
Medicare

Provider Reimbursement Manual - Part 2, Provider Cost Reporting Forms and Instructions, Chapter 43, Form CMS-1984-14

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

Transmittal 2

Date: July 31 2015

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NEW COST REPORTING FORMS AND INSTRUCTIONS--EFFECTIVE DATE:
Hospice Cost Report changes effective for cost reporting periods beginning on or after
October 1, 2014.

This transmittal updates Chapter 43, Hospice Cost Report, (Form CMS-1984-14) to clarify and
correct the cost reporting forms and instructions.

Revisions include:

- Worksheet A: Shaded column 1 of line 70.
- Worksheet A-6: Modified form and instructions to separate reclassifications between salaries and other costs.
- Worksheets B and B-1: Removed shading from column 7 of line 17 for both Worksheet B and B-1. Modified column labels on Worksheet B-1.

ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: The electronic reporting
specifications are effective for cost reporting periods beginning on or after October 1, 2014.

For automated cost report software purposes transmittals 1 and 2 will be merged and
implemented simultaneously.

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.

Pub. 15-2-43

If the option to subscript A&G costs into more than one cost center is elected (in accordance with CMS Pub. 15-1, chapter 23, §2313), eliminate line 4. Begin numbering the subscripted A&G cost centers with line 4.01 and continue in sequential order.

Line 5 - Plant Operation and Maintenance.--This cost center includes expenses incurred in the operation and maintenance of the plant and equipment, maintaining general cleanliness and sanitation of plant, and protecting the employees, visitors, and agency property.

Plant operation and maintenance costs include the maintenance and service of utility systems such as heat, light, water, air conditioning and air treatment. This cost center also includes the cost of maintenance and repair of building, parking facilities and equipment, painting, elevator maintenance, performance of minor renovation of buildings, and equipment. The maintenance of grounds, such as landscape and paved areas, streets on the property, sidewalk, fenced areas, fencing, external recreation areas and parking facilities, is part of this cost center. The costs of maintaining the safety and well-being of personnel, visitors and the provider's facilities are also included in this cost center.

Line 6 - Laundry and Linen Service.--This cost center includes the cost of routine laundry and linen services whether performed in-house or by outside contractors.

Line 7 - Housekeeping.--This cost center includes the cost of routine housekeeping activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas and otherwise maintaining patient and non-patient care areas.

Line 8 - Dietary.--This cost center includes the cost of preparing meals for patients. Do not include the cost of dietary counseling in this cost center; report dietary counseling on line 35.

Line 9 - Nursing Administration.--This cost center includes the cost of overall management and direction of the nursing services. Do not include the cost of direct nursing services reported on lines 27 through 29. The salary cost of direct nursing services, including the salary cost of nurses who render direct service in more than one patient care area, is directly assigned to the various patient care cost centers in which the services were rendered. However, if the hospice accounting system fails to specifically identify all direct nursing services to the applicable direct patient care cost centers, then the salary cost of all direct nursing service is included in this cost center.

Line 10 - Routine Medical Supplies.--This cost center includes the cost of supplies used in the normal course of caring for patients, such as gloves, masks, swabs, or glycerin sticks, that generally are not traceable to individual patients. Do not include the costs of non-routine medical supplies that can be traced to individual patients; report non-routine medical supplies on line 42.

Line 11 - Medical Records.--This cost center includes cost of the medical records department where patient medical records are maintained. The general library and the medical library are not included in this cost center but are included in the A & G cost center.

Line 12 - Staff Transportation.--This cost center includes the cost of owning or renting vehicles, public transportation expenses, parking, tolls, or payments to employees for driving their private vehicles to see patients or for other hospice business. Staff transportation costs do not include patient transportation costs; report patient transportation costs on line 39.

Line 13 - Volunteer Service Coordination.--This cost center includes the cost of the overall coordination of service volunteers including their recruitment and training costs of volunteers.

Line 14 - Pharmacy.--This cost center includes the costs of drugs (both prescription and OTC), pharmacy supplies, pharmacy personnel, and pharmacy services. Do not report the cost of palliative chemotherapy drugs on this line; report the cost of palliative chemotherapy on line 45.

Line 15 - Physician Administrative Services.--This cost center includes the costs for physicians' administrative and general supervisory activities that are included in the hospice payment rates. These activities include participating in the establishment, review and updating of plans of care, supervising care and services, conducting required face-to-face encounters for recertification, and establishing governing policies. These activities are generally performed by the physician serving as the medical director and the physician member of the interdisciplinary group. Nurse practitioners may not serve as or replace the medical director or physician member of the interdisciplinary group.

Line 17 - Patient/Residential Care Services.--Do not use this line on this worksheet. This cost center is used on Worksheet B to accumulate in-facility costs not separately identified as IRC, GIP, or residential care services that are not part of a separate and distinct residential care unit (e.g., depreciation related to in-facility areas that provide IRC, GIP or residential care). The amounts allocated to this cost center on Worksheet B are allocated to IRC, GIP, and residential care services that are not part of a separate and distinct residential care unit, based on in-facility days. This cost center does not include any costs related to contracted inpatient services.

When a residential care unit is separate and distinct and only used for resident care services (such as hospice home care provided in a residential unit), costs are reported directly on line 66.

Lines 18 through 24.--Reserved for future use.

4316. WORKSHEET A-6 - RECLASSIFICATIONS

This worksheet provides for the reclassification of costs to effect proper cost allocation under cost finding. For example:

- Reclassification of employee benefits expenses (e.g., personnel department, employee health service, hospitalization insurance, workers compensation, employee group insurance, social security taxes, unemployment taxes, annuity premiums, past service benefits, and pensions) included in the A & G cost center.
- Reclassification from Worksheet A-4 (GIP) to Worksheet A-3 (IRC) of any IRC RN expenses included in the registered nurse cost center on Worksheet A-4.

Column 1.--Identify each reclassification adjustment by assigning an alpha character (e.g., A, B, C) in column 1. Do not use numeric designations.

Columns 2, 3, 4, and 4.01.--For each increase reclassification, enter the amount *of the reclassification related to salary costs* in column 4, *and/or the amount of the reclassification related to other costs in column 4.01*; the Worksheet A cost center line number reference in column 3; and the corresponding cost center description in column 2.

Columns 5, 6, 7, and 7.01.--For each decrease reclassification, enter the amount *of the reclassification related to salary costs* in column 7, *and/or the amount of the reclassification related to other costs in column 7.01*; the Worksheet A cost center line number reference in column 6; and the corresponding cost center description in column 5.

Column 8.--Enter the LOC worksheet indicator using 1, 2, 3 or 4 when a reclassification affects a direct patient care service cost center (lines 25 through 46). If a reclassification affects more than one LOC, report each entry as a separate line to properly identify each LOC worksheet. The indicators are defined as follows:

<u>LOC Worksheet</u>	<u>LOC Worksheet Indicator</u>
Worksheet A-1	1
Worksheet A-2	2
Worksheet A-3	3
Worksheet A-4	4

For line 100, the sum of all increases in columns *4 and 4.01* must equal the sum of all decreases in columns *7 and 7.01*. Submit (with the cost report) copies of workpapers used to compute the reclassifications.

4318. WORKSHEET A-8 - ADJUSTMENTS TO EXPENSES

In accordance with 42 CFR 413.9(c)(3), where operating costs include amounts not related to patient care, specifically not reimbursable under the program, or flowing from the provision of luxury items or services (i.e., those items or services substantially in excess of or more expensive than those generally considered necessary for the provision of needed health services), such amounts are not allowable. This worksheet provides for the adjustments in support of those listed on Worksheet A, column 6. These adjustments, required under Medicare principles of reimbursement, are made on the basis of cost or, only if the cost (including direct cost and all applicable overhead) cannot be determined, amount received (revenue). If the total direct and indirect cost can be determined, enter the cost. Adjustments to expenses based on cost cannot be based on revenue in subsequent cost reporting periods. Submit documentation used to compute a cost adjustment with the cost report. Adjustments entered on this worksheet are to:

- reflect actual expenses incurred,
- record the recovery of expenses through sales, charges, or fees,
- adjust expenses in accordance with the Medicare principles of reimbursement, and
- adjust expenses for those items provided for separately in the cost apportionment process.

When an adjustment to an expense affects more than one cost center or more than one LOC, record the adjustment to each cost center or LOC on a separate line.

Column 1.--Enter the basis for each adjustment using "A" for cost or "B" for revenue.

Columns 2, 3, and 4.--For each adjustment, enter the amount in column 2, enter the Worksheet A cost center line number reference in column 4, and enter the corresponding cost center description in column 3.

Column 5.--For each adjustment, enter the LOC worksheet indicator (defined in §4316) using 1, 2, 3 or 4 when an adjustment affects a direct patient care service cost center (lines 25 through 46).

Line 1.--Enter the investment income applied against interest expense. (See CMS Pub. 15-1, chapter 2, §202.2.)

Line 2.--Enter the patient telephones adjustment on this line or establish a nonreimbursable cost center. When line 2 is used, the adjustment must be based on cost. Revenue cannot be used.

If the amount of any cost center on Worksheet A, column 7, has a negative balance, show this amount as a negative balance on Worksheet B, column 0. Allocate the costs from the overhead cost centers to applicable cost centers, including those with a negative balance. Close a general service cost center with a negative balance by entering the negative balance in parentheses on the first line and on line 100 of the column, and do not allocate. This enables Worksheet B, column 18, line 101, to cross foot to Worksheet B, column 0, line 101. After receiving costs from overhead cost centers, LOC cost centers with negative balances on Worksheet B, column 18, are not transferred to Worksheet C.

On Worksheet B-1, enter on the first available line of each column the total statistics applicable to the cost center being allocated (e.g., in column 1, Capital-Related Costs - Buildings and Fixtures, enter on line 1 the total square feet of buildings on which depreciation was taken). Use accumulated cost for allocating A&G expenses.

Such statistical base, including accumulated cost for allocating A&G expenses, does not include any statistics related to services furnished under arrangements except where:

- Both Medicare and non-Medicare costs of arranged for services are recorded in the hospice's books/records; or
- The contractor determines that the hospice is able to and does gross up the costs and charges for services to non-Medicare patients so that both cost and charges are recorded as if the hospice had furnished such services directly to all patients. (See CMS Pub. 15-1, chapter 23, §2314.)

For each cost center being allocated, enter that portion of the total statistical base applicable to each cost center receiving services. For each column, the sum of the statistics entered for cost centers receiving services must equal the total statistical base entered on the first line.

For each column on Worksheet B-1, enter on line 101, the total expenses of the cost center to be allocated. Obtain the total expenses from the first line of the corresponding column on Worksheet B, which includes the direct expenses from Worksheet B column 0 plus allocated costs from previously closed cost centers. Divide the amount entered on Worksheet B-1, line 101, by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier (rounded to six decimal places) on line 102.

Multiply the unit cost multiplier by that portion of the total statistical base applicable to each cost center receiving services and enter the result in the corresponding column and line on Worksheet B. For each column, the sum of the costs allocated (line 101) must equal the total cost on the first line.

After all the costs of the general service *cost centers* have been allocated on Worksheet B, enter *on each line of* column 18, the sum of the costs in columns 3A through column 17, for lines 50 through 71. The total costs entered in column 18, line 101, must equal the total costs entered in column 0, line 101.

COLUMN DESCRIPTIONS

Column 0.--For each cost center except the direct patient care cost centers (lines 25 through 46), enter the total direct costs from Worksheet A, column 7. For the direct patient care cost centers, enter the total direct costs as follows:

<u>From column 7, line 100 of:</u>	<u>To Worksheet B, column 0:</u>
Worksheet A-1	Line 50
Worksheet A-2	Line 51
Worksheet A-3	Line 52
Worksheet A-4	Line 53

Column 3A.--For each cost center, enter the sum of columns 0 through 3. The sum for each cost center is the accumulated cost and, unless an adjustment is required, is the Worksheet B-1, column 4, statistic for allocating A&G costs.

If an adjustment to the accumulated cost statistic on Worksheet B-1, column 4, is required to properly allocate A&G costs, enter the adjustment amount on Worksheet B-1, column 4A, for the applicable cost center. For example, when the hospice contracts for IRC or GIP services and the contractual costs include A&G costs, the contractual costs reported on Worksheet A-3, column 7, line 25, or Worksheet A-4, column 7, line 25, may be used to reduce the accumulated cost statistic on Worksheet B-1, column 4A, line 52, or line 53, respectively.

For each cost center, the accumulated cost statistic on Worksheet B-1, column 4, is the difference between the amount on Worksheet B, column 3A, and the adjustment amount on Worksheet B-1, column 4A. Accumulated cost for A&G is not included in the total statistic for the A&G cost center; therefore, transfer the amount on Worksheet B, column 3A, line 4, to Worksheet B-1, column 4A, line 4.

The total accumulated cost statistic for Worksheet B-1, column 4, line 4, is the difference between the total on Worksheet B, column 3A, line 101, and the amounts in column 4A of Worksheet B-1.

A negative cost center balance in the statistics for allocating A&G expenses causes an improper distribution of this overhead cost center. Negative balances are excluded from the allocation statistics when A&G expenses are allocated on the basis of accumulated cost.

Column 18.--Transfer the amounts on lines 50 through 53 as follows:

<u>From Worksheet B, column 18:</u>	<u>To Worksheet C, column 3:</u>
Line 50	Line 1
Line 51	Line 6
Line 52	Line 11
Line 53	Line 16

4330. WORKSHEET C - CALCULATION OF PER DIEM COST

Worksheet C calculates the average cost per diem by level of care and in total.

Line 1.--Enter in column 3, the total CHC cost from Worksheet B, column 18, line 50.

Line 2.--Enter in column 3, the total CHC days from Worksheet S-1, column 4, line 30.

Line 3.--Enter in column 3, the average CHC cost per diem by dividing column 3, line 1, by column 3, line 2.

Line 4.--Enter in column 1, the *title XVIII* - Medicare CHC days from Worksheet S-1, column 1, line 30. Enter in column 2, the *title XIX* - Medicaid CHC days from Worksheet S-1, column 2, line 30.

Line 5.--Enter in column 1, the *title XVIII* - Medicare program cost calculated by multiplying column 3, line 3, by column 1, line 4. Enter in column 2 the *title XIX* - Medicaid program cost calculated by multiplying column 3, line 3, by column 2, line 4.

Line 6.--Enter in column 3, the total RHC cost from Worksheet B, column 18, line 51.

Line 7.--Enter in column 3, the total RHC days from Worksheet S-1, column 4, line 31.

Line 8.--Enter in column 3, the average RHC cost per diem by dividing column 3, line 6, by column 3, line 7.

Line 9.--Enter in column 1, the *title XVIII* - Medicare RHC days from Worksheet S-1, column 1, line 31. Enter in column 2, the *title XIX* - Medicaid RHC days from Worksheet S-1, column 2, line 31.

Line 10.--Enter in column 1, the *title XVIII* - Medicare program cost calculated by multiplying column 3, line 8, by column 1, line 9. Enter in column 2, the *title XIX* - Medicaid program cost calculated by multiplying column 3, line 8, by column 2, line 9.

Line 11.--Enter in column 3, the total IRC cost from Worksheet B, column 18, line 52.

COST ALLOCATION - STATISTICAL BASIS					PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B-1	
Cost Center Descriptions	CAP REL BLDG & FIX SQUARE FEET	CAP REL MVBLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL ACCUM. COST	PLANT OP & MAINT SQUARE FEET	LAUNDRY & LINEN IN-FACIL ITY DAYS	HOUSE- KEEPING SQUARE FEET	DIETARY IN-FACIL ITY DAYS
	1	2	3	4A	4	5	6	7	8
GENERAL SERVICE COST CENTERS									
1 Cap Rel Costs - Bldg & Fixt									1
2 Cap Rel Costs - Mvble Equip									2
3 Employee Benefits Department									3
4 Administrative & General									4
5 Plant Operation & Maintenance									5
6 Laundry & Linen Service									6
7 Housekeeping									7
8 Dietary									8
9 Nursing Administration									9
10 Routine Medical Supplies									10
11 Medical Records									11
12 Staff Transportation									12
13 Volunteer Service Coordination									13
14 Pharmacy									14
15 Physician Administrative Services									15
16 Other General Service (specify)									16
17 Patient/Residential Care Services									17
LEVEL OF CARE									
50 Continuous Home Care									50
51 Routine Home Care									51
52 Inpatient Respite Care									52
53 General Inpatient Care									53

COST ALLOCATION - STATISTICAL BASIS					PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B-1		
Cost Center Descriptions	CAP REL BLDG & FIX SQUARE FEET	CAP REL MVBLE EQUIP DOLLAR VALUE	EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	RECONCIL- IATION	ADMINIS- TRATIVE & GENERAL ACCUM. COST	PLANT OP & MAINT SQUARE FEET	LAUNDRY & LINEN IN-FACIL ITY DAYS	HOUSE- KEEPING SQUARE FEET	DIETARY IN-FACIL ITY DAYS	
	1	2	3	4A	4	5	6	7	8	
NONREIMBURSABLE COST CENTERS										
60	Bereavement Program									60
61	Volunteer Program									61
62	Fundraising									62
63	Hospice/Palliative Medicine Fellows									63
64	Palliative Care Program									64
65	Other Physician Services									65
66	Residential Care									66
67	Advertising									67
68	Telehealth/Telemonitoring									68
69	Thrift Store									69
70	Nursing Facility Room & Board									70
71	Other Nonreimbursable (specify)									71
100	Negative Cost Center									100
101	Cost to be allocated (per Wkst. B)									101
102	Unit cost multiplier									102

COST ALLOCATION - STATISTICAL BASIS						PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B-1	
Cost Center Descriptions	NURSING ADMINIS- TRATION DIRECT NURS. HRS.	ROUTINE MEDICAL SUPPLIES PATIENT DAYS	MEDICAL RECORDS PATIENT DAYS	STAFF TRANS- PORTATION MILEAGE	VOLUNTEER SVC COOR- DINATION HOURS OF SERVICE	PHARMACY CHARGES	PHYSICIAN ADMINISTRA- TIVE SVCS PATIENT DAYS	OTHER GENERAL SERVICE SPECIFY BASIS	PATIENT/ RESIDENTIAL CARE SVCS IN-FACIL ITY DAYS	TOTAL
	9	10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS										
1 Cap Rel Costs - Bldg & Fixt										1
2 Cap Rel Costs - Mvble Equip										2
3 Employee Benefits Department										3
4 Administrative & General										4
5 Plant Operation & Maintenance										5
6 Laundry & Linen Service										6
7 Housekeeping										7
8 Dietary										8
9 Nursing Administration										9
10 Routine Medical Supplies										10
11 Medical Records										11
12 Staff Transportation										12
13 Volunteer Service Coordination										13
14 Pharmacy										14
15 Physician Administrative Services										15
16 Other General Service (specify)										16
17 Patient/Residential Care Services										17
LEVEL OF CARE										
50 Continuous Home Care										50
51 Routine Home Care										51
52 Inpatient Respite Care										52
53 General Inpatient Care										53

COST ALLOCATION - STATISTICAL BASIS						PROVIDER CCN:		PERIOD : FROM: TO:		WORKSHEET B-1	
Cost Center Descriptions	NURSING ADMINIS- TRATION DIRECT NURS. HRS.	ROUTINE MEDICAL SUPPLIES PATIENT DAYS	MEDICAL RECORDS PATIENT DAYS	STAFF TRANS- PORTATION MILEAGE	VOLUNTEER SVC COOR- DINATION HOURS OF SERVICE	PHARMACY CHARGES	PHYSICIAN ADMINISTRA- TIVE SVCS PATIENT DAYS	OTHER GENERAL SERVICE SPECIFY BASIS	PATIENT/ RESIDENTIAL CARE SVCS IN-FACIL ITY DAYS	TOTAL	
	9	10	11	12	13	14	15	16	17	18	
NONREIMBURSABLE COST CENTERS											
60 Bereavement Program											60
61 Volunteer Program											61
62 Fundraising											62
63 Hospice/Palliative Medicine Fellows											63
64 Palliative Care Program											64
65 Other Physician Services											65
66 Residential Care											66
67 Advertising											67
68 Telehealth/Telemonitoring											68
69 Thrift Store											69
70 Nursing Facility Room & Board											70
71 Other Nonreimbursable (specify)											71
100 Negative Cost Center											100
101 Cost to be allocated (per Wkst. B)											101
102 Unit cost multiplier											102

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Completion of this report is viewed as a condition of your provider agreement.

FORM APPROVED
OMB NO. 0938-0758

HOSPICE COST AND DATA REPORT	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET S PARTS I & II
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PART I - COST REPORT STATUS

		1	2	3
Provider use only	1	Electronic filed cost report	ECR Date:	ECR Time:
	2	Manually submitted cost report		
	3	Number of times cost report has been amended		
	4	Medicare utilization		
Contractor use only:	5	Cost report status [1] As Submitted [2] Reserved [3] Reserved [4] Reserved [5] Amended		
	6	Date received		
	7	Contractor number		
	8	First cost report for this provider CCN		
	9	Last cost report for this provider CCN		
	10	Reserved		
	11	Contractor vendor code		
	12	Reserved		

PART II - CERTIFICATION

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDERS

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

OFFICER OR ADMINISTRATOR OF PROVIDER

Printed Name _____ Signed _____

Title _____ Date _____

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0758. The time required to complete this information collection is estimated 188 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

HOSPICE IDENTIFICATION DATA				PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET S-1 PART I
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PART I - IDENTIFICATION DATA

1	Name					1
2	Street address			P.O. Box:		2
3	City	State:	ZIP Code:			3
4	County					4
5	CCN					5
6	Date hospice began operation					6
		Title XVIII - Medicare	Title XIX - Medicaid			
7	Certification date					7
		From	To			
8	Cost reporting period					8

Malpractice Insurance Information

9	Is this facility legally required to carry malpractice insurance? Enter "Y" for yes or "N" for no.					9
10	Enter 1 if the malpractice insurance is a claims-made policy. Enter 2 if the malpractice insurance is an occurrence policy.					10
		Premiums	Paid Losses	Self-Insurance		
11	Amounts of malpractice premiums, paid losses, and self-insurance					11
12	Are malpractice premiums and paid losses reported in a cost center other than A&G? If yes, submit supporting schedule listing cost centers and amounts contained therein.					12

Home Office Information

		Y / N	Home Office Number			
13	Are home office costs (as defined in CMS Pub. 15-1, §2150ff) claimed? Enter "Y" for yes or "N" for no in col. 1. If yes, enter the home office number in col. 2. (see instructions)					13
14	Home office name					14
15	Street address	P.O. Box:				15
16	City	State:	ZIP Code:			16
17	Home office contractor name					17
18	Home office contractor number					18

Other Information

19	Type of control (see instructions)					19
20	Number of CBSAs where Medicare covered services were provided during the cost reporting period					20
21	List each CBSA code where Medicare covered hospices services were provided during the cost reporting period (line 21 contains the first code)					21

HOSPICE IDENTIFICATION DATA	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET S-1 PARTS II & III
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PART II - STATISTICAL DATA

	UNDULICATED DAYS				
	Title XVIII - Medicare	Title XIX - Medicaid	Other	Total	
	1	2	3	4	
30	Continuous Home Care				30
31	Routine Home Care				31
32	Inpatient Respite Care				32
33	General Inpatient Care				33
34	Total Hospice Days				34

PART III - CONTRACTED STATISTICAL DATA

	UNDULICATED DAYS				
	Title XVIII - Medicare	Title XIX - Medicaid	Other	Total	
	1	2	3	4	
40	Inpatient Respite Care				40
41	General Inpatient Care				41

HOSPICE REIMBURSEMENT QUESTIONNAIRE		PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET S-2
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PROVIDER ORGANIZATION AND OPERATION

		Y / N	DATE	V/I	
		1	2	3	
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? Enter "Y" for yes or "N" for no in column 1. If yes, enter the date of the change in column 2. (see instructions)				1
2	Has the provider terminated participation in the Medicare program? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the termination date. If yes, enter in column 3, "V" for voluntary or "I" for involuntary.				2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that were related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? Enter "Y" for yes or "N" for no in column 1. (see instructions)				3

FINANCIAL DATA AND REPORTS

		Y / N	A / C / R	DATE	
		1	2	3	
4	Column 1: Were the financial statements prepared by a certified public accountant? Enter "Y" for yes or "N" for no. Column 2: If yes, enter in column 2: "A" for audited, "C" for compiled, or "R" for reviewed. Submit complete copy of financial statements or enter date available in column 3. (see instructions) If no, see instructions.				4
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? Enter "Y" for yes or "N" for no in column 1. If yes, submit reconciliation.				5

HOSPICE REIMBURSEMENT QUESTIONNAIRE		PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET S-2
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PS & R REPORT DATA

		Y / N	DATE	
		1	2	
6	Was the cost report prepared using the PS&R report only? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the paid-through date of the PS&R report used to prepare the cost report. (see instructions.)			6
7	Was the cost report prepared using the PS&R report for totals and the provider's records for allocation? Enter "Y" for yes or "N" for no in col.1. If yes, enter in col. 2 the paid-through date of the PS&R report. (see instructions)			7
8	If line 6 or 7 is yes, were adjustments made to PS&R report data for additional claims that have been billed but are not included on the PS&R report used to file the cost report? Enter "Y" for yes or "N" for no. If yes, see instructions.			8
9	If line 6 or 7 is yes, were adjustments made to PS&R report data for corrections of other PS&R report information? Enter "Y" for yes or "N" for no. If yes, see instructions.			9
10	If line 6 or 7 is yes, were adjustments made to PS&R report data for Other? Enter "Y" for yes or "N" for no. If yes, describe the other adjustments: _____			10
11	Was the cost report prepared only using the provider's records? Enter "Y" for yes or "N" for no. If yes, see instructions.			11

COST REPORT PREPARER CONTACT INFORMATION

12	First name	Last name	Title	12
13	Employer			13
14	Telephone number	Email address		14

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A			
			SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)			
			1	2	3	4	5	6	7	
GENERAL SERVICE COST CENTERS										
1	0100	Cap Rel Costs - Bldg & Fixt*								1
2	0200	Cap Rel Costs - Mvble Equip*								2
3	0300	Employee Benefits Department*								3
4	0400	Administrative & General*								4
5	0500	Plant Operation & Maintenance*								5
6	0600	Laundry & Linen Service*								6
7	0700	Housekeeping*								7
8	0800	Dietary*								8
9	0900	Nursing Administration*								9
10	1000	Routine Medical Supplies*								10
11	1100	Medical Records*								11
12	1200	Staff Transportation*								12
13	1300	Volunteer Service Coordination*								13
14	1400	Pharmacy*								14
15	1500	Physician Administrative Services*								15
16		Other General Service (specify)*								16
17	1700	Patient/Residential Care Services								17
DIRECT PATIENT CARE SERVICE COST CENTERS										
25	2500	Inpatient Care - Contracted**								25
26	2600	Physician Services**								26
27	2700	Nurse Practitioner**								27
28	2800	Registered Nurse**								28
29	2900	LPN/LVN**								29
30	3000	Physical Therapy**								30
31	3100	Occupational Therapy**								31
32	3200	Speech/Language Pathology**								32
33	3300	Medical Social Services**								33
34	3400	Spiritual Counseling**								34
35	3500	Dietary Counseling**								35
36	3600	Counseling - Other**								36
37	3700	Hospice Aide and Homemaker Services**								37
38	3800	Durable Medical Equipment/Oxygen**								38
39	3900	Patient Transportation**								39

* Transfer the amounts in column 7 to Wkst. B, col. 0, line as appropriate.

** See instructions. Do not transfer the amounts in col. 7 to Wkst. B.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A
	SALARIES	OTHER	TOTAL (col. 1 through col. 5)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)
	1	2	3	4	5	6	7
DIRECT PATIENT CARE SERVICE COST CENTERS (Cont.)							
40	4000	Imaging Services**					40
41	4100	Labs and Diagnostics**					41
42	4200	Medical Supplies - Non-routine**					42
43	4300	Outpatient Services**					43
44	4400	Palliative Radiation Therapy**					44
45	4500	Palliative Chemotherapy**					45
46		Other Patient Care Services (specify)**					46
NONREIMBURSABLE COST CENTERS							
60	6000	Bereavement Program*					60
61	6100	Volunteer Program*					61
62	6200	Fundraising*					62
63	6300	Hospice/Palliative Medicine Fellows*					63
64	6400	Palliative Care Program*					64
65	6500	Other Physician Services*					65
66	6600	Residential Care *					66
67	6700	Advertising*					67
68	6800	Telehealth/Telemonitoring*					68
69	6900	Thrift Store*					69
70	7000	Nursing Facility Room & Board*					70
71		Other Nonreimbursable (specify)*					71
100		Total					100

* Transfer the amounts in column 7 to Wkst. B, col. 0, line as appropriate.

** See instructions. Do not transfer the amounts in col. 7 to Wkst. B.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES CONTINUOUS HOME CARE					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-1	
	SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)	
	1	2	3	4	5	6	7	
DIRECT PATIENT CARE SERVICE COST CENTERS								
25	Inpatient Care - Contracted							25
26	Physician Services							26
27	Nurse Practitioner							27
28	Registered Nurse							28
29	LPN/LVN							29
30	Physical Therapy							30
31	Occupational Therapy							31
32	Speech/Language Pathology							32
33	Medical Social Services							33
34	Spiritual Counseling							34
35	Dietary Counseling							35
36	Counseling - Other							36
37	Hospice Aide and Homemaker Services							37
38	Durable Medical Equipment/Oxygen							38
39	Patient Transportation							39
40	Imaging Services							40
41	Labs and Diagnostics							41
42	Medical Supplies - Non-routine							42
43	Outpatient Services							43
44	Palliative Radiation Therapy							44
45	Palliative Chemotherapy							45
46	Other Patient Care Svc (specify)							46
100	Total *							100

* Transfer the amount in column 7 to Wkst. B, col. 0, line 50.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES ROUTINE HOME CARE					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-2
	SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)
	1	2	3	4	5	6	7
DIRECT PATIENT CARE SERVICE COST CENTERS							
25	Inpatient Care - Contracted						25
26	Physician Services						26
27	Nurse Practitioner						27
28	Registered Nurse						28
29	LPN/LVN						29
30	Physical Therapy						30
31	Occupational Therapy						31
32	Speech/Language Pathology						32
33	Medical Social Services						33
34	Spiritual Counseling						34
35	Dietary Counseling						35
36	Counseling - Other						36
37	Hospice Aide and Homemaker Services						37
38	Durable Medical Equipment/Oxygen						38
39	Patient Transportation						39
40	Imaging Services						40
41	Labs and Diagnostics						41
42	Medical Supplies - Non-routine						42
43	Outpatient Services						43
44	Palliative Radiation Therapy						44
45	Palliative Chemotherapy						45
46	Other Patient Care Svc (specify)						46
100	Total *						100

* Transfer the amount in column 7 to Wkst. B, col. 0, line 51.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES INPATIENT RESPITE CARE					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-3
	SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)
	1	2	3	4	5	6	7
DIRECT PATIENT CARE SERVICE COST CENTERS							
25	Inpatient Care - Contracted						25
26	Physician Services						26
27	Nurse Practitioner						27
28	Registered Nurse						28
29	LPN/LVN						29
30	Physical Therapy						30
31	Occupational Therapy						31
32	Speech/Language Pathology						32
33	Medical Social Services						33
34	Spiritual Counseling						34
35	Dietary Counseling						35
36	Counseling - Other						36
37	Hospice Aide and Homemaker Services						37
38	Durable Medical Equipment/Oxygen						38
39	Patient Transportation						39
40	Imaging Services						40
41	Labs and Diagnostics						41
42	Medical Supplies - Non-routine						42
43	Outpatient Services						43
44	Palliative Radiation Therapy						44
45	Palliative Chemotherapy						45
46	Other Patient Care Svc (specify)						46
100	Total *						100

* Transfer the amount in column 7 to Wkst. B, col. 0, line 52.

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES GENERAL INPATIENT CARE					PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-4
	SALARIES	OTHER	SUBTOTAL (col. 1 plus col. 2)	RECLASSI- FICATIONS	SUBTOTAL	ADJUST- MENTS	TOTAL (col. 5 ± col. 6)
	1	2	3	4	5	6	7
DIRECT PATIENT CARE SERVICE COST CENTERS							
25	Inpatient Care - Contracted						25
26	Physician Services						26
27	Nurse Practitioner						27
28	Registered Nurse						28
29	LPN/LVN						29
30	Physical Therapy						30
31	Occupational Therapy						31
32	Speech/Language Pathology						32
33	Medical Social Services						33
34	Spiritual Counseling						34
35	Dietary Counseling						35
36	Counseling - Other						36
37	Hospice Aide and Homemaker Services						37
38	Durable Medical Equipment/Oxygen						38
39	Patient Transportation						39
40	Imaging Services						40
41	Labs and Diagnostics						41
42	Medical Supplies - Non-routine						42
43	Outpatient Services						43
44	Palliative Radiation Therapy						44
45	Palliative Chemotherapy						45
46	Other Patient Care Svc (specify)						46
100	Total *						100

* Transfer the amount in column 7 to Wkst. B, col. 0, line 53.

RECLASSIFICATIONS	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-6
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EXPLANATION OF RECLASSIFICATION(S)	Code (1)	INCREASES				DECREASES				LOC <i>Wkst.</i> Indicator
		Cost Center	Line No.	Amount		Cost Center	Line No.	Amount		
				<i>Salary</i>	<i>Other</i>			<i>Salary</i>	<i>Other</i>	
1	1	2	3	4	<i>4.01</i>	5	6	7	<i>7.01</i>	8
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
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25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
100	Total reclassifications									100

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
 Transfer the amounts in columns 4, *4.01*, 7, and *7.01* to Wkst. A, col. 4, lines as appropriate.

ADJUSTMENTS TO EXPENSES	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-8
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	DESCRIPTION ⁽¹⁾	Basis for Adjustment ⁽²⁾	AMOUNT	EXPENSE CLASSIFICATION ON WKST. A TO / FROM WHICH THE AMOUNT IS TO BE ADJUSTED		LOC WS Indicator	
				Cost Center	Line No.		
				1	2		3
1	Investment income on restricted funds (chapter 2)						1
2	Telephone services (pay stations excluded) (chapter 21)						2
3	Adjustment resulting from transactions with related organizations (chapter 10) and home office costs (chapter 21)	Wkst. A-8-1					3
4	Revenue - employee and guest meals	B		Dietary	8		4
5	Income from imposition of interest, finance or penalty charges (chapter 21)	B		Administrative and General	4		5
6	Bad debts included on trial balance	A					6
7	Patient personal purchases						7
8	Depreciation - buildings and fixtures			Buildings & Fixtures	1		8
9	Depreciation - movable equipment			Movable Equipment	2		9
10	Revenue - State-redirected room and board	B		Nursing Facility Room & Board	70		10
11	Other adjustments (specify) ⁽³⁾						11
50	TOTAL (sum of lines 1 through 49) (transfer to Wkst. A, col. 6, line 100)						50

⁽¹⁾ Description - all chapter references in this column pertain to CMS Pub. 15-1
⁽²⁾ Basis for adjustment (see instructions)
 A. Costs - if cost, including applicable overhead, can be determined
 B. Amount Received - if cost cannot be determined
⁽³⁾ Additional adjustments may be made on lines 11 thru 49 and subscripts thereof.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET A-8-1
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	Wkst. A Line Number	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A	Net Adjustments (col. 4 minus col. 5) *	LOC WS Indicator
	1	2	3	4	5	6	7
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10	TOTALS (sum of lines 1 through 9) (transfer col. 6, line 10 to Wkst. A-8, col. 2, line 3)						10

* Transfer amounts in col. 6, lines 1 through 9 (and subscripts as appropriate) to Wkst. A, col. 6, lines as indicated in col. 1. Positive amounts increase cost and negative amounts decrease cost. For related organization or home office cost which has not been posted to Wkst. A, col. 1 and/or col. 2, report the amount allowable in col. 4 above.

PART II - INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND / OR HOME OFFICE

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicare Services and its contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

	Symbol ⁽¹⁾	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
				Name	Percentage of Ownership	Type of Business	
	1	2	3	4	5	6	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10

- ⁽¹⁾ Use the followings symbols to indicate interrelationship to related organizations:
- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
 - B. Corporation, partnership or other organization has financial interest in provider.
 - C. Provider has financial interest in corporation, partnership, or other organization.
 - D. Director, officer, administrator or key person of provider or organization.
 - E. Individual is director, officer, administrator or key person of provider and related organization.
 - F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider.
 - G. Other (financial or non-financial) specify _____

COST ALLOCATION						PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B	
Cost Center Descriptions	NET EXPENSES FOR ALLOC.	CAP REL BLDG & FIX	CAP REL MVBLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (sum of col. 0 through col. 3)	ADMINIS-TRATIVE & GENERAL	PLANT OP & MAINT	LAUNDRY & LINEN	HOUSE-KEEPING	DIETARY
	0	1	2	3	3A	4	5	6	7	8
GENERAL SERVICE COST CENTERS										
1 Cap Rel Costs - Bldg & Fixt										
2 Cap Rel Costs - Mvble Equip										
3 Employee Benefits Department										
4 Administrative & General										
5 Plant Operation & Maintenance										
6 Laundry & Linen Service										
7 Housekeeping										
8 Dietary										
9 Nursing Administration										
10 Routine Medical Supplies										
11 Medical Records										
12 Staff Transportation										
13 Volunteer Service Coordination										
14 Pharmacy										
15 Physician Administrative Services										
16 Other General Service (specify)										
17 Patient/Residential Care Services										
LEVEL OF CARE										
50 Continuous Home Care										
51 Routine Home Care										
52 Inpatient Respite Care										
53 General Inpatient Care										

COST ALLOCATION						PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B		
Cost Center Descriptions	NET EXPENSES FOR ALLOC.	CAP REL BLDG & FIX	CAP REL MVBLE EQUIP	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (sum of col. 0 through col. 3)	ADMINIS-TRATIVE & GENERAL	PLANT OP & MAINT	LAUNDRY & LINEN	HOUSE-KEEPING	DIETARY	
	0	1	2	3	3A	4	5	6	7	8	
NONREIMBURSABLE COST CENTERS											
60 Bereavement Program											60
61 Volunteer Program											61
62 Fundraising											62
63 Hospice/Palliative Medicine Fellows											63
64 Palliative Care Program											64
65 Other Physician Services											65
66 Residential Care											66
67 Advertising											67
68 Telehealth/Telemonitoring											68
69 Thrift Store											69
70 Nursing Facility Room & Board											70
71 Other Nonreimbursable (specify)											71
100 Negative Cost Center											100
101 Total											101

COST ALLOCATION						PROVIDER CCN:	PERIOD : FROM: TO:		WORKSHEET B	
Cost Center Descriptions	NURSING ADMINIS- TRATION	ROUTINE MEDICAL SUPPLIES	MEDICAL RECORDS	STAFF TRANS- PORTATION	VOLUNTEER SVC COOR- DINATION	PHARMACY	PHYSICIAN ADMINISTRA- TIVE SVCS	OTHER GENERAL SERVICE	PATIENT / RESIDENTIAL CARE SVCS	TOTAL
	9	10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS										
1 Cap Rel Costs - Bldg & Fixt										1
2 Cap Rel Costs - Mvble Equip										2
3 Employee Benefits Department										3
4 Administrative & General										4
5 Plant Operation & Maintenance										5
6 Laundry & Linen Service										6
7 Housekeeping										7
8 Dietary										8
9 Nursing Administration										9
10 Routine Medical Supplies										10
11 Medical Records										11
12 Staff Transportation										12
13 Volunteer Service Coordination										13
14 Pharmacy										14
15 Physician Administrative Services										15
16 Other General Service (specify)										16
17 Patient/Residential Care Services										17
LEVEL OF CARE										
50 Continuous Home Care										50
51 Routine Home Care										51
52 Inpatient Respite Care										52
53 General Inpatient Care										53

COST ALLOCATION						PROVIDER CCN:	PERIOD : FROM: TO:			WORKSHEET B
Cost Center Descriptions	NURSING ADMINIS- TRATION	ROUTINE MEDICAL SUPPLIES	MEDICAL RECORDS	STAFF TRANS- PORTATION	VOLUNTEER SVC COOR- DINATION	PHARMACY	PHYSICIAN ADMINISTRA- TIVE SVCS	OTHER GENERAL SERVICE	PATIENT/ RESIDENTIAL CARE SVCS	TOTAL
	9	10	11	12	13	14	15	16	17	18
NONREIMBURSABLE COST CENTERS										
60 Bereavement Program										60
61 Volunteer Program										61
62 Fundraising										62
63 Hospice/Palliative Medicine Fellows										63
64 Palliative Care Program										64
65 Other Physician Services										65
66 Residential Care										66
67 Advertising										67
68 Telehealth/Telemonitoring										68
69 Thrift Store										69
70 Nursing Facility Room & Board										70
71 Other Nonreimbursable (specify)										71
100 Negative Cost Center										100
101 Total										101

CALCULATION OF PER DIEM COST	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET C
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		TITLE XVIII MEDICARE	TITLE XIX MEDICAID	TOTAL
		1	2	3
CONTINUOUS HOME CARE				
1	Total cost (Wkst. B, col 18, line 50)			1
2	Total unduplicated days (Wkst. S-1, col. 4, line 30)			2
3	Total average cost per diem (line 1 divided by line 2)			3
4	Unduplicated program days (Wkst. S-1, col. as appropriate, line 30)			4
5	Program cost (line 3 times line 4)			5
ROUTINE HOME CARE				
6	Total cost (Wkst. B, col. 18, line 51)			6
7	Total unduplicated days (Wkst. S-1, col. 4, line 31)			7
8	Total average cost per diem (line 6 divided by line 7)			8
9	Unduplicated program days (Wkst. S-1, col. as appropriate, line 31)			9
10	Program cost (line 8 times line 9)			10
INPATIENT RESPITE CARE				
11	Total cost (Wkst. B, col. 18, line 52)			11
12	Total unduplicated days (Wkst. S-1, col. 4, line 32)			12
13	Total average cost per diem (line 11 divided by line 12)			13
14	Unduplicated program days (Wkst. S-1, col. as appropriate, line 32)			14
15	Program cost (line 13 times line 14)			15
GENERAL INPATIENT CARE				
16	Total cost (Wkst. B, col. 18, line 53)			16
17	Total unduplicated days (Wkst. S-1, col. 4, line 33)			17
18	Total average cost per diem (line 16 divided by line 17)			18
19	Unduplicated program days (Wkst. S-1, col. as appropriate, line 33)			19
20	Program cost (line 18 times line 19)			20
TOTAL HOSPICE CARE				
21	Total cost (sum of line 1 + line 6 + line 11 + line 16)			21
22	Total unduplicated days (Wkst. S-1, col. 4, line 34)			22
23	Average cost per diem (line 21 divided by line 22)			23

BALANCE SHEET	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET F
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Assets	AMOUNT	
CURRENT ASSETS		
1 Cash on hand and in banks		1
2 Temporary investments		2
3 Notes receivable		3
4 Accounts receivable		4
5 Other receivables		5
6 Less: allowances for uncollectible notes and accounts receivable		6
7 Inventory		7
8 Prepaid expenses		8
9 Other current assets		9
10 TOTAL CURRENT ASSETS (sum of lines 1 through 9)		10
FIXED ASSETS		
11 Land		11
12 Land improvements		12
13 Less: Accumulated depreciation		13
14 Buildings		14
15 Less: Accumulated depreciation		15
16 Leasehold improvements		16
17 Less: Accumulated Amortization		17
18 Fixed equipment		18
19 Less: Accumulated depreciation		19
20 Automobiles and trucks		20
21 Less: Accumulated depreciation		21
22 Major movable equipment		22
23 Less: Accumulated depreciation		23
24 Minor equipment - Depreciable		24
25 Less: Accumulated depreciation		25
26 TOTAL FIXED ASSETS (sum of lines 11 through 25)		26
OTHER ASSETS		
27 Investments		27
28 Deposits on leases		28
29 Due from owners/officers		29
30 Other assets		30
31 TOTAL OTHER ASSETS (sum of lines 27 through 30)		31
32 TOTAL ASSETS (sum of lines 10, 26, and 31)		32

Liabilities and Fund Balances	AMOUNT	
CURRENT LIABILITIES		
33 Accounts payable		33
34 Salaries, wages & fees payable		34
35 Payroll taxes payable		35
36 Notes & loans payable (short term)		36
37 Deferred income		37
38 Accelerated payments		38
39 Other current liabilities		39
40 TOTAL CURRENT LIABILITIES (sum of lines 33 through 39)		40
LONG TERM LIABILITIES		
41 Mortgage payable		41
42 Notes payable		42
43 Unsecured loans		43
44 Loans from owners:		44
45 Other long term liabilities		45
46 TOTAL LONG TERM LIABILITIES (sum of lines 41 through 45)		46
47 TOTAL LIABILITIES (sum of lines 40 and 46)		47
CAPITAL ACCOUNT		
48 Fund balance		48
49 TOTAL LIABILITIES AND FUND BALANCE (sum of lines 47 and 48)		49

() = contra amount

STATEMENT OF CHANGES IN FUND BALANCES	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET F-1
--	---------------	--------------------------	---------------

		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND	
		1	2	3	4	
1	Fund balances at beginning of period					1
2	Net income / (loss) (from Wkst. F-2, line 42)					2
3	Total (sum of line 1 and line 2)					3
4	Additions (credit adjustments) (specify)					4
5						5
6						6
7						7
8						8
9						9
10	Total additions (sum of lines 4 through 9)					10
11	Subtotal (line 3 plus line 10)					11
12	Deductions (debit adjustments) (specify)					12
13						13
14						14
15						15
16						16
17						17
18	Total deductions (sum of lines 12 through 17)					18
19	Fund balance at end of period per balance sheet (line 11 minus line 18)					19

STATEMENT OF REVENUES AND OPERATING EXPENSES	PROVIDER CCN:	PERIOD : FROM: TO:	WORKSHEET F - 2
---	---------------	--------------------------	-----------------

PART I - REVENUES

	TITLE XVIII MEDICARE 1	TITLE XIX MEDICAID 2	OTHER 3	TOTAL 4	
GROSS PATIENT REVENUE					
1	Continuous Home Care				1
2	Routine Home Care				2
3	Inpatient Respite Care				3
4	General Inpatient Care				4
5	Drug copay / coinsurance				5
6	Total gross patient revenue (sum of lines 1 through 5)				6
7	Less: Contractual allowances and discounts				7
8	Net patient revenue (line 6 minus line 7)				8
OTHER REVENUE					
9	Hospice physician services				9
10	Room and board				10
11	Palliative consults / Other phys. services				11
12	Donations / Charitable contributions				12
13	Rebates / refunds of expenses				13
14	Income from investments				14
15	Governmental appropriations				15
16	Other (specify)				16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26	Total revenues (sum of lines 8 through 25)				26

PART II - OPERATING EXPENSES

	1	2	
27	Operating expenses (per Wkst A, col. 3, line 100)		27
28	Add (specify)		28
29			29
30			30
31			31
32			32
33			33
34	Total additions (sum of lines 28 through 33)		34
35	Deduct (specify)		35
36			36
37			37
38			38
39			39
40	Total deductions (sum of lines 35 through 39)		40
41	Total operating expenses (sum of lines 27 and 34, minus line 40)		41
42	Net income / (loss) for the period (line 26 minus line 41)		42

REPORTING SPECIFICATIONS FOR FORM CMS-1984-14
TABLE OF CONTENTS

<u>Table</u>	<u>Topic</u>
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Table 3C	Lines That Cannot be Subscripted
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Table 6	I: Level I Edits II: Level II Edits

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

Table 1 specifies the standard record format required for the four types of records in an ECR file. Type 1 records contain information for identifying the provider, for processing the cost report, and for vendor validation. Type 2 records contain the line and column labels. Type 3 records contain data necessary to calculate the hospice cost report. Table 3 provides specifications for the layout of type 3 records. Type 4 records contain the ECR file encryption coding, records 1, 1.01, and 1.02.

The medium for electronically submitting the cost report to a contractor is CD, flash drive, or contractor-approved form such as electronic mail, or secured website. The file must be in IBM format and the character set must be ASCII. Providers must seek approval from their contractor regarding the method of submission to ensure that the method of transmission is acceptable. An ECR file sent electronically must be a compressed or self-extracting file.

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.
4. The "Usage" column in all tables specifies the format of each data item as follows:
 - 9 Numeric, greater than or equal to zero.
 - 9 Numeric, may be either greater than or less than zero.
 - 9(x).9(y) Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
 - X Character.

Below is an example of a set of type 1 records with a narrative description of their meaning.

1	2	3	4	5	6
1234567890123456789012345678901234567890123456789012345678901234567890					
1	1	011509201427420152735A99P0012015320			2014274
1	4	14:30			

Record #1: This is a cost report file submitted by CCN 011509 for the period from October 1, 2014 (2014274) through September 30, 2015 (2015273). It is filed on the Form CMS-1984-14. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or re-approval and is an alpha character. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the hospice on November 16, 2015 (2015320). The electronic cost report specifications, dated October 1, 2014 (2014274), are used to prepare this file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

RECORD NAME: Type 2 Records for Labels

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "2"
2. Worksheet Indicator	7	X	2 - 8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9 - 10	
4. Line Number	3	9	11 - 13	Numeric
5. 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. Cost Center Code	4	9	21 - 24	Numeric. Refer to Table 5 for cost center coding.
9. Labels/Headings				
1. Line Labels	36	X	25 - 60	Alphanumeric, left justified.
2. Column	10	X	21 - 30	Alphanumeric, left justified.
Headings:				
Statistical				
Basis & Code				

The type 2 records contain text that appears on the printed cost report. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for step down entries; and, (3) other text appearing in various places throughout the cost report. The standard cost center labels/descriptions are listed below.

Worksheet A cost center labels must be furnished for every cost center with cost data anywhere in the cost report. The line and sub line numbers for each label must be the same as the line and sub line numbers of the corresponding cost center on Worksheet A. The columns and sub column numbers are always set to zero.

Column headings for the General Service cost centers on Worksheets B-1 and B, are supplied once, consisting of one to three records. The statistical basis shown on Worksheet B-1 is also reported. The statistical basis consists of one or two records (lines 4 and 5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 5 and only for capital cost centers, columns 1 *and* 2 and subscripts as applicable. The statistical code must agree with the statistical basis indicated on lines 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

Use the following type 2 cost center descriptions for Worksheet A standard cost center lines.

<u>Line</u>	<u>Description</u>	<u>Line</u>	<u>Description</u>
1	CAP REL COSTS - BLDG & FIXT	31	OCCUPATIONAL THERAPY
2	CAP REL COSTS - MVBLE EQUIP	32	SPEECH/LANGUAGE PATHOLOGY
3	EMPLOYEE BENEFITS DEPARTMENT	33	MEDICAL SOCIAL SERVICES
4	ADMINISTRATIVE & GENERAL	34	SPIRITUAL COUNSELING
5	PLANT OPERATION & MAINTENANCE	35	DIETARY COUNSELING
6	LAUNDRY & LINEN SERVICE	36	COUNSELING - OTHER
7	HOUSEKEEPING	37	HOSPICE AIDE AND HOMEMAKER SERVICES
8	DIETARY	38	DURABLE MEDICAL EQUIPMENT/OXYGEN
9	NURSING ADMINISTRATION	39	PATIENT TRANSPORTATION
10	ROUTINE MEDICAL SUPPLIES	40	IMAGING SERVICES
11	MEDICAL RECORDS	41	LABS AND DIAGNOSTICS
12	STAFF TRANSPORTATION	42	MEDICAL SUPPLIES - NON-ROUTINE
13	VOLUNTEER SERVICE COORDINATION	43	OUTPATIENT SERVICES
14	PHARMACY	44	PALLIATIVE RADIATION THERAPY
15	PHYSICIAN ADMINISTRATIVE SERVICES	45	PALLIATIVE CHEMOTHERAPY
16	OTHER GENERAL SERVICE (SPECIFY)	46	OTHER PATIENT CARE SERVICES (SPECIFY)
17	PATIENT/RESIDENTIAL CARE SERVICES	60	BEREAVEMENT PROGRAM
25	INPATIENT CARE - CONTRACTED	61	VOLUNTEER PROGRAM
26	PHYSICIAN SERVICES	62	FUNDRAISING
27	NURSE PRACTITIONER	63	HOSPICE/PALLIATIVE MEDICINE FELLOWS
28	REGISTERED NURSE	64	PALLIATIVE CARE PROGRAM
29	LPN/LVN	65	OTHER PHYSICIAN SERVICES
30	PHYSICAL THERAPY	66	RESIDENTIAL CARE
		67	ADVERTISING
		68	TELEHEALTH/TELEMONITORING
		69	THRIFT STORE
		70	NURSING FACILITY ROOM & BOARD
		71	OTHER NONREIMBURSABLE (SPECIFY)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

Type 2 records for Worksheet B-1, columns 1 through 17, lines 1 through 5, and line 6, for columns 1 and 2 only (capital cost center columns), are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE						
1	2	3	4	5	6	
1	CAP REL	BLDG	& FIX	SQUARE	FEET	1
2	CAP REL	MVBLE	EQUIP	DOLLAR	VALUE	2
3	EMPLOYEE	BENEFITS	DEPARTMENT	GROSS	SALARIES	
4	ADMINIS-	TRATIVE &	GENERAL	ACCUM.	COST	
5	PLANT	OP &	MAINT	SQUARE	FEET	
6	LAUNDRY	& LINEN		<i>IN-FACIL-</i>	<i>ITY</i> DAYS	
7	HOUSE-	KEEPING		SQUARE	FEET	
8	DIETARY			<i>IN-FACIL-</i>	<i>ITY</i> DAYS	
9	NURSING	ADMINIS-	TRATION	DIRECT	NURS. HRS.	
10	ROUTINE	MEDICAL	SUPPLIES	PATIENT	DAYS	
11	MEDICAL	RECORDS		PATIENT	DAYS	
12	STAFF	TRANS-	PORTATION		MILEAGE	
13	VOLUNTEER	SVC COOR-	DINATION	HOURS OF	SERVICE	
14	PHARMACY				CHARGES	
15	PHYSICIAN	<i>ADMIN</i>	SVCS	PATIENT	DAYS	
16	OTHER	GENERAL	SERVICE	SPECIFY	BASIS	
17	PATIENT/	<i>RESIDENT</i>	CARE SVCS	<i>IN-FACIL-</i>	<i>ITY</i> DAYS	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

Examples of type 2 records are below. Either zeros or spaces may be used in the line, sub line, column, and sub column number fields (positions 11 through 20). Spaces are preferred. (See first two lines of the example.)* Refer to Table 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

```
* 2A000000      1          0100CAP REL COSTS - BLDS & FIXT
* 2A0000000000200000000200CAP REL COSTS - MVBLE EQUIP
  2A000000      4          0400ADMINISTRATIVE & GENERAL
  2A000000     10          1000ROUTINE MEDICAL SUPPLIES
  2A000000     11          1100MEDICAL RECORDS
```

Examples of column headings for Worksheet B and B-1, statistical bases used in cost allocation on Worksheet B-1, and statistical codes used for Worksheet B-1 (line 6) are displayed below.

Examples of column headings:

```
2B10000* 1 1 CAP REL
2B10000* 2 1 BLDG
2B10000* 3 1 & FIX
2B10000* 4 1 (SQUARE
2B10000* 5 1 FEET)
2B10000* 6 1 1
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 1 – RECORD SPECIFICATIONS

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

										1										2										3										4										5										6									
										1234567890										1234567890										1234567890										1234567890										1234567890										1234567890									
										3A6000E0										6										0										CONTRACTED										SERVICES																			
										3A6000E0										6										1										E																													
										* 3A6000E0										6										3																				25.00																			
										3A6000E0										6										4																				27723																			
										* 3A6000E0										6										6																				4.00																			
										3A6000E0										6										7																				27723																			
										3A6000E0										6										8										4																													

RECORD NAME: TYPE "3" RECORDS

										1										2										3										4										5										6									
										1234567890										1234567890										1234567890										1234567890										1234567890										1234567890									
										3A800000										11										1										PATIENT										TRANSPORTATION																			
										3A800000										11										2										A																													
										3A800000										11										3																				-9705																			
										* 3A800000										11										4																				39.00																			
										* 3A800000										11										5										1																													
										3A810001										1										1																				37.00																			
										3A810001										1										3										AIDE										SERVICES																			
										3A810001										1										4																				23789																			
										3A810001										1										5																				36702																			
										3A810001										1										7										2																													

RECORD NAME: TYPE 4 RECORDS

File Encryption and Date and Time Stamp

This type 4 record consists of 3 records: 1, 1.01, and 1.02. These records, created at the time the ECR file is created and saved to an electronic medium, are used to verify the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 2 – WORKSHEET INDICATORS

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided only for those worksheets from which data are to be provided.

The worksheet indicator consists of seven characters in positions 2 through 8 of the record identifier. The first two characters of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third character of the worksheet indicator (position 4 of the record identifier) is used as part of the worksheet, e.g., A81. The fourth character of the worksheet indicator (position 5 of the record identifier) is not used. Except for Worksheet A-6 (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 worksheets required for the facility (00 = Universal). The seventh character of the worksheet indicator (position 8 of the record identifier) represents the worksheet part.

Worksheets That Apply to the Hospice Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>	<u>Worksheet</u>	<u>Worksheet Indicator</u>
S, Part I	S000001	A-8	A800000
S, Part II	S000002	A-8-1, Part I	A810001
S-1, Parts I, II, and III	S100000 (a)	A-8-1, Part II	A810002
S-2	S200000	B-1 (for use in column headings)	B10000*
A	A000000	B	B000000
A-1	A100000	B-1	B100000
A-2	A200000	C	C000000
A-3	A300000	F	F000000
A-4	A400000	F-1	F100000
A-6	A600?A0 (b)	F-2, Parts I and II	F200000 (a)

- (a) Worksheets with Multiple Parts Using Identical Worksheet Indicator: While this worksheet has several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheet S-1 *and Worksheet F-2*.
- (b) Worksheet A-6: For Worksheet A-6, include in the worksheet identifier the reclassification code as the 5th and 6th digits (6th and 7th in the ECR file). For example, 3A6000A0 or 3A6000B0, 3A6000C0, 3A600AA0, 3A600AB0, or 3A600AC0.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

INTRODUCTION

This table identifies those data elements necessary to calculate a hospice 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 hospice and the report produced by the contractor. Where an adjustment is made, the record must be present in the electronic data file. For explanations of the adjustment(s) required, refer to the cost report instructions.

Table 3 "Usage" column specifies the format of each data item as follows:

- 9 Numeric, greater than or equal to zero.*
- 9 Numeric, may be either greater than or less than zero.*
- 9(x).9(y) Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.*
- X Character.*

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets.

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 and 15. It is unacceptable to format in 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 centers no longer in existence after cost finding). Exceptions are specified in this manual. For "Other (specify)" lines, i.e. any other nonstandard cost center lines, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted sub line "01". Automated systems should reorder these numbers where the provider skips or deletes a line number in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero which are specified in Table 3 with a usage of "-9".

Italic script within this table denotes adjustments which are not displayed in the print image or hard copy of the cost report, but are contained in the ECR file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
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>
<u>Part I: Cost Report Status</u>				
<u>Provider Use Only</u>				
Electronic filed cost report	1	1	1	X
Manually submitted cost report	2	1	1	X
Amended report	3	1	1	9
Medicare Utilization	4	1	1	X
<u>Contractor Use Only</u>				
<u>Cost Report Status</u>				
Enter the cost report status code: 1 for as submitted, or 5 amended.	5	1	1	X
Date received (mm/dd/yyyy)	6	<i>1</i>	10	X
Contractor Number	7	<i>1</i>	5	X
First cost report for this Provider CCN	8	<i>1</i>	1	X
Last cost report for this Provider CCN	9	<i>1</i>	1	X
Enter contractor's vendor code (ADR)	11	<i>1</i>	1	X

WORKSHEET S-1

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
<u>Part I: Identification Data</u>				
Hospice name	1	1	36	X
Street address	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
ZIP Code	3	3	10	X
County	4	1	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET S-2

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Has the provider changed ownership immediately prior to the beginning of the cost reporting period? (Y/N) (see instructions)	1	1	1	X
If yes, enter the date of the change in column 2. (mm/dd/yyyy)	1	2	10	X
Has the provider terminated participation in the Medicare program? (Y/N)	2	1	1	X
If yes, enter in column 2 the termination date. (mm/dd/yyyy)	2	2	10	X
If yes, enter in column 3 “V” for voluntary or “I” for involuntary.	2	3	1	X
Is the provider involved in business transactions, including management contracts, with individuals or entities that were related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N) (see instructions)	3	1	1	X
Were the financial statements prepared by a certified public accountant? (Y/N)	4	1	1	X
If yes, enter in column 2 “A” for audited, “C” for compiled, or “R” for reviewed.	4	2	1	X
Submit a complete copy of financial statements or enter date available in column 3. (see instructions)	4	3	10	X
Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N) If yes, submit reconciliation.	5	1	1	X
Was the cost report prepared using the PS&R report only? (Y/N)	6	1	1	X
If yes, enter in column 2 the paid-through date of the PS&R report used to prepare the cost report. (see instructions)	6	2	10	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET S-2 (Cont.)

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Was the cost report prepared using the PS&R report for totals and the provider's records for allocation? (Y/N)	7	1	1	X
If yes, enter in column 2 the paid-through date of the PS&R report. (see instructions)	7	2	10	X
If line 6 or 7 is yes, were adjustments made to the PS&R report data for additional claims that have been billed but are not included on the PS&R report used to file the cost report? (Y/N). If yes, see instructions.	8	1	1	X
If line 6 or 7 is yes, were adjustments made to the PS&R report data for corrections of other PS&R report information? (Y/N) If yes, see instructions.	9	1	1	X
If line 6 or 7 is yes, were adjustments made to the PS&R report data for Other? (Y/N)	10	1	1	X
If yes, describe the other adjustments.	10	0	36	X
Was the cost report prepared only using the provider's records? (Y/N) If yes, see instructions.	11	1	1	X
Cost Report Preparer Contact Information				
First Name	12	1	36	X
Last Name	12	2	36	X
Title	12	3	36	X
Employer	13	1	36	X
Telephone Number	14	1	36	X
Email Address	14	2	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET A

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Salaries	3 - 16, 25 - 39, 40 - 46, 60 - 71	1	11	-9
Other Costs	1 - 16, 25 - 39, 40 - 46, 60 - 71	2	11	-9
Reclassifications	1 - 16, 25 - 39, 40 - 46, 60 - 71	4	11	-9
Adjustments	1 - 16, 25 - 39, 40 - 46, 60 - 71	6	11	-9
Net Expense for Allocation	1 - 16, 25 - 39, 40 - 46, 60 - 71	7	11	-9
Total	100	1 - 7	11	9

WORKSHEETS A-1 and A-2

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Direct Patient Care Service Cost Centers	26 - 46	1, 2, 4, 6	11	-9
Total	100	7	11	9

WORKSHEETS A-3 and A-4

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Direct Patient Care Service Cost Centers	25 - 37, 39 - 46	1, 2, 4, 6	11	-9
Total	100	7	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEETS A-6

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
For each expense reclassification				
Explanation	1 - 99	0	36	X
Code	1 - 99	1	2	X
Increases:				
Adjustment A line number	1 - 99	3	6	9(3).99
Reclassification amount	1 - 99	4, 4.01	11	9
Decreases:				
Worksheet A line number	1 - 99	6	6	9(3).99
Reclassification amount	1 - 99	7, 7.01	11	9
LOC WS indicator	1 - 99	8	1	X
Total	100	4, 4.01, 7, 7.01	11	9

WORKSHEETS A-8

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Description of adjustment	11 - 49	0	36	X
Basis (A or B)*	1 - 2, 7 - 9, 11 - 49	1	1	X
Amount*	1 - 49	2	11	-9
Worksheet A line number +	1 - 2, 6, 7, 11 - 49	4	6	9(3).99
LOC WS indicator	1 - 2, 6, 7, 11 - 49	5	1	X
Total	50	2	11	-9

*These include subscripts of lines 11 through 49, requiring records for columns 1 and 2. These subscripts should occur based on Worksheet A layout.

+Do not include preprinted lines 4, 5, 8, 9, 10.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET A-8-1

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
<u>Part I – Costs incurred and adjustments required as a result of transactions with a related organizations or claimed home office costs:</u>				
Worksheet A line number	1 - 9	1	6	9(3).99
Expense item (s)	1 - 9	3	36	X
Amount allowable in cost	1 - 9	4	11	9
Amount included in Worksheet A	1 - 9	5	11	9
LOC WS indicator	1 - 9	7	1	X
Total	10	4, 5	11	-9
<u>Part II – For each related organization:</u>				
Type of interrelationship (A through G)	1 - 10	1	1	X
If type is G, description of relationship must be included.	1 - 10	0	36	X
Name of individual or partnership with interest in provider and related organization(s)	1 - 10	2	36	X
Percent of ownership of provider	1 - 10	3	6	9(3).99
Name of related organization	1 - 10	4	36	X
Percent of ownership of related organization	1 - 10	5	6	9(3).99
Type of business	1 - 10	6	36	X

WORKSHEET B-1 Headings*

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Column heading (cost center name)	1 - 3*	1 - 17	10	X
Statistical basis	4, 5*	1 - 17	10	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET B

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Costs after cost finding by department	50 - 53, 60 - 71, 100	18	11	-9
Total costs after cost finding	101	18	11	9

*Refer to Table 1 for specifications and Table 2 for the worksheet identified for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column which has less than five type 2 entries, blank records or the word “blank” is not required to maximize each column record count.

WORKSHEET B-1

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
For each cost allocation using accumulated costs as the statistic, include a record containing X.	0	4 - 17	1	X
All cost allocation statistics	1 - 17, 50 - 53, 60 - 71	1 - 17*	11	9
Reconciliation	4 - 17, 50 - 53, 60 - 71	4A - 17A	11	-9
Total cost to be allocated	101	1 - 17 ⁺	11	9

*In each column using accumulated cost as the statistical basis for allocating costs, identify each cost center which is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. *However, entries must never appear in both the reconciliation column and the accumulated column simultaneously on the same line.* For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistics as a negative amount on the appropriate line in the reconciliation column. *If A&G costs are reported as fragmented cost centers, line 4 must be deleted and subscripts of line 4 must be used. A&G may not appear on line 4 in addition to fragmented A&G cost centers on subscripts of line 4.*

⁺Include any column which uses accumulated cost as its basis for allocation.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET F

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
Balance sheet accounts	1 - 9, 11 - 25, 27 - 30, 33 - 39, 41 - 45, 48	1	11	-9
Total Assets	32	1	11	-9
Total Liabilities and Fund Balance	49	1	11	-9

Note: Accumulated Depreciation lines will always be positive numbers unless otherwise specified.

WORKSHEET F-1

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
For hospices using fund accounting: Text as needed for blank lines	4 - 9, 12 - 17	0	36	X
Beginning fund balances	1	1 - 4	11	-9
Additions and reductions to beginning fund balances	4 - 9, 12 - 17	1 - 4	11	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3 – LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET F-2

<u>Description</u>	<u>Line(s)</u>	<u>Column(s)</u>	<u>Field Size</u>	<u>Usage</u>
<u>Part I</u>				
Continuous Home Care	1	1 - 4	11	9
Routine Home Care	2	1 - 4	11	9
Inpatient Respite Care	3	1 - 4	11	9
General Inpatient Care	4	1 - 4	11	9
Drug copay/coinsurance	5	1 - 4	11	9
Total gross patient revenue (sum of lines 1 through 5)	6	1 - 4	11	9
Less: Contractual allowances and discounts	7	1 - 4	11	9
Net patient revenue (line 6 minus line 7)	8	1 - 4	11	9
Hospice physician services	9	1 - 4	11	9
Room and board	10	2 - 4	11	9
Palliative consults/Other phys. Services	11	3 - 4	11	9
Donations/Charitable contributions	12	3 - 4	11	9
Rebates/refunds of expenses	13	3 - 4	11	9
Income from investments	14	3 - 4	11	9
Governmental appropriations	15	3 - 4	11	9
<i>Other (specify)</i>	<i>16 - 25</i>	<i>0</i>	<i>36</i>	<i>X</i>
Other (specify)	16 - 25	3 - 4	11	9
Total Revenues (sum of lines 8 through 25)	26	1 - 4	11	9
<u>Part II</u>				
Operating Expenses (per Worksheet A, column 3, line 100)	27	2	11	9
Add (specify)	28 - 33	0	36	X
Add (specify)	28 - 33	1	11	9
Total additions (sum of lines 28 through 33)	34	2	11	9
Deduct (specify)	35 - 39	0	36	X
Deduct (specify)	35 - 39	1	11	9
Total deductions (sum of lines 35 through 39)	40	2	11	9
Total operating expenses (sum of lines 27 and 34, minus line 40)	41	2	11	9
Net income /(loss) for the period	42	2	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3A – WORKSHEETS REQUIRING NO INPUT

No input required for Worksheet C

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3B – TABLE FOR WORKSHEET S-1

Type of Control

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 3C – LINES THAT CANNOT BE SUBSCRIBED
(BEYOND THOSE PREPRINTED)

Worksheet S-1, lines 1 through 20, 30 through 34, 40 through 41	Worksheet A-8-1, Part I, lines 1 through 8
Worksheet S-2	Worksheet A-8-1, Part II, lines 1 through 10
Worksheet A, lines <i>17</i> , 100	Worksheet B, lines <i>50 through 53</i> , 100
Worksheet A-1, line 25	Worksheet B-1, lines <i>50 through 53</i> , 100
Worksheet A-2, line 25	Worksheet C
Worksheet A-3, line 38	Worksheet F
Worksheet A-4, line 38	Worksheet F -1, lines 1, 3, 10, 11, 18 through 19
Worksheet A-6	Worksheet F-2, Part I, lines 1 through 15, 26
Worksheet A-8, lines 1 through 10, 50	Worksheet F-2, Part II

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 5 – COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

Cost center coding is required because there are thousands of unique cost center names in use by providers. Many of these names are *exclusive* to the reporting provider and give no hint as to the actual function being reported. By using codes to standardize meanings, practical data analysis becomes possible. The methodology to accomplish this must be rigidly controlled to enhance accuracy.

For any added cost center names (the preprinted cost center labels must be pre-coded), the preparer must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They will then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

- Any pre-existing codes for the line must not be allowed to carry over.
- All "Other . . ." lines must not be pre-coded.
- The order of choice is standard first, followed by specific nonstandard, and lastly, the nonstandard "Other . . ." cost centers.
- When the nonstandard "Other . . ." is chosen, the preparer must be prompted with "Is this the most appropriate choice?" and offered a chance to answer yes or to select another description.
- The cost center coding process must be able to be edited for purposes of making corrections.
- A separate list showing the preparer's added cost center name on the left with the chosen standard or nonstandard description and code on the right must be printed for review.
- The number of times a description can be selected on a given report must be displayed on the screen next to the description and this number must decrease with each usage to show the remaining number available. The number of times a description can be selected is shown on the standard and nonstandard cost center tables.
- Standard cost center lines, descriptions, and codes are not to be changed. The acceptable format for these are displayed in the STANDARD COST CENTER DESCRIPTIONS AND CODES listed on page 43-229. The proper line number is the first two digits of the cost center code. Change all "Other" nonstandard lines to the appropriate cost center name.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 5 – COST CENTER CODING

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by hospices on the Medicare cost report. The use of this coding methodology allows the hospice to use their labels for cost centers that have meaning within the institution.

The four digit codes are required and must be associated with each cost center label/description. The codes provide standardized meaning for data analysis. The preparer must code all added cost center labels/descriptions. Standard cost center labels/descriptions are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified through analysis of provider labels. The meanings of these additional descriptions were sufficiently different when compared to the standard labels to warrant their use. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions are "Other . . ." designations to provide for situations where no match in meaning can be found. Refer to Worksheet A, lines 16, 46 and 71. Both the standard and nonstandard cost center descriptions, along with their cost center codes, are shown on Table 5. The "USE" column on that table indicates the number of times that a given code can be used on one cost report. Compare your added cost center labels/descriptions to the standard and nonstandard table and select the appropriate cost center code. CMS approved software provides an automated process for selecting an appropriate code to properly match with your added cost center label/description.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 5 – COST CENTER CODING

Additional Guidelines

Categories

You must make your selection from the proper category such as general service descriptions for general service cost center lines, nonreimbursable descriptions for nonreimbursable cost center lines, etc.

Cost Center Coding and Line Restrictions

Cost center codes may only be used in designated lines in accordance with the classification of the cost center(s), i.e., lines 1 through 17, may only contain cost center codes within the general service cost center category of both standard and nonstandard coding. For example, in the general service cost center category for Plant Operation & Maintenance cost, line 5 and subscripts must contain cost center codes of 0500 through 0519 and nonstandard cost center codes. This logic must hold true for all other cost center categories, i.e., direct patient care services and non-reimbursable cost centers.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 5 – COST CENTER CODING

TABLE 5 – STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>		<u>CODE</u>	<u>USE</u>
<u>GENERAL SERVICE</u>			<u>DIRECT PATIENT CARE</u>		
<u>COST CENTERS</u>			<u>SERVICE COST CENTERS (Cont.)</u>		
Cap Rel Costs-Bldg & Fixt	0100	(20)	Medical Social Services	3300	(20)
Cap Rel Costs-Mvble Equip	0200	(20)	Spiritual Counseling	3400	(20)
Employee Benefits	0300	(20)	Dietary Counseling	3500	(20)
Department			Counseling-Other	3600	(20)
Administrative & General	0400	(01)	Hospice Aide and	3700	(20)
Plant Operation &	0500	(20)	Homemaker Services		
Maintenance			Durable Medical	3800	(01)
Laundry & Linen Service	0600	(20)	Equipment/Oxygen		
Housekeeping	0700	(20)	Patient Transportation	3900	(20)
Dietary	0800	(20)	Imaging Services	4000	(20)
Nursing Administration	0900	(20)	Labs and Diagnostics	4100	(20)
Routine Medical Supplies	1000	(20)	Medical Supplies - Non-	4200	(20)
Medical Records	1100	(20)	Routine		
Staff Transportation	1200	(20)	Outpatient Services	4300	(20)
Volunteer Service	1300	(20)	Palliative Radiation Therapy	4400	(20)
Coordination			Palliative Chemotherapy	4500	(20)
Pharmacy	1400	(20)			
Physician Administrative	1500	(20)	<u>NONREIMBURSABLE</u>		
Services			<u>COST CENTERS</u>		
Patient/Residential Care	1700	(01)	Bereavement Program	6000	(20)
Services			Volunteer Program	6100	(20)
			Fundraising	6200	(20)
<u>DIRECT PATIENT CARE</u>			Hospice/Palliative Medicine	6300	(20)
<u>SERVICE COST CENTERS</u>			Fellows		
Inpatient Care-Contracted	2500	(01)	Palliative Care Program	6400	(20)
Physician Services	2600	(20)	Other Physician Services	6500	(20)
Nurse Practitioner	2700	(20)	Residential Care	6600	(20)
Registered Nurse	2800	(20)	Advertising	6700	(20)
LPN/LVN	2900	(20)	Telehealth/Telemonitoring	6800	(20)
Physical Therapy	3000	(20)	Thrift Store	6900	(20)
Occupational Therapy	3100	(20)	Nursing Facility Room &	7000	(20)
Speech/Language Pathology	3200	(20)	Board		

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 5 – COST CENTER CODING

TABLE 5 – NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
<u>GENERAL SERVICE COST CENTERS</u>		
Administrative & General Other	0450	(10)
Other General Service (specify)	1600	(20)
<u>DIRECT PATIENT CARE SERVICE COST CENTERS</u>		
Other Patient Care Services (specify)	4600	(20)
<u>NONREIMBURSABLE COST CENTERS</u>		
Other Nonreimbursable (specify)	7100	(20)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

Edit Condition

1047 The following standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines. [10/01/2014b]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel Costs-Bldg & Fixt	1	0100 - 0119
Cap Rel Costs-Mvble Equip	2	0200 - 0219
Employee Benefits	3	0300 - 0319
<i>Administrative & General</i>	<i>4</i>	<i>0400</i>
Plant Operation & Maintenance	5	0500 - 0519
Laundry & Linen Service	6	0600 - 0619
Housekeeping	7	0700 - 0719
Dietary	8	0800 - 0819
Nursing Administration	9	0900 - 0919
Routine Medical Supplies	10	1000 - 1019
Medical Records	11	1100 - 1119
Staff Transportation	12	1200 - 1219
Volunteer Service Coordination	13	1300 - 1319
Pharmacy	14	1400 - 1419
Physician Administrative Services	15	1500 - 1519
Patient/Residential Care Services	17	<i>1700</i>
Inpatient Care-Contracted	25	<i>2500</i>
Physician Services	26	2600 - 2619
Nurse Practitioner	27	2700 - 2719
Registered Nurse	28	2800 - 2819
LPN/LVN	29	2900 - 2919
Physical Therapy	30	3000 - 3019
Occupational Therapy	31	3100 - 3119
Speech/Language Pathology	32	3200 - 3219
Medical Social Services	33	3300 - 3319
Spiritual Counseling	34	3400 - 3419
Dietary Counseling	35	3500 - 3519

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

Edit Condition

1047 (Cont.)

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Counseling - Other	36	3600 - 3619
Hospice Aid and Homemaker Services	37	3700 - 3719
Durable Medical Equipment/Oxygen	38	3800
Patient Transportation	39	3900 - 3919
Imaging Services	40	4000 - 4019
Labs and Diagnostics	41	4100 - 4119
Medical Supplies-Non-Routine	42	4200 - 4219
Outpatient Services	43	4300 - 4319
Palliative Radiation Therapy	44	4400 - 4419
Palliative Chemotherapy	45	4500 - 4519
Bereavement Program	60	6000 - 6019
Volunteer Program	61	6100 - 6119
Fundraising	62	6200 - 6219
Hospice/Palliative Medicine Fellows	63	6300 - 6319
Palliative Care Program	64	6400 - 6419
Other Physician Services	65	6500 - 6519
Residential Care	66	6600 - 6619
Advertising	67	6700 - 6719
Telehealth/Telemonitoring	68	6800 - 6819
Thrift Store	69	6900 - 6919
Nursing Facility Room & Board	70	7000 - 7019

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

<u>Edit</u>	<u>Condition</u>
1050	All record identifiers (positions 1 through 20) must be unique. [10/01/2014b]
1055	Only a Y or N is valid for fields that require a yes/no response. [10/01/2014b]
1060	Variable columns (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [10/01/2014b]
1065	All line, sub line, column, and sub column numbers (positions 11 through 13, 14 through 15, 16 through 18, and 19 through 20, respectively) must be numeric, except that each cost center using accumulated cost as the statistical basis must have a Worksheet B-1 reconciliation column numbered the same as the Worksheet A line number followed by an "A" as part of the line number followed by the sub line number. [10/01/2014b]
1070	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [10/01/2014b]
1075	The cost center code (positions 21 <i>through</i> 24 <i>in</i> type 2 records) must be a code from Table 5, Cost Center Coding, and each cost center code must be unique. [10/01/2014b]
1080	Every line used on Worksheets A, and B-1, must have a corresponding type 2 record. [10/01/2014b]
1085	Fields requiring numeric data (days, charges, discharges, costs, etc.) may not contain any alpha characters. [10/01/2014b]
1090	A numeric field cannot <i>exceed 11 positions</i> . [10/01/2014b]
1095	In all cases where the file includes both a total and the parts which comprise that total, each total must equal the sum of its parts. [10/01/2014b]
1100	All dates must be possible, e.g., no "00", no "30" or "31" of February, and the date cannot be greater than the current date. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

Edit Condition

- 1000S Worksheet S-1, Part II, lines 30 through 34, and Worksheet S-1, Part III, lines 40 and 41, all applicable columns must be equal to or greater than zero. [10/01/2014b]
- 1010S Worksheet S-1, Part I, lines 1 through 6, must contain: the hospice name in column 1, line 1; the hospice street address in column 1, line 2; the hospice city name in column 1, line 3; the hospice 2-letter state abbreviation that corresponds to the first two positions of the provider CCN in column 2, line 3; the hospice ZIP code (formatted as XXXXX or XXXXX-) or the hospice ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3; the hospice county name in column 1, line 4; the hospice CCN in column 1, line 5; and, the date the hospice began operations in column 1, line 6. [10/01/2014b]
- 1020S The certification date entered on Worksheet S-1, Part I, column 1, line 7, must be present and possible. The date must be before the cost reporting period ending date and after 1/1/1966. [10/01/2014b]
- 1030S The cost reporting period beginning date on Worksheet S-1, Part I, column 1, line 8, must be on or after October 1, 2014. [10/01/2014b]
- 1040S The cost reporting period beginning date on Worksheet S-1, Part I, column 1, line 8, must precede the cost reporting ending date on Worksheet S-1, Part I, column 2, line 8. [10/01/2014b]
- 1050S Worksheet S-1, Part I, line 9, must contain a “Y” or “N” response. [10/01/2014b]
- 1060S If Worksheet S-1, Part I, line 9, is “Y”, then line 10 must contain a “1” or “2”, and line 11, sum of columns 1 through 3, must be greater than zero. [10/01/2014b]
- 1070S Worksheet S-1, Part I, line 13, must contain a “Y” or “N” response. [10/01/2014b]
- 1080S If Worksheet S-1, Part I, column 1, line 13, is “Y”, then column 2 must have an entry. In addition, Worksheet S-1, Part I, columns 1, 2, and 3, as applicable, lines 14 through 18, must be present and valid. [10/01/2014b]
- 1090S Worksheet S-1, Part I, line 19, must have a value of 1 through 13 (see Table 3B), *and line 20 must be completed with a number of 1 through 99.* [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

Edit Condition

- 1095S If Worksheet S-1, Part I, line 20, is greater than 1, then line 21 must be subscripted accordingly. [10/01/2014b]
- 1100S Worksheet S-1, Part I, line 21, and subscripts must contain valid *five-digit alphanumeric* CBSA codes. [10/01/2014b]
- 1110S If days are reported on Worksheet S-1, Part II, in any of columns 1 through 3, lines 30 through 33, then Worksheet F-2, columns 1 through 3, lines 1 through 4, must have corresponding entries, *and vice versa*. [10/01/2014b]
- 1120S If Worksheet S-1, Part II, column 4, line 30, is greater than zero, then Worksheet A-1, column 7, line 100, must be greater than zero and vice versa. [10/01/2014b]
- 1130S If Worksheet S-1, Part II, column 4, line 31, is greater than zero, then Worksheet A-2, column 7, line 100, must be greater than zero and vice versa. [10/01/2014b]
- 1140S If Worksheet S-1, Part II, column 4, line 32, is greater than zero, then Worksheet A-3, column 7, line 100, must be greater than zero versa. [10/01/2014b]
- 1150S If Worksheet S-1, Part II, column 4, line 33, is greater than zero, then Worksheet A-4, column 7, line 100, must be greater than zero and vice versa. [10/01/2014b]
- 1160S *Removed and reserved.*
- 1170S Worksheet S-1, Part III, lines 40 and/or 41, columns 1, 2, or 3, cannot be greater than Worksheet S-1, Part II, lines 32 and/or 33, columns 1, 2, or 3, respectively. [10/01/2014b]
- 1175S If Worksheet S-1, Part III, column 4, line 40, is greater than zero, then Worksheet A-3, column 7, line 25, must be greater than zero, and if Worksheet S-1, Part III, column 4, line 41, is greater than zero, then Worksheet A-4, column 7, line 25, must be greater than zero. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

Edit Condition

- 1180S If Worksheet S-2, column 1, line 1, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY). [10/01/2014b]
- 1185S If Worksheet S-2, column 1, line 2, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and column 3 must contain a “V” or an “I”. [10/01/2014b]
- 1190S If Worksheet S-2, column 1, line 3, is "N", then Worksheet A-8-1 must not be present. [10/01/2014b]
- 1195S If Worksheet S-2, column 1, line 3, is "Y", then Worksheet A-8-1, Part I, columns 4 or 5, sum of lines 1 through 9, must not equal zero, and Worksheet A-8-1, Part II, column 1, any one of lines 1 through 10, must contain one of the alpha characters A, B, C, D, E, F, or G. [10/01/2014b]
- 1200S Worksheet S-2, column 1, lines 4 through 11, must contain a “Y” or “N” response. *If column 1, line 4, is "Y", then column 2 must contain an “A”, “C”, or “R” response.* [10/01/2014b]
- 1000A Worksheet A, columns 1 and 2, line 100, must be greater than zero. [10/01/2014b]
- 1050A *Moved to level 2 edit 2021A.*
- 1120A For reclassifications reported on Worksheet A-6, all increases (column 4 *plus column 4.01*) must equal all decreases (column 7 *plus column 7.01*). [10/01/2014b]
- 1130A For each line on Worksheet A-6, when an entry is present in column 4 *or 4.01*, there must be an entry in columns 1 and 3, and if an entry is present in column 7 *or 7.01*, there must be an entry in columns 1 and 6. All entries in column 1 must be upper case alpha characters. [10/01/2014b]
- 1140A A LOC worksheet indicator of 1, 2, 3, or 4, *as applicable*, must be present in column 8 of Worksheet A-6 *when a Worksheet A line number 25 through 46 (or a subscript thereof) is present* in column 3 or 6. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

I. Level I Edits (Minimum File Requirements – Cont.)

- 1160A Worksheet A-6, column 0, must have an explanation present on the first line for each reclassification code. [10/01/2014b]
- 1180A For Worksheet A-8 adjustments on lines 1, 2, and 6 through 9, if column 2 has an amount, then columns 1 and 4 for that line must have entries, and if lines 11 through 49, column 2, have entries, then columns 0, 1, and 4, for that line must have entries. [10/01/2014b]
- 1200A Worksheet A-8, column 5, must have an entry of 1, 2, 3, or 4, *as applicable*, when a Worksheet A line number 25 through 46 (*or a* subscript thereof) is present in column 4 and an amount is in column 2. [10/01/2014b]
- 1205A Worksheet A-8-1, Part I, columns 1 and 3, must have an entry when there is an amount in column 4 or 5 for each of lines 1 through 9. [10/01/2014b]
- 1230A Worksheet A-8-1, Part I, column 7, must have an entry of 1, 2, 3 or 4, *as applicable*, when a Worksheet A line number 25 through 46 (*or a* subscript thereof) is present in column 1 and an amount is present in column 4 or 5. [10/01/2014b]
- 1000B All Worksheet B-1 statistical amounts must be greater than zero, except for reconciliation columns. [10/01/2014b]
- 1005B Worksheet B, column 18, line 101, must be greater than zero. [10/01/2014b]
- 1010B For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B, columns 1 through 17, line 101), 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 that uses accumulated cost as its basis for allocation and any reconciliation column. [10/01/2014b]
- 1015B For any column that uses accumulated cost as its basis of allocation (Worksheet B-1), there may not exist on any statistical line amounts in both the reconciliation column and the accumulated cost column, including the negative one, simultaneously. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

II. Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, notes, or any other manner as may be required by your contractor. Failure to clear these errors in a timely fashion, as determined by your contractor, may be grounds for withholding of payments.

Edit Condition

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). [10/01/2014b]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [10/01/2014b]
2010	<i>Removed and reserved.</i>
2015	Standard cost center lines, descriptions, and codes cannot be changed. (See Table 5 for standard descriptions and codes.) This edit applies to the standard line only and not subscripts of that code. [10/01/2014b]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [10/01/2014b]
2035	Administrative and general <i>standard</i> cost center code 0400 <i>may only appear on line 4</i> , and <i>non-standard cost center codes</i> 0450 through 0459 <i>may only appear as</i> subscripts of line 4. <i>Standard cost center code 0400 may not appear in addition to non-standard cost center codes 0450 through 0459 (subscripts of line 4).</i> [10/01/2014b]
2040	<i>Removed and reserved.</i>

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

II. Level II Edits (Potential Rejection Errors – Cont.)

Edit Condition

- 2015S *Removed and reserved.*
- 2100S Worksheet S-1, Part II, columns 1 through 4, lines 30 through 34, must be greater than or equal to zero. [10/01/2014b]
- 2180S *Removed and reserved.*
- 2200S If Worksheet S-2, column 1, line 6 or line 7, is “Y”, then column 2 must contain a valid date, respectively. [10/01/2014b]
- 2220S Worksheet S-2, lines 12 through 14, all columns must be completed. [10/01/2014b]
- 2020A If Worksheet A, line 70, column 7, is greater than zero, then Worksheet F-2, column 4, line 10, must be greater than zero. [10/01/2014b]
- 2021A There must be an entry on Worksheet A, column 7, lines 3, 4, 5, 13, 14, 28, 37, 38, and 41. [10/01/2014b]*
- 2025A *Removed and reserved.*
- 2030A If Worksheet A-8, column 2, line 10, has an entry, then Worksheet A, column 3, line 70, must be greater than zero. [10/01/2014b]
- 2000B At least one cost center description (lines 1 through 3), at least one statistical basis label (lines 4 and 5), and one statistical basis code for capital cost centers only (line 6) must be present for each general service cost center with cost greater than zero (Worksheet B-1, columns 1 through 17, line 10*I*). Exclude any reconciliation columns from this edit. [10/01/2014b]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-14
TABLE 6 – EDITS

II. Level II Edits (Potential Rejection Errors – Cont.)

Edit Condition

- 2000F Total assets on Worksheet F, line 32, must equal total liabilities and fund balances on line 49. [10/01/2014b]
- 2010F Net income or loss on Worksheet F-2, Part II, column 2, line 42, should not equal zero. [10/01/2014b]