										71
99 Negative Cost Center										99
100 Cost to be allocated (per Wkst. O-6, Part I)										100
101 Unit cost multiplier										101

APPORTIONMENT OF HOSPITAL-BASED HOSPICE SHARED SERVICE COSTS BY LEVEL OF CARE

PROVIDER CCN:

PERIOD:
FROM _____

WORKSHEET O-7

HOSPICE CCN:

TO _____

Cost Center Descriptions	Wkst. C, Pt. I, col. 9, line	Cost to Charge Ratio	Charges by LOC (from Provider Records)				Shared Service Costs by LOC				
			HCHC	HRHC	HIRC	HGIP	HCHC (col. 1 x col. 2)	HRHC (col. 1 x col. 3)	HIRC (col. 1 x col. 4)	HGIP (col. 1 x col. 5)	
			2	3	4	5	6	7	8	9	
ANCILLARY SERVICE COST CENTERS											
1 Physical Therapy	66										1
2 Occupational Therapy	67										2
3 Speech/ Language Pathology	68										3
4 Drugs, Biological and Infusion Therapy	73										4
5 Durable Medical Equipment/Oxygen	96										5
6 Labs and Diagnostics	60										6
7 Medical Supplies	71										7
8 Outpatient Services (including E/R Dept.)	93										8
9 Radiation Therapy	55										9
10 Other	76										10
11 Totals (sum of lines 1 through 10)											11

CALCULATION OF HOSPITAL-BASED HOSPICE PER DIEM COST		PROVIDER CCN: HOSPICE CCN:	PERIOD: FROM _____ TO _____	WORKSHEET O-8
		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	TOTAL
		1	2	3
HOSPICE CONTINUOUS HOME CARE				
1	Total cost (Wkst. O-6, Part I, col. 18, line 50 plus Wkst. O-7, col. 6, line 11)			1
2	Total unduplicated days (Wkst. S-9, col. 4, line 10)			2
3	Total average cost per diem (line 1 divided by line 2)			3
4	Unduplicated program days (Wkst. S-9, col. as appropriate, line 10)			4
5	Program cost (line 3 times line 4)			5
HOSPICE ROUTINE HOME CARE				
6	Total cost (Wkst. O-6, Part I, col. 18, line 51 plus Wkst. O-7, col. 7, line 11)			6
7	Total unduplicated days (Wkst. S-9, col. 4, line 11)			7
8	Total average cost per diem (line 6 divided by line 7)			8
9	Unduplicated program days (Wkst. S-9, col. as appropriate, line 11)			9
10	Program cost (line 8 times line 9)			10
HOSPICE INPATIENT RESPITE CARE				
11	Total cost (Wkst. O-6, Part I, col. 18, line 52 plus Wkst. O-7, col. 8, line 11)			11
12	Total unduplicated days (Wkst. S-9, col. 4, line 12)			12
13	Total average cost per diem (line 11 divided by line 12)			13
14	Unduplicated program days (Wkst. S-9, col. as appropriate, line 12)			14
15	Program cost (line 13 times line 14)			15
HOSPICE GENERAL INPATIENT CARE				
16	Total cost (Wkst. O-6, Part I, col. 18, line 53 plus Wkst. O-7, col. 9, line 11)			16
17	Total unduplicated days (Wkst. S-9, col. 4, line 13)			17
18	Total average cost per diem (line 16 divided by line 17)			18
19	Unduplicated program days (Wkst. S-9, col. as appropriate, line 13)			19
20	Program cost (line 18 times line 19)			20
TOTAL HOSPICE CARE				
21	Total cost (sum of line 1 + line 6 + line 11 + line 16)			21
22	Total unduplicated days (Wkst. S-9, col. 4, line 14)			22
23	Average cost per diem (line 21 divided by line 22)			23