

# Medicare

Department of Health and  
Human Services (DHHS)

## Provider Reimbursement Manual Part 2, Provider Cost Reporting Forms and Instructions, Chapter 41, Form CMS-2540-10

Centers for Medicare and  
Medicaid Services (CMS)

Transmittal 4

Date: November 16, 2012

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### **NEW/REVISED MATERIAL--*EFFECTIVE DATE*: Cost Reporting Periods Ending on or After July 31, 2012.**

This transmittal updates Chapter 41, Skilled Nursing Facility and Skilled Nursing Facility Complex Cost Reports, Form CMS-2540-10. This transmittal clarifies and corrects existing instructions applicable to cost reporting periods ending on or after November 30, 2011.

#### Clarifications:

- Worksheet S-2, Part I, removed line 40.
- Worksheet S-3, Part I, clarified instructions for line 5, column 16.
- Worksheet S-3, Part V, clarified effective date.
- Worksheet D-1, Part II, line 3, clarified instructions.
- Worksheet I-3, clarified instructions for line 19.

#### Specifications:

- Update specs for Worksheet A-6, A-8-2 and B-2.

#### Edits:

- Modified edits 1040S, 1045S, 1050S, 1135S, 1150S, 1160S, 1025A, 1040A, 1045A, 1010B, 1015B, 1005D, 1020H, 2030, 2115S, and 2150S.
- Added edits 2165S, 2005A and 2046S.

**REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE:** Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after July 31, 2012.

**DISCLAIMER:** The revision date and transmittal number apply to the red *italicized material* only. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/ revised information only, and not the entire table of contents.

Line 5.--This is an institution or distinct part of an institution that meets the requirements set forth in 42 CFR section 483.5 that has been issued a separate identification number indicating that it meets the requirements of §1919 of the Social Security Act.

Line 6.--This is an institution or distinct part of an institution that meets the requirements set forth in 42 CFR section 483.5 that has been issued a separate identification number indicating that it meets the requirements of §1905 of the Social Security Act.

Line 7.--This is a SNF based HHA that has been issued an identification number and which meets the requirements of §§1861(o) and 1891 of the Act. If you have more than one SNF based HHA, subscript this line and report the required information for each HHA.

Lines 8 & 9.--This is a SNF-based RHC/FQHC that meets the requirements of §1861(aa) of the Act.

Line 10.--This is a SNF-based community mental health center that has been issued a separate identification number. See section 1861(ff) of the Social Security Act.

Line 11.--This is any other SNF-based facility not listed above. The beds in this unit are not certified for titles V, XVIII, or XIX.

Line 12.--This is a SNF-based Hospice that meets the requirements of §1861(dd) of the Social Security Act.

Line 13.--For any component type not identified on lines 4 through 12, enter the required information in the appropriate column. Subscript this line accordingly to accommodate multiple CORFs (lines 13.00-13.09), OPTs (lines 13.10-13.19), OOTs (lines 13.20-13.29) and OSPs (lines 13.30-13.39).

Line 14.--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 operations which generally cover a consecutive 12-month period of operations. (See §§102.1 - 102.3 for situations when you may file a short period cost report.)

Cost reports are due on or before the last day of the fifth month following the close of the period covered by the report. The ONLY provision for an extension of the cost report due date is identified in 42 CFR 413.24(f) (2) (ii).

When you voluntarily or involuntarily cease to participate in the health insurance program or experience a change of ownership, a cost report is due no later than 5 months following the effective date or termination of your agreement or change of ownership.

Line 15.--Enter in column 1, a number from the list below which indicates the type of ownership or auspices under which the SNF is conducted.

- |                                  |                                      |
|----------------------------------|--------------------------------------|
| 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        |                                      |

\* Where an "other" item is selected, please specify in column 2.

Lines 16 through 18.--These lines provide for furnishing certain information concerning the provider. All applicable items must be completed.

Line 19.--If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for No.

Line 19.01.--If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for No.

Lines 20 through 23.--These lines provide for furnishing certain information concerning depreciation. All applicable items must be completed. (See CMS Pub. 15-1, Chapter 1, regarding depreciation.)

Lines 20, 21, and 22.--Indicate, on the appropriate lines, the amount of depreciation claimed under each method of depreciation used by the SNF during the cost reporting period.

Line 23.--The total depreciation shown on this line may not equal the amount shown on lines 1 and/or 2 on the Trial Balance of Expenses Worksheet, but represents the amount of depreciation included in costs on Worksheet A, column 7.

Lines 25 through 28.--Indicate a "Yes" or "No" answer to each question on these lines.

Lines 29 through 36.--Indicate for each component the type of service that qualifies for the exception.

Line 37.--Indicate whether the provider is licensed in a State that certifies the provider as an SNF as described on line 4 above, regardless of the level of care given for Titles V and XIX patients.

Line 38.--Malpractice insurance, sometimes referred to as professional liability insurance, is insurance purchased by physicians and SNF's to cover the cost of being sued for malpractice.

Line 39.-- 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 40.--*Removed and reserved.*

Line 41.--List the total amount of malpractice premiums paid, (column 1) the total amount of paid losses, (column 2), and the total amount of self insurance, (column 3) allocated in this fiscal year.

Line 42.--Indicate if malpractice premiums and paid losses are reported in other than the Administrative and General 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 43.--Are there any related organizations or home office costs as defined in CMS Pub. 15-1, Chapter 10? Enter "Y" for yes, or "N" for no, in column 1



4105. WORKSHEET S-3 - SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX STATISTICAL DATA

In accordance with 42 CFR 413.20(a), and 42 CFR 413.24(a), 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 SNF, NF, ICF/MR, HHA, CMHC, ÖLTC and hospice. The data to be maintained, depending on the services provided by the component, include the number of beds, the number of bed days available, the number of inpatient days/visits, the number of discharges, the average length of stay, the number of admissions, and full time equivalents (FTEs).

Column Descriptions

Column 1.--Enter on the appropriate line the beds available for use by patients at the end of the cost reporting period.

Column 2.--Enter the total bed days available. Bed days are computed by multiplying the number of beds available throughout the period 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.

**NOTE:** An institution or institutional complex may only change the bed size of its SNF and/or its NF up to two times per cost reporting year. The two changes may occur as follows; once on the first day of the beginning of its cost reporting year; and again on the first day of a single cost reporting quarter within that same cost reporting year, in order to effect *one* of the combinations set forth in §2337.2.

Columns 3 through 6.--Enter the number of inpatient days/visits for all classes of patients for each component by program.

Column 7.--Enter the total number of inpatient days for each component. The total in column 7 must equal the sum of columns 3 through 6.

Columns 8 through 11.--Enter the number of discharges, including deaths, for each component by program. A patient discharge, including death, is a formal release of a patient. (See 42 CFR 412.4.)

Column 12.--Enter the total number of discharges (including deaths) for all classes of patients for each component.

Columns 13 through 16.--The average length of stay is calculated as follows:

- |                                    |   |
|------------------------------------|---|
| a. Column 13, lines 1, 2 & 7       | Column 3 divided by column 8                        |
| b. Column 14, lines 1 & 7          | Column 4 divided by column 9                        |
| c. Column 15, lines 1, 2, 3, & 7   | Column 5 divided by column 10                       |
| d. Column 16, lines 1, 2, 3, 5 & 7 | Column 7 divided by column 12                       |
| e. Column 16, line 8               | Column 7 (line 8 minus line 4) divided by column 12 |

**EXCEPTION:** Where the skilled nursing facility is located in a State that certifies the provider as an SNF regardless of the level of care given for Titles V and XIX patients combine the statistics on lines 1 and 2.

Columns 17 through 21.--Enter the number of admissions (from your records) for each component by program.

4105.4 Part V - Direct Care Expenditures--Section 6104(1) of Public Law 111-148 amended section 1888(f) of the Social Security Act ("Reporting of Direct Care Expenditures"), to require Skilled Nursing Facilities (SNF) to separately report expenditures for wages and benefits for direct care staff (breaking out (at a minimum) registered nurses, licensed professional nurses, certified nurse assistants, and other medical and therapy staff).

*Effective for cost reporting periods beginning on or after January 1, 2012*, this part provides for the collection of SNF and/or Nursing Facilities (NF) direct care expenditures. Complete this form for employees who are full-time and part-time, directly hired, and acquired under contract. Do not include employees in areas excluded from SNF PPS via Worksheet S-3, Part II, Lines 8 through 14. This exclusion applies to directly-hired and contract employees who provide either direct or indirect patient care services in SNF PPS excluded areas. Also, do not include employees whose services are excluded from the SNF PPS, such as physician Part B, and interns and residents. This form is completed by all SNFs and/or NFs.

Column 1--Enter the total of paid wages and salaries for the specified category of SNF/NF employees including overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses on lines 1 through 3 and 5 through 13. Do not include fringe benefits or wage-related costs as defined in Provider Reimbursement Manual, Part II, Section 4105.1.

Enter the amount paid (include only those costs attributable to services rendered in the SNF/NF), rounded to the nearest dollar, for contracted direct patient care services on lines 14 through 16 and 18 through 26.

Column 2--Enter the appropriate portion of fringe benefits corresponding to paid wages and salaries reported in column 1, lines 1 through 3 and 5 through 13.

Column 3--Enter the result of column 1 plus column 2.

Column 4--Enter on each line the number of paid hours corresponding to the amount reported in column 3.

Column 5--Enter on each line the average hourly wage resulting from dividing column 3 by column 4.

Line 4--Enter the sum of the amounts of lines 1 through 3.

Line 17--Enter the sum of the amounts of lines 14 through 16.

Nursing personnel working in the following cost centers as used for Medicare cost reporting purposes must be included in the appropriate nursing subcategory. These cost centers reflect where the majority of nursing employees are assigned in SNFs and are selected to ensure consistent reporting among SNFs. The wages and hours for nursing personnel working in other areas of the SNF or nurses who are performing solely administrative functions, should not be included.

### **COST CENTER DESCRIPTIONS**

#### **Lines for 2540-10**

09  
30  
31  
47

#### **Cost Centers**

Nursing Administration  
Skilled Nursing Facility  
Nursing Facility  
Electrocardiology

**NOTE:** Subscripted cost centers that would normally fall into one of these cost centers should be included.

## Definitions

### **Paid Salaries, Paid Hours and Wage Related Costs:**

- **Paid Salaries** – Include the total of paid wages and salaries for the specified category of SNF employees including overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses.
- **Paid Hours** – Include the total paid hours for the specified category of SNF employees. Paid hours include regular hours, overtime hours, paid holiday, vacation, sick, and other paid-time-off hours, and hours associated with severance pay. Do not include non-paid lunch periods and on-call hours in the total paid hours. Overtime hours must be calculated as one hour when an employee is paid time and a half. No hours are required for bonus pay. The hours reported for salaried employees who are paid a fixed rate must be recorded based on 40 hours per week or the number of hours in the hospital's standard workweek.
- **Wage Related Costs** –Include wage related costs applicable to the specific category of SNF employees as reported in Part II, (section 4105.1), lines 18 and 20 through 22.

### Nursing Occupations

- **Registered Nurses (RNs)** - Assess patient health problems and needs, develop and implement nursing care plans, and maintain medical records. Administer nursing care to ill, injured, convalescent, or disabled patients. May advise patients on health maintenance and disease prevention or provide case management. Licensing or registration required.
- **Licensed Practical Nurses (LPNs)** - Care for ill, injured, convalescent, or disabled persons in SNF. Most LPNs provide basic bedside care, such as vital signs including temperature, blood pressure, pulse, and respiration. LPNs may work under the supervision of a registered nurse. Some more experienced LPNs supervise nursing assistants and aides. Licensing is required after the completion of a State-approved practical nursing program.
- **Nursing Assistants/Aides** - Provide basic patient care under direction of nursing staff. Perform duties, such as feed, bathe, dress, groom, move patients, or change linens.  
**Examples: Certified Nursing Assistant; Hospital Aide; Infirmary Attendant.**

### Other Medical Staff

Non-nursing employees (directly hired and under contract) that provide direct patient care. Do not include employees in excluded areas or that function solely in administrative or leadership roles that do not provide any direct patient care themselves. This category must not include occupations such as physician Part B services and the services of Advance Practice Nurses (APNs) such as nurse practitioners, clinical nurse specialists, certified nurse midwives, and certified registered nurse anesthetists that are billable under a Part B fee schedule.

Line 5.--For a full cost report, enter the total general inpatient routine service costs from Worksheet B, Part I, column 18, SNF from line 30, NF from line 31, or ICF/MR from line 32.

**EXCEPTION:** When the SNF is located in a State that certifies the provider as an SNF regardless of the level of care given for Titles V and XIX patients enter the general inpatient routine service costs from lines 30 and 31.

Line 6.--Enter the total charges for general inpatient routine services for the SNF, the SNF-based NF, or the SNF-based ICF/MR as applicable. These charges agree with the amounts on Worksheet G-2, column 1, lines 1, 2, and 3. See exception after line 5 above.

Line 7.--Enter the general inpatient routine cost/charge ratio (rounded to six decimal places, e.g., .102589241 is rounded to .102589) by dividing the total inpatient general routine service costs (line 5) by the total inpatient general routine service charges (line 6).

Line 8.--Enter the private room charges from your records.

Line 9.--Enter the average per diem charge (rounded to two decimal places) for private room accommodations by dividing the total charges for private room accommodations (line 8) by the total number of days of care furnished in private room accommodations (line 2).

Line 10.--Enter the semi-private room charges from your records.

Line 11.--Enter the average per diem charge (rounded to two decimal places) for semi-private accommodations by dividing the total charges for semi-private room accommodations (line 10) by the total number of days of care furnished in semi-private room accommodations (line 1 – line 2).

Line 12.--Subtract the average per diem charge for all semi-private accommodations (line 11) from the average per diem charge for all private room accommodations (line 9) to determine the average per diem private room charge differential. If a negative amount results from this computation, enter zero.

Line 13.--Multiply the average per diem private room charge differential (line 12) by the inpatient general routine cost/charge ratio (line 7) to determine the average per diem private room cost differential (rounded to two decimal places).

Line 14.--Multiply the average per diem private room cost differential (line 13) by the private room accommodation days (line 2) to determine the total private room accommodation cost differential adjustment.

Line 15.--Subtract the private room cost differential adjustment (line 14) from the general inpatient routine service cost (line 5) to determine the adjusted general inpatient routine service cost net of private room accommodation cost differential adjustment.

Line 16.--Determine the adjusted general inpatient routine service cost per diem by dividing the amount on line 15 by inpatient days (including private room days) shown on line 1.

Line 17.--Determine the routine service cost by multiplying the program inpatient days (including the private room days) shown on line 3 by the amount on line 16.



Line 18.--Determine the medically necessary private room cost applicable to the program by multiplying line 4 by the amount on line 13.

Line 19.--Add the amounts on lines 17 and 18 to determine the total program general inpatient routine service cost.

Line 20.--Enter the capital-related cost allocated to the general inpatient service cost center from Worksheet B, Part II, column 18, SNF from line 30, NF from line 31, or ICF/MR from line 32. See exception after line 5 above.

Line 21.--Determine the per diem capital-related cost by dividing line 20 by inpatient days on line 1.

Line 22.--Determine the program capital-related cost by multiplying line 21 by line 3.

Line 23.--Determine the inpatient routine service cost by subtracting the amount on line 22 from the amount on line 19.

Line 24.--Obtain the aggregate charges to beneficiaries for excess costs from your records.

Line 25.--Obtain the total program routine service cost for comparison to the cost limitation by subtracting the amount on lines 24 from the amount on line 23.

Line 26.--This line is not applicable for title XVIII, but may be currently used for title V and or title XIX. Enter the per diem limitation applicable to the respective title.

Line 27.--This line is not applicable for title XVIII, but may be currently used for title V and or title XIX. Obtain the inpatient routine service cost limitation by multiplying the number of inpatient days shown on line 3 by the cost limit for inpatient routine service cost applicable to you for the period for which the cost report is being filed. This amount is provided by your contractor and is entered in the space provided in the line description.

Line 28.--This line is not applicable for title XVIII, but may be currently used for title V and or title XIX. Enter the amount of reimbursable inpatient routine service cost which is determined by adding line 22 to the lesser of lines 25 or 27. Transfer this amount to the appropriate Worksheet E, Part II, line 4.

#### 4125.2 Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass through.

Line 1.--Enter the total inpatient days from Worksheet S-3, Part I, column 7, line 8, less lines 4 and 7.

Line 2.--Enter the program inpatient days from Worksheet S-3, Part I, column 3, 4, or 5 lines 1 or 2.

Line 3.--Enter the program Nursing & Allied Health cost from Worksheet B, Part I, column 14, *line 30 for SNF, line 31 for NF or line 32 for ICF-Mentally Retarded.*

Line 4.--Calculate the ratio of program days to total days. Divide line 2 by line 1.

Line 5.--Calculate the Nursing & Allied Health pass through cost. Multiply the amount on line 3 times the amount on line 4. Transfer this amount to Worksheet E, Part I, line 2, for title XVIII, or Worksheet E, Part II, line 2 for titles V or XIX.

**4130. WORKSHEET E - CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE XVIII**

Worksheet E is used to calculate reimbursement settlement. Use the applicable part of Worksheet E as follows:

Part I - SNF Reimbursement Under PPS

Part II - Reimbursement Settlement for Title V and Title XIX

4130.1 Part I - SNF Reimbursement Under PPS.--Use this part to calculate reimbursement settlement under PPS for program services. A free-standing SNF has been reimbursed for Medicare under PPS for cost reporting periods beginning after July 1, 1998.

Part A Line Descriptions

Line 1.--Enter the prospective payment amount from your PS&R.

Line 2.--Enter the sum of title XVIII Nursing & Allied Health costs, from Worksheet D, Part III, column 5, line 100 and Worksheet D-1, Part II, line 5.

Line 3.--Enter the sum of lines 1 and 2.

Line 4.--Enter the amounts paid or payable by workmen's compensation and other primary payers where program liability is secondary to that of the primary payer. There are six situations under which Medicare payment is secondary to a primary payer:

1. Workmen's compensation,
2. No fault coverage,
3. General liability coverage,
4. Working aged provisions,
5. Disability provisions, and
6. Working ESRD beneficiary provisions.

Generally, when payment by the primary payer satisfies the liability of the program beneficiary, for cost reporting purposes, the services are considered to be non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. Note this on no-pay bills submitted in these situations.) The patient days and charges are included in total patient days and charges but are not included in program days and charges. In this situation, no primary payer payment is entered on line 4.

However, if the payment by the primary payer does not satisfy the beneficiary's obligation, the program pays (in situations 1, 2, and 3) the amount it otherwise pays (absent primary payer payment) less the primary payer payment and any deductible and coinsurance. In situations 1, 2, and 3, primary payer payment is not credited toward the beneficiary's deductibles and coinsurance. In situations 4 and 5, 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. In situations 4 and 5, primary payer payment is credited toward the beneficiary's deductible and coinsurance obligation.

If 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 4 to the extent that primary payer payment is not credited toward the beneficiary's deductible and coinsurance (situations 4 and 5). Primary payer payments that are credited toward the beneficiary's deductible and coinsurance are not entered on line 4.

Line 5.--Enter the Part A coinsurance billed to Medicare beneficiaries. Include any primary payer payments applied to Medicare beneficiaries' coinsurance in situations where the primary payer payments do not fully satisfy the obligation of the beneficiary to the provider. Do not include any primary payer payments applied to Medicare beneficiaries' coinsurance in situations where the primary payer payment fully satisfies the obligation of the beneficiary to the provider. **DO NOT INCLUDE** coinsurance billed to program patients for physicians' professional services.

Line 6.--Enter program reimbursable bad debts for deductibles and coinsurance (from your records), excluding deductibles and coinsurance for physicians' professional services and net of bad debt recoveries.

Line 7.--Enter the gross reimbursable bad debts for full-benefit dual eligible individuals. This amount must also be included in the amount on line 6.

Line 8.--DRA 2005 SNF Bad Debt--Calculate this line as follows: ((line 6 - line 7) times .7) PLUS the amount on line 7. This is the adjusted SNF reimbursable bad debt in accordance with DRA 2005, section 5004.

Line 9.--Enter the amount of recovery of reimbursable bad debts. This amount is for statistical purposes only, and does not enter into any reimbursement calculation.

Line 10.--Enter the applicable program's share of the reasonable compensation paid to physicians for services in utilization review committees applicable to the SNF.

Line 11.--Enter the sum of line 3, plus line 8 and 10 for title XVIII, plus or minus the sum of lines 4, and line 5.

Line 12.--Enter interim payments from Worksheet E-1, column 2, line 4.

**NOTE:** Include amounts received from PPS (for inpatient routine services) as well as amounts received from ancillary services.

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 19.--Enter the expenses of health care costs listed on these lines.

Line 21.--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. Transfer this amount to Worksheet I-2, Part II, line 12.

Lines 23 through 26.--Enter the expenses applicable to services that are not reimbursable under the RHC/FQHC benefit.

*Line 27.--Reserved for future use.*

Line 28.--Enter the sum of the amounts on lines 23 through 26. Transfer the total amount in column 7 to Worksheet I-2, line 13.

Line 29.--Enter the overhead expenses directly costed to the facility. 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 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 7 to Worksheet I-2, Part II, line 16.

Line 32.--Enter the sum of the amounts on lines 22, 28 and 31. This is the total facility cost.

## 4149. WORKSHEET I-2 - ALLOCATION OF OVERHEAD TO RHC/FQHC SERVICES

4149.1 Part I - Visits and Productivity--Worksheet I-2, Part I, summarizes the number of facility visits furnished by the health care staff and calculates the number of visits to be used in the rate determination. Lines 1 through 9 of Part I list the types of practitioners (positions) for whom facility visits must be counted and reported.

**Column Descriptions**

Column 1--Record the number of all full time equivalent (FTE) personnel in each of the applicable staff positions in the facility's practice. (See IOM 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 405.2401(b) defining a visit.

Column 3--Productivity standards established by CMS are applied as a guideline that reflects the total combined services of the staff. Enter a level of 4200 visits for each physician (line 1) and a level of 2100 visits for each nonphysician practitioner (lines 2 and 3), unless you received an exception to these levels. If you were granted an exception to the productivity standards, enter the number of productivity visits approved by the contractor in lines 1 through 3.

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 could set any number of visits as reasonable (not just your actual visits) if an exception is granted. For example, if the guideline number is 4200 visits and you have only furnished 1000 visits, the contractor need not accept the 1000 visits but could permit 2500 visits to be used in the calculation.

Column 4--For lines 1 through 3, enter the product of column 1 and column 3. This is the minimum number of facility 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.

On lines 5 through 9 and 11, enter the actual number of visits for each type of position.

**Line Descriptions**

Line 10--Enter the total of lines 4 through 9.

Line 11--Enter the number of visits furnished to facility patients by physicians under agreement with you. Physician's services under agreements with you are (1) all medical services performed at your site by a 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.

## 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 Medicare beneficiary visits for 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. This limit applies only to therapeutic services, not initial diagnostic services. 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; for services from January 1, 2010, through December 31, 2011, the limitation is 68.75 percent; for services from January 1 2012, through December 31, 2012, the limitation is 75 percent; for services from January 1, 2013, through December 31, 2013, the limitation is 81.25 percent; and for services on and 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 service limit percentage. This limit applies only to therapeutic services, not initial diagnostic services.

Line 15.--Enter the total program cost. Enter the sum of the amounts on lines 11 and 14, in columns 1 and 2 respectively.

**NOTE:** Section 4104 of the Affordable Care Act (ACA) eliminates coinsurance and deductible for preventive services, effective for dates of service on or after January 1, 2011. RHCs and FQHCs must provide detailed HCPCS coding for preventive services to ensure coinsurance and deductible are not applied. Providers will need to maintain this documentation in order to apply the appropriate reductions on lines 15.03 and 15.04.

Line 15.01.--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; 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 15.02.--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; 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 15.03.--Enter the total program preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete column 1; enter the total program preventive costs ((line 15.02 divided by line 15.01) times line 15) 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 15.02 divided by line 15.01) times line 15, columns 1 and 2) in column 2.

Line 15.04.--Enter the total program non-preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete column 1; enter the total program non-preventive costs ((line 15 minus lines 15.03 and 17) 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 15, columns 1 and 2 minus lines 15.03 and 17) times .80)) in column 2.

Line 15.05.--Enter the total program costs. For cost reporting periods that overlap January 1, 2011, enter the total program costs (line 15 times .80) for services rendered prior to January 1, 2011, in column 1, and enter total program costs (line 15.03 plus line 15.04) 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 costs (line 15.03 plus line 15.04), in column 2.

Line 16.--Enter the amounts paid or payable by workmen's 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:

1. Workmen's compensation,
2. No fault coverage,
3. General liability coverage,
4. Working aged provisions,
5. Disability provisions, and
6. Working ESRD beneficiary provisions.

Generally, when payment by the primary payer satisfies the liability of the program beneficiary, for cost reporting purposes, the services are considered non-program services. (The primary payment satisfies the beneficiary's liability when you accept that payment as payment in full. Note this on no-pay bills submitted in these situations.) The patient days and charges are included in total patient days and charges but are not included in program patient days and charges. In this situation, no primary payer payment is entered on line 16.

Line 17.--Enter the amount credited to the RHC program patients to satisfy their deductible liabilities on the visits on lines 10 and 12 as recorded by the contactor from clinic bills processed during the reporting period. RHCs determine this amount from the interim payment lists provided by the contractor. FQHCs enter zero on this line as deductibles do not apply.

Line 18.--Enter the coinsurance amount applicable to the RHC or FQHC for program patients for visits on lines 10 and 12 as recorded by the contactor from clinic bills processed during the reporting period. Informational only.

Line 19.--Enter the net program cost, excluding vaccines. This is equal to the result of subtracting the amount on line 16 from the amounts on line 15.05, columns 1 and 2.

Line 20.--Enter the total reimbursable program cost of vaccines and their administration from Worksheet I-4, line 16.

Line 21.--Enter the total reimbursable program cost (line 19 plus line 20).

Line 22.--Enter the total reimbursable bad debts, net of recoveries, from your records.

Line 23.--Enter the gross reimbursable bad debts for full-benefit dual eligible individuals. This amount must also be included in the amount on line 22.

Line 24.--Enter any other adjustment. Specify the adjustment in the space provided.

Line 25.--This is the sum of lines 21 plus line 22, plus or minus line 24.

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.

In column 16, Part I, enter the total of columns 3A through 15.

In column 17, Part I, if Worksheet B, Part I, column 17, excluded costs, column 17 on this worksheet must also exclude these costs.

In column 18, Part I, enter the sum of columns 16 and 17.

In Part I, compute the unit cost multiplier for allocation of the components' administrative and general costs as follows.

Line 22.--Enter the sum of lines 1 through 21.

In column *19*, line 23, calculate the unit cost multiplier for component administrative and general costs. Divide column 18, line 1 by the result of column 18, line 22 minus line 1 and round to six decimal places.

In column 19, for lines 2 through 21, multiply the amount in column 18 by the unit cost multiplier in column *19*, line 23, and enter the result in this column. On line 22, enter the total of the amounts on lines 2 through 21. The total on line 22 equals the amount on column 18, line 1.

In column 20, enter on lines 2 through 21 the sum of the amounts in columns 18 and 19. The total in column 20, line 22 must equal the total in column 18, line 22.



## 4154. WORKSHEET J-2 - COMPUTATION OF CMHC REHABILITATION COSTS

Use this worksheet if you operate a SNF-based CMHC. Complete a separate worksheet for each provider.

4154.1 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 20. To facilitate the apportionment process, the line number designations are the same on both worksheets.

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 CMHC charges from your records for title V in column 4, and title XIX in column 8. Do not complete column 6 for CMHC title XVIII charges as they are reimbursed under 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 respectively, by the ratio in column 3.

Line 22.--Enter the totals for columns 1, 2, and 4 through 9.

4154.2 Part II - Apportionment of Cost of CMHC Services Furnished by Shared Departments.--Use this part only when the SNF complex maintains a separate department for any of the cost centers listed on this worksheet, and the department provides services to patients of the skilled nursing facility's outpatient CMHC facility.

Column 3.--For each of the cost centers listed; enter the ratio of cost to charges that are shown on Worksheet C, column 3, from the appropriate line for each cost center.

Columns 4, 6, and 8.-- For each cost center, enter the CMHC charges from your records for title V, in column 4, and title XIX, in column 8. Do not complete column 6 for CMHC title XVIII charges as they are reimbursed under 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 30.--Enter the totals for columns 4 through 9.

Line 31. -- Add the amount from Part I, columns 5, 7, and 9, line 22 and Part II, columns 5, 7, and 9, line 30, respectively.

## 4155. WORKSHEET J-3 - CALCULATION OF REIMBURSEMENT SETTLEMENT OF COMMUNITY MENTAL HEALTH CENTER SERVICES

Line 1.--Enter the cost of rehabilitation services from Worksheet J-2, Part II, line 31 from columns 5 or 9, respectively for Titles V and XIX.

Line 2.--Enter the gross PPS payments received for title XVIII 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.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10**  
**TABLE 1 - RECORD SPECIFICATIONS**

**FILE NAMING CONVENTION**

Name each cost report ECR file in the following manner:

SNNNNNNN.YYLC, where

1. SN (SNF 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 skilled nursing facilities 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 skilled nursing facilities 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	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. SNF Provider CCN	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 "3" (for FORM CMS-2540-10)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 41-502.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 1 - RECORD SPECIFICATIONS**

**RECORD NAME: Type 1 Records - Record Number 1 (Continued)**

	Size	Usage	Loc.	Remarks
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. 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 <i>ending</i> on or after <i>2012213 (July 31, 2012)</i> . <i>Prior approval 2010335 for cost reporting periods beginning on or after December 1, 2010.</i>

**RECORD NAME: Type 1 Records - Record Numbers 2 – 99**

	Size	Usage	Loc.	Remarks
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2-11	
3. Record Number				#2 to #6 - Reserved for future use. #7 – 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. #8 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.

**RECORD NAME: Type 2 Records for Labels**

	Size	Usage	Loc.	Remarks
1. Record Type	1	9	1	Constant "2"
2. Wkst. 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. Sub line Number	2	9	14-15	Numeric

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**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. Wkst. 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. Sub line Number	2	9	14-15	Numeric
6. Column Number	3	X	16-18	Alphanumeric
7. Sub column Number	2	9	19-20	Numeric
8. Field Data				
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 zeros are suppressed; trailing zeros 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., 6.2244% is expressed as .0622. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

A sample of type 3 records and a number line for reference are below.

	1	2	3	
	123456789012345678901234567890123456789012345678901234			
3A000000	4	1	32101	
3A000000	13	1	1336393	
3A000000	13 1	1	185599	
3A000000	1	2	10147750	
3A000000	2	2	14510	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 1 - RECORD SPECIFICATIONS**

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 sub-line numbers as data must be uniform.

Worksheet A-6, columns 3 and 7  
 Worksheet A-8, column 5  
 Worksheet A-8-1, Part I, column 1  
 Worksheet A-8-2, columns 1 and 10  
 Worksheet B-2, column 3

Examples of records (\*) with a Worksheet A line number as data and a number line for reference are below.

	1	2	3	
	12345678901234567890123456789012345678901234			
	3A6000G0	13	0	TO SPREAD INTEREST EXPENSE
	3A6000G0	13	1	G
*	3A6000G0	13	3	1
	3A6000G0	13	5	221409
*	3A6000G0	13	7	74
	3A6000G0	13	9	225321
	3A6000G0	14	0	BETWEEN CAPITAL-RELATED COST
	3A6000G0	14	1	G
*	3A6000G0	14	3	4
	3A6000G0	14	5	3912
	3A6000G0	15	0	BUILDING & FIXTURES AND
	3A6000G0	16	0	ADMINISTRATIVE AND GENERAL
	3A800000	24	0	RENUM APPLIC TO PHYS
	3A800000	24	1	A
	3A800000	24	2	-250941
*	3A800000	24	4	15
	3A800000	24 1	0	STAND BY COST
	3A800000	24 1	1	A
	3A800000	24 1	2	-114525
	3A800000	24 1	4	16
*	3A820000	3	1	2101
*	3A820000	4	1	2101
	3A820000	4	2	DR. B
	3A820000	4	3	126292
	3A820000	4	4	94719
	3A820000	4	5	31573
	3A820000	4	6	124900
	3A820000	4	7	741
	3A820000	4 1	2	6860
	3A820000	4 1	4	12000

**RECORD NAME: Type 4 Records - File Encryption**

This type 4 record consists of 3 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 disk and insures the integrity of the file.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10**  
**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 2-8 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 SNF-based components. Alternatively, it may be used as part of the worksheet, e.g., A81. The fourth character of the worksheet indicator (position 5 of the record identifier) represents the type of provider, by using the keys below. Except for Worksheets A-6 and A-8 (to handle multiple worksheets), 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**

	<u>Worksheets</u>
Universal.....0 (Zero)	
SNF.....A	
NF.....B	
CMHC.....C	J-1-I, J-1-II, J-2, J-3, J-4
CORF.....D	
OPT.....E	
OOT.....F	
OSP.....G	
ICF/MR.....I	
FQHC.....Q	I-1, I-2, I-3, I-4, I-5, S-5
RHC.....R	I-1, I-2, I-3, I-4, I-5, S-5

**Worksheets That Apply to the SNF Cost Report**

<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	S410000	(a)
S-5	S51?000	(g)
S-6	S61?000	(b)
S-7	S700000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 2 - WORKSHEET INDICATORS**

Worksheets That Apply to the SNF Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
S-8	S810000	(h), (d)
A	A000000	
A-6	A600?A0	(i)
A-7	A700000	
A-8	A800000	
A-8-1, Part I	A810001	
A-8-1, Part II	A810002	
A-8-2	A820000	
B-1 (For use in column headings)	B10000*	
B, Part I	B000001	
B, Part II	B000002	
B-1	B100000	
B-2	B200000	
C	C000000	

Worksheets That Vary by Component and/or Program –

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
D, Part I (SNF)	D00A051 (f)	D00A181	D00A191
D, Part I (NF)	D00B051		D00B191
D, Part I (ICF/MR)	D00I051		D00I191
D, Part II (SNF)	D00A052 (e), (f)	D00A182	D00A192 (e), (f)
D, Part II (NF)	D00B052 (e)		D00B192 (e)
D-1, Part I (SNF)	D10A051 (f)	D10A181	D10A191 (f)
D-1, Part I (NF)	D10B051		D10B191
D-1, Part I (ICF/MR)	D10I051		D10I191
D-1, Part II (SNF)	D10A052 (f)	D10A182	D10A192 (f)
D-1, Part II (NF)	D10B052		D10B192
D-1, Part II (ICF/MR)	D10I052		D10I192
E, Part I (SNF)		E00A181 (d)	
E, Part II (SNF)	E00A052		E00A192
E, Part II (NF)	E00B052		E00B192
E, Part II (ICF/MR)	E00I052		E00I192
E-1		E10A180	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 2 - WORKSHEET INDICATORS**

- (d) Worksheet 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 identifies each worksheet and part as they appear on the cost report. This affects Worksheet S-8, E Part I, H-4, I-2, I-3, J-2.
- (e) States Apportioning Vaccine Costs Per Medicare Methodology  
If, for titles V and/or XIX, your State directs providers to apportion vaccine costs using Medicare's methodology, show these costs on a separate Worksheet D, Part II for each title.
- (f) States Licensing the Provider as an SNF Regardless of the Level of Care  
These worksheet identifiers are for providers licensed as an SNF for Titles V and XIX.
- (g) Multiple Health Clinic Programs  
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 health clinic provider type, the default is 1. The fourth character of the worksheet indicator (position 5 of the record) indicates the health clinic provider. Q-indicates federally qualified health center, and R-indicates rural health clinic.
- (h) Multiple SNF-Based Hospices (HSPSS)  
The 3rd digit of the worksheet indicator (position 4 of the record) is numeric to identify the SNF-based hospice. If there is only one hospice, the default is 1. This affects all K series worksheets, and Worksheet S-8
- (i) Worksheet A-6  
For worksheet A-6, include the worksheet identifier reclassification code as the 5<sup>th</sup> and 6<sup>th</sup> digits (positions 6 and 7 in the ECR file). For example, 3A600?A0 or 3A6000A0.



**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

This table identifies those data elements necessary to calculate a skilled nursing facility cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 18) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the skilled nursing facility complex and the report produced by the contractor. When an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

Table 3 "Usage" column is used to specify the format of each data item as follows:

- 9 Numeric, greater than or equal to zero.
- 9 Numeric, may be either greater than, less than, or equal to 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. Refer to Table 4 for line and column numbering conventions for use with complexes that have more components than appear on the preprinted Form CMS-2540-10.

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 sub line number displayed as "01" or "1" in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip sub line numbers (i.e., 01, 03), except for skipping sub line 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, settlement series, all subscripted lines must be in sequence and consecutively numbered beginning with subscripted line "01". Automated systems must reorder these numbers where the provider skips 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 that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are to be reported as positive values.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>Part I: Cost report Status</b>				
<b>Provider Use Only</b>				
Electronically filed cost report	1	1	1	X
Manually submitted cost report	2	1	1	X
If this is an amended cost report enter the number of times the provider resubmitted this cost report = (0-9)	3	1	1	9
<b>Contractor Use Only</b>				
Cost Report Status	4	1	1	X
Date Received	5	1	10	X
Contractor Number	6	1	5	X
First Cost Report for Provider CCN	7	1	1	X
Last Cost Report for Provider CCN	8	1	1	X
NPR Date: (MM/DD/YYYY)	9	1	10	X
If line 4, column 1 is "4", enter number of times reopened = (0-9)	10	1	1	9
Enter the Contractor's vendor code	11	1	3	X
<b>Part III: Balances due provider or program:</b>				
Title V	1, 2, 4-7	1	9	-9
Title XVIII, Part A	1, 4	2	9	-9
Title XVIII, Part B	1, 4-7	3	9	-9
Title XIX	1-7	4	9	-9
In total	100	1-4	9	-9

**WORKSHEET S-2, Part I**

For the skilled nursing facility only:

Street	1	1	36	X
P.O. Box	1	2	9	X
City	2	1	36	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
State	2	2	2	X
Zip Code	2	3	10	X
County	3	1	36	X
CBSA Code (XXXXXX)	3	2	5	X
Urban/Rural	3	3	1	X
For the skilled nursing facility and SNF-based components:				
Component name	4-13	1	36	X
Provider CCN (XXXXXXX)	4-10, 12, 13	2	6	X
For the skilled nursing facility and SNF-based components (continued):				
Date certified (MM/DD/YYYY)	4-10, 12, 13	3	10	X
Title V payment system	4, 5, 7-10	4	1	X
Title XVIII payment system	4, 7-10	5	1	X
Title XIX payment system	4-10	6	1	X
Cost reporting period beginning date (MM/DD/YYYY)	14	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	14	2	10	X
Type of control (See Table 3B.)	15	1	2	9
Type of control (Other description)	15	2	36	X
Is this a distinct part skilled nursing facility that meets the requirements of 42CFR section 483.5? (Y/N)	16	1	1	X
Is this a composite distinct part skilled nursing facility that meets the requirements of 42CFR section 483.5? (Y/N)	17	1	1	X
Are there any costs included in Worksheet A <i>that</i> resulted from transactions with related organizations? (Y/N)	18	1	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If this is a low Medicare utilization cost report, "Y" for yes, or "N".	19	1	1	X
If line 19 is yes, does this cost report meet your contractor's criteria for filing a low utilization cost report? (Y/N)	19.01	1	1	X
Enter the amount of depreciation reported in this SNF for the method indicated:				
<i>Straight Line</i>	<i>20</i>	<i>1</i>	<i>9</i>	<i>9</i>
Declining Balance	21	1	9	9
Sum of the Years' Digits	22	1	9	9
<i>If depreciation is funded, enter the balance as of the end of the period.</i>	<i>24</i>	<i>1</i>	<i>9</i>	<i>9</i>
<i>Were there any disposals of capital assets during the cost reporting year?(Y/N)</i>	<i>25</i>	<i>1</i>	<i>1</i>	<i>X</i>
<i>Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)</i>	<i>26</i>	<i>1</i>	<i>1</i>	<i>X</i>
Did you cease to participate in the Medicare program at the end of the period to which this cost report applies? (Y/N)	27	1	1	X
Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	28	1	1	X
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges, enter "Y" for each component and type of service that qualifies for the exemption. Enter "N" for each component and type of service contained in this facility that does not qualify for the exemption.				
Skilled Nursing Facility	29	1-2	1	X
Nursing Facility	30	3	1	X
I C F - M R	31	3	1	X
SNF-Based HHA	32	1-2	1	X
SNF-Based RHC	33	2	1	X
SNF-Based FQHC	34	2	1	X
SNF-Based CMHC	35	2	1	X
SNF-Based OLTC	36	N/A	N/A	N/A

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for titles V and XIX patients? (Y/N)	37	1	1	X
Are you legally-required to carry malpractice insurance? (Y/N)	38	1	1	X
Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made", enter 1. If policy is "occurrence", enter 2.	39	1	1	9
List malpractice premiums in column 1, paid losses in column 2, and self-insurance in column 3	41	1-3	9	9
Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	42	1	1	X
Are there any related organizations or home office costs as defined in CMS Pub. 15-1, chapter 10?	43	1	1	X
If yes, and there are costs for the home office, enter the applicable <i>home office chain number</i> .	44	1	6	X
If this facility is part of a chain organization, enter the name and address of the home office on the lines below				
Name	45	1	36	X
Contractor Name	45	2	36	X
Contractor Number	45	3	5	X
Street	46	1	36	X
P.O. Box	46	2	9	X
City	47	1	36	X
State	47	2	2	X
Zip Code	47	3	10	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-2, PART II (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If column 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in column 4.	14	4	10	X
If line 13 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? (Y/N)	15	1	1	X
If line 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? (Y/N)	15	3	1	X
If line 13 "Y", then were adjustments made to PS&R data for corrections of other PS&R information. (Y/N)	16	1	1	X
If line 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Information. (Y/N)	16	3	1	X
Describe the "Other Adjustments"	17	0	36	X
If line 13 is "Y", then were adjustments made to PS&R data for Other?(Y/N)	17	1	1	X
If line 14 is "Y", then were adjustments made to PS&R data for Other? (Y/N)	17	3	1	X
Was the cost report prepared only using the provider's records? (Y/N)	18	1	1	X
Was the cost report prepared only using the provider's records? (Y/N)	18	3	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S-3, PART I**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Number of beds	1-3, 5, 7	1	9	9
Bed days available	1-3, 5, 7	2	9	9
Title V inpatient days	1, 2, 4, 7	3	9	9
Title XVIII inpatient days	1, 4, 7	4	9	9
Title XIX inpatient days	1-4, 7	5	9	9
Other inpatient days	1-5, 7	6	9	9
Total inpatient days	1-5, 7	7	9	9
Title V discharges	1, 2, 7	8	9	9
Title XVIII discharges	1, 7	9	9	9
Title XIX discharges	1-3, 7	10	9	9
Other discharges	1-3, 5, 7	11	9	9
Total discharges	1-3, 5, 7	12	9	9
Title V average length of stay	1-2, 7	13	9	9(6).99
Title XVIII average length of stay	1, 7	14	9	9(6).99
Title XIX average length of stay	1-3, 7	15	9	9(6).99
Total average length of stay	1-3, 5, 7	16	9	9(6).99
Title V admissions	1, 2, 7	17	9	9
Title XVIII admissions	1, 7	18	9	9
Title XIX admissions	1-3, 7	19	9	9
Other admissions	1-3, 5, 7	20	9	9
Total admissions	1-3, 5, 7	21	9	9
Full time equivalent employees on payroll	1-7	22	9	9(6).99
Full time equivalent nonpaid Workers	1-7	23	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S-3, PART II**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reported salaries	1-11, 14-21	1	9	9
Reclassification of salaries from Wkst. A-6	1-11, 14-21	2	9	-9
Paid hours related to salary	1-11, 14-16	4	10	9(7).99
Average hours related to salary	1-11, 14-16	5	10	9(7).99

**WORKSHEET S-3, PART III**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reclassification of salaries from Worksheet A-6	1-11, 13	2	9	-9
Paid hours related to salary	1-11, 13	4	10	9(7).99

**WORKSHEET S-3, PART IV**

	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
401K Employer Contributions	1	1	9	-9
Tax Sheltered Annuity (TSA) Employer Contribution	2	1	9	-9
Qualified and Non-Qualified Pension Plan Cost	3	1	9	-9
Prior Year Pension Service Cost	4	1	9	-9
401K/TSA Plan Administration fees	5	1	9	-9
Legal/Accounting/Management Fees- Pension Plan	6	1	9	-9
Employee Managed Care Program Administration Fees	7	1	9	-9
Health Insurance (Purchased or Self Funded)	8	1	9	-9



**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-3, PART IV (Cont.)

	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Prescription Drug Plan	9	1	9	-9
Dental, Hearing and Vision Plan	10	1	9	-9
Life Insurance (If employee is owner or beneficiary)	11	1	9	-9
Accidental Insurance (If employee is owner or beneficiary)	12	1	9	-9
Disability Insurance (If employee is owner or beneficiary)	13	1	9	-9
Long-Term Care Insurance (If employee is owner or beneficiary)	14	1	9	-9
Workers' Compensation Insurance	15	1	9	-9
Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)	16	1	9	-9
FICA-Employers Portion Only	17	1	9	-9
Medicare Taxes - Employers Portion Only	18	1	9	-9
Unemployment Insurance	19	1	9	-9
State or Federal Unemployment Taxes	20	1	9	-9
Executive Deferred Compensation	21	1	9	-9
Day Care Cost and Allowances	22	1	9	-9
Tuition Reimbursement	23	1	9	-9
Total Wage Related cost (Sum of lines 1 23)	24	1	9	9
Other Wage Related Costs (description)	25	0	36	X
Other Wage Related Costs	25	1	9	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S-3, PART V**

	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Direct Salaries	1-13	1	9	9
Contract Labor	14-26	1	9	9
Fringe Benefits	1-13	2	9	9
Paid Hours	1-13, 14-26	4	10	9(7).99
Average Hourly Wage	1-13, 14-26	5	10	9(7).99

**WORKSHEET S-4**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
County	1	1	36	X
Home health aide hours:	2	1-5	11	9
Unduplicated census count:	3	1-5	11	9(8).99
Enter the number of hours in your normal work week	4	1	6	9(3).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S-4 (Cont.)**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Other (specify)	20	0	36	X
Number of full time equivalent employees:				
Staff	5-20	1	6	9(3).99
Contract	5-20	2	6	9(3).99
<b>HOME HEALTH AGENCY CBSA CODES</b>				
How many CBSAs in column 1 did you provide services to during this cost reporting period?	21	1	2	9
List those CBSA code(s) in column 1 serviced during this cost reporting period (line 22 contains the first code)	22	1	5	X
<b>PPS ACTIVITY DATA - Applicable for Medicare Services Rendered on or after October 1, 2000</b>				
PPS Activity Data	23-34, 36 38-40	1-4	11	9

**WORKSHEET S-5**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>RHC/FQHC Identification:</b>				
Street	1	1	36	X
County	1	2	36	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
Designation for FQHC's only "R" for rural or "U" for urban	3	1	1	X
<b>Source of Federal funds:</b>				
Other (specify)	9	0	36	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET S-5 (Cont.)**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Amount of Federal Funds:	4-9	1	11	9
Award Date (MM/DD/YYYY)	4-9	2	10	X
Does this facility operate as other than an RHC or FQHC?	10	1	1	X
Indicate number of operation(s)	10	2	2	9
Type of operation	11	0	36	X
Facility hours of operations *				
Clinic - Hours: from/to	11	1-14	4	9
Have you received an approval for an exception to the productivity standard?	12	1	1	X
Is this a consolidated cost report in accordance with IOM CMS Pub. 100-04, Chapter 9, §30.8?	13	1	1	X
Enter the number of providers included in this report.	13	2	2	9
Provider Name	14	1	36	X
Provider Number (CCN)	14	2	6	X

\* List hours of operations based on a 24 hour clock. For example 8:00 AM is 0800, 6:30 PM is 1830, and midnight is 2400.

**WORKSHEET S-6**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Number of hours in a normal work week	0	1	6	9(3).99
Other (specify)	18-19	0	36	X
Number of full time equivalent employees on staff	1-19	1	6	9(3).99
Number of full time equivalent contract personnel	1-19	2	6	9(3).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

WORKSHEET S-7

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Days (see instructions)	1-99	2	6	9

Enter in column 1 the expense for each category. Enter in column 2 the percentage of total expense for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category.

Enter in column 1 the direct patient care expenses and related expenses for each category.

Staffing	101	1	9	9
Recruitment	102	1	9	9
Retention of employees	103	1	9	9
Training	104	1	9	9
Other (Specify)	105	0	36	X
Other (Specify)	105	1	9	9

Enter in column 2 the ratio, expressed as a percentage, of total expenses for each category to total SNF revenue.

Staffing	101	2	6	9(3).99
Recruitment	102	2	6	9(3).99
Retention of employees	103	2	6	9(3).99
Training	104	2	6	9(3).99
Other (Specify)	105	2	6	9(3).99

Does the increased RUG payments received reflect increases associated with direct patient care and related expenses (Y/N *or* N/A)

Staffing	101	3	3	X
Recruitment	102	3	3	X
Retention of employees	103	3	3	X
Training	104	3	3	X
Other (Specify)	105	3	3	X

Enter total SNF revenue from Worksheet G-2, Part I, line 1, column 3.

Enter total SNF revenue from Worksheet G-2, Part I, line 1, column 3.	106	2	9	9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET B, PART I**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Total adjustments after cost finding	100	17	9	-9
Costs after cost finding and post step-down adjustments by department	30-33, 40-52, 60-63, 70-74, 83-84, 90-95	18	9	-9
Total costs after cost finding and post step-down adjustments	100	18	9	9

**WORKSHEET B, PART II**

Directly assigned capital related costs by department	3-15, 30-33, 40-52, 60-63, 70-74, 83-84, 90-95	0	9	9
Total directly assigned capital related costs	100	0	9	9
Total adjustments after cost finding	100	17	9	-9
Total capital related costs after cost finding by department	30-33, 40-52, 60-63, 70-74, 83-84, 90-95	18	9	9
Total capital related costs after cost finding in total	100	18	9	9

**WORKSHEET B-1**

For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	4-15	1	X
All cost allocation statistics	1-15, 30-33, 40-52, 60-63, 70-74, 83-84, 90-95	1-15*	9	9
Reconciliation	3-15, 30-33, 40-52, 60-63, 70-74, 83-84, 90-95	4A-15A	9	-9
<i>Cost to be allocated</i>	<i>102</i>	<i>1-15+</i>	<i>9</i>	<i>9</i>

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

- \* In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is to receive no allocation with a negative 1 placed in the accumulated cost column. You may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated cost 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 statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, delete it and use subscripts of line 4.

- + *Include any column that uses accumulated cost as its basis for allocation.*

**WORKSHEET B-2**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For post step-down adjustment:				
Description	1-50*	1	36	X
Worksheet B part number	1-50*	2	1	9
Worksheet A line number	1-50*	3	5	99.99
Amount of adjustment	1-50*	4	9	-9

- \* On Worksheet B-2, if there are more than 50 lines needed, use multiple worksheets. (Refer to footnote (c) in Table 2.)

**WORKSHEET C**

Total cost from Worksheet B, Part I, column 18, lines 40-63	100	1	9	9
Total charges by department	40-71	2	9	9
Total charges	100	2	9	9

**WORKSHEET D, PART I**

Ancillary cost apportionment

Part A program charges by department	40-71	2**	9	9
Part B program charges by department	40-63	3*	9	9
Total program charges	100	2, 3*	9	9
Total program costs	100	4, 5*	9	9

- \* When completing Worksheet D, Part I, for titles V and/or XIX, do not use columns 3 and 5.

- \*\* Line 71 column 2 is ONLY used by titles V and XIX.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS

WORKSHEET D, PART II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Vaccine cost apportionment				
Program vaccine charges	2	1	9	9

WORKSHEET D-1, PART I

Private room days	2	1	9	9
Medically necessary private room days	4	1	9	9
General inpatient routine service charges	6	1	9	9
Private room charge	8	1	9	9
Semi private room charges	10	1	9	9
Aggregate charges to beneficiaries for excess costs	24	1	9	9
Inpatient routine service cost per diem limitation	26*	1	9	9(6).99
Reimbursable inpatient routine service costs	28	1	9	9

\* Line 26 is not applicable for Title XVIII, but may be used for Titles V and XIX.

WORKSHEET E, PART I

Part A - Inpatient service PPS provider  
computation of reimbursement Title XVIII

Inpatient PPS amount (see instructions)	1	1	9	9
Primary payer amounts	4	1	9	9
Coinsurance	5	1	9	9
Reimbursable bad debts	6	1	9	-9
Reimbursable bad debts dual eligible	7	1	9	-9
Recovery of bad debts – for statistical records only.	9	1	9	9
Utilization review	10	1	9	9
Other adjustments (specify)	14	0	36	X
Other adjustments	14	1	9	-9
Protested amounts	16	1	9	-9



ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS

WORKSHEET E, PART I (Cont.)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part B</u> - Ancillary service computation of reimbursement of lesser of cost or charges (Title XVIII only)				
Primary payer amounts	22	1	9	9
Coinsurance and deductibles	23	1	9	9
Reimbursable bad debts	24	1	9	-9
Other adjustments (specify)	28	0	36	X
Other adjustments	28	1	9	-9
Protested Amounts	30	1	9	-9

WORKSHEET E, PART II (Titles V and XIX)

Utilization review – physicians’ compensation	5	1	9	9
Charge differential	7	1	9	9
Inpatient primary payer amount	9	1	9	9
Inpatient ancillary service charges	11	1	9	9
Outpatient service charges	12	1	9	9
Inpatient routine service charges	13	1	9	9
Charge differential	14	1	9	9
Aggregate amount collected	16	1	9	9
Amount collectible	17	1	9	9
Deductibles (Title V and Title XIX only)	21	1	9	9
Coinsurance	23	1	9	9
Reimbursable bad debt	25	1	9	-9
Unrefunded excess charges	27	1	9	9
Recovery of excess depreciation	28	1	9	9
Other adjustments (specify)	29	0	36	X
Other adjustments (see instructions)	29	1	9	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET E, PART II (Cont.)**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Amounts applicable to prior periods resulting from disposition of depreciable assets	30	1	9	-9
Interim payments (Titles V and XIX only)	32	1	9	9

**WORKSHEET E-1**

For Title XVIII only:

Total interim payments paid to Provider	1	2 & 4	9	9
Interim payments payable	2	2 & 4	9	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	9	9
Provider to program	3.50-3.98	2 & 4	9	9
Date of each tentative settlement (MM/DD/YYYY)	5.01-5.98	1 & 3	10	X
Tentative settlement payment				
Program to provider	5.01-5.49	2 & 4	9	9
Provider to program	5.50-5.98	2 & 4	9	9
FI/Contractor Name	8	1	36	X
FI Contractor Number	8	2	5	X

**WORKSHEET G**

For all skilled nursing facilities (see note):

Balance sheet account balances	1-10, 12-27, 29-32, 35-42, 44-49, 52, 60	1	9	-9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET G**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For skilled nursing facilities using fund accounting (see note):				
Specific purpose fund account balances	1-10, 12-27, 29-32, 35-42, 44-49,53, 60	2	9	-9
Endowment fund account balances	1-10, 12-27, 29-32, 35-42, 44-49, 54-56, 60	3	9	-9
Plant fund account balances	1-10, 12-27, 29-32, 35-42, 44-49,57-58,60	4	9	-9
Other (specify)	49	0	36	X

**NOTE:** For contra accounts (reported on lines 6, 14, 16, 18, 20, 22, and 24), the usage is 9.

**WORKSHEET G-1**

For SNFs using fund accounting:

Blank lines (specify)	5-9, 13-17	0	36	X
Beginning fund balances	1	2, 4, 6, 8	9	-9
Additions to beginning fund balances	5-9	1, 3, 5, 7	9	9
Reductions to beginning fund balances	13-17	1, 3, 5, 7	9	9

**WORKSHEET G-2**

Part I: Patient revenues

Inpatient routine care services	1-4	1	9	9
Ancillary services	6	1, 2	9	9
Clinic	7	2	9	9
Home health agency	8	2	9	9
Ambulance	9	2	9	9
RHC/FQHC	10	2	9	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET G-2**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
CMHC	11	2	9	9
SNF based Hospice	12	1, 2	9	9
Other (specify)	13	1, 2	9	9
Total patient revenues	14	1-3	9	9
<b>Part II:</b> Blank lines (specify)	2-7, 9-13	0	36	X
Increases to operating expenses Reported on Worksheet A	2-7	1	9	9
Decreases to operating expenses Reported on Worksheet A	9-13	1	9	9
Total operating expenses	15	2	9	9

**WORKSHEET G-3**

Contractual allowance and discounts on patients' accounts	2	1	9	-9
Other revenues	6-24	1	9	9
Other expenses	27-29	1	9	9
Blank lines (specify)	24, 27-29	0	36	X
Net income (loss)	31	1	9	-9

**WORKSHEET H**

Salaries	3-24	1	9	9
Employee Benefits	3-24	2	9	9
Transportation costs	1-24	3	9	9
Contracted/Purchased Services	3-24	4	9	9
Other costs	1-24	5	9	9
<i>Reclassifications</i>	<i>1-24</i>	<i>7</i>	<i>9</i>	<i>-9</i>
<i>Adjustments</i>	<i>1-24</i>	<i>9</i>	<i>9</i>	<i>-9</i>
Other (specify)	24	0	36	X
<i>Net expenses for allocation</i>	<i>1-24</i>	<i>10</i>	<i>9</i>	<i>9</i>
<i>Total</i>	<i>25</i>	<i>1-6, 8, 10</i>	<i>9</i>	<i>9</i>
<i>Total</i>	<i>25</i>	<i>7, 9</i>	<i>9</i>	<i>-9</i>

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET H-1, PARTS I & II**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Part I				
Total	25	1-4	11	9
Cost allocation	6-24	6	11	9
Part II				
Reconciliation	5-24	5A	11	-9
All cost allocation statistics	1-24	1-4*	11	9

\*See note to Worksheet B-1 for treatment of administrative and general accumulated cost column.

**WORKSHEET H-2, Parts I & II**

Part I				
Post Stepdown adjustment (including total)	1-21	17	11	9
Total cost after cost finding	2-20	20	11	9
Total cost	21	0-3 & 4-15	11	9
Part II				
Centers – Statistical Basis				
Reconciliation	1-20	4A-15A	11	-9
All cost allocation statistics	1-20	1-15*	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 Parts I & II**

Part I				
Total visits	1-6	4	11	9
Program visits	1-6	6-7	11	9
CBSA numbers	8-13	1	5	X
Program visits by discipline and CBSA	8-13	2-3	11	9
Total charges for DME rented and sold and medical supplies	15-16	4	11	9
Charges for Drugs Medicare Part B	16	7-8	11	9
Part II				
Total HHA charges	1-5	2	11	9
Total HHA shared ancillary costs	1-5	3	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET H-4, PART I**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>Part I</b>				
Total charges for title XVIII – Parts A & 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 payments	9	1-3	11	9

**WORKSHEET H-4, PART II**

<b>Part II</b>				
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)	30	0	36	X
Other adjustments (Specify)	30	1&2	11	-9
Interim payments (titles V and XIX only)	32	1	11	9
Protested amounts	35	1&2	11	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET H-5**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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
Amount of tentative payment after desk review				
Date of each tentative settlement adjustment (MM/DD/YYYY)	5.01-5.98	1 & 3	10	X
Program to provider	5.01-5.49	2 & 4	11	9
Provider to program	5.50-5.98	2 & 4	11	9
Contractor Name	8	1	36	X
Contractor Number	8	2	5	X

**WORKSHEET I-1**

Provider based cost	1-9, 11-13, 15-19, 23-26, 29&30	1, 2, 4, 6, & 7	11	-9
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**WORKSHEET I-2**

Number of FTE personnel	1-3, & 5-9	1	6	9(3).99
Total visits	1-3, 5-9, & 11	2	11	9
Productivity Standards	1-3	3	4	9
Greater of columns 2 or 4	4	5	11	9
Parent provider overhead allocated to facility (see instructions)	17	1	11	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET I-3**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Adjusted cost per visit	7	1	6	9(3).99
Maximum rate per visit (from your contractor)	8	1 & 2	6	9(3).99
Rate for program covered visits	9	1 & 2	6	9(3).99
Program covered visits excluding mental health services (from your contractor)	10	1 & 2	11	9
Program covered visits for mental health services (from your contractor)	12	1 & 2	11	9
Total Program Charges	15.01	1 & 2	11	9
Total Program Preventive Charges	15.02	1 & 2	11	9
Primary payer amounts	16	1	11	9
Beneficiary deductible (from your contractor)	17	1	11	9
Beneficiary coinsurance (from your contractor)	18	1	11	9
Reimbursable bad debt	22	1	11	9
Reimbursable bad debt dual eligible beneficiaries	23	1	11	9
Other Adjustment (specify)	24	0	36	X
Other Adjustments	24	1	11	9
Interim payments (Title V & XIX only)	26	1	11	9
Protested amounts	29	1	11	-9

**WORKSHEET I-4**

Ratio of pneumococcal and influenza 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



**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET I-5**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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
Adjustment 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 adjustment (MM/DD/YYYY)	5.01-5.98	1	10	X
Tentative settlement payment				
Program to provider	5.01-5.49	2	11	9
Provider to program	5.50-5.98	2	11	9
Contractor Name	8	1	36	X
Contractor Number	8	2	5	X

**WORKSHEET J-1, PARTS I & II**

**Part I**

Net expenses for cost allocation	1-21	0	9	9
Post step down adjustments (including total)	1-22	17	9	-9
Totals (sum of lines 1-21)	22	0-3 & 4-15	9	9

**Part II**

Reconciliation	1-21	4A-15A	9	-9
Cost allocation statistics	1-21	1-15 *	9	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.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET J-2**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>Part I</b>				
Apportioned Outpatient Rehabilitation Costs				
Total component charges	2-21	2	9	9
Title V charges	2-21	4	9	9
Title XVIII charges	2-21	6	9	9
Title XIX charges	2-21	8	9	9
<b>Part II</b>				
Charges for rehabilitation services furnished by shared departments				
Title V charges	23-29	4	9	9
Title XVIII charges	23-29	6	9	9
Title XIX charges	23-29	8	9	9

**WORKSHEET J-3**

Cost of component service	1	1	9	9
PPS Payments received	2	1	9	9
Outlier payments	3	1	9	9
Primary payment amounts	4	1	9	9
Total reasonable costs (see instructions)	5	1	9	9
Total charges for program services	6	1	9	9
Part B deductible	10	1	9	9
Coinsurance billed	11	1	9	9
Reimbursable bad debts	13	1	9	-9
Dual Eligible Beneficiaries	14	1	9	9
Other Adjustments (specify)	16	0	36	X
Other Adjustments	16	1	9	-9
Interim payments for title Titles V and XIX (where applicable)	18	1	9	9
Protested amounts	21	1	9	-9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,  
AND COLUMN DESIGNATIONS**

**WORKSHEET J-4**

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Total interim payments paid to provider	1	2	9	9
Interim payments payable	2	2	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2	9	9
Provider to program	3.50-3.98	2	9	9
Date of each tentative settlement adjustment (MM/DD/YYYY)	5.01-5.98	1	10	X
Tentative payments after desk review				
Program to provider	5.01-5.49	2	9	9
Provider to program	5.50-5.98	2	9	9
Contractor Name	8	1	36	X
Contractor Number	8	2	5	X

**WORKSHEET K**

Transportation	1-38	3	11	9
Other Costs	1-38	5	11	9
Reclassification	1-38	7	11	-9
Adjustments	1-38	9	11	-9
Net expense for allocation	39	10	11	9

**WORKSHEET K-1, K-2 & K-3**

Salaries and Wages, Employee Benefits and Contract Services	3-21 & 27-38	1-8	11	9
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## ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10

**TABLE 6 – EDITS**

<u>Reject Code</u>	<u>Condition</u>
1080	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [12/01/2010b]
1085	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [12/01/2010b]
<i>1090</i>	<i>A numeric field cannot exceed more than 11 positions. Apply to all cost reports. [12/01/2010b]</i>
1000S	The SNF address, city, State, zip code, and county (Worksheet S-2, Part I, lines 1, 2, and 3, columns 1, 2, and 3 respectively) must be present and valid. [12/01/2010b]
1005S	The cost report ending date (Worksheet S-2, Part I, column 2, line 14) must be on or after 01/01/2011. [12/01/2010b]
1010S	All provider CCN and component numbers displayed on Worksheet S-2, Part I, column 2, lines 4 through 10, 12, and 13, must contain six (6) alphanumeric characters. [12/01/2010b]
1015S	The cost report period beginning date (Worksheet S-2, Part I, column 1, line 14) must precede the cost report ending date (Worksheet S-2, Part I, column 2, line 14). [12/01/2010b]
1020S	The skilled nursing facility name, provider CCN, certification date, and Title XVIII payment mechanism (Worksheet S-2, Part I, line 4, columns 1, 2, 3, and 5, respectively) must be present and valid. [12/01/2010b]
1025S	For each provider/component name reported (Worksheet S-2, Part I, column 1, lines 5 through 13), there must be corresponding entries made on Worksheet S-2, Part I, lines 5 through 10, 12 and 13 for the provider CCN (column 2), the certification date (column 3), and the payment system for either Titles V, XVIII, or XIX (columns 4, 5, or 6, respectively) indicated with a valid code (P, O, or N). (See Table 3D.) If there is no component name entered in column 1, then columns 2 through 6 for that line must be blank.[12/01/2010b]
1030S	For Worksheet S-2, Part I, there must be a response in every file in column 1, lines 15-18, 25-28, 37-38, and 42-43. If line 15, column 1 equals “13” other, specify in column 2. [12/01/2010b]
1035S	For Worksheet S-2, Part I, if the response on line 38 = “Y”, then there must be a response on line 39. [12/01/2010b]
1040S	For each provider/component listed on Worksheet S-2, Part I, lines 4 through 10 and their subscripts, there must be corresponding entries made on Worksheet S-2, Part I, lines 29 through 35 and their subscripts, accordingly. For lines 29, 32 and its subscripts, columns 1 and 2 must be completed. For lines 30 and 31, column 3 must be completed and for lines 33 through 35 and their subscripts, column 2 must be completed. [12/01/2010b]

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 6 - EDITS**

<u>Reject Code</u>	<u>Condition</u>																																																						
1045S	For Worksheet S-2, Part I, if the response on line 43 = "Y", <i>and line 18 is "N", there must be a response on line 44, column 1, lines 45 and 47, all columns and line 46 column 1 or 2.</i> [12/01/2010b] [12/01/2010b]																																																						
1050S	For Worksheet S-2, Part II, there must be a "Y" or "N" response on lines 1, through <i>12</i> , column 1 and lines 13 through 18, columns 1 and 3. [12/01/2010b]																																																						
1055S	For Worksheet S-2, Part II, if the response on lines 1, 13 or 14, column 1 = "Y", a date must be entered in column 2. If the response on line 2, column 1 = "Y", a date must be entered in column 2 and a "V" or "I" must be entered in column 3. If the response on lines 13 or 14, column 3 = "Y", a date must be entered in column 4. [12/01/2010b]																																																						
1060S	Worksheet S-2, Part I, column 2, lines as indicated below may only contain those provider numbers as indicated for that line. The type of provider is also indicated.																																																						
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Line #</u></th> <th style="text-align: left;"><u>Provider # (1)</u></th> <th style="text-align: left;"><u>Provider Type</u></th> </tr> </thead> <tbody> <tr> <td>4</td> <td>5000-6499</td> <td>SNF</td> </tr> <tr> <td>7</td> <td>3100-3199</td> <td>Home Health Agencies</td> </tr> <tr> <td></td> <td>7000-8499</td> <td>" "</td> </tr> <tr> <td></td> <td>9000-9799</td> <td>" "</td> </tr> <tr> <td>8</td> <td>3400-3499</td> <td>SNF-Based RHC</td> </tr> <tr> <td></td> <td>3975-3999</td> <td>" "</td> </tr> <tr> <td></td> <td>8500-8999</td> <td>" "</td> </tr> <tr> <td>9</td> <td>1000-1199</td> <td>SNF-Based FQHC</td> </tr> <tr> <td></td> <td>1800-1989</td> <td>" "</td> </tr> <tr> <td>10</td> <td>1400-1499</td> <td>CMHC</td> </tr> <tr> <td></td> <td>4600-4799</td> <td>"</td> </tr> <tr> <td></td> <td>4900-4999</td> <td>"</td> </tr> <tr> <td>12</td> <td>1500-1799</td> <td>SNF-Based Hospice</td> </tr> <tr> <td>13 – 13.09</td> <td>3200-3299</td> <td>SNF-Based CORF</td> </tr> <tr> <td></td> <td>4500-4599</td> <td></td> </tr> <tr> <td></td> <td>4800-4899</td> <td></td> </tr> <tr> <td>13.10 – 13.39</td> <td>6500-6599</td> <td>SNF-Based OPT, OOT, OSP</td> </tr> </tbody> </table> <p>(1) The first two characters of the provider number (not listed here) identify the State. The last 4 characters (listed above) identify the type of provider. [12/01/2010b]</p>	<u>Line #</u>	<u>Provider # (1)</u>	<u>Provider Type</u>	4	5000-6499	SNF	7	3100-3199	Home Health Agencies		7000-8499	" "		9000-9799	" "	8	3400-3499	SNF-Based RHC		3975-3999	" "		8500-8999	" "	9	1000-1199	SNF-Based FQHC		1800-1989	" "	10	1400-1499	CMHC		4600-4799	"		4900-4999	"	12	1500-1799	SNF-Based Hospice	13 – 13.09	3200-3299	SNF-Based CORF		4500-4599			4800-4899		13.10 – 13.39	6500-6599	SNF-Based OPT, OOT, OSP
<u>Line #</u>	<u>Provider # (1)</u>	<u>Provider Type</u>																																																					
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	7000-8499	" "																																																					
	9000-9799	" "																																																					
8	3400-3499	SNF-Based RHC																																																					
	3975-3999	" "																																																					
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	4800-4899																																																						
13.10 – 13.39	6500-6599	SNF-Based OPT, OOT, OSP																																																					
1090S	All amounts reported on Worksheet S-3, Part I must not be less than zero.																																																						
1095S	For Worksheet S-3, Part I, the sum of the inpatient days in columns 3-6 for each of lines 1, 2, 3, and 5 must be equal to or less than the total inpatient days in column 7 for each line. [12/01/2010b]																																																						

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10  
**TABLE 6 – EDITS**

<u>Reject Code</u>	<u>Condition</u>
1100S	For Worksheet S-3, Part I, the sum of the discharges in columns 8-11 for each of lines 1, 2, 3, and 5 must be equal to or less than the total discharges in column 12 for each line indicated. [12/01/2010b]
1105S	The amount of total salaries reported in column 1, line 1 (Worksheet S-3, Part II) must equal Worksheet A, Column 1, line 100. [12/01/2010b]
1110S	Worksheet S-3, Part II, column 4, sum of lines 1-4, 7-11, 14-16 must be greater than zero. [12/01/2010b]
1120S	For Worksheet S-3, Part II, all values for column 5, lines 1-16, must equal or exceed \$5.15. When there are no salaries reported in column three, then it is okay to have zero amounts in columns 3 and 5. [12/01/2010b]
1125S	For Worksheet S-3, Part II, sum of columns 1 and 2 <i>for each of the</i> lines 2-4, 7-11, 14-21, as applicable must be equal to or greater than zero. [12/01/2010b]
1130S	Worksheet S-3, Part II, sum of columns 1 & 2, line 13 must be greater than zero. [12/01/2010b]
1135S	The amount of hours reported on Worksheet S-3, Part III, column 4, lines 1-11 and 13 must be greater than zero <i>when the corresponding lines in column 3 are greater than zero</i> . [12/01/2010b]
1140S	The amount reported on Worksheet S-3, Part IV, line 24 must be greater than zero. [12/01/2010b]
1145S	Worksheet S-3, Part V, columns 1 & 2, as applicable must be equal to or greater than zero. [01/01/2012b]
1150S	Worksheet S-3, Part V, if there is an amount in column 1 there must be an amount in column 4 for each respective line <i>and vice versa</i> . [01/01/2012b]
1160S	If Worksheet S-4 column 1, line 22 has data, then it must be five <i>digits, including leading zeros where applicable</i> . [07/31/2012]
1200S	Worksheet S-5, Line 13: If the response in column 1 = “Y”, then column 2 must be greater than zero. If the response in column 1 = “N”, then column 2 must = zero. [12/01/2010b]
1205S	If Worksheet S-5, line 10, column 1 is “Y”, then column 2 must be greater than or equal to 1. There must be a subscript on line 11 equal to the number entered on line 10, column 2. If line 10, column 1 is “N”, there cannot be any subscripts on line 11. [12/01/2010b]
1210S	Worksheet S-7: Column 2, sum of lines 1 through 99 must agree with Worksheet S-3, Part I, column 4, line 1. [12/01/2010b]
1000A	Worksheet A, columns 1 and 2, line 100 must be greater than zero. [12/01/2010b]
1015A	On Worksheet A, line 81 column 2 and the corresponding reclassifications and adjustments must equal zero. On lines 80 and 82, respectively, the sum of columns 1 and 2 and the corresponding reclassifications and adjustments must equal zero. [12/01/2010b]

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<u>Reject Code</u>	<u>Condition</u>
1020A	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). [12/01/2010b]
1025A	For each line on Worksheet A-6, if there is an entry in columns 4 <i>and/or</i> , 5, <i>there must be an entry in columns 1 and 3, and if there is an entry in columns 8 and/or 9, there must be an entry in columns 1 and 7. All entries in column 1 must be an UPPER CASE Alpha Character. All entries must be valid, for example, no salary adjustments in columns 4 and/or 8, for capital lines 1 &amp; 2 of Worksheet A.</i> [12/01/2010b]
1040A	For Worksheet A-8 adjustments on lines 1-7, 9-11, and 13-24, if column 2 has an entry, then columns 1 and 4 must have entries and <i>for lines 25-99 and subscripts, if column 2 has an entry, then</i> all four columns (0, 1, 2 and 4) for that line must have entries. [12/01/2010b]
1041A	The total Utilization Review amount shown on Worksheet E, Part I, Line 10, may not be greater than the amount on Worksheet A-8, line 22. (Absolute value of line 22) [12/01/2010b]
1045A	If Worksheet A-8-1, Part I, either of columns 4 or 5, lines 1 through 9 does not equal zero, then columns 1 <i>and 3</i> of the corresponding line must be present. [12/01/2010b]
1050A	On Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5. If column 5 is greater than zero, column 6, and column 7 must be greater than zero. Transfer only the total on line 100, column 18 to Worksheet A-8, column 2 [12/01/10b]
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [12/01/2010b]
1005B	Worksheet B, Part I, column 18, line 100 must be greater than zero. [12/01/2010b]
1010B	For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B-1, columns 1 through 15, line 102), 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 column, including any reconciliation column that uses accumulated cost as its basis for allocation. [12/01/2010b]

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- 1015B For any column *that* uses accumulated cost as its basis of allocation (Worksheet B-1), *if there is a negative one (-1) in the accumulated cost column, then there may not be an amount in the reconciliation column for the same cost center line.* [12/01/2010b]
- 1010C On Worksheet C, all amounts in columns 1 and 2, respectively, line 100 must be greater than or equal to zero. [12/01/2010b]
- 1000D On Worksheet D, all amounts must be greater than or equal to zero. [12/01/2010b]
- 1005D The total charges on Worksheet C, column 2, *lines 40-48, 50-52 and 60-71* must be greater than, or equal to the sum of Worksheet D, Part I, *columns 2 and 3, lines 40-48, 50-52 and 60-71 respectively. Worksheet C, column 2, line 49 must be greater than, or equal to the sum of Worksheet D, Part I, columns 2 and 3, line 49,*, plus Worksheet D, Part II, line 2. [12/01/2010b]
- 1000H Worksheet H-2 Part I: Column 0 line 21 must equal Worksheet A column 7 line 70. [12/01/2010b]
- 1005H Worksheet H-2 Part I: sum of columns 0-3, 4-15, line 21 must equal the corresponding columns on Worksheet B Part I, line 70 and its subscripted lines, respectively. [12/01/2010b]
- 1010H Worksheet H-2, Part II: sum of lines 1-20 for each of columns 1-3, and 4-15, must equal the corresponding columns on Worksheet B-1, line 70 and its subscripted lines, respectively. Include reconciliation and accumulated cost columns with negative one entries only. [12/01/2010b]
- 1015H Worksheet H-3, Part I, column 4, sum of lines 1 through 6, must equal total visits reported on Worksheet S-3, Part I, column 7, line 4. [12/01/2010b]
- 1020H The sum of title XVIII visits, columns 6 and 7 on Worksheet H-3, Part I, must equal, the corresponding amounts on Worksheet S-4, lines *23, 25, 27, 29, 31 and 33*, respectively. *Also, Worksheet H-3, Part I, lines 8 through 13, columns 2 and 3, sum of all CBSA's, for each respective discipline, must equal the total visits for the same respective discipline, on lines 1 through 6, columns 6 and 7.* [12/01/2010b]
- 1000I If Worksheet I-1 is present, then Worksheet S-5 must be present and vice versa. [12/01/2010b]
- 1010I If Worksheet S-5, line 12 equals "Y", Worksheet I-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-5, line *12* equals "N", Worksheet I-2, column 3, lines 1, 2, and 3 must contain the values 4200, 2100, and 2100. Apply this edit to both the RHC and FQHC components. [12/01/2010b]
- 1020I The sum of Worksheet I-1, column 7, lines 1-9, 11-13, 15-19, 23-26, and 29-30 must equal the amount on Worksheet A, column 7, RHC/FQHC as appropriate. [12/01/2010b]



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1025I	The sum of Worksheet I-3, line 15.02, columns 1 and 2, must be less than or equal to line 15.01. [12/01/2010b]
1000J	Worksheet J-1 Part I: sum of columns 0-3, and 4-15, line 22 must equal the corresponding columns on Worksheet B Part I, line 73 and its subscripted lines, respectively. [12/01/2010b]
1010J	Worksheet J-1 Part II: sum of lines 1-21 for each of columns 1-3, and 4-15, must equal the corresponding columns on Worksheet B-I, line 73 and its subscripted lines, respectively. Include reconciliation and accumulated cost columns with negative one entries only. [12/01/2010b]
1000K	Worksheet K, column 10, line 39, must equal Worksheet A column 7 line 83 <i>and vice versa [07/31/2012]</i> .
1010K	Worksheet K-5 Part II: sum of lines 1-33 for each of columns 1-3, and 4-15, must equal the corresponding columns on Worksheet B-I, line 83 and its subscripted lines, respectively. Include reconciliation and accumulated cost columns with negative one entries only. [12/01/2010b]

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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 payments.

<u>Edit</u>	<u>Condition</u>
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [12/01/2010b]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [12/01/2010b]
2010	The cost center code (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique. [12/01/2010b]
2015	Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code. [12/01/2010b]
2025	All nonstandard cost center codes may be used on any standard subscripted 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 subscripted cost center lines of general service cost center. [12/01/2010b]
2030	The following standard cost centers listed below must be reported on the lines indicated and the corresponding cost center codes may appear only on the lines indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [12/01/2010b]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
CAP REL COSTS - BLDGS & FIXTURES	1	0100- <del>0149</del>
CAP REL COSTS - MOVEABLE EQUIPMENT	2	0200- <del>0249</del>
EMPLOYEE BENEFITS	3	0300- <del>0349</del>
SKILLED NURSING FACILITY	30	3000
NURSING FACILITY	31	3100
INTERMEDIATE CARE FACILITY/MENTALLY RETARDED	32	3200
OTHER LONG TERM CARE	33	3300
AMBULANCE	71	7100
MALPRACTICE PREMIUMS & PAID LOSSES	80	8000
INTEREST EXPENSE	81	8100
UTILIZATION REVIEW - SNF	82	8200
HOSPICE	83	8300-8304
GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90	9000- <del>9049</del>
BARBER & BEAUTY SHOP	91	9100- <del>9149</del>
PHYSICIANS-PRIVATE OFFICES	92	9200- <del>9249</del>
NONPAID WORKERS	93	9300-9349
PATIENTS-LAUNDRY	94	9400- <del>9449</del>

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<u>Edit</u>	<u>Condition</u>
2040	All calendar format dates must be edited for 10 character format, e.g., 06/22/2011 (MM/DD/YYYY).] [12/01/2010b]
2045	Administrative and general cost center code 0400-04 <del>4</del> 9 may appear only on line 4 and subscripts of line 4. [12/01/2010b]
2050	All dates must be possible, e.g., no "00", no "30" or "31" of February. [12/01/2010b]
2000S	The SNF certification date (Worksheet S-2, Part I, column 3, line 4) should be on or before the cost report beginning date (Worksheet S-2, Part I, column 1, line 14). [12/01/2010b]
2005S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [12/01/2010b]
2010S	Worksheet S-2, Part I, line 15 (type of control) must have a value of 1 through 13. [12/01/2010b]
2015S	The sum of column 1, lines 1-4, 7-11, 14-16, and 17-21 (Worksheet S-3, Part II) must be greater than zero. [12/01/2010b]
2115S	The amount on Worksheet S-3, Part II, column 3, line 17 <i>minus line 19</i> (total wage related costs), must be greater than 7.65 percent and less than 50.0 percent of the amount in column 3, sum of lines <i>13</i> (total <i>adjusted</i> salaries). [12/01/2010b]
2120S	If Worksheet S-2, part I, line 19 is Y for yes, then line 19.01 must be Y for yes. [12/01/2010b]
2150S	If Worksheet S-3, Part II (column 4, sum of lines 7 through 11 divided by the sum of line 1 minus the sum of lines 3 and 4) is greater than 5 percent, then Worksheet S-3, Part III, column 1, line 14 must equal the sum of the amounts on Worksheet A, column 1, lines 3 through <i>13, and</i> 15. [12/01/2010b]
2155S	If Worksheet S-3, Part II (column 4, sum of lines 7 through 11 divided by the sum of line 1 minus the sum of lines 3 and 4) is equal to or greater than 15 percent, then Worksheet S-3, Part III, columns 1 and 4 for line 14 should be greater than zero. [12/01/2010b]
2160S	If Worksheet S-3, Part III, column 4, line 14 is greater than zero, then those hours should be at least 20 percent but not more than 60 percent of Worksheet S-3, Part II, column 4, line 1. [12/01/2010b]
<i>2165S</i>	<i>Worksheet S-7, lines 101 through 105, for each line that includes an amount in column 1 and a percentage in column 2, a response must be included in column 3. [12/01/2010b]</i>

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- 2000A Worksheet A-6, column 1 (reclassification code) must be alpha characters. [12/01/2010b]
- 2005A For each line on Worksheet A-6, if there is an entry in column 1 and/or 3, there should be an entry in column 4 and/or 5, and if there is an entry in column 1 and/or 7, there should be an entry in column 8 and/or 9. [12/01/2010b]*
- 2025A For Worksheet A-8 if any one of columns 0, 1, or 4 for lines 25-99 and subscripts thereof has an entry, then all four columns for that line should have entries. [12/01/2010b]*
- 2041A For Worksheet A-7, line 7, the sum of columns 1 through 3, minus column 5 must be greater than zero. [12/01/2010b]
- 2046A If Worksheet S-2, Part I, lines 18 or 43 are "Y", Worksheet A-8-1, Part I, columns 4 or 5, sum of lines 1-9 must be greater than zero; and Part II, column 1, any one of lines 1-10 must contain any one of alpha characters A thru G. [12/01/2010b]*
- 2000B At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center with costs to allocate. This edit applies to all general service cost centers required and/or listed. [12/01/2010b]
- 2005B 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. [12/01/2010b]
- 2000G Total assets on Worksheet G (line 34, sum of columns 1-4) must equal total liabilities and fund balances (line 60, sum of columns 1-4). [12/01/2010b]
- 2010G Net income or loss (Worksheet G-3, column 1, line 31) should not equal zero. [12/01/2010b]
- 2015G Contractual allowances (Worksheet G-3, column 1, line 2) should not be negative. [07/31/2012]*

**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.