
Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 48, Form CMS-287-22

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

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NEW/REVISED MATERIAL--EFFECTIVE DATE: Cost reporting periods ending on or after December 31, 2023.

This transmittal updates Chapter 48, Home Office Cost Statement, Form CMS-287-22, to clarify instructions effective for cost reporting periods ending on or after December 31, 2023.

The following is a summary of the revisions to the cost statement:

- General Instructions, Section 4800.12: clarified that only a parent component of a Medicare-certified healthcare complex receives a home office cost allocation
- Schedule S-2:
 - General instruction: clarified that a Medicare-certified healthcare complex reports information only for the parent component CCN
 - Part I, column 11: revised instructions and schedule to report the Medicaid contractor name
 - Part III, column 6: clarified the instructions for reporting region/division costs
- Schedule A-7, Part II: revised the instructions for columns 12, 13, and 14
- Schedule E-1: revised the instructions to include the statistical basis code for outpatient visits
- Schedule G-1: clarified the instructions for line 2
- New edits: 1081S, 1121S, 1091A, 1105A, 1055E, 2050A, 2000B
- Revised edits: 1090, 1085S, 1090S, 1120S, 1130S, 1050A, 1100A, 1000B, 1010C, 1000E, 1010E, 1020E, 1030E, 1040E, 1050E

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after December 31, 2023.

Pub. 15-2-48

CHAPTER 48
HOME OFFICE COST STATEMENT
FORM CMS-287-22

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4800. GENERAL

In accordance with the Paperwork Reduction Act of 1995, CMS must inform the private sector why information is collected and how it will use the information. This chapter presents the home office cost statement, Form CMS-287-22, completed by a home office and/or chain organization, hereinafter referred to as home office/chain organization (HO/CO), to support HO/CO costs claimed in a Medicare cost report.

For Medicare and/or Medicaid purposes, CMS defines a home office as an entity that provides centralized management and administrative services to the individual members of a chain organization and a chain organization as an entity that consists of a group of two or more Medicare-certified providers (providers) or at least one provider and any other non-provider business or entity owned, leased, or through any other device, under common ownership or control. The HO/CO may also include regional offices or divisions. The home office cost statement instructions and schedules refer collectively to the provider, non-provider, and regional office or division members of a HO/CO as healthcare provider components, non-healthcare components, and region/division components, respectively. When providing instruction for a HO/CO with a region/division component that files a separate home office cost statement, these instructions refer to the HO/CO as the parent HO/CO.

The Form CMS-287-22, effective for a HO/CO cost statement period beginning on or after October 1, 2022, constitutes the documentary support required for a provider to be reimbursed for HO/CO costs claimed in the provider's Medicare cost report (see 42 CFR 413.24(f)(5)(i)(E)(1) and (2)). Under the authority of §§1815(a) and 1833(e) of the Social Security Act (the Act), CMS requires that each provider of services participating in the Medicare program submit annual information, the Medicare cost report, to determine costs for healthcare services rendered to Medicare beneficiaries. A provider in a HO/CO may submit a Medicare cost report that includes allowable costs allocated from the HO/CO (see §§4800.10 - 4800.12; CMS Pub. 15-1, chapter 10; and CMS Pub. 15-1, chapter 21, §§2150 - 2153) and must provide adequate cost data based on financial and statistical records that can be verified by qualified auditors (see 42 CFR 413.20 and 413.24).

The relationship of the HO/CO is that of a related organization to a provider (see 42 CFR 413.17). A HO/CO usually furnishes central management and administrative services, e.g., centralized accounting, purchasing, personnel services, management direction and control, and other services. To the extent that the HO/CO furnishes services related to patient care to a provider, the reasonable costs of such services are included in the provider's cost report and are reimbursable as part of the provider's costs. If the HO/CO provides no services related to patient care, the costs of the HO/CO may not be recognized in determining the allowable costs of the healthcare providers in the HO/CO.

The HO/CO must obtain CMS approval from the Medicare Administrative Contractor (contractor), and receive a home office number, to submit a home office cost statement.

When a parent HO/CO includes region/division components, the parent HO/CO must allocate costs to all components, including the region/division components. Each region/division allocates the costs allocated from the parent HO/CO, along with direct region/division costs, to the region/division components on a separate regional home office cost statement. Like the parent HO/CO, a region/division must obtain CMS approval through the contractor, and receive a regional home office number, to submit a regional home office cost statement that allocates costs to its components. The parent HO/CO must submit the home office cost statement and all regional home office cost statements, as a combined package, to the HO/CO designated contractor(s).

CMS requires that the HO/CO submit the home office cost statement, and any regional home office cost statements, in an electronic format (see §4800.20) to the designated contractor no later than 150 days after the end of the HO/CO accounting period. The HO/CO may elect to electronically submit the home office cost statement certification statement with an electronic signature of the home office's administrator or chief financial officer (see §4801.12). Submission methods for the home office cost statement include sending files to the contractor through the Medicare Cost Report e-Filing (MCR eF) portal [URL: <https://mcref.cms.gov>] or on a CD or flash drive (see §4800.22).

The contractor reviews the submitted home office cost statement for acceptability. When a provider claims HO/CO costs in its Medicare cost report and the HO/CO fails to submit an acceptable home office cost statement that supports the HO/CO amounts claimed in the provider's cost report, the contractor must reject the provider's Medicare cost report for lack of supporting documentation. If a provider claims HO/CO costs in a cost report with a fiscal year end that is not concurrent with the accounting period of the HO/CO, the HO/CO must submit an acceptable home office cost statement that supports some portion of the HO/CO amounts claimed in the provider's cost report (see §4800.14 and 42 CFR 413.24(f)(5)(i)(E)(2)).

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 control number for this information collection is OMB 0938-0202. The expiration date of this information collection instrument is November 30, 2024. The time required to complete this information collection is estimated to average 466 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. Direct comments concerning the accuracy of the time estimate or suggestions for improving this form to: Centers for Medicare and Medicaid Services, 7500 Security Boulevard, ATTN: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Any correspondence not pertaining to the information collection burden approved under the associated OMB control number on this form will not be reviewed, forwarded, or retained.

4800.10 REPORTING HOME OFFICE COSTS

A HO/CO must follow the Medicare principles of reasonable cost reimbursement in the Provider Reimbursement Manual, Part I (CMS Pub. 15-1), when completing the Medicare home office cost statement.

4800.11 Determination of Allowable Costs

HO/CO costs directly related to services performed for a provider and related to patient care, plus an appropriate share of indirect costs (e.g., overhead, rent for HO/CO space, administrative salaries), are allowable to the extent the costs are reasonable. Any HO/CO costs that are not allowable costs when incurred directly by the provider are not allowable as HO/CO costs allocated to providers. For example, certain advertising costs, some franchise taxes and other similar taxes, costs of non-competition agreements, certain life insurance premiums, certain membership costs, and those costs related to non-medical enterprises, are not allowable HO/CO costs (see CMS Pub. 15-1, chapter 21).

4800.11.1 Management Fees--Management fees charged between related organizations are not allowable costs except as provided in CMS Pub. 15-1, chapter 10. Remove unallowable management fees from the cost statement through the Schedule A-8-1.

4800.11.2 Owner Compensation--The compensation paid to an owner (as defined in CMS Pub. 15-1, chapter 9) by the HO/CO is allowable only to the extent that it is related to patient care and is reasonable.

4800.11.3 Organization, Startup, and Other Corporate Costs

4800.11.3.1 Organization Costs--The organization costs of a HO/CO, except startup costs and costs of corporate acquisitions, are allowable costs and must be amortized in accordance with the provisions in CMS Pub. 15-1, chapter 21, §2134ff. See CMS Pub. 15-1, chapter 21, §2134.1B, for the description of unallowable organization costs; CMS Pub. 15-1, chapter 21, §2134.10, for the description of unallowable reorganization costs; and CMS Pub. 15-1, chapter 21, §2134.9, for the description of unallowable stockholder servicing costs.

4800.11.3.2 Startup Costs--Startup costs of a HO/CO are considered allowable costs and must be amortized in accordance with the provisions of CMS Pub. 15-1, chapter 21, §2132.1.

4800.11.3.3 Costs of Corporate Acquisitions--Costs related to the acquisition of capital stock of a facility (whether said facility participates or subsequently participates in the Medicare program) are not allowable (see CMS Pub. 15-1, chapter 21, §2134.11). Additionally, costs related to the transfer of assets to a HO/CO are not allowable as organization costs; the HO/CO must capitalize these costs as part of the cost of the asset (see CMS Pub. 15-1, chapter 21, §2150.2.B.3).

4800.11.4 Interest on Loans between Home Office/Chain Organization and Components--When the HO/CO loans money to, or borrows money from, one of its components, the interest paid is generally not an allowable cost and the interest income earned from such a loan is not used to reduce allowable interest expense. (See CMS Pub. 15-1, chapter 2, §§218 and 218.1, for the general rule, and §§218.2 and 220 for exceptions to the general rule.) Treat interest income from other sources, as well as the interest income received by the HO/CO if interest expense is allowed under the exceptions of CMS Pub. 15-1, chapter 2, §§218.2 and 220, according to the provisions of CMS Pub. 15-1, chapter 2, §§202.2 and 202.3.

4800.11.5 Interest on Loans from Unrelated Sources--Interest expense (see CMS Pub. 15-1, chapter 2, §§200 and 202.1) is allowable to the extent that the HO/CO uses the proceeds of the related loan, mortgage, bond issue, etc., either to acquire assets for use in patient care activities or to provide funds for operations related to patient care. When the HO/CO uses the proceeds of a loan, mortgage, bond issue, etc., to acquire stock ownership (as opposed to assets and liabilities) of additional facilities, the interest expense is not allowable.

4800.11.6 Home Office/Chain Organization Planning Costs - Expanding, Rebuilding, or Relocating Existing Providers--Planning costs, as described in CMS Pub. 15-1, chapter 21, §§2154.1 and 2154.2, incurred by the HO/CO to purchase or construct a new facility in order to expand, rebuild, or relocate a provider that is a member of the HO/CO, are allowable if:

- the costs are reasonable and prudent as defined in CMS Pub. 15-1, chapter 21, §2103;
- the costs have been included in the historical cost of the completed facility; and
- the facility has been certified to participate in Medicare.

Planning costs incurred to purchase land become part of the historical cost of the land and are not included in the historical cost of the depreciable assets of the completed facility. Planning costs for both land and a facility that cannot be specifically identified with either the land or facility must be allocated between the land and facility based on the cost of each to the total cost.

Abandoned planning costs are treated according to the provisions of CMS Pub. 15-1, chapter 21, §2154.4. The HO/CO must directly allocate any allowable abandonment costs to the appropriate provider.

4800.11.7 Expansion of the Chain Operation--Planning costs incurred by a HO/CO to construct a new facility or to purchase an existing facility (excluding land) to expand the HO/CO and not to expand an existing provider are recognized when the requirements in §4800.11.6 are met. The costs of such plans subsequently abandoned are considered an investment loss and are not allowable. The costs of abandoned land acquisition plans are not allowable.

4800.11.8 Malpractice and Comprehensive General Liability, Unemployment and Workers' Compensation Insurance Coupled with Second Injury Coverage--Payments by a HO/CO for its providers or payments made individually by members of a HO/CO to an independent fiduciary for malpractice, comprehensive general liability insurance coverage, unemployment and workers' compensation insurance coupled with second injury coverage, are recognized if made to a fund established in accordance with the requirements in CMS Pub. 15-1, chapter 21, §2162ff.

4800.11.9 Interest Expense and Interest Income of Home Office/Chain Organization--The HO/CO must assign and/or allocate interest expense incurred by the HO/CO in accordance with §4800.12. The HO/CO must identify interest expense as capital related or non-capital related cost. Similarly, the HO/CO must identify all interest income as capital related or non-capital related, assign and/or allocate the interest income in accordance with §4800.12, and offset the interest income against allowable interest expense. The HO/CO must include the net amount of capital related interest expense and interest income, whether positive or negative, so determined at the HO/CO level for each provider, with that provider's costs as described in §4800.13.

4800.12 Allocation of Home Office/Chain Organization Costs to Components

The home office cost statement provides the mechanism to allocate allowable HO/CO costs to the healthcare provider components (providers), non-healthcare components, and region/division components. *A Medicare-certified healthcare complex with one or more subproviders or provider-based entities, such as a provider-based HHA or provider-based RHC, receives a HO/CO cost allocation only under the primary CCN for the entire healthcare complex. Each component of the home office must receive its allocable share of HO/CO capital and non-capital costs.* Starting with the HO/CO total costs (including those costs paid on behalf of providers), remove all costs that are not allowable in accordance with program instructions. Group the remaining costs (total allowable costs) as either capital related costs or non-capital related costs, and allocate each group to all components that received services from the HO/CO. Allocate HO/CO costs to the components in the following order:

Step 1: Allocate Direct Costs--Allocate allowable HO/CO costs incurred for the benefit of, or directly attributable to, a specific component (healthcare provider, non-healthcare, or region/division) to the component for which the costs were incurred (direct allocation of cost). For example, directly allocate to a provider the interest expense paid by the HO/CO on a loan related solely to the provider; allocate HO/CO salaries to the component where the employees worked; or allocate to a provider any HO/CO cost to rent space for that provider. The HO/CO may simplify the allocation of costs to the components by transferring the costs at the time incurred through inter-company accounts.

Step 2: Allocate Functional Costs--Allocate allowable HO/CO costs that are not directly allocable among the components receiving a benefit from the allowable costs using a statistical basis that reasonably relates to the cost (functional allocation of cost). Where practical, and the amounts material, allocate the costs of HO/CO centralized services (e.g., central payroll or central purchasing) provided to the components on a functional basis. For example, allocate costs of a central payroll operation to the components based on the number of paychecks issued or allocate the costs of central purchasing based on purchases made or requisitions handled. The HO/CO must use the same statistical basis from one accounting period to another when allocating costs on a functional basis. When the HO/CO wishes to change a statistical basis because it believes the change will result in a more accurate allocation, the HO/CO must submit a written request to the contractor in accordance with PRM 15-1, chapter 21, §2150.3.D.2.

Step 3: Allocate Pooled Costs--Allocate the residual amount (or pool) of HO/CO costs (the remaining costs incurred for general management or administrative services and the remaining interest income, hereafter referred to collectively as pooled amounts, not directly or functionally allocated) to the components on a reasonable statistical basis:

1. If the HO/CO consists solely of comparable inpatient healthcare providers (e.g., a HO/CO with short-term acute care hospitals and no hospital complexes), allocate the pooled amounts among the providers based on inpatient days. When the HO/CO providers are not comparable inpatient healthcare providers (e.g., a HO/CO with short-term acute care hospitals, hospital complexes, and skilled nursing facilities), allocate the pooled amounts among the providers based on total costs (costs before applying Medicare adjustments plus any direct HO/CO costs).
2. If the HO/CO consists of healthcare and non-healthcare and/or region/division components, use the double allocation method to allocate the pooled amounts among the component groups based on total costs. Then allocate the pooled amounts among the components in each group (see CMS Pub. 15-1, §2150.3.D.2.).
 - a. For the healthcare provider components, if the providers are comparable (e.g., short-term acute care hospitals and no hospital complexes), allocate the pooled amounts among the providers based on the recommended basis of inpatient days for comparable providers of inpatient services (e.g., all skilled nursing facilities), or the recommended basis of outpatient visits for comparable providers of outpatient services (e.g., all home health agencies); or, if the providers are not comparable (e.g., short-term acute care hospitals, hospital complexes, and skilled nursing facilities), allocate the pooled amounts among the providers based on the recommended basis of total costs (costs before applying Medicare adjustments plus any direct HO/CO costs).
 - b. For the non-healthcare and region/division components, allocate the pooled amounts among the components based on total costs (costs before applying Medicare adjustments plus any direct HO/CO costs).

When the allocation permits the use of inpatient days, each provider shares in the pooled amounts in the same proportion that its total inpatient days bear to the total inpatient days of all the providers in the HO/CO. When the allocation requires the use of total costs, each component shares in the pooled amounts in the same proportion that its total costs (including direct HO/CO costs and excluding previously allocated HO/CO functional and pooled amounts) bear to the total costs of all components in the HO/CO.

4800.13 Home Office/Chain Organization Costs in Providers' Medicare Cost Reports

A provider includes HO/CO costs directly allocated to the provider in the appropriate account in the provider's trial balance. The provider allocates the HO/CO costs through the cost finding process.

A provider includes HO/CO capital related costs not directly allocated to the provider, but allocated on a functional or pooled basis, in the provider's capital related cost centers, i.e., buildings and fixtures, movable equipment, or other capital (for insurance, taxes and other capital costs).

A provider includes lease cost with depreciation, not as other capital.

A provider includes HO/CO non-capital related costs not directly allocated to the provider, but allocated on a functional or pooled basis, in the provider's A&G cost. The provider includes the allocated costs as one amount, designated by an appropriately descriptive heading, e.g., "home office costs."

Although the share of the HO/CO costs allocated to a provider may become allowable costs under the program, the allowed costs of a provider in a HO/CO must not exceed the cost allowed for similar institutions not so affiliated. Thus, the costs of a HO/CO provider (including any allowable HO/CO costs) are not recognized or allowed when determined to be out of line with similar institutions in the same area. (See CMS Pub. 15-1, chapter 21, §2102ff.)

4800.14 Non-Concurrent Period Allocation of Home Office/Chain Organization Costs

When the HO/CO accounting period is not concurrent with a provider's cost reporting period, the provider reports allowable HO/CO costs for the portion of the provider's cost reporting period that overlaps the HO/CO accounting period, and the provider projects an amount of allowable HO/CO costs for the portion of its cost reporting period not covered by the home office cost statement. The projected cost must not exceed the previous year HO/CO costs as set forth in the applicable home office cost statement. The provider allocates the total HO/CO costs (the allowable plus the projected costs) through the cost finding process.

For example, the Home Office Z accounting period began January 1, 2023, and ended December 31, 2023. Home Office Z allocated \$120,000 to Provider A and \$84,000 to Provider B. Provider A's cost reporting period began September 1, 2023, and ended on August 31, 2024; and Provider B's cost reporting period began April 1, 2023, and ended on March 31, 2024. Neither provider's cost reporting period was concurrent with the Home Office Z accounting period.

During its 12-month accounting period ending December 31, 2023, Home Office Z allocated home office costs of \$10,000 per month (\$120,000 divided by the Home Office Z 12-month accounting period), to Provider A. For the 4 months (September 1, 2023, through December 31, 2023) that the Provider A cost reporting period overlaps the Home Office Z accounting period, Provider A reports home office costs of \$40,000 (\$10,000 per month for 4 months). For the remaining 8 months of the cost reporting period (January 1, 2024, through August 31, 2024), Provider A estimates home office costs of \$80,000, projected at a rate not in excess of the previous year (\$10,000 per month). Therefore, Provider A reports total home office costs for the cost reporting period of September 1, 2023, through August 31, 2024, of \$120,000 (\$40,000 actual and \$80,000 projected). The contractor adjusts the projected costs to actual HO/CO costs allocated to the provider in the home office cost statement for the subsequent HO/CO accounting period.

During its 12-month accounting period ending December 31, 2023, Home Office Z allocated home office costs of \$7,000 per month (\$84,000 divided by the Home Office Z 12-month accounting period), to Provider B. For the 9 months (April 1, 2023, through December 31, 2023) that the Provider B cost reporting period overlaps the Home Office Z accounting period, Provider B reports home office costs of \$63,000 (\$7,000 per month for 9 months). For the remaining 3 months of the cost reporting period (January 1, 2024, through March 31, 2024), Provider B estimates home office costs of \$21,000, projected at a rate not in excess of the previous year (\$7,000 per month). Therefore, Provider B reports total home office costs for the cost reporting period of April 1, 2023, through March 31, 2024, of \$84,000 (\$63,000 actual and \$21,000 projected). The contractor adjusts the projected costs to actual HO/CO costs allocated to the provider in the home office cost statement for the subsequent HO/CO accounting period.

4800.15 Home Office Cost Statement Schedules

The home office cost statement consists of the following:

A certification of the accuracy of the home office cost statement (Schedule S) and information about the organization of the HO/CO (Schedules S-1 and S-2);

A detailed analysis of allocable HO/CO costs beginning with the trial balance of expenses (Schedule A);

Medicare reclassifications to the trial balance costs (Schedule A-6);

A reconciliation of capital costs (Schedule A-7);

Medicare adjustments to the trial balance costs (Schedule A-8);

A statement of costs from related organizations (Schedule A-8-1);

An allocation of the direct capital and non-capital HO/CO costs (Schedules B and B-1);

A functional allocation of HO/CO capital costs (Schedules C and C-1);

A functional allocation of HO/CO non-capital costs (Schedules D and D-1);

An allocation of pooled HO/CO amounts (Schedules E and E-1);

A summary allocation of HO/CO capital costs (Schedule F);

A summary allocation of HO/CO salaries and non-capital costs (Schedule F-1);

A summary allocation of HO/CO interest income (Schedule F-2);

The HO/CO balance sheet (Schedule G);

The statement of revenues and expenses (Schedule G-1).

4800.20 ELECTRONIC REPORTING

CMS requires that the HO/CO prepare and submit the Form CMS-287-22, using CMS-approved software, in an electronic format that includes an electronic cost report (ECR) file and a print image (PI) file. This chapter presents the home office cost statement, with some schedules abbreviated, as a graphic representation of the Form CMS-287-22 ECR. Unnumbered lines and columns on an abbreviated schedule represent the full range of lines and columns of the schedule. For example, Schedule S-2, Part I, provides lines 1 through 50 to report healthcare provider components in the HO/CO; however, the graphic representation of Schedule S-2 presents lines 1 through 5, two unnumbered lines, and line 50, with the two unnumbered lines representing lines 6 through 49.

Schedule A includes CMS-assigned cost center descriptions (line labels) for capital cost centers on lines 1, 2, 4, 5, and 6, and for non-capital cost centers on lines 8 through 28. These cost centers with CMS-assigned line labels constitute the standard cost centers (see §4890.40 Table 1-C, Type 2 Records for Schedule A Standard Cost Centers). Column headings corresponding to the standard cost centers constitute the standard column headings. The standard column headings for capital cost centers appear on Schedules B, C, C-1, E, and E-1; and the standard column headings for non-capital cost centers appear on Schedules B-1, D, D-1, and E-1, with select non-capital cost centers appearing on Schedule E-1 and the remaining non-capital cost centers summed into a single column on Schedule E-1.

For Schedule C-1, each standard column heading specifies the recommended statistical basis for functional cost allocation and the statistical basis code (1 = square feet and 2 = dollar value; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis used to allocate the costs of the capital cost center. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code (1 = square feet, 2 = dollar value, 3 = other) that identifies the statistical basis.

For Schedule D-1, each standard column heading requires the statistical basis used to functionally allocate the costs of the non-capital cost center. Schedule D-1 requires no statistical basis codes.

When the HO/CO allocates pooled amounts using the double allocation method, Schedule E, column 1, specifies the statistical basis column heading as total costs, the recommended statistical basis for allocating pooled amounts among component groups, and the statistical basis code of 1 (1 = total costs; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis used to allocate the pooled amounts. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code of 4 (4 = other; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis.

For Schedule E-1, Part I, column 1, the column heading requires the statistical basis used to allocate the pooled amounts among the provider components and the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis used. Recommended statistical bases of allocation include: total costs when non-comparable healthcare provider components such as hospitals, skilled nursing facilities, and home health agencies comprise the healthcare provider component group of the HO/CO; inpatient days when comparable inpatient healthcare provider components (e.g., only inpatient acute hospitals or only skilled nursing facilities) comprise the healthcare provider component group of the HO/CO; or outpatient visits when comparable outpatient healthcare provider components (e.g., only home health agencies), comprise the healthcare provider component group of the HO/CO. Statistical basis codes for the recommended statistical bases of allocation include 1 = total costs, 2 = inpatient days, or 3 = outpatient visits. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code 4 (4 = other) that identifies the statistical basis.

Schedule E-1, Parts II and III, column 1 of each part requires a column heading defining total costs, the recommended basis for allocation of pooled amounts among the non-healthcare and the region/division components, and the statistical basis code of 1 (1 = total costs; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) identifying the statistical basis. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code of 4 (4 = other; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis.

Schedule A provides blank lines and permits adding lines through subscripting (see §4890.40 Table 4-A, Data Elements the HO/CO May Subscript (Usage)) for reporting costs of additional cost centers unique to the HO/CO, i.e., nonstandard cost centers. To accommodate reporting needs, the HO/CO may subscript lines 1, 2, 4, 5, and 6, on Schedule A, to add lines to report costs for additional nonstandard capital cost centers. The HO/CO may subscript lines 8 through 28, and use lines 29 through 98, and subscripts, to report costs for additional nonstandard non-capital cost centers. Lines subscripted from standard cost centers must relate to the cost center from which they are subscripted. The HO/CO must define each nonstandard capital and non-capital cost center by assigning a unique descriptive line label to a Schedule A line number. Other than for limited exceptions, the HO/CO must number subscripted lines sequentially beginning with 01 through 99.

For example, the HO/CO may subscript the Schedule A, line 1, Capital Related Costs-Buildings & Fixtures, by assigning subscripted line 1.01, only to report the capital related costs for a user-defined buildings and fixtures cost center in the nonstandard cost center. Likewise, for a nonstandard non-capital cost center, the HO/CO may subscript Schedule A, line 9, to add a cost center for salaries and wages of managers by assigning subscripted line 9.01, to more accurately allocate the salaries and wages for each department in the HO/CO, and to each location, to facilitate a functional allocation of the costs instead of a pooled allocation.

Limited exceptions to sequential subscripting include:

- skipping a prior year line number deleted in the current period
- skipping a line number no longer in existence after cost finding

For each Schedule A nonstandard cost center, the HO/CO must define the following:

- a unique cost center description limited to 36 characters
- a statistical basis for the functional allocation of costs, if applicable, consisting of up two lines, not exceeding ten characters per line

For each nonstandard capital cost center on Schedule A:

- Schedule A-7, Part II, must include a corresponding subscripted line with the same Schedule A line number and user-defined cost center description.
- Schedule A-7, Part II, columns 5 and 12, columns 6 and 13, and columns 7 and 14, must include a subscripted column corresponding to each subscripted line from Schedule A, lines 4, 5, and 6, respectively, with the column number the same as the subscripted line number on Schedule A and the user-defined Schedule A line label transferred as the column heading (up to three lines of 10 characters per line).
- Schedule B, Parts I, II, and III, must include a subscripted column, with the column number the same as the subscripted line number on Schedule A, and the user-defined Schedule A line label transferred as the column heading (up to three lines of 10 characters per line) for each cost center with amounts directly allocated.
- Schedule C, Parts I, II, and III, and Schedule C-1, Parts I, II, and III, must include a subscripted column, with the column number the same as the subscripted line number on Schedule A, and the user-defined Schedule A line label transferred as the column heading (up to three lines of 10 characters per line) for each cost center with functional allocations of costs; the column heading for Schedule C-1, Parts I, II, and III, must specify the statistical basis (up to two lines of 10 characters per line) used to allocate the costs on Schedule C, Parts I, II, and III; and must include the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis used to allocate the costs of the nonstandard capital cost center, (i.e., 1 = square feet, 2 = dollar value, or 3 = other).

For each nonstandard non-capital cost center reported on Schedule A:

- Schedule B-1, Parts I, II, and III, must include a subscripted column, with the column number the same as the subscripted line number on Schedule A, and the user-defined Schedule A line label transferred as the column heading (up to three lines of 10 characters per line) for each cost center with direct allocation amounts.
- Schedule D, Parts I, II, and III, and Schedule D-1, Parts I, II, and III, must include a subscripted column, with the column number the same as the subscripted line number on Schedule A, and the user-defined Schedule A line label transferred as the column heading (up to three lines of 10 characters per line) for each cost center with functional allocations amounts; and the column heading for Schedule D-1, Parts I, II, and III, must include the statistical basis (up to two lines of 10 characters per line) used to allocate the costs on Schedule D, Parts I, II, and III.

The HO/CO may subscript lines on certain other schedules to accommodate reporting numerous components, reclassifications, adjustments, etc. See §4890.40 Table 4-A, Data Elements the HO/CO May Subscript, for the list of schedules with data elements the HO/CO may subscript. When subscribing a line as permitted on a schedule listed on §4890.40 Table 4-A, the HO/CO must provide a unique line label of no more than 36 characters.

Unless otherwise specified, instructional references to a line or column include all subscripts of that line or column. Examples include the following:

- The HO/CO subscripts Schedule A, line 1, to add three additional capital cost centers: The subscripted lines begin with line 1.01 and continue with lines 1.02 and 1.03; and the subtotal on Schedule A, line 3, which is the sum of lines 1 and 2, includes line 1 and all subscripts of line 1, which, in this example, includes lines 1.01, 1.02, and 1.03.
- The HO/CO subscripts Schedule A, line 35, to add three additional cost centers: The subscripted lines begin with line 35.01 and continue with lines 35.02 and 35.03; and the subtotal on Schedule A, line 99, which is the sum of lines 8 through 98, includes line 35 and all subscripts of line 35, which, in this example, includes lines 35.01, 35.02, and 35.03.
- The HO/CO subscripts Schedule A-8, line 20, to add line 20.01: The subtotal on Schedule A-8, line 100, which is the sum of lines 1 through 99, includes line 20 and all subscripts of line 20. Additionally, the subscripted line 20.01 follows the Schedule A-8 instructions in that the adjustment amount entered in column 3 transfers to the Schedule A cost center as indicated in Schedule A-8, columns 4 and 5.

For accuracy and consistency of reporting, the instructions in this chapter indicate data or label transfers by using the term “transfer” and noting the source or destination, as applicable, of the transferred data or label. Examples of data and label transfers include:

- Data transfer: For a home office reporting 54 components on Schedule S-2, Part I, by subscribing line 8 to include subscribed lines 8.01, 8.02, and 8.03, and reporting direct, functional, and pooled allocation amounts for the components, the component name and CCN for each subscribed line transfer to Part I of Schedules B, B-1, C, C-1, D, D-1, E-1, F, F-1, and F-2, subscribed from line 8 as lines 8.01, 8.02, and 8.03, on each applicable schedule.
- Label transfer: For a home office reporting four non-payroll related employee benefits cost centers on Schedule A by subscribing line 12 to include subscribed lines 12.01, 12.02, and 12.03, and reporting direct, functional, and pooled allocation amounts for healthcare, non-healthcare, and region/division components, the HO/CO:
 - subscribes column 12 of Schedule B-1, Parts I, II, and III, to include columns 12.01, 12.02, and 12.03, and transfers the user-defined line labels from Schedule A, lines 12.01, 12.02, and 12.03, respectively, as column headings (up to three lines of 10 characters per line)
 - subscribes column 12 on Schedule D, Parts I, II, and III, and Schedule D-1, Parts I, II, and III, to include columns 12.01, 12.02, and 12.03, and transfers the user-defined line labels from Schedule A, lines 12.01, 12.02, and 12.03, respectively, as column headings (up to three lines of 10 characters per line)

See §4890.40 Table 4-C, Column Heading Transfers, for the list of user-defined line labels for subscribed lines on Schedule A that transfer as the column headings of the corresponding subscribed columns on other schedules in the cost statement.

After the HO/CO enters the cost report data, software edits validate data entries and calculations using level 1 and level 2 edits set forth by CMS to ensure creation of a valid ECR. Level 1 edits validate critical data elements required to generate a valid ECR file and any data, computation, or record violating even one level 1 edit prevents generation of an ECR file. Contractors must reject an ECR file that violates a level 1 edit. Level 2 edits identify potential data inconsistencies and missing data items that require HO/CO attention to either resolve or provide the contractor with supporting documentation explaining the discrepancy. The HO/CO may generate an ECR file even when violating a level 2 edit (see §4890.40.20).

4800.21 Reporting Standards

Electronic reporting requires standards for reporting certain types of data. Apply the following standards to home office cost statement reporting:

Positive and Negative Numbers--Enter positive values without plus signs. Enter negative values with a minus sign in front unless the field is defined as negative on the schedule.

Rounding Computations--Where a computation results in a fraction, present the result written in decimal form and round as follows:

- Round to two decimal places:
 - Percentages
 - Averages
 - Full time equivalent employees
 - Per diems, hourly rates
- Round ratios (e.g., unit cost multipliers, allocation ratios) to six decimal places

Round computations to two decimal places unless otherwise specified. If a residual exists as a result of computing costs using a fraction, adjust the largest absolute value resulting from the computation by the residual amount. For example, in cost finding, a unit cost multiplier (UCM) is applied to the statistics in determining costs. After rounding each computation, the sum of the allocation may be more or less than the total cost to be allocated. Adjust the largest absolute value resulting from the allocation by the residual amount so that the sum of the allocated amounts equals the amount to be allocated.

Percentages--Express percentages as decimal equivalents, i.e., 8.75% as .087500.

Decimal Numbers--Express decimal numbers as follows:

- include the decimal point
- exclude leading zeroes to the left of the decimal
- include trailing zeroes to the right of the decimal

Dates--Enter dates in the mm/dd/yyyy format unless otherwise specified.

Yes/No Responses--Where a question requires either a yes or a no response, enter Y for yes or N for no.

Shading--Where shading appears on a line or in a column, no response is permitted.

4800.22 Medicare Cost Statement Submission

The HO/CO must submit electronic files that comply with CMS specifications (see §4890ff) via the MCREf portal [URL <https://mcref.cms.gov>] or on a CD or flash drive. Providers must seek approval from their contractors to submit a cost report using a method other than the MCREf portal. Ctrl+Click the following links for more information about MCREf:

[Medicare Cost Report Electronic Filing \(MCREf\)](#)

[Medicare Cost Report E-Filing \(MCREf\) MLN Matters Number MM10611](#)

4800.23 Supporting Documentation

Where the instructions direct the HO/CO to submit supporting documentation, submit the documentation with the cost statement unless stated otherwise. Submit the supporting documentation in the same manner as the cost statement (if submitting the cost statement through the MCREf portal, also submit the supporting documentation through the MCREf portal). Direct questions about submitting supporting documentation to the HO/CO contractor.

4800.30 ACRONYMS, ABBREVIATIONS AND INITIALISMS

Commonly used acronyms, initialisms, and abbreviations in this chapter include:

CRC-B&F	-	Capital Related Costs-Buildings & Fixtures
CRC-ME		Capital Related Costs-Moveable Equipment
CCN	-	CMS Certification Number
CFR	-	Code of Federal Regulations
CMS	-	Centers for Medicare & Medicaid Services
CMS Pub.	-	CMS Publication
COL	-	Column
CPA	-	Certified Public Accountant
ECR	-	Electronic Cost Report
HFS	-	Health Financial Systems
HO	-	Home Office
HO/CO	-	Home Office/Chain Organization
MCR eF	-	Medicare Cost Report e-Filing
PRM	-	Provider Reimbursement Manual
UCM	-	Unit cost multiplier

4800.40 RECOMMENDED SEQUENCE OF COMPLETION

Complete the cost statement schedules in the following sequence:

STEP NO.	SCHEDULE	COMPLETION STEP
1	S-1	Complete entire schedule.
2	S-2	Complete entire schedule.
3	A	Complete column 1.
4	A-7	Complete entire schedule.
5	A-6	Complete entire schedule.
6	A	Complete columns 2 and 3.
7	A-8-1	Complete entire schedule.
8	A-8	Complete entire schedule.
9	A	Complete columns 4 and 5.
10	B	Complete entire schedule.
11	B-1	Complete entire schedule.
12	A	Complete column 6.
13	C-1 and D-1	Complete statistics on Parts I, II, and III.
14	C and D	Complete Parts I, II, and III.
15	A	Complete column 7.
16	E	Complete entire schedule.
17	E-1	Complete entire schedule.
18	A	Complete column 8.
19	F	Complete entire schedule.
20	F-1	Complete entire schedule.
21	F-2	Complete entire schedule.
22	G	Complete entire schedule.
23	G-1	Complete entire schedule.
24	S	Complete entire schedule.

4801. S SERIES

On the S series of schedules, the HO/CO reports identifying information and data about the HO/CO. The series consists of the following schedules:

- Schedule S - Home Office Cost Statement Certification
- Schedule S-1 - Identification Data
- Schedule S-2 - Listing of Components

4801.10 SCHEDULE S - HOME OFFICE COST STATEMENT STATUS AND CERTIFICATION

On Schedule S, the contractor identifies the status of the cost statement and a HO/CO administrator or chief financial officer certifies the cost statement. The schedule consists of the following parts:

- Part I - Cost Statement Status - Contractor Use Only
- Part II - Certification

4801.11 Part I - Cost Statement Status

The HO/CO reports the type of cost statement and the contractor reports the status of the cost statement.

LINE DESCRIPTIONS

Line 1.--Enter Y if this cost statement is an amended cost statement (a cost statement revising the original cost statement for the reporting period); otherwise, enter N. If Y, complete line 2.

Line 2.--If line 1 is Y, enter the number of times the cost statement has been amended. Enter 1 if this is the first revision of a previously submitted cost statement for the same reporting period; enter 2 if the second revision; etc. This line must be blank if line 1 is N.

Line 3.--Contractor: Enter the date the contractor received the acceptable cost statement.

Line 4.--Contractor: Enter Y if this cost statement is the initial (very first) for the home office number; otherwise, enter N.

Line 5.--Contractor: Enter Y if this is the final (terminating) cost statement for the home office number; otherwise, enter N.

Line 6.--Contractor: Enter the status code of the cost statement from the following list:

- 1 = As submitted
- 2 = Settled without audit
- 3 = Settled with audit
- 4 = Reopened
- 5 = Amended

Line 7.--Contractor: If the status code on line 6 is 4, enter the reopening number for this cost statement. Number each reopened cost statement sequentially, beginning with number 1 for the first cost statement reopening, number 2 for the second cost statement reopening, etc.

Line 8.--Contractor: If the status code on line 6 is 2, 3, or 4, enter the date of the Finalization of Home Office Cost Statement.

Line 9.--Contractor: Enter the five-digit contractor number.

Line 10.--Contractor: Enter the automated desk review (ADR) software vendor code for the software used by the contractor to process the electronic cost statement. Currently approved ADR software vendor codes include:

4 - HFS MCRIF 32

4801.12 Part II - Certification

An administrator or the chief financial officer completes this certification section to comply with the regulations set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

LINE DESCRIPTIONS

Line 1.--The signatory (administrator or chief financial officer) must:

- sign in column 1 as stated in 42 CFR 413.24(f)(4)(iv)(C)(1), and enter Y in column 2 to check the electronic signature checkbox, to transmit the home office cost statement electronically (see 4800.22) with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1), and enter Y in column 2 to check the electronic signature checkbox, to submit the home office cost statement (see 4800.22) with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(2), and make no entry in column 2, to submit the home office cost statement (see 4800.22) with an original signature.

Lines 2, 3, and 4.--Enter the signatory name, the signatory title, and the date signed, respectively.

4801.20 SCHEDULE S-1 - IDENTIFICATION DATA

On Schedule S-1, the HO/CO reports identifying information about the HO/CO and names of key officers. The schedule consists of the following parts:

Part I - Home Office Data

Part II - Key Officers Data

4801.21 Part I - Home Office Data

Report identifying information about the HO/CO and the cost statement.

LINE DESCRIPTIONS

Line 1.--Enter the HO/CO street address, post office box (if applicable), city, state, and ZIP code, in columns 1 through 6, respectively. If the HO/CO requires additional space for the street address, enter the additional street address information in column 2 (data entry not required in column 2).

Line 2.--Enter the HO/CO name, CMS-assigned home office number, the date that the HO/CO began operations, and the cost statement period beginning and ending dates, in columns 1 through 5, respectively. If the HO/CO name changed during the cost statement period, enter the current name followed by the former name in parentheses in column 1.

Line 3.--In column 1, enter the number from the following list that corresponds to the type of control under which the HO/CO operated. If the entry in column 1 is 5, 9, or 14, enter a description of the type of control in column 2.

NUMBER	TYPE OF CONTROL
1	Voluntary Nonprofit, Church Affiliated
2	Voluntary Nonprofit, Community
3	Voluntary Nonprofit, Private
4	Voluntary Nonprofit, Charitable
5	Voluntary Nonprofit, Other
6	Proprietary, Individual
7	Proprietary, Corporation
8	Proprietary, Partnership
9	Proprietary, Other
10	Government, Federal
11	Government, State
12	Government, County
13	Government, City
14	Government, Other

A voluntary non-profit institution is a community facility that receives federal, state, and local tax exemptions in exchange for providing a community benefit, such as services to Medicaid patients and those unable to pay.

A proprietary institution is a for-profit health care facility owned by non-governmental interests.

A government institution is a public health care facility that receives most of its funding from local, state, or federal sources.

Line 4.--Enter Y in column 1 if a certified public accountant (CPA) prepared the HO/CO financial statements; otherwise, enter N.

In column 2, if column 1 is Y, enter A if the CPA prepared audited financial statements, C if the CPA prepared compiled financial statements, or R if the CPA prepared reviewed financial statements. If column 1 is N, leave column 2 blank.

In column 3, enter Y or N to indicate whether the cost statement submission includes a copy of the financial statements. Enter N if the submission does not include a copy of the financial statements, and complete column 4. Enter Y to confirm submission of a copy of the financial statements (whether prepared by a CPA or by the HO/CO) with the cost statement. If column 3 is Y and column 1 is Y, submit a complete copy of the CPA-prepared financial statements (i.e., the independent CPA's opinion, the statements, and the footnotes) with the cost statement. If column 3 is Y and column 1 is N, submit the cost statement with:

- a copy of the internally prepared financial statements, and
- a written statement of significant accounting policy and procedure changes affecting Medicare reimbursement that occurred during the cost statement period. The changed accounting or administrative procedures manual may be submitted in lieu of a written statement.

In column 4, if column 3 is N (financial statements not submitted with the cost statement), enter the date the financial statements will be available. If column 3 is Y, leave column 4 blank.

In column 5, enter Y if the total expenses and total revenues reported on the cost statement differ from those on the financial statements, and submit a reconciliation with the cost statement. If total expenses and total revenues are the same on the cost statement and the financial statements (no reconciliation required), enter N.

Line 5.--Enter information for the person to be contacted with questions about the preparation of the cost statement. Enter the contact person's name, title, telephone number, email address, and employer name in columns 1 through 6, respectively.

4801.22 Part II - Key Officer Data

Report identifying information about the HO/CO key officers.

LINE DESCRIPTIONS

Lines 1 through 5.--Enter in column 2 the first and last names of the key officer for each position/job title in column 1.

Lines 6 through 20.--For HO/CO key officers not listed on lines 1 through 5, enter the position or job title in column 1, and enter the first and last names of the key officer in column 2.

4801.30 SCHEDULE S-2 - LISTING OF COMPONENTS

On Schedule S-2, the HO/CO lists all components in the HO/CO. When the HO/CO provides services to components under management contracts, the HO/CO must identify those components for cost allocation. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

4801.31 Part I - Healthcare Provider Components

Enter the information for each healthcare provider component in the HO/CO. *For a Medicare-certified healthcare complex, report information for only the primary CCN.*

COLUMN DESCRIPTIONS

Column 1.--Enter the name of each healthcare provider component owned or managed by the HO/CO. Transfer each provider name to the Component Name column of Schedule B, Part I, and Schedule B-1, Part I, when directly allocating amounts to any component; of Schedule C, Part I, and Schedule C-1, Part I, when allocating capital costs to any component on a functional basis; of Schedule D, Part I, and Schedule D-1, Part I, when allocating non-capital amounts to any component on a functional basis; of Schedule E-1, Part I, when allocating pooled amounts to any component; and of Schedule F, Part I, Schedule F-1, Part I, and Schedule F-2, Part I, to summarize capital costs, non-capital costs, and interest income, by component; listing each provider on the same line on each schedule.

Column 2.--Enter the CMS certification number (CCN) for each Medicare-certified provider. Transfer each Medicare provider CCN to the CCN column of Schedule B, Part I, and Schedule B-1, Part I, when directly allocating amounts to any component; of Schedule C, Part I, Schedule C-1, Part I, Schedule D, Part I, and Schedule D-1, Part I, when allocating amounts to any components on a functional basis; of Schedule E-1, Part I, when allocating pooled amounts to any component; and of Schedule F, Part I, Schedule F-1, Part I, and Schedule F-2, Part I, to summarize capital cost, non-capital costs, and interest income by component; listing each provider on the same line on each schedule.

Column 3.--Enter O if the HO/CO owned or M if the HO/CO managed the provider component.

Columns 4 and 5.--Enter the beginning and ending dates (in columns 4 and 5, respectively) for each provider's cost reporting period that ended during this cost statement period.

Column 6.--Enter the date the HO/CO acquired the provider if the acquisition occurred during this cost statement period; otherwise, leave blank.

Column 7.--Enter the date the HO/CO sold, closed, or otherwise ceased provider operations if the sale, closing, cessation, or termination occurred during this cost statement period; otherwise leave blank.

Column 8.--Enter Y if the provider participated in State Medicaid program(s); otherwise, enter N.

Column 9.--Enter P, O, or T, to identify the healthcare provider's type of Medicare reimbursement as defined in the following list. If the healthcare provider does not participate in Medicare, leave blank.

P - prospective payment system (general acute care hospitals, skilled nursing facilities, home health agencies, end stage renal dialysis facilities, inpatient psychiatric facilities, inpatient rehabilitation facilities, long term care hospitals, hospice facilities, community mental health centers and federally qualified health centers)

O - other/cost (critical access hospitals and rural health clinics)

T - TEFRA (cancer, children's, neoplastic disease care hospitals, religious nonmedical health care institutions, and hospitals located in the U.S. Virgin Islands, Guam, the Northern Mariana Island, and American Samoa)

Column 10.--Enter the provider's Medicare contractor number. If the healthcare provider does not participate in Medicare, leave blank.

Column 11.--Enter the provider's Medicaid contractor name. If the healthcare provider does not participate in Medicaid, leave blank.

4801.32 Part II - Non-Healthcare Components

Enter the information for each non-healthcare component in the HO/CO.

COLUMN DESCRIPTIONS

Column 1.--Enter the name of each non-healthcare component in the HO/CO owned or managed by the HO/CO. Transfer each component name to the Component Name column of Schedule B, Part II, and Schedule B-1, Part II, when directly allocating amounts to any component; of Schedule C, Part II, and Schedule C-1, Part II, when allocating capital costs to any component on a functional basis; to Schedule D, Part II, and Schedule D-1, Part II, when allocating non-capital amounts to any component on a functional basis; of Schedule E-1, Part II, when allocating pooled amounts to any component; and of Schedule F, Part II, Schedule F-1, Part II, and Schedule F-2, Part II, to summarize capital costs, non-capital costs, and interest income, by component; listing each component on the same line on each schedule.

Columns 2 and 3.--Reserved.

Columns 4 and 5.--Enter the beginning (in column 4) and ending (in column 5) dates of the component's accounting period that ended during the cost statement period.

Column 6.--Enter the date the HO/CO acquired the component if the acquisition occurred during the cost statement period; otherwise, leave blank.

Column 7.--Enter the date the HO/CO sold, closed, or otherwise ceased component operations if the sale, closing, or cessation occurred during the cost statement period; otherwise, leave blank.

Columns 8 through 11.--Reserved.

4801.33 Part III - Region/Division Components

Enter the information for each region/division component in the HO/CO.

COLUMN DESCRIPTIONS

Column 1.--Enter the name of each region/division component in the HO/CO. Transfer each component name to the Component Name column of Schedule B, Part III, and Schedule B-1, Part III, when directly allocating costs to any component; of Schedule C, Part III, and Schedule C-1, Part III, when allocating capital costs to any components on a functional basis; of Schedule D, Part III, and Schedule D-1, Part III, when allocating non-capital costs to any component on a functional basis; of Schedule E-1, Part III, when allocating pooled amounts to any component; and of Schedule F, Part III, Schedule F-1, Part III, and Schedule F-2, Part III, to summarize capital costs, non-capital costs, and interest income by component; listing each region/division on the same line on each schedule.

Column 2.--Enter the regional home office number for the component. Transfer each regional home office number to the Regional HO Number column of Schedule B, Part III, and Schedule B-1, Part III, when directly allocating amounts to any component; of Schedule C, Part III, and Schedule C-1, Part III, when allocating capital costs to any component on a functional basis; of Schedule D, Part III, and Schedule D-1, Part III, when allocating non-capital amounts to any component on a functional basis; of Schedule E-1, Part III, when allocating pooled amounts to any component; of Schedule F, Part III, to summarize capital costs, by component; to Schedule F-1, Part III, to summarize non-capital costs by component; and to Schedule F-2, Part III, to summarize interest income by component; listing each component on the same line on each schedule.

Column 3.--Reserved.

Column 4.--Enter the city location of the component.

Column 5.--Enter the two-letter abbreviation for the State location of the component.

Column 6.--Enter the costs included in this cost statement. *Do not complete column 6 for periods ending on or after September 30, 2023.*

Column 7.--Enter Y if the region/division component submitted a separate cost statement; otherwise, enter N.

Column 8.--Enter the name of the designated contractor responsible for the audit and settlement of the component cost statement.

4802. A SERIES

On the A series of schedules, the HO/CO reports the HO/CO trial balance of expenses and the adjustments required to accurately determine allowable HO/CO costs. The series consists of the following schedules:

- Schedule A - Reclassification and Adjustment of Trial Balance of Expenses
- Schedule A-6 - Reclassifications of Expenses
- Schedule A-7 - Analysis of Capital Cost Centers
- Schedule A-8 - Adjustments to Expenses
- Schedule A-8-1 - Costs of Services from Related Organizations and/or Home Office/Chain Organizations

4802.10 SCHEDULE A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

On Schedule A, the HO/CO reports the HO/CO trial balance of expenses. The HO/CO reports direct HO/CO costs in column 1 which, after reclassifications and adjustments, the HO/CO allocates to components as summarized in columns 6, 7, and 8. A regional HO/CO reports allocations from the parent HO/CO on the regional home office cost statement Schedule A-8-1. If the HO/CO requires additional lines to report costs, see §4800.20.

COLUMN DESCRIPTIONS

Column 1.--Enter the HO/CO trial balance of expenses for each cost center before adjustments or reclassification.

Column 2.--Transfer the sum, by cost center, of the reclassification amounts from Schedule A-6, columns 5 and 8, to each cost center. When the sum of the Schedule A-6 reclassifications for a cost center results in a net decrease, transfer the amount as negative amount. Line 100 must equal zero.

Column 3.--For each line, sum columns 1 and 2.

Column 4.--Transfer the sum, by cost center, of the adjustment amounts from Schedule A-8, column 3, to each cost center. When the sum of the Schedule A-8 adjustments for a cost center results in a net decrease, transfer the amount as a negative amount. Line 100 must equal Schedule A-8, line 100, column 3.

Column 5.--For each cost center, sum columns 3 and 4.

Column 6.--Complete Schedules B and B-1 for direct allocations of costs. Transfer the direct allocations of capital related costs from Schedule B, Part III, line 52, (see §4803.13); and non-capital related costs from Schedule B-1, Part III, line 52 (see §4803.23).

Column 7.--Complete the C and D series for functional allocations of cost. Transfer the functional allocations of capital related costs from Schedule C, Part III, line 52, (see §4804.13); and non-capital related costs from Schedule D, Part III, line 52, (see §4805.13).

Column 8.--For each cost center, calculate the pooled amounts (see §4800.02) to be allocated on Schedule E by subtracting the sum of the amounts in columns 6 and 7 from the amount in column 5. Transfer the pooled amounts to Schedule E as follows:

FROM SCHEDULE A, COLUMN 8	TO SCHEDULE E, LINE 4
Line 1	Column 3
Line 2	Column 4
Line 8	Column 5
Line 9	Column 6
Line 99 minus sum of lines 8, 9, and 28	Column 7
Line 28	Column 8

LINE DESCRIPTIONS

Lines 1 and 2.--Enter amounts related to the HO/CO capital related depreciation, amortization and lease expenses as recorded on the HO/CO books and records before Medicare adjustment or reclassification. Do not report interest expense on this line (see line 27).

Line 3.--Sum lines 1 and 2.

Lines 4 through 6.--Enter amounts for other capital related costs including, but not limited to, insurance premiums, taxes and licenses, and royalty fees on depreciable assets.

Line 7.--Sum lines 4 through 6.

Lines 8 through 26.--Enter the amounts for HO/CO non-capital related costs as recorded on the HO/CO books and records before Medicare adjustment or reclassification.

Line 27.--Enter all interest expense, including capital related interest expense, and reclassify the capital related portion to lines 1 and 2, as applicable.

Line 28.--Enter interest income offset against interest expense at the provider or component level. Report the amount as negative (reduction to expenses). (See also §4802.90 instructions for Schedule A-8, line 14.) Do not report interest income offset at the HO/CO level; offset those amounts on Schedule A-8 against the appropriate capital related interest expense reclassified to lines 1 and 2.

Lines 29 through 98.--Enter the amounts of other non-capital related costs (not identified on lines 8 through 28).

Line 99.--Sum lines 8 through 98.

Line 100.--Sum lines 3, 7 and 99. Column 2, line 100, must equal zero. Column 4, line 100, must equal Schedule A-8, line 100, column 3.

4802.70 SCHEDULE A-6 - RECLASSIFICATIONS OF EXPENSES

On Schedule A-6, the HO/CO reports reclassifications of expenses to effect proper cost allocation to components. Examples include reclassifications of other capital related costs determined on Schedule A-7 (see §4802.80). Submit copies of work papers used to calculate reclassifications on this schedule.

COLUMN DESCRIPTIONS

Column 1.--Enter a brief description of the reclassified expenses.

Column 2.--Enter a unique letter (A, B, etc.) for each reclassification to identify all increases and decreases of the reclassification. The net adjustment for each single reclassification (the sum of amounts in column 5 minus the sum of the amounts in column 8) must equal zero.

Column 3.--Enter the description of the Schedule A cost center increased by the reclassification.

Column 4.--Enter the line number of the Schedule A cost center increased by the reclassification.

Column 5.--Enter the amount of the reclassification increase to the Schedule A cost center identified in column 4.

Column 6.--Enter the description of the Schedule A cost center decreased by the reclassification.

Column 7.--Enter the line number of the Schedule A cost center decreased by the reclassification.

Column 8.--Enter the amount of the reclassification decrease to the Schedule A cost center identified in column 7.

LINE DESCRIPTIONS

Lines 1 through 99.--Enter the information for each reclassification. Transfer the reclassified amounts on each line to Schedule A, column 2. Transfer each increase amount in column 5 to the Schedule A cost center identified in column 4; and transfer each decrease amount in column 8 to the Schedule A cost center identified in column 7. When multiple increases and/or decreases apply to the same Schedule A cost center, transfer the net amount for the cost center (the net of the increases in column 5 and the decreases in column 8) to Schedule A, column 2.

Line 100.--Sum all reclassified increases in column 5. Sum all reclassified decreases in column 8. Line 100, column 5, must equal line 100, column 8.

4802.80 SCHEDULE A-7 - ANALYSIS OF CAPITAL COST CENTERS

On Schedule A-7, the HO/CO reports information about the capital cost centers. The schedule consists of the following parts:

Part I - Analysis of Changes in Capital Asset Balances

Part II - Reconciliation of Capital Cost Centers

4802.81 Part I - Analysis of Changes in Capital Asset Balances

Report changes in capital asset balances during the cost statement period. Include only the assets that relate to the HO/CO; do not include assets directly assigned to components.

COLUMN DESCRIPTIONS

Column 1.--Enter the balance recorded in the HO/CO books at the beginning of the cost statement period.

Columns 2 through 4.--Enter the cost of capital assets acquired by purchase in column 2. (The amounts in column 2 represent transfers from obligated capital and/or a transfer of assets on a change of ownership.) Enter the fair market value at date acquired of donated assets in column 3. Sum columns 2 and 3 in column 4.

Column 5.--Enter the cost or other approved basis of all capital assets retired, sold, or disposed in any other manner during the cost statement period.

Column 6.--Sum columns 1 and 4, minus column 5.

Column 7.--Enter the gross book value of fully depreciated assets still in use at the end of the cost statement period.

LINE DESCRIPTIONS

Lines 1 through 6.--Enter the amounts for each asset category. Include the asset values of leases that are capital leases under generally accepted accounting principles (GAAP), or recognized by Medicare as a capital related cost under 42 CFR 413.130, and for which the component pays other capital related costs such as insurance and taxes.

Line 7.--Sum lines 1 through 6.

Line 8.--Enter amounts to be excluded from lines 1 through 6, such as leases capitalized in accordance with GAAP and included it in the assets reported on Schedule G; the excess of amounts paid for the assets acquired at a cost over fair market values; assets directly allocated to components; and, construction in progress at the end of the cost statement period.

Line 9.--Calculate the total for each column by subtracting line 8 from line 7. Column 6 must equal the balance recorded in the books of accounts at the end of the cost statement period, and must equal the sum of the total fixed assets reported on Schedule G, line 26, column 2.

4802.82 Part II - Reconciliation of Capital Cost Centers

Allocate insurance, taxes, and other capital expenditures (not including depreciation, lease, and interest expense), to the capital related cost centers, including subscribed capital cost centers. For each subscribed capital cost center, transfer the user-defined Schedule A line label to the corresponding line on Schedule A-7, Part II. A region/division includes in its home office cost statement those assets directly allocated from the parent HO/CO. In columns 1 through 4, calculate the ratios of gross asset values (the value of the asset before deducting accumulated depreciation) to total gross asset values. In columns 5 through 8, allocate other capital related costs (insurance, taxes, and other) to the capital related cost centers (Schedule A, lines 1 and 2) based on the ratios calculated in column 4. In columns 9 through 15, summarize the amounts in the capital related cost centers (Schedule A, lines 1, 2, 4, 5, and 6, sum of columns 6, 7, and 8).

COLUMN DESCRIPTIONS

Column 1.--Enter the gross asset values of assets for which depreciation is reported on Schedule A. Gross asset value is defined as the value of the asset before deducting accumulated depreciation.

Column 2.--Enter the gross asset amounts reported in column 1 relating to capitalized leases and any directly allocated assets. The amount in column 2 must equal Part I, line 8, column 1.

Column 3.--Calculate the gross assets amount by subtracting column 2 from column 1.

Column 4.--Calculate the ratio of gross assets for each CRC group to the total by dividing the asset amount in column 3 by the total gross assets on line 3, column 3.

Column 5.--Allocate line 3, insurance premiums net of amounts directly allocated to components (Schedule A, line 4, column 1, minus Schedule A, line 4, column 6), based on the ratio calculated in column 4.

Column 6.--Allocate line 3, taxes & licenses, net of amounts directly allocated to components (Schedule A, line 5, column 1, minus Schedule A, line 5, column 6), based on the ratio calculated in column 4.

Column 7.--Allocate line 3, other capital related costs net of amounts directly allocated to components (Schedule A, line 6, column 1, minus Schedule A, line 6, column 6), based on the ratio calculated in column 4 for each line.

Transfer the amounts in columns 5, 6, and 7, to Schedule A-6 to reclassify the amounts from Schedule A, lines 4, 5, and 6 (Insurance Premiums, Taxes & Licenses, and Other Capital Related, respectively), to Schedule A, lines 1 and 2 (CRC-B&F and CRC-ME, respectively).

Column 8.--Sum columns 5, 6, and 7.

Column 9.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7 and 8, relating to depreciation expense.

Column 10.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7 and 8, relating to capital related lease expense (see CMS Pub. 15-1, chapter 28, §2806.1). Do not include amounts for insurance premiums, taxes and licenses, or other capital related costs, associated with leased assets; report those amounts in columns 12, 13, and 14, respectively.

Column 11.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7 and 8, relating to capital related interest expense.

Column 12.--*Enter* the sum of the allocations from column 5 plus/minus the capital related insurance premiums adjustment amounts from Schedules A-8 and A-8-1. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7, and 8, relating to capital related insurance costs, including insurance costs related to leased assets.)

Column 13.-- *Enter* the sum of the allocations from column 6 plus/minus the capital related taxes and licenses adjustment amounts from Schedules A-8 and A-8-1. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7, and 8, relating to capital related taxes and licenses costs, including taxes and licenses costs related to leased assets.)

Column 14.-- *Enter* the sum of the allocations from column 7 plus/minus any other capital related adjustment amounts from Schedules A-8 and A-8-1. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 6, 7, and 8, relating to other capital related costs, including other capital related costs related to leased assets.)

Column 15.--Sum columns 9 through 14. Line 1 must equal Schedule A, line 1, column 5; and line 2 must equal Schedule A, line 2, column 5.

LINE DESCRIPTIONS

Lines 1 and 2.--Allocate and summarize allowable costs for CRC-B&F on line 1, and for CRC-ME on line 2. Line 1, column 15, must equal Schedule A, line 1, column 5; and line 2, column 15, must equal Schedule A, line 2, column 5.

Line 3.--For columns 1 through 4 and 8, sum lines 1 and 2. Column 4 must equal 1.000000. For columns 5, 6, and 7, enter the amounts from Schedule A, column 1, lines 4, 5, and 6, respectively, net of other capital related costs directly allocated to components (column 6 of Schedule A, lines 4, 5, and 6, respectively). Column 8 must equal Schedule A, line 7, column 1, net of the other capital related costs directly allocated to components.

4802.90 SCHEDULE A-8 - ADJUSTMENTS TO EXPENSES

On Schedule A-8, the HO/CO adjusts expenses to the actual expenses incurred; offsets expenses by recoveries through sales, charges, fees, etc.; and adjusts expenses in accordance with the Medicare principles of reimbursement (see CMS Pub. 15-1). Submit work papers supporting each adjustment.

COLUMN DESCRIPTIONS

Column 1.--The schedule provides preprinted descriptions on lines 1 through 17 for adjustments commonly made to HO/CO costs. Enter a brief description for each adjustment for subscripts of line 14 and for lines 18 through 99.

Column 2.--Enter A, for an adjustment based on cost, or B, for an adjustment based on the amount received or revenue, to indicate the basis of the adjustment. Base adjustments on cost when the cost plus the applicable overhead can be determined. Adjust costs based on amount received (or revenue) only when the cost (including direct cost and all applicable overhead) cannot be determined. Once a cost basis is determined for an adjustment, the HO/CO must base future adjustments on cost.

Column 3.--Enter the amount of each adjustment.

Column 4 and 5.--Enter the description of the Schedule A cost center to be adjusted in column 4, and enter the corresponding Schedule A line number in column 5.

LINE DESCRIPTIONS

Lines 1 through 17.--Enter each adjustment amount, as applicable. For line 14, enter the amount of interest on loans between the HO/CO and components where no exception applies (see CMS Pub. 15-1, chapter 21, §2150.2C). If the HO/CO offsets interest income against interest expense at the provider or component level, report each provider or component amount separately by subscribing line 14, and offset the amounts against Schedule A, line 28. If the HO/CO offsets interest income at the HO/CO level, offset the amounts against the appropriate capital related costs on Schedule A, lines 1 and 2.

Lines 18 through 99.--Enter any other adjustments required to HO/CO expenses on Schedule A.

Lines 1 through 99.--Transfer each adjustment amount in column 3 to Schedule A, column 4, for the cost center identified in column 5. See §4802.101 for instructions to transfer the line 12 adjustment amount. When multiple adjustments on Schedule A-8 and Schedule A-8-1 apply to the same Schedule A cost center, transfer the net amount for the cost center to Schedule A, column 4.

Line 100.--Sum lines 1 through 99 in column 3. Line 100, column 3, must equal Schedule A, line 100, column 4.

4802.100 SCHEDULE A-8-1 - COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND/OR HOME OFFICE/CHAIN ORGANIZATIONS

On Schedule A-8-1, the HO/CO calculates adjustments to costs applicable to services, facilities, and supplies furnished to the HO/CO by organizations related to the HO/CO. In accordance with 42 CFR 413.17, a HO/CO includes costs applicable to services, facilities, and supplies furnished by organizations related to the HO/CO by common ownership or control, in the HO/CO allowable cost at the cost to the related organization, except for the exceptions outlined in 42 CFR 413.17(d); however, such cost must not exceed the amount a prudent and cost-conscious buyer pays for comparable services, facilities, or supplies purchased elsewhere. The schedule consists of the following parts:

- Part I - Adjustments Required as a Result of Transactions with Related Organizations and/or Home Office/Chain Organizations
- Part II - Interrelationship of Home Office/Chain Organization to Related Organizations

4802.101 Part I - Adjustments Required as a Result of Transactions with Related Organizations and/or Home Office/Chain Organizations

Calculate adjustments needed to include allowable costs for services, facilities, and supplies from a related organization at the cost to the related organization.

COLUMN DESCRIPTIONS

Columns 1 and 2.--Enter the Schedule A line number of the cost center to be adjusted and the corresponding Schedule A cost center description in columns 1 and 2, respectively.

Column 3.--Enter a brief description for the expense associated with the acquisition of services, facilities, or supplies from a related organization.

Column 4.--Enter the Part II line number on which the related organization is reported. For example, Brothers Home Office leases an office building from Brothers Property Management, a related party. Brothers Home Office reports the lease expense on line 1 and identifies Brothers Property Management as a related organization in Part II, line 1. On Part I, line 1, column 4, Brothers Home Office enters 1, the line number from Part II, to identify the interrelationship.

Column 5.--Enter the allowable cost from the books and/or records of the related organization. Allowable cost is the actual cost incurred by the related organization and excludes any markup, profit or amounts that otherwise exceed the acquisition cost of the services, facilities, and supplies furnished to the HO/CO.

Column 6.--Enter the amounts included on Schedule A, column 3, for services, facilities, and supplies acquired from related organizations.

Column 7.--Calculate the net adjustment for Schedule A by subtracting column 6 from column 5.

LINE DESCRIPTIONS

Lines 1 through 99.--Enter each related party expense item.

Line 100.--Sum lines 1 through 99. Transfer line 100, column 7, to Schedule A-8, line 12, column 3. Transfer the amount on each line in column 7 to Schedule A, column 4. When multiple adjustments on Schedule A-8 and Schedule A-8-1 apply to the same Schedule A cost center, transfer the net amount for the cost center to Schedule A, column 4.

4802.102 Part II - Interrelationship of Home Office/Chain Organization to Related Organizations

Identify the interrelationship between the HO/CO and the individuals, partnerships, corporations, or other organizations having a related interest to, a common ownership with, or control over the HO/CO, as defined in CMS Pub. 15-1, chapter 10. Complete the columns pertinent to the type of relationship that exists.

COLUMN DESCRIPTIONS

Column 1.--Enter the letter that represents the interrelationship between the HO/CO and the related organization:

LETTER	RELATONSHIP
A	Individual has financial interest (stockholder, partner, etc.) in both the related organization and in the HO/CO
B	Corporation, partnership or other organization has financial interest in the HO/CO
C	HO/CO has financial interest in corporation, partnership, or other organization
D	Director, officer, administrator or key person of the HO/CO or relative of such person has financial interest in related organization
E	Individual is director, officer, administrator or key person of the HO/CO and related organization
F	Director, officer, administrator or key person of related organization or relative of such person has financial interest in the HO/CO
G	Other (financial or non-financial) -- specify

Column 2.--If the letter entered in column 1 is G, enter a description of the relationship.

Column 3.--If the letter entered in column 1 is A, D, E, F, or G, enter the first and last names of the related individual in column 3.

Column 4.--If the individual reported in column 3, or the organization reported in column 5, has a financial interest in the HO/CO, enter the percent of ownership.

Column 5.--If the letter entered in column 1 is B or C, enter the name of each related corporation, partnership, or other organization.

Column 6.--If the individual reported in column 3, or the HO/CO, has a financial interest in the organization reported in column 5, enter the percent of ownership.

Column 7.--Enter the type of business of the related organization/individual (e.g., medical drugs and/or supplies, janitorial services, etc.).

LINE DESCRIPTIONS

Lines 1 through 50.--Enter the pertinent information for each related party relationship.

4803. B SERIES

On the B series of schedules, the HO/CO reports the costs that the HO/CO directly allocated to components. Allowable cost incurred for the benefit of or directly attributable to a component must be directly allocated to that component. The series consists of the following schedules:

- Schedule B - Direct Allocation of Capital Related Costs
- Schedule B-1 - Direct Allocation of Non-Capital Related Costs

4803.10 SCHEDULE B - DIRECT ALLOCATION OF CAPITAL RELATED COSTS

On Schedule B, the HO/CO reports the capital related costs that the HO/CO directly allocated to components. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Column 1.--Enter the direct allocation of CRC-B&F to each component.

Column 2.--Enter the direct allocation of CRC-ME to each component.

Column 3.--Intentionally omitted to maintain column number consistency.

Column 4.--Enter the direct allocation of other capital related cost - insurance premiums to each component.

Column 5.--Enter the direct allocation of other capital related cost - taxes and licenses to each component.

Column 6.--Enter the direct allocation of other capital related cost - other capital related costs to each component.

Column 7.--Sum columns 1 through 6.

LINE DESCRIPTIONS -- PARTS I, II, AND III

Lines 1 through 50.--Enter the amount of each capital related cost directly allocated to each component.

Line 51.--Sum lines 1 through 50.

4803.11 Part I - Healthcare Provider Components

Report the amount of capital related cost directly allocated to each healthcare provider component. (Each provider includes the direct allocation in the trial balance on their Medicare cost report.)

4803.12 Part II - Non-Healthcare Components

Report the amount of capital related cost directly allocated to each non-healthcare component.

4803.13 Part III - Region/Division Components

Report the amount of capital related cost directly allocated to each region/division component. (Each region/division subsequently allocates the direct allocation of capital related costs to its components on its regional office cost statement.)

LINE DESCRIPTIONS

Line 52.--For each column 1 through 7, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column 1 through 6, transfer the grand total on line 52 to Schedule A, column 6, as follows:

From Schedule B, Part III, Line 52	To Schedule A, Column 6
column 1	line 1
column 2	line 2
column 4	line 4
column 5	line 5
column 6	line 6

4803.20 SCHEDULE B-1 - DIRECT ALLOCATION OF NON-CAPITAL RELATED COSTS

On Schedule B-1, the HO/CO reports the non-capital related costs the HO/CO directly allocated to components. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Columns 8 through 98.--In each column, enter the amount of the non-capital related cost directly allocated to each component.

Column 99.--Sum columns 8 through 98.

LINE DESCRIPTIONS -- PARTS I, II, AND III

Lines 1 through 50.--Enter the amount of each non-capital related cost directly allocated to each component.

Line 51.--Sum lines 1 through 50.

4803.21 Part I - Healthcare Provider Components

Report the amount of non-capital related cost directly allocated to each healthcare provider component. (Each provider includes the direct allocation of non-capital related cost in the trial balance on their Medicare cost report.)

4803.22 Part II - Non-Healthcare Components

Report the amount of non-capital related cost directly allocated to each non-healthcare component.

4803.23 Part III - Region/Division Components

Report the amount of non-capital related cost directly allocated to each region/division component. (Each region/division subsequently allocates the direct allocation of non-capital related cost to the regional/divisional components on a separate regional office cost statement.)

LINE DESCRIPTIONS

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column, transfer the grand total on line 52 to the corresponding line on Schedule A, column 6. For example:

From Schedule B-1, Part III, Line 52	To Schedule A, Column 6
column 1	line 8
column 29	line 29
column 35.01	line 35.01

4804. C SERIES

On the C series of schedules, the HO/CO reports the allocation of HO/CO capital related costs to components on a functional basis using a statistical basis that reasonably relates to the cost. The series consists of the following schedules:

- Schedule C - Functional Allocation of Capital Related Costs
- Schedule C-1 - Functional Allocation of Capital Related Costs - Statistics

4804.10 SCHEDULE C - FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS

On Schedule C, the HO/CO reports the allocation of HO/CO capital related costs to components on a functional basis using the statistics accumulated on Schedule C-1. Calculate the allocations after completing Schedule C-1. (See also §§4804.20 through 4804.23.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Column 1.--Calculate the amount of CRC-B&F functionally allocated to each component.

Column 2.--Calculate the amount of CRC-ME functionally allocated to each component.

Column 3.--Sum columns 1 and 2.

4804.11 Part I - Healthcare Provider Components

Report the amount of capital related cost functionally allocated to each healthcare provider component.

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each provider by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part I, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.) For example, allocate the portion of the total CRC-B&F cost allocated to the provider listed on Schedule C, Part I, line 1, by multiplying the CRC-B&F UCM (Schedule C-1, Part III, line 54, column 1) by the allocation statistic for the provider (Schedule C-1, Part I, line 1, column 1) and enter the resulting allocation amount on Schedule C, Part I, line 1, column 1.

Line 51.--Sum lines 1 through 50.

4804.12 Part II - Non-Healthcare Components

Report the amount of capital related cost functionally allocated to each non-healthcare component.

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each non-healthcare component by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part II, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.)

Line 51.--Sum lines 1 through 50.

4804.13 Part III - Region/Division Components

Report the amount of capital related cost functionally allocated to each region/division component. (Each region/division subsequently allocates the functional allocation of capital related cost to its components on its regional office cost statement.)

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each region/division component by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part III, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.)

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column, the sum must equal the corresponding column on Schedule C-1, Part III, line 53. Transfer the grand total from each column as follows:

From Schedule C, Part III, Line 52	To Schedule A, Column 7
column 1	line 1
column 2	line 2

4804.20 SCHEDULE C-1 - FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS - STATISTICS

On Schedule C-1, the HO/CO reports the allocation statistics and calculates the UCM to functionally allocate capital related costs on Schedule C. (See also §§4804 through 4804.13.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

After completing Schedule C-1, see §§4804.11 through 4804.13 for allocation instructions.

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Columns 1 and 2.--In each column, enter the recommended statistics for each component (square feet for column 1 and dollar value for column 2). The HO/CO must allocate capital related costs on the recommended bases unless the HO/CO requests a change from the recommended statistical basis in accordance with CMS Pub. 15-1, chapter 23, §2313. When the contractor approves a requested change from the recommended statistical basis, enter the approved statistical basis and the statistical basis code (i.e., 1 = square feet, 2 = dollar value, 3 = other; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis in the column heading, and enter the allocation statistics for each component in the column.

LINE DESCRIPTIONS -- PARTS I, II, AND III

Lines 1 through 50.--Enter the allocation statistics for each component.

Line 51.--Sum lines 1 through 50.

4804.21 Part I - Healthcare Provider Components

Report the allocation statistics used to functionally allocate capital related costs to each healthcare provider component.

4804.22 Part II - Non-Healthcare Components

Report the allocation statistics used to functionally allocate capital related costs to each non-healthcare component.

4804.23 Part III - Region/Division Components

Report the allocation statistics used to functionally allocate capital related costs to each region/division component.

LINE DESCRIPTIONS

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

Line 53.--Enter each capital related cost to functionally allocate to components.

Line 54.--Calculate each UCM by dividing line 53 by line 52.

4805. D SERIES

On the D series of schedules, the HO/CO reports the allocation of HO/CO non-capital related amounts to components on a functional basis using a statistical basis that reasonably relates to the amount. The series consists of the following schedules:

Schedule D - Functional Allocation of Non-Capital Related Costs

Schedule D-1 - Functional Allocation of Non-Capital Related Costs - Statistics

4805.10 SCHEDULE D - FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS

On Schedule D, the HO/CO reports the allocation of HO/CO non-capital related amounts to components on a functional basis using the statistics accumulated on Schedule D-1. Calculate the allocations after completing Schedule D-1. (See also §§4805.20 through 4805.23.) The schedule consists of the following parts:

Part I - Healthcare Provider Components

Part II - Non-Healthcare Components

Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Columns 8 through 28.--Column headings correspond (abbreviated as necessary) to the cost center descriptions on Schedule A, lines 8 through 28. In each column, calculate the amount of each non-capital related amount functionally allocated to each component.

Columns 29 through 98.--Transfer each column heading from the corresponding column on Schedule B-1. In each column, calculate the non-capital related amount functionally allocated to each component.

Column 99.--Sum columns 8 through 98.

4805.11 Part I - Healthcare Provider Components

Report the non-capital related amount functionally allocated to each healthcare provider component.

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the non-capital related amount allocated to each provider by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part I, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

4805.12 Part II - Non-Healthcare Components

Report the non-capital related amount functionally allocated to each non-healthcare component.

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the non-capital related amount allocated to each non-healthcare component by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part II, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

4805.13 Part III - Region/Division Components

Report the non-capital related amount functionally allocated to each region/division component. (Each region/division subsequently allocates the functional allocation of non-capital related amounts to its components on its regional office cost statement.)

LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the non-capital related amount allocated to each region/division component by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part III, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column, the sum must equal the corresponding column on Schedule D-1, Part III, line 53. Transfer the grand total from each column to the corresponding line on Schedule A, column 7. For example:

From Schedule D, Part III, Line 52	To Schedule A, Column 7
column 8	line 8
column 29	line 29
column 35.01	line 35.01

4805.20 SCHEDULE D-1 - FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS - STATISTICS

On Schedule D-1, the HO/CO reports the allocation statistics and calculates the UCM to functionally allocate non-capital related amounts on Schedule D. (See also §§4805 through 4805.13.) The schedule consists of the following parts:

Part I - Healthcare Provider Components

Part II - Non-Healthcare Components

Part III - Region/Division Components

After completing Schedule D-1, see §§4805.11 through 4805.13 for allocation instructions.

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Columns 8 through 28.--In each column heading, enter the statistical basis used to functionally allocate each non-capital related amount to components and, in each column, enter the allocation statistics for each component.

Columns 29 through 98.--Transfer each column heading from the corresponding column on Schedule B-1 and enter the statistical basis used to functionally allocate the non-capital related amounts to components. In each column, enter the allocation statistic for each component.

LINE DESCRIPTIONS

Lines 1 through 50.--Enter the allocation statistics for each provider.

Line 51.--Sum lines 1 through 50.

4805.21 Part I - Healthcare Provider Components

Report the allocation statistics used to functionally allocate non-capital related amounts to each healthcare provider component.

4805.22 Part II - Non-Healthcare Components

Report the allocation statistics used to functionally allocate non-capital related amounts to each non-healthcare component.

4805.23 Part III - Region/Division Components

Report the allocation statistics used to functionally allocate non-capital related amounts to each region/division component.

LINE DESCRIPTIONS

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

Line 53.--Enter each non-capital related amount to functionally allocate to components.

Line 54.--Calculate each UCM by dividing line 53 by line 52.

4806. E SERIES

On the E series of schedules, the HO/CO reports the allocation of HO/CO pooled amounts (capital related costs and non-capital related amounts that cannot be directly or functionally allocated to the components). The series consists of the following schedules:

Schedule E - Allocation of Pooled Costs

Schedule E-1 - Allocation of Pooled Costs to Components

The HO/CO allocates pooled amounts to the components through the double allocation method when the organization consists of non-healthcare components and/or region/district components in addition to providers. Schedules E and E-1 facilitate this double allocation. On Schedule E, each component group (healthcare, non-healthcare, and region/division component) shares in the pooled amounts in the same proportion that the group's total costs (including direct HO/CO amounts from Schedules B and B-1, and excluding previously allocated HO/CO functional and pooled amounts) bear to the total costs of all components in the HO/CO. On Schedule E-1, the HO/CO then allocates each component group's pooled amounts from Schedule E to the components in the group.

The HO/CO allocates pooled amounts through the single allocation method when the organization consists solely of providers. For the single allocation method, the HO/CO completes only Schedule E-1, Part I.

4806.10 SCHEDULE E - ALLOCATION OF POOLED COSTS FOR DOUBLE ALLOCATION METHOD

On Schedule E, the HO/CO allocates HO/CO pooled amounts among the three component groups (healthcare provider, non-healthcare, and/or region/division) in the first step of the double allocation method. For the second step, the HO/CO allocates each component group allocation amount among the components within the group on Schedule E-1. The HO/CO does not complete Schedule E when the HO/CO consists solely of healthcare providers.

Columns 3, 4, 5, 6, and 8, correspond to the Schedule A, lines 1, 2, 8, 9, and 28 (and subscripts of each), respectively. Schedule E provides column 7, All Other Non-Capital Related Costs, for allocating pooled costs of all other non-capital cost centers (Schedule A, lines 10 through 27 (and subscripts of those lines), and lines 29 through 98 (and subscripts of those lines).

COLUMN DESCRIPTIONS

Column 1.--Enter the total costs statistics, the recommended statistical basis of allocation (see CMS Pub. 15-1, chapter 21, §2150.3.D.2.) for each component group. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code of 4 (4 = other; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis, in the column heading, and enter the statistics to allocate total pooled amounts in the column.

Column 2.--Calculate the allocation ratio for each component group (healthcare provider components, non-healthcare components, and region/division components) by dividing column 1 by line 4, column 1.

Column 3.--Allocate the CRC-B&F pooled costs from Schedule A, line 1, column 8, among the component groups based on the ratios in column 2.

Column 4.--Allocate the CRC-ME pooled costs from Schedule A, line 2, column 8, among the component groups based on the ratios in column 2.

Column 5.--Allocate the salaries of officers pooled costs from Schedule A, line 8, column 8, among the component groups based on the ratios in column 2.

Column 6.--Allocate the salaries and wages of others pooled costs from Schedule A, line 9, column 8, among the component groups based on the ratios in column 2.

Column 7.--Allocate the remaining non-capital related pooled costs (excluding interest income), from Schedule A, sum of lines 10 through 27, column 8, plus the sum of lines 29 through 98, column 8, among the component groups based on the ratios in column 2.

Column 8.--Allocate the pooled interest income from Schedule A, line 28, column 8, among the component groups based on the ratios in column 2. Report the interest income in the pooled allocation separately to comply with CMS Pub. 15-1, chapter 2, §202.2.C., which states that interest income is only offset against allowable interest expense.

LINE DESCRIPTIONS

Line 1.--Calculate the healthcare provider component group ratio and allocate pooled costs and pooled interest income on line 4 to the healthcare provider component group based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 1, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the pooled amounts to the healthcare provider component group by multiplying line 4 by the ratio on line 1, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part I, line 51.

Line 2.--Calculate the non-healthcare component group ratio and allocate pooled costs and pooled interest income on line 4 to the non-healthcare component group based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 2, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the pooled amounts to the non-healthcare component group by multiplying line 4 by the ratio on line 2, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part II, line 51.

Line 3.--Calculate the region/division component group ratio and allocate pooled costs and pooled interest income on line 4 to the region/division component group based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 3, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the pooled amounts to the region/division component group by multiplying line 4 by the ratio on line 3, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part III, line 51.

Line 4.--In column 1, sum the statistics on lines 1, 2, and 3. In column 2, sum the ratios calculated on lines 1, 2, and 3; the sum of the ratios must equal 1.000000. For each column 3 through 8, transfer the total pooled amounts to be allocated from Schedule A as follows:

From Schedule A, Column 8	To Schedule E, Line 4
Line 1 and subscripts	Column 3
Line 2 and subscripts	Column 4
Line 8 and subscripts	Column 5
Line 9 and subscripts	Column 6
Sum of lines 10 through 27 and subscripts of each plus sum of lines 29 through 98 and subscripts of each	Column 7
Line 28 and subscripts	Column 8

4806.20 SCHEDULE E-1 - ALLOCATION OF POOLED COSTS TO COMPONENTS

On Schedule E-1, the HO/CO allocates HO/CO pooled amounts to the components within each component group. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

When the HO/CO consists entirely of healthcare provider components, the HO/CO completes only Part I to allocate the pooled amounts. When the HO/CO includes non-healthcare components and/or region/division components as well as healthcare providers, the HO/CO completes Part I in conjunction with Schedule E, to allocate pooled amounts to healthcare provider components; Part II, in conjunction with Schedule E, to allocate pooled amounts to any non-healthcare components; and/or Part III, in conjunction with Schedule E, to allocate pooled amounts to any region/division components.

Columns 3, 4, 5, 6, and 8, correspond to the Schedule A cost centers on lines 1, 2, 8, 9, and 28, respectively, for allocating the pooled amounts of those cost centers (and subscripts of each). Schedule E-1 provides column 7, All Other Non-Capital Related Costs, for allocating the pooled costs of the remaining non-capital cost centers on Schedule A, lines 10 through 27 (and subscripts of each), and lines 29 through 98 (and subscripts of each). For Part I, the HO/CO must allocate the pooled amounts to the healthcare provider components on the recommended basis of inpatient days when the healthcare provider components consist entirely of comparable providers of inpatient services (e.g., all short term acute care hospitals) or on the recommended basis of outpatient visits when the healthcare provider components consist entirely of comparable providers of outpatient services (e.g., all home health agencies); or on the recommended basis of total costs when the healthcare components consist of different provider types (e.g., short term acute care hospitals, hospital complexes, and skilled nursing facilities). The HO/CO must allocate pooled amounts in Parts II and III on the recommended basis of total costs. The HO/CO may request a change from the recommended statistical basis in accordance with CMS Pub. 15-1, chapter 23, §2313. When the HO/CO receives contractor approval for a change from the recommended statistical basis for allocation in accordance with CMS Pub. 15-1, chapter 23, §2313, the HO/CO must provide the column heading for the contractor-approved statistical basis (up to two lines, not exceeding ten characters per line) and the statistical basis code (i.e., 1 = total costs, 2 = inpatient days, 3 = *outpatient visits*, 4 = other; see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) that identifies the statistical basis, and enter the allocation statistics for each component in the column.

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Column 1.--Enter the statistical basis (see §4800.12, Step 3) and the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) in the column heading and, in the column, enter the statistics for each component to allocate the pooled amounts on line 51, columns 3 through 8.

Column 2.--Calculate the allocation ratio by dividing column 1 for each component by line 51, column 1.

Column 3.--Allocate the CRC-B&F pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 4.--Allocate the CRC-ME pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 5.--Allocate the salaries of officers pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 6.--Calculate the salaries and wages of others pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 7.--Allocate the all other non-capital pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 8.--Allocate the pooled interest income by multiplying the ratio in column 2 for each component by line 51.

LINE DESCRIPTIONS -- PARTS I, II, AND III

Lines 1 through 50, columns 3 through 8.--In each column, for each component calculate the allocated portion of the pooled amount by multiplying the total pooled amount on line 51 by the ratio from column 2. For each column, the sum of the allocated amounts on lines 1 through 50 must equal the total pooled costs on line 51.

Line 51.--For columns 1 and 2, sum lines 1 through 50. For column 2, the sum must equal 1.000000. When the HO/CO consists solely of healthcare providers, transfer the pooled amounts to allocate in columns 3 through 8 as follows:

From Schedule A, Column 8	To Schedule E-1, Part I, Line 51
Line 1 and subscripts	Column 3
Line 2 and subscripts	Column 4
Line 8 and subscripts	Column 5
Line 9 and subscripts	Column 6
Sum of lines 10 through 27 and subscripts of each plus sum of lines 29 through 98 and subscripts of each	Column 7
Line 28 and subscripts	Column 8

When the HO/CO allocates HO/CO pooled amounts among the three component groups (healthcare provider, non-healthcare, and/or region/division) using the double allocation method, transfer the total pooled amounts to allocate in columns 3 through 8 as follows:

From Schedule E	To Schedule E-1
Line 1, columns 3 through 8	Part I, line 51, columns 3 through 8, respectively
Line 2, columns 3 through 8	Part II, line 51, columns 3 through 8, respectively
Line 3, columns 3 through 8	Part III, line 51, columns 3 through 8, respectively

Line 52 (Part III only).--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. The grand total on line 52 of columns 3 through 8 must equal the amount on Schedule A, column 8, as follows:

Schedule E-1, Line 52	Schedule A, Column 8
Column 3	Line 1 and subscripts
Column 4	Line 2 and subscripts
Column 5	Line 8 and subscripts
Column 6	Line 9 and subscripts
Column 7	Sum of lines 10 through 27 and subscripts of each plus sum of lines 29 through 98 and subscripts of each
Column 8	Line 28

4807. F SERIES

On the F series of schedules, the HO/CO summarizes the direct, functional, and pooled allocations of HO/CO amounts. The series consists of the following schedules:

- Schedule F - Summary of Capital Costs
- Schedule F-1 - Summary of Non-Capital Related Costs
- Schedule F-2 - Summary of Interest Income

4807.10 SCHEDULE F - SUMMARY OF CAPITAL RELATED COSTS

On Schedule F, the HO/CO summarizes the allocations of direct, functional, and pooled HO/CO capital related costs. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

4807.11 Part I - Healthcare Provider Components

Summarize the allocations of direct, functional, and pooled HO/CO capital related costs to each healthcare provider component.

COLUMN DESCRIPTIONS

Column 1.--Transfer the direct allocations of capital related costs to each provider from Schedule B, Part I, column 7.

Column 2.--Transfer the functional allocations of capital related costs to each provider from Schedule C, Part I, column 3.

Column 3.--Transfer the allocations of pooled capital related costs to each provider from Schedule E-1, Part I, sum of columns 3 and 4.

Column 4.--Sum columns 1, 2, and 3.

LINE DESCRIPTIONS

Lines 1 through 50.--For each line, transfer the direct, functional, and pooled allocation amounts from Schedule B, Part I; Schedule C, Part I; and Schedule E-1, Part I; respectively.

Line 51.--Sum lines 1 through 50.

4807.12 Part II - Non-Healthcare Components

Summarize the allocations of direct, functional, and pooled HO/CO capital related costs to each non-healthcare component.

COLUMN DESCRIPTIONS

Column 1--Transfer the direct allocations of capital related costs to each component from Schedule B, Part II, column 7.

Column 2--Transfer the functional allocations of capital related costs to each component from Schedule C, Part II, column 3.

Column 3--Transfer the allocations of pooled capital related costs to each component from Schedule E-1, Part II, sum of columns 3 and 4.

Column 4--Sum columns 1, 2, and 3.

LINE DESCRIPTIONS

Lines 1 through 50--For each line, transfer the direct, functional, and pooled allocation amounts from Schedule B, Part II; Schedule C, Part II; and Schedule E-1, Part II; respectively.

Line 51--Sum lines 1 through 50.

4807.13 Part III - Region/Division Components

Summarize the direct, functional, and pooled allocations of HO/CO capital related costs to each region/division component.

COLUMN DESCRIPTIONS

Column 1.--Transfer the direct allocations of capital related costs to each component from Schedule B, Part III, column 7.

Column 2.--Transfer the functional allocations of capital related costs to each component from Schedule C, Part III, column 3.

Column 3.--Transfer the allocations of pooled capital related costs to each component from Schedule E-1, Part III, sum of columns 3 and 4.

Column 4.--Sum columns 1, 2, and 3.

LINE DESCRIPTIONS

Lines 1 through 50.--For each line, transfer the direct, functional, and pooled allocation amounts from Schedule B, Part III; Schedule C, Part III; and Schedule E-1, Part III; respectively.

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

4807.20 SCHEDULE F-1 - SUMMARY OF NON-CAPITAL RELATED COSTS

On Schedule F-1, the HO/CO summarizes the allocations of direct, functional, and pooled HO/CO non-capital related costs as either salaries (for wage index purposes) or all other non-capital related costs. Do not include interest income on this schedule. The schedule consists of the following parts:

Part I - Healthcare Provider Components

Part II - Non-Healthcare Components

Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Column 1--Transfer the direct allocations of salaries to each component on Parts I, II, and III, from the corresponding component on Schedule B-1, sum of columns 8 and 9.

Column 2--Transfer the functional allocations of salaries to each component on Parts I, II, and III, from the corresponding component on Schedule D, sum of columns 8 and 9.

Column 3--Transfer the allocations of pooled salaries to each component on Parts I, II, and III, from the corresponding component on Schedule E-1, sum of columns 5 and 6.

Column 4--Sum columns 1, 2, and 3.

Column 5--Transfer the direct allocations of all other non-capital related costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule B-1, sum of columns 10 through 27 and 29 through 98.

Column 6--Transfer the functional allocations of all other non-capital related costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule D, sum of columns 10 through 27 and 29 through 98.

Column 7--Transfer the allocations of all other non-capital related pooled costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule E-1, column 7.

Column 8--Sum columns 5, 6, and 7.

Column 9--Sum columns 4 and 8.

LINE DESCRIPTIONS

Lines 1 through 50 (Parts I, II, and III).--For each line, transfer the direct, functional, and pooled cost allocations of salaries from the corresponding part of Schedule B-1, columns 8 and 9; Schedule D, columns 8 and 9; and Schedule E-1, columns 5 and 6; respectively. Transfer the direct allocations of all other non-capital costs from the corresponding part of Schedule B-1, sum of columns 10 through 27, plus sum of columns 29 through 98. Transfer the functional allocations of all other non-capital costs from the corresponding part of Schedule D, sum of columns 10 through 27, plus sum of columns 29 through 98. Transfer the pooled costs allocations of all other non-capital costs from the corresponding part of Schedule E-1, column 7.

Line 51 (Parts I, II, and III).--Sum lines 1 through 50.

Line 52 (Part III only).--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

4807.30 SCHEDULE F-2 - SUMMARY OF INTEREST INCOME

On Schedule F-2, the HO/CO summarizes the direct, functional, and pooled allocations of HO/CO interest income. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

COLUMN DESCRIPTIONS -- PARTS I, II, AND III

Column 1.--Transfer the direct allocations of interest income to each component on Parts I, II, and III, from the corresponding component on Schedule B-1, column 28.

Column 2.--Transfer the functional allocations of interest income to each component on Parts I, II, and III, from the corresponding component on Schedule D, column 28.

Column 3.--Transfer the allocations of pooled interest income to each component on Parts I, II, and III, from the corresponding component on Schedule E-1, column 8.

Column 4.--Sum columns 1, 2, and 3.

This page reserved for future use.

4808. G SERIES

On the G series of schedules, the HO/CO reports information from the HO/CO financial statements. The series consists of the following schedules:

Schedule G - Balance Sheet

Schedule G-1 - Statement of Revenues and Expenses

4808.10 SCHEDULE G - BALANCE SHEET

On Schedule G, the HO/CO reports asset, capital, and liability amounts for the HO/CO. Enter each accumulated depreciation as a positive amount. If the lines on the Worksheet G are not sufficient, use lines 5 (Other receivables), 9 (Other current assets), 25 (Other fixed assets), 30 (Other assets), 39 (Other current liabilities), and 44 (Other long-term liabilities), as appropriate, to report the sum of account balances and adjustments.

LINE DESCRIPTION

Line 1.--Enter the amount of cash on deposit in banks and immediately available for use in financing activities, amounts on hand for minor disbursements, and amounts invested in savings accounts and certificates of deposit. Typical accounts include cash, general checking accounts, payroll checking accounts, other checking accounts, petty cash funds, saving accounts, certificates of deposit, treasury bills and treasury notes, and other cash accounts.

Line 2.--Enter the amount of current securities evidenced by certificates of ownership or indebtedness. Typical accounts include marketable securities and other current investments.

Line 3.--Enter current unpaid amounts evidenced by certificates of indebtedness.

Line 4.--Enter the amount of unpaid inpatient and outpatient billings (direct billings to patients for deductibles, coinsurance and other patient chargeable items not included elsewhere on this schedule).

Line 5.--Enter the balances for other receivables not defined on lines 1 through 4.

Line 6.--Enter, as a positive amount, the estimated amount of uncollectible receivables from patients and third-party payers.

Line 7.--Enter the costs of unused supplies. The HO/CO may maintain perpetual inventory records and adjust periodically to physical count. The extent of inventory control and detailed recordkeeping depends upon the size and organizational complexity of the HO/CO. The HO/CO may value inventories by any generally accepted method and must apply the same method consistently from year to year.

Line 8.--Enter the costs incurred that are properly chargeable to a future accounting period.

Line 9.--Enter the balances for other current assets not included on lines 1 through 8.

Line 10.--Sum lines 1 through 5 and lines 7 through 9, minus line 6.

Line 11.--Enter the cost of land used in HO/CO operations, including the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, cost of permanent roadways and of grading of a non-depreciable nature. The cost of land includes the cash purchase price, closing costs such as title and attorney's fees, real estate broker's commission, and accrued property taxes and other liens on the land assumed by the purchaser. Unlike building and equipment, land does not deteriorate with use or with the passage of time; therefore, the HO/CO accumulates no depreciation for land.

Lines 12.--Enter the cost of structural additions made to land, including all expenditures necessary to make the improvements ready for their intended use, such as driveways, parking lots, and sidewalks; as well as the cost of fences and walls, landscaping, on-site sewer and water lines, and underground sprinklers.

Line 13.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 12.

Line 14.--Enter the cost of all buildings and subsequent additions used in HO/CO operations, including purchase price, closing costs, (attorney fees, title insurance, etc.) and real estate broker commission, as well as architectural, consulting and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing.

Line 15.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 14.

Line 16.--Enter expenditures for the improvement of a leasehold used in HO/CO operations.

Line 17.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 16.

Line 18.--Enter the cost of building equipment affixed to the building (not subject to transfer or removal); with a life of more than one year, but less than that of the building to which it is affixed; and used in hospital operations. Fixed equipment includes such items as boilers, generators, engines, pumps, and refrigeration machinery, wiring, electrical fixtures, plumbing, elevators, heating system, air conditioning system, etc.

Line 19.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 18.

Line 20.--Enter the cost of automobiles and trucks used in HO/CO operations.

Line 21.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 20.

Line 22.--Enter the cost of equipment that can be moved, as distinguished from fixed equipment (but not automobiles or trucks); is more or less fixed location in the building; is a unit cost large enough to justify the expense incident to control by means of an equipment ledger and greater than or equal to \$5,000; has sufficient individuality and size to make control feasible by means of identification tags; has a minimum life of usually three years; and is used in HO/CO operations.

Line 23.--Enter, as a positive amount, the depreciation accumulated on the assets reported on line 22.

Line 24.--Enter the cost of equipment with a location generally not fixed (subject to requisition or use by various departments); relatively in small size; subject to storeroom control; fairly large number in use; with a useful life of usually approximately three years or less; and used in HO/CO operations.

Line 25.--Enter the balances for other fixed assets not included on lines 1 through 24.

Line 26.--Sum lines 11, 12, 14, 16, 18, 20, 22, 24, and 25, minus lines 13, 15, 17, 19, 21, and 23.

Line 27.--Enter the cost of investments purchased with HO/CO funds and the fair market value, at date of donation, of securities donated to the HO/CO.

Line 28.--Enter the amount of deposits on leases, including security deposits.

Line 29.--Enter the amount loaned by the HO/CO to owners and/or officers.

Line 30.--Enter the balances for other assets not included on lines 1 through 29, including intangible assets such as goodwill, unamortized loan costs, and other organization costs.

Line 31.--Sum lines 27 through 30.

Line 32.--Sum lines 10, 26, and 31.

Line 33.--Enter the amounts due trade creditors and others for supplies and services purchased.

Line 34.--Enter the actual or estimated liabilities of the HO/CO for salaries and wages/fees payable.

Line 35.--Enter the amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the HO/CO and other payroll deductions, such as hospitalization insurance premiums.

Line 36.--Enter the current amounts owed as evidenced by certificates of indebtedness coming due in the next 12 months.

Line 37.--Enter the amount of deferred income received or accrued income applicable to services to be rendered within the next accounting period. (Report deferred income applicable to accounting periods extending beyond the next accounting period as other current liabilities.) Also include amounts for the effects of any timing differences between book and tax or third-party reimbursement accounting.

Line 38.--Enter the amount of accelerated payments owed (payments not yet due to be repaid to the contractor).

Line 39.--Enter the balances for other current liabilities not included on lines 33 through 38.

Line 40.--Sum lines 33 through 39.

Line 41.--Enter the amount of the long-term financing obligation used to purchase real estate/property.

Line 42.--Enter the amount of the HO/CO liabilities to vendors, banks and other, evidenced by promissory notes due and payable longer than one year.

Line 43.--Enter the amounts loaned without a collateral basis.

Line 44.--Enter the balances for other long-term liabilities not included on lines 41 through 43.

Line 45.--Sum lines 41 through 44.

Line 46.--Sum lines 40 and 45.

Line 47.--Enter the HO/CO retained earnings for the year.

Line 48.--Sum lines 46 and 47. Line 48 must equal line 32.

4808.20 SCHEDULE G-1 - STATEMENT OF REVENUES AND EXPENSES

On Schedule G-1, the HO/CO reports total revenue and total operating expenses for the HO/CO. If total revenue and total expenses differ from the financial statements, submit a reconciliation with the home office cost statement.

LINE DESCRIPTIONS

Line 1.--Enter the HO/CO total operating revenue.

Line 2.--*Transfer* the HO/CO operating expenses *from Schedule A, line 100, column 1.*

Line 3.--Calculate the operating profit or (loss) by subtracting line 2 from line 1.

Lines 4 through 9.--Enter each miscellaneous revenue.

Lines 10 through 14.--For each revenue not reported on lines 1 through 9, enter a description of the revenue in column 1 and the amount of the revenue in column 2.

Line 15.--Sum lines 4 through 14.

Lines 16 through 20.--For each expense not reported on line 2, enter a description of the expense in column 1 and the amount of the expense in column 2.

Line 21.--Sum lines 16 through 20.

Line 22.--Sum lines 3 and 15 minus line 21.

4890. ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-287-22

CMS requires that the HO/CO submit the Form CMS-287-22 in an electronic format that includes an electronic cost report (ECR) file and a print image (PI) file, each created using CMS-approved software from an ECR software vendor. The software creates the ECR file, a file containing data entered by the HO/CO and data calculated by the software, and the PI file, a printable or electronically viewable home office cost statement created from the data in the ECR file. The Form CMS-287-22 specifications in §4890ff provide the standard format of the ECR records for electronic reporting as well as the requirements for the PI file. HO/CO cost statement ECR and PI files must comply with the instructions and specifications in this chapter.

The ECR file contains four types of records: type 1, type 2, type 3, and type 4. Type 1 records contain HO/CO and cost statement identifying information. Type 2 records contain:

- the text of Schedule A line labels for cost centers defined by CMS (CMS-defined cost centers) and cost centers defined by the HO/CO (user-defined cost centers)
- the statistical basis on Schedules C-1, D-1, E, and E-1, for each column, whether CMS-defined or user-defined, with costs to allocate
- the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) on Schedule C-1 for each column, whether CMS-defined or user-defined, with costs to allocate
- the statistical basis for Schedule E, column 1, when allocating pooled amounts using the double allocation method
- the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) for Schedule E, column 1, when allocating pooled amounts using the double allocation method
- the statistical basis for Schedule E-1, column 1, of each part with amounts to allocate
- the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) for Schedule E-1, column 1, for each part with amounts to allocate

Type 3 records contain the data elements of the cost statement. Type 4 records contain encryption coding to verify the integrity of the ECR file. Records in the ECR file must comply with the following requirements:

- All alphabetical characters must be capitalized.
- For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
- No record may exceed 60 characters.
- Unused spaces in a record must be blank (preferred) or zero-filled.
- Omit records with no data (zero values) and suppress schedules, lines, and columns with no data so that the PI file excludes a schedule with no data. The ADR software treats any record absent from a file as zero.

For each character in a record type, the specifications in §4890ff define the usage, i.e., the type of data, and the format of that data as follows:

USAGE INDICATOR	DEFINITION
9	Numeric data greater than or equal to zero.
-9	Numeric data that may be greater than, less than, or equal to zero.
9(x).9(y)	Numeric data greater than zero where x represents the maximum number of significant digits to the left of the decimal point and y represents the number of digits to the right of the decimal point as defined by the cost statement instructions.
X	Non-numeric data, i.e., alphabetic text or number data treated as text such as telephone numbers, ZIP codes, or dates.

The ECR and PI files must follow the following file naming conventions.

- Name each cost report ECR file as HONNNNNN.YYLC, where:
 - HO indicates the file is the home office cost statement.
 - NNNNNN represents the six-digit CCN.
 - YY represents the last two digits of the calendar year in which the HO/CO cost reporting period ends.
 - L represents an alphabetic character designation to identify each file from a HO/CO with two or more reporting periods ending in the same calendar year, beginning with A for the first reporting period, B for the second reporting period, and so on.
 - C represents the submission number, beginning with 1 to indicate the initial submission of the cost statement and incremented by one for each subsequent (amended) cost statement submission.

- Name each cost report PI file as PINNNNNN.YYLC, where:
 - PI indicates the file is the print image file.
 - NNNNNN represents the six-digit CCN.
 - YY represents the last two digits of the calendar year in which the HO/CO cost reporting period ends.
 - L represents an alphabetic character designation to identify each file from a HO/CO with two or more reporting periods ending in the same calendar year, beginning with A for the first reporting period, B for the second reporting period, and so on.
 - C represents the submission number, beginning with 1 to indicate the initial submission of the cost statement and incremented by one for each subsequent (amended) cost statement submission.

4890.10 TABLE 1 - RECORD SPECIFICATIONS FOR ECR RECORDS

Table 1 specifies the standard format for each of the four types of records that comprise the FORM CMS-287-22 ECR. Table 1 includes:

4890.10.10	Record Specifications for Type 1 Records
4890.10.11	Type 1 Records - Record Number 1
4890.10.12	Type 1 Records - Record Number 2
4890.10.13	Type 1 Records - Record Number 3
4890.10.14	Type 1 Records - Record Number 4
4890.10.15	Remaining Type 1 Records
4890.10.20	Record Specifications for Type 2 Records
4890.10.21	Type 2 Records for Line Labels
4890.10.22	Type 2 Records for Column Headings
4890.10.30	Record Specifications for Type 3 Records
4890.10.31	Type 3 Records for Numeric Data
4890.10.32	Type 3 Records for Non-Numeric Data
4890.10.33	Examples of Type 3 Records
4890.10.40	Records Specifications for Type 4 Records

4890.10.10 RECORD SPECIFICATIONS FOR TYPE 1 RECORDS

Type 1 records contain information for identifying and processing the ECR. Type 1 records, numbered 1 through 99, include:

- record number 1 identifies information such the HO/CO number and the reporting period
- record number 2 identifies the cost statement version
- record number 3 reserved for optional use by the ECR software vendors
- record number 4 identifies the ECR creation time
- record number 5 through record number 99 reserved for future use

4890.10.11 TYPE 1 RECORDS - RECORD NUMBER 1

Type 1, record number 1, includes the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	Constant "1"
Spaces	11	X	2-12	Reserved for future use
Record Number	1	X	13	Constant "1"
Spaces	3	X	14-16	Reserved for future use
HO/CO Number	6	X	17-22	Six alphanumeric characters
Fiscal Year Beginning Date	7	9	23-29	Julian date (YYYYDDD) for first day of the cost statement period
Fiscal Year Ending Date	7	9	30-36	Julian date (YYYYDDD) for last day of the cost statement period
MCR Version Code	1	X	37	Constant "H" for FORM CMS-287-22; see §4890.10.11 Table 1-A, MCR Version Codes
Software Version	1	X	38	CMS-assigned alphabetic character to identify the ECR software version ⁽¹⁾
ECR Software Vendor Code	2	X	39-40	CMS-assigned code to identify the ECR software vendor; see §4890.10.11 Table 1-B, ECR Software Vendor Codes
Vendor Equipment	1	X	41	P = PC; M = Mainframe
Version Number	3	X	42-44	Reserved for ECR vendor use
Creation Date	7	9	45-51	Julian date (YYYYDDD) for date the software created the ECR
ECR Specification Date	4	9	52-58	Julian date (YYYYDDD) for the effective date of the ECR specifications used to create the ECR file. Valid for cost reporting periods <i>ending</i> on or after <i>2023365 (12/31/2023)</i> . <i>Prior approvals: 2022274b.</i>
Spaces	2	X	59-60	Reserved for future use

⁽¹⁾CMS assigns the identifier upon approval of the vendor's software, beginning with the letter A for the software version based on the first transmittal (first issuance) of the cost statement forms and instructions, and incrementing the identifier to the next letter in the alphabet with each subsequent approval.

Following is an example of a type 1 record, record number 1, and a description of the elements of the record. In this and subsequent examples, the numbers from 1 to 60 above the example identify the position number of each element within the record.

HO098120222742023273HA99P00120230902022274

ELEMENT POSITION	ELEMENT DESCRIPTION
1	The 1 identifies this record as a type 1 record.
13	The 1 identifies this record as record number 1.
17 through 22	HO0981 identifies the home office number of the HO/CO reported in the ECR.
23 through 29	The Julian date 2022274 identifies the reporting period beginning date of the ECR as October 1, 2022.
30 through 36	The Julian date 2023273 identifies the reporting period ending date of the ECR as September 30, 2023.
37	The H identifies the MCR version as the Form CMS-287; see §4890.10.11 Table 1-A, MCR Version Codes.
38	The A identifies the CMS-assigned ECR software version code of the ECR software vendor’s approved software. CMS assigns the alphabetic identifier beginning with A for the ECR software approved for use based on the first transmittal (issuance) of the cost statement forms and instructions, and increments the identifier with each subsequent approval.
39 and 40	The 99 identifies the ECR software vendor by the CMS-assigned ECR software vendor number; see §4890.10.11 Table 1-B, ECR Software Vendor Codes.
41	The P identifies the platform used to create the ECR as PC-based software.
42 through 44	The 1 identifies the ECR software vendor’s self-assigned software version number.
45 through 51	The Julian date 2023365 identifies the ECR creation date as December 31, 2023.
52 through 58	The Julian date 2022274 identifies the effective date of the ECR specifications used to create the ECR as October 1, 2022.

§4890.10.11 TABLE 1-A
MCR VERSION CODES

MEDICARE COST REPORT FORM NUMBER	MCR VERSION CODE
Form CMS-2552	1
Form CMS-2088	2
Form CMS-2540	3
Form CMS-222	4
Form CMS-1984	5
Form CMS-265	6
Form CMS-216	7
Form CMS-1728	8
Form CMS-224	9
Form CMS-287	H

§4890.10.11 TABLE 1-B
ECR SOFTWARE VENDOR CODES

VENDOR NAME	VENDOR CODE
Optimizer Systems, Inc.	02
Health Financial Systems	05
Progressive Provider Services, LLC	31
Manis & Ryan	35
<i>Besler & Company, Inc.</i>	<i>39</i>

4890.10.12 TYPE 1 RECORDS - RECORD NUMBER 2

Type 1, record number 2, includes the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	1 for record type 1
Spaces	11	X	2-11	Reserved for future use
Record Number	1	X	12-13	2 for second record (right justified to position 13)
Spaces	7	X	14-20	Reserved for future use
ID Information	40	X	21-60	Left justified to position 21, MCR form and iteration numbers

Following is an example of a type 1 record, record number 2, and a description of the elements of the record.

```

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60
1          2          2 8 7 - 2 2
    
```

ELEMENT POSITION	ELEMENT DESCRIPTION
1	The 1 identifies this record as a type 1 record.
12-13	The 2 identifies this record as record number 2.
21 through 26	The cost statement identifier 287-22 which identifies the MCR form and iteration for FORM CMS-287-22.

4890.10.13 TYPE 1 RECORDS - RECORD NUMBER 3

Type 1, record number 3, is reserved for ECR software vendor optional use. If present, the record includes the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	1 for record type 1
Spaces	11	X	2-11	ECR software vendor use
Record Number	1	X	12-13	3 for third record (right justified to position 13)
Spaces	47	X	14-20	Reserved for future use.
ID Information	40	X	21-60	Left justified to position 21, reserved for ECR software vendor use

4890.10.14 TYPE 1 RECORDS - RECORD NUMBER 4

Type 1, record number 4, includes the following elements.

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	1 for record type 1
Spaces	11	X	2-11	Reserved for future use
Record Number	1	X	12-13	4 for fourth record (right justified to position 13)
Spaces	3	X	14-20	Reserved for future use
ID Information	40	X	21-60	Left justified to position 21, time that the ECR file was created in 24-hour clock format (HH:MM)

Following is an example of a type 1 record, record number 4, and a description of the elements of the record.

```

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0
HHMMSSMMDDYYNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN
1          4          14:30
    
```

ELEMENT POSITION	ELEMENT DESCRIPTION
1	The 1 identifies this record as a type 1 record.
13	The 4 identifies this record as record number 4.
21 through 25	The 24-hour clock time 14:30 identifies the ECR creation time as 2:30 PM.

4890.10.15 REMAINING TYPE 1 RECORDS

CMS reserves the remaining type 1 records, record number 5 through record number 99, for future use.

4890.10.20 RECORD SPECIFICATIONS FOR TYPE 2 RECORDS

The type 2 records define text in the cost statement for:

- line labels for Schedule A cost centers
- column headings statistical bases and statistical basis codes (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule) for Schedules C-1, D-1, E, and E-1

Type 2 records for Schedule A exclusively define cost center labels. Schedule A has no type 2 records for column headings. Type 2 records for schedules other than Schedule A define column heading statistical bases and statistical basis codes (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule).

4890.10.21 TYPE 2 RECORDS FOR LINE LABELS

Each Schedule A line with cost data requires a type 2 record identifying the line number and defining the line label (cost center description). No other schedules require type 2 records defining line labels. The Schedule A type 2 records include:

- line labels for standard cost centers (see §4890.10.21 Table 1-C, Type 2 Records for Schedule A Standard Cost Centers)
- line labels for nonstandard cost centers (user-defined cost centers on blank and subscripted lines)

Type 2 records for line labels include the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	2 (represents a type 2 record)
Schedule Indicator	7	X	2-8	Alphanumeric; see §4890.20 Table 2, Schedule Indicators
Spaces	2	X	9-10	Reserved for future use
Line Number	3	9	11-13	Numeric
Subline Number	2	9	14-15	Numeric
Spaces	9	X	16-24	Reserved for future use
Line Label	36	X	25-60	Alphanumeric, left justified

4890.10.22 TYPE 2 RECORDS FOR COLUMN HEADINGS

Schedules that require type 2 to define column headings include:

- Schedule C-1
- Schedule D-1
- Schedule E
- Schedule E-1

Type 2 records for column heading labels include the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	2 for record type 2
Schedule Indicator	7	X	2-8	Alphanumeric; see §4890.10.21
Spaces	2	X	9-10	Reserved for future use
Line Number	3	9	11-13	Numeric
Subline Number	2	9	14-15	Numeric
Column Number	3	X	16-18	Alphanumeric; left justified
Subcolumn Number	2	9	19-20	Numeric
Column Label	10	X	21-30	Alphanumeric, left justified

Type 2 records for column heading statistical basis codes include the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	2 for record type 2
Schedule Indicator	7	X	2-8	Alphanumeric; see §4890.10.21
Spaces	2	X	9-10	Reserved for future use
Line Number	3	9	11-13	Numeric
Subline Number	2	9	14-15	Numeric
Column Number	3	X	16-18	Alphanumeric; left justified
Subcolumn Number	2	9	19-20	Numeric
Statistical Basis Code	1	X	21	Alphanumeric, left justified

Each capital cost center column with cost to allocate on Schedule C-1, Parts I, II, or III, line 53, requires at least one Schedule C-1 type 2 record, but no more than two, defining the statistical basis of allocation and one Schedule C-1 type 2 record defining the statistical basis code (see §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule), i.e., 1 = square feet, 2 = dollar value, or 3 = other, (see §4800.20). Each Schedule C-1 type 2 record applies to the corresponding columns on Parts I, II, and III. Following is an example of the type 2 column heading and statistical basis code records for a Schedule C-1 column corresponding to a nonstandard capital cost center, CRC-ME-East Division, on Schedule A, line 2.01.

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2	C	1	0	0	0	0	0	0	0	4	2	1	D	O	L	L	A	R											
2	C	1	0	0	0	0	0	0	0	5	2	1	V	A	L	U	E												
2	C	1	0	0	0	0	0	0	0	6	2	1	2																

Each non-capital cost center column with amounts to allocate on Schedule D-1, Parts I, II, or III, line 53, requires at least one Schedule D-1 type 2 record, but no more than two, defining the statistical basis of allocation on Schedule D-1. Each Schedule D-1 type 2 record applies to the corresponding columns with costs to allocate on Parts I, II, and III. Following is an example of the type 2 column heading records for a Schedule D-1 column corresponding to a nonstandard cost center, Sal & Wages of Others-West Division, on Schedule A, line 9.02.

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2	D	1	0	0	0	0	0	0	0	4	9	2	H	O	U	R	S												
2	D	1	0	0	0	0	0	0	0	5	9	2	W	O	R	K	E	D											

Schedule E, column 1, requires at least one type 2 record, but no more than two, defining the statistical basis of allocation and one type 2 record identifying the statistical basis code, i.e., 1 = total costs or 4 = other (see §4800.12) for pooled amounts allocated under the double allocation method. See §4890.10.22, Table 1-D, Type 2 Records for Recommended Statistical Basis and Statistical Basis Code Column Headings and §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule.

Following is an example of the type 2 statistical basis and statistical basis code column heading records for a contractor-approved change from the recommended statistical basis on Schedule E, column 1, to square feet.

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2	E	0	0	0	0	0	0	0	0	4	1	S	Q	U	A	R	E												
2	E	0	0	0	0	0	0	0	0	5	1	F	E	E	T														
2	E	0	0	0	0	0	0	0	0	6	1	2																	

Schedule E-1, Parts I, II, and Part III, each require at least one type 2 record, but no more than two, defining the statistical basis of allocation and one type 2 record identifying the statistical basis code, i.e., 1 = total cost (Parts I, II, and III), 2 = inpatient days (Part I only), 3 = outpatient visits (Part I only), or 4 = other (Parts I, II, and III), for column 1 of each part with pooled amounts to allocate whether allocating pooled amounts under the double allocation method (see §4800.12) or the single allocation method (see §4800.12). See §4890.10.22, Table 1-D, Type 2 Records for Recommended Statistical Basis and Statistical Basis Code Column Headings and §4890.10.22 Table 1-E, Column Heading Statistical Basis Codes by Schedule.

§4890.10.22 TABLE 1-D
 TYPE 2 RECORDS FOR RECOMMENDED STATISTICAL BASIS
 AND STATISTICAL BASIS CODE COLUMN HEADINGS (CONT.)

Standard column heading records for the statistical basis and statistical basis code on Schedule E-1, Part I, when the HO/CO allocates pooled costs on the basis of inpatient days:

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2E100001			4				1																						
2E100001			5				1																						
2E100001			6				1																						

Standard column heading records for the statistical basis and statistical basis code on Schedule E-1, Part I, when the HO/CO allocates pooled costs on the basis of outpatient visits:

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2E100001			4				1																						
2E100001			5				1																						
2E100001			6				1																						

§4890.10.22 TABLE 1-E
 COLUMN HEADING STATISTICAL BASIS CODES BY SCHEDULE

SCHEDULE	STATISTICAL BASIS CODES
C-1	1 = Square Feet 2 = Dollar Value 3 = Other
E	1 = Total Costs 4 = Other
E-1, Part I	1 = Total Costs 2 = Inpatient Days 3 = Outpatient Visits 4 = Other
E-1, Parts II and III	1 = Total Costs 4 = Other

4890.10.30 RECORD SPECIFICATIONS FOR TYPE 3 RECORDS

Type 3 records contain data elements entered by the HO/CO as well as data elements calculated by the software. Type 3 records contain:

- numeric data such as statistics and expenses
- non-numeric data such as Schedule A-6 reclassification explanation and Schedule A-8 adjustment descriptions
- Schedule A-6 reclassification subtotal records (for subtotals that do not appear on the print image of the cost report) consisting of two records for each Schedule A-6 reclassification, one record for the subtotal of the reclassification increases and one record for the subtotal of the reclassification decreases

4890.10.31 TYPE 3 RECORDS FOR NUMERIC DATA

Numeric data type 3 records include:

- data such as expenses, income, statistics, and UCMs
- line numbers used as data; for example, Schedule A-6, columns 4 and 7; Schedule A-8, column 5; and Schedule A-8-1, Part I, columns 1 and 4; use line numbers as data
- one set of subtotal records for each Schedule A-6 reclassification, one record for the subtotal of the reclassification increases and one record for the subtotal of the reclassification decreases, with a unique schedule indicator that includes the reclassification code

Type 3 records for numeric data include the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	3 for record type 3
Schedule Indicator	7	X	2-8	Alphanumeric; see §4890.20
Spaces	2	X	9-10	Reserved for future use
Line Number	3	9	11-13	Numeric
Subline Number	2	9	14-15	Numeric
Column Number	3	X	16-18	Alphanumeric
Subcolumn Number	2	9	19-20	Numeric
Numeric Data	16	9	21-36	Right justified
Spaces	24	X	37-60	Reserved for future use

See §4890.10.33 for examples of type 3 records for numeric data.

4890.10.32 TYPE 3 RECORDS FOR NON-NUMERIC DATA

Type 3 records for non-numeric data such as dates, names, titles, reclassification descriptions, adjustment descriptions, and user-defined descriptions for blank and subscripted lines on Schedule G and Schedule G-1, include the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Record Type	1	X	1	3 for record type 3
Schedule Indicator	7	X	2-8	Alphanumeric; see §4890.20
Spaces	2	X	9-10	Reserved for future use
Line Number	3	9	11-13	Numeric
Subline Number	2	9	14-15	Numeric
Column Number	3	X	16-18	Alphanumeric
Subcolumn Number	2	9	19-20	Numeric
Non-Numeric Data	36	9	21-56	Left justified
Spaces	4	X	57-60	Reserved for future use

See §4890.10.33 for examples of type 3 records for non-numeric data.

4890.20 TABLE 2 - SCHEDULE INDICATORS

Type 2 and type 3 records require a schedule indicator to identify the schedule to which the data in the record applies. Neither type 1 nor type 4 records require a schedule indicator. A schedule indicator consists of seven characters in positions 2 through 8 of the record and includes the following elements:

ELEMENT	SIZE	USAGE	RECORD POSITION	REMARKS
Schedule	3	X	2-4	Left justified; up to three characters identify the schedule; e.g., A for Schedule A or A81 for Schedule A-8-1
Space	1	X	5	Reserved for future use
Reclassification Code	2	X	6-7	Applies only to subtotal records for each Schedule A-6 reclassification code; up to two characters to identify the Schedule A-6 reclassification code; right justified
Schedule Part	1	X	8	For schedule parts labeled with Roman numerals, Arabic number represents the schedule part

See §4890.20 Table 2, Schedule Indicators, for the listing of the home office cost statement schedule indicators, including the unique schedule indicator for the subtotal records required for each Schedule A-6 reclassification (one subtotal record for the sum of the reclassification increases and one subtotal record for the sum of the reclassification decreases). The schedule indicator for each reclassification subtotal record includes the reclassification code in record positions 6 and 7 (right justified for single-letter reclassification codes). The §4890.20 Table 2, Schedule Indicators, includes question marks in the Schedule A-6 schedule indicator for the Schedule A-6 subtotal records to represent the reclassification code. The schedule indicator for the type 3 record for total reclassifications on Schedule A-6, line 100, includes zeros in positions 6 and 7 -- no reclassification code. The print image file displays the total reclassifications but not the subtotals for each reclassification.

Examples of schedule indicators:

- record beginning with 3A60000A: a type 3 record for Schedule A-6 where the (underlined) 0A identifies the record as subtotal data for reclassification A
- record beginning with 3S000001: a type 3 record for Schedule S where the (underlined) 1 identifies the record contains as data for Schedule S, Part I

§4890.20 TABLE 2
SCHEDULE INDICATORS

SCHEDULE	SCHEDULE INDICATOR
S, Part I	S000001
S, Part II	S000002
S-1, Part I	S100001
S-1, Part II	S100002
S-2, Part I	S200001
S-2, Part II	S200002
S-2, Part III	S200003
A	A000000
A-6	A600000
A-6 Subtotals	A600??0
A-7, Part I	A700001
A-7, Part II	A700002
A-8	A800000
A-8-1, Part I	A810001
A-8-1, Part II	A810002
B, Part I	B000001
B, Part II	B000002
B, Part III	B000003
B-1, Part I	B100001
B-1, Part II	B100002
B-1, Part III	B100003
C, Part I	C000001
C, Part II	C000002
C, Part III	C000003
<i>C-1 Type 2 Records</i>	<i>C100000</i>
C-1, Part I	C100001
C-1, Part II	C100002
C-1, Part III	C100003

SCHEDULE	SCHEDULE INDICATOR
D, Part I	D000001
D, Part II	D000002
D, Part III	D000003
<i>D-1 Type 2 Records</i>	<i>D100000</i>
D-1, Part I	D100001
D-1, Part II	D100002
D-1, Part III	D100003
E	E000000
E-1, Part I	E100001
E-1, Part II	E100002
E-1, Part III	E100003
F, Part I	F000001
F, Part II	F000002
F, Part III	F000003
F-1, Part I	F100001
F-1, Part II	F100002
F-1, Part III	F100003
F-2, Part I	F200001
F-2, Part II	F200002
F-2, Part III	F200003
G	G000000
G-1	G100000
F-2, Part III	F200003
G	G000000
G-1	G100000

NOTE FOR SCHEDULE A-6 SUBTOTALS SCHEDULE INDICATOR: For the Schedule A-6 type 3 record of a reclassification subtotal, the schedule indicator includes the reclassification code in record positions 6 and 7 (right justified for single-letter reclassification codes) and replaces the ?? shown in §4890.20 Table 2.

4890.30 TABLE 3 - REPORTING SPECIFICATIONS FOR TYPE 3 RECORDS

Table 3 identifies data elements collected in positions 21 through 56 of each type 3 record and defines the format of the data. The type 3 records comprising the ECR file must comply with the requirements presented in this table. The field size column defines the maximum number of characters (number of positions in the record) permitted to report the data. The usage column defines the data as either numeric or non-numeric (see usage indicators and definitions in §4890), with numeric data right-justified in positions 21 through 36 of a record and non-numeric data left-justified in positions 21 through 56 of a record. Field size and usage specifications for a line or column apply to all subscripts of that line or column unless specified otherwise in this section. Omit records with zero values from the ECR file and deem records omitted from the ECR file as zero.

§4890.30 TABLE 3
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE S, PART I	LINE	COLUMN	FIELD SIZE	USAGE
Amended cost statement	1	1	1	X
Amendment number	2	1	1	X
Date received	3	1	10	X
First cost statement for this home office number	4	1	1	X
Last cost statement for this home office number	5	1	1	X
Cost statement status	6	1	1	X
Reopening number	7	1	1	X
Date of Finalization of Home Office Cost Statement	8	1	10	X
Contractor number	9	1	5	X
ADR software vendor code	10	1	1	X

SCHEDULE S, PART II	LINE	COLUMN	FIELD SIZE	USAGE
Signature of CFO or Administrator	1	1	36	X
Checkbox	1	2	1	X
Signatory Printed Name	2	1	36	X
Signatory Title	3	1	36	X
Signature Date	4	1	10	X

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE S-1, PART I	LINE	COLUMN	FIELD SIZE	USAGE
HO/CO Location - Street Address	1	1, 2	36	X
HO/CO Location - P O Box	1	3	9	X
HO/CO Location - City	1	4	36	X
HO/CO Location - State	1	5	2	X
HO/CO Location - ZIP Code	1	6	10	X
Home Office Name	2	1	36	X
Home Office Number	2	2	6	X
Date operations began	2	3	10	X
Reporting Period - Beginning Date	2	4	10	X
Reporting Period - Ending Date	2	5	10	X
Type of Control (see §4801.21)	3	1	2	X
Type of Control Description (see §4801.21)	3	2	36	X
Financial Statements	4	1, 2, 3, 5	1	X
Financial Statements - Date available	4	4	10	X
Contact Information	5	1 - 6	36	X

SCHEDULE S-1, PART II	LINE	COLUMN	FIELD SIZE	USAGE
Key officers	1 - 20	2	36	X
Enter key officer position/job title	6 - 20	1	36	X

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE S-2, PART I	LINE	COLUMN	FIELD SIZE	USAGE
Component Name	1 - 50	1	36	X
CCN	1 - 50	2	6	X
Owned or Managed	1 - 50	3	1	X
Component dates information	1 - 50	4 - 7	10	X
Medicaid/Medicare information	1 - 50	8 - 9	1	X
<i>Medicare contractor</i> number	1 - 50	<i>10</i>	5	X
<i>Medicaid contractor name</i>	<i>1 - 50</i>	<i>11</i>	<i>36</i>	<i>X</i>

SCHEDULE S-2, PART II	LINE	COLUMN	FIELD SIZE	USAGE
Component Name	1 - 50	1	36	X
Component date information	1 - 50	4 - 7	10	X

SCHEDULE S-2, PART III	LINE	COLUMN	FIELD SIZE	USAGE
Component Name	1 - 50	1	36	X
Regional HO number	1 - 50	2	6	X
Region/Division Location - City	1 - 50	4	36	X
Region/Division Location - State	1 - 50	5	2	X
Costs included in this cost statement	1 - 50	6	11	9
Separate cost statement	1 - 50	7	1	X
Regional/Division contractor	1 - 50	8	36	X

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE A	LINE	COLUMN	FIELD SIZE	USAGE
Cost centers, subtotals, and total	1 - 100	1 - 8	11	-9

SCHEDULE A-6	LINE	COLUMN	FIELD SIZE	USAGE
Explanation of reclassification	1 - 99	1	36	X
Reclassification identification code	1 - 99	2	2	X
Schedule A cost center	1 - 99	3, 6	36	X
Schedule A line number	1 - 99	4, 7	5	99.99
Reclassification amount	1 - 99	5, 8	11	9
Subtotal amount by reclassification code	100	5, 8	11	9
Total reclassifications amount	100	5, 8	11	9

SCHEDULE A-7, PART I	LINE	COLUMN	FIELD SIZE	USAGE
Analysis of changes in capital asset balances	1 - 9	1 - 7	11	-9

SCHEDULE A-7, PART II	LINE	COLUMN	FIELD SIZE	USAGE
Assets for ratios	1 - 3	1 - 3	11	9
Ratio	1 - 3	4	8	9.9(6)
Allocation and summary of capital costs	1 - 3	5 - 15	11	9

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE A-8	LINE	COLUMN	FIELD SIZE	USAGE
Description of adjustment	18 - 99	1	36	X
Basis	1 - 11, 13 - 99	2	1	X
Amount ⁽²⁾	1 - 100	3	11	-9
Schedule A cost center description	1 - 11, 13 - 99	4	36	X
Schedule A cost center line number ⁽³⁾	1 - 11, 13 - 99	5	5	99.99

⁽²⁾ These include subscripts of lines 18 through 99, requiring records for columns 2 and 3.

⁽³⁾ Include only subscripts of those lines if activated by an entry in either column 2 or column 3.

SCHEDULE A-8-1, PART I	LINE	COLUMN	FIELD SIZE	USAGE
Schedule A cost center line number	1 - 99	1	5	99.99
Descriptions	1 - 99	2, 3	36	X
Schedule A-8-1, Part II, line number	1 - 99	4	5	99.99
Amounts	1 - 100	5, 6, 7	11	-9

SCHEDULE A-8-1, PART II	LINE	COLUMN	FIELD SIZE	USAGE
Interrelationship letter	1 - 50	1	1	X
Interrelationship description, related individual, organization, business type	1 - 50	2, 3, 5, 7	36	X
Percentage ownership	1 - 50	4, 6	6	9(3).99

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE B	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	1 - 7	11	-9
Part III	52	1 - 7	11	9

SCHEDULE B-1	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	8 - 99	11	-9
Part III	52	8 - 27, 29 - 99	11	9
Part III	52	28	11	-9

SCHEDULE C	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	1 - 3	11	-9
Part III	52	1 - 3	11	9

SCHEDULE C-1	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	1, 2	11	9
Part III	52, 53	1, 2	11	9
Part III	54	1, 2	13	9(6).9(6)

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE D	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	8 - 99	11	-9
Part III	52	8 - 27, 29 - 99	11	9
Part III	52	28	11	-9

SCHEDULE D-1	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	8 - 98	11	9
Part III	52	8 - 98	11	9
Part III	53	8 - 27, 29 - 98	11	9
Part III	53	28	11	-9
Part III	54	8 - 27, 29 - 98	13	9(6).9(6)
Part III	54	28	14	-9(6).9(6)

SCHEDULE E	LINE	COLUMN	FIELD SIZE	USAGE
Allocation statistic	1 - 4	1	11	9
Allocation ratio	1 - 4	2	8	9.9(6)
Allocated costs	1 - 4	3 - 7	11	9
Interest Income	4	8	11	-9

SCHEDULE E-1	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, III	1 - 51	1	11	9
Parts I, II, III	1 - 51	2	8	9.9(6)
Parts I, II, III	1 - 51	3 - 7	11	9
<i>Parts I, II, III</i>	<i>1 - 51</i>	<i>8</i>	<i>11</i>	<i>-9</i>
Part III	52	3 - 7	11	9
Part III	52	8	11	-9

§4890.30 TABLE 3 (CONT.)
TYPE 3 RECORD SPECIFICATIONS BY SCHEDULE

SCHEDULE F	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, and III	1 - 51	1 - 4	11	9
Part III	52	1 - 4	11	9

SCHEDULE F-1	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, and III	1 - 51	1 - 9	11	9
Part III	52	1 - 9	11	9

SCHEDULE F-2	LINE	COLUMN	FIELD SIZE	USAGE
Parts I, II, and III	1 - 51	1 - 4	11	-9
Part III	52	1 - 4	11	-9

SCHEDULE G	LINE	COLUMN	FIELD SIZE	USAGE
Amounts	1 - 5, 7 - 12, 14, 16, 18, 20, 22, 24 - 48	1	11	-9
Amounts	6, 13, 15, 17, 19, 21, 23	1	11	9

SCHEDULE G-1	LINE	COLUMN	FIELD SIZE	USAGE
Descriptions	10 - 14 16 - 20	1	36	X
Amounts	1, 2, 4 - 21	2	11	9
Amounts	3, 22	2	11	-9

4890.40 TABLE 4 - SPECIFICATIONS FOR SUBSCRIBING LINES AND COLUMNS
AND FOR TRANSFERRING COLUMN HEADINGS

The cost statement provides the reporting framework for HO/CO information, statistics, and costs and the HO/CO may subscript certain data elements to accommodate reporting needs in accordance with the instructions in this chapter. See the §4890.40 Table 4-A, Data Elements the HO/CO May Subscript (Usage), which presents the data elements that the HO/CO may subscript and the number of times the HO/CO may subscript the data element (usage).

The §4890.40 Table 4-B, Line and Column Subscripts Based on Data Elements Subscribed, presents the lines and columns that the ECR software subscripts based on user-defined subscripts of Schedule A standard cost centers (see §4890.10.21 Table 1-C, Type 2 Records for Schedule A Standard Cost Centers) and nonstandard cost centers.

The §4890.40 Table 4-C, Column Headings Transfers, presents the column headings that the ECR software transfers and the destinations to which each column heading transfers. All column references include subscripts of those columns.

§4890.40 TABLE 4-A
DATA ELEMENTS THE HO/CO MAY SUBSCRIPT (USAGE)

SCHEDULE	LINE	COLUMN	USAGE
S-1, Part I*	5	5	1
S-1, Part II	6 through 20	N/A	9
S-2, Parts I, II, and III	1 through 50	N/A	99
A	1, 2, 4, 5, 6, 8 through 98	N/A	99
A-6	1 through 99	N/A	99
A-7, Part II	1, 2	N/A	99
A-8	14, 18 through 99	N/A	99
A-8-1, Part I	1 through 99	N/A	99
A-8-1, Part II	1 through 50	N/A	99
B and B-1, Parts I, II, and III	1 through 50	N/A	99
C and C-1, Parts I, II, and III	1 through 50	N/A	99
D and D-1, Parts I, II, and III	1 through 50	N/A	99
E-1, Parts I, II, and III	1 through 50	N/A	99
F and F-1, Parts I, II, and III	1 through 50	N/A	99
G-1	10 through 14, 16 through 20	N/A	99

* The HO/CO may subscript only column 5 of Schedule S-1, Part I, line 5, for additional space to enter the portion of an email address that exceeds the 36-character spaces provided in column 5. No subscripted lines and no other subscripted columns for line 5 are permitted.

§4890.40 TABLE 4-B
LINE AND COLUMN SUBSCRIPTS BASED ON
DATA ELEMENTS SUBSCRIBED

SCHEDULE	PART	DATA ELEMENT	SUBSCRIBED SAME AS SCHEDULE
A-7	II	Lines 1, 2	A, lines 1, 2, respectively
A-7	II	Columns 5, 6, 7	A, lines 4, 5, 6, respectively
A-7	II	Columns 12, 13, 14	A, lines 4, 5, 6, respectively
B, C, C-1	I	Lines 1 through 50	S-2, Part I, lines 1 through 50, respectively
B, C, C-1	II	Lines 1 through 50	S-2, Part II, lines 1 through 50, respectively
B, C, C-1	III	Lines 1 through 50	S-2, Part III, lines 1 through 50, respectively
B	I, II, III	Columns 1 through 6	A, lines 1 through 6, respectively
C and C-1	I, II, III	Columns 1 and 2	A, lines 1, 2, respectively
B-1, D, D-1	I	Lines 1 through 50	S-2, Part I, lines 1 through 50, respectively
B-1, D, D-1	II	Lines 1 through 50	S-2, Part II, lines 1 through 50, respectively
B-1, D, D-1	III	Lines 1 through 50	S-2, Part III, lines 1 through 50, respectively
B-1, D, D-1	I, II, III	Columns 8 through 98	A, lines 8 through 98, respectively
E-1	I	Lines 1 through 50	S-2, Part I, lines 1 through 50, respectively
E-1	II	Lines 1 through 50	S-2, Part II, lines 1 through 50, respectively
E-1	III	Lines 1 through 50	S-2, Part III, lines 1 through 50, respectively
F, F-1	I	Lines 1 through 50	S-2, Part I, lines 1 through 50, respectively
F, F-1	II	Lines 1 through 50	S-2, Part II, lines 1 through 50, respectively
F, F-1	III	Lines 1 through 50	S-2, Part III, lines 1 through 50, respectively

§4890.40 TABLE 4-C
COLUMN HEADING TRANSFERS

USER-DEFINED LINE LABELS FOR SUBSCRIPTED LINES OF SCHEDULE A	TRANSFER AS COLUMN HEADINGS FOR CORRESPONDING COLUMNS OF:
Lines 1, 2	B, Parts I, II and III, columns 1, 2, respectively
	C, Parts I, II, and III, columns 1, 2, respectively
	C-1, Parts I, II, and III, columns 1, 2, respectively
	E, columns 3, 4, respectively
	E-1, Parts I, II, III, columns 3, 4, respectively
Lines 4, 5, 6	A-7, Part II, columns 5, 6, 7, respectively
	A-7, Part II, columns 12, 13, 14, respectively
Lines 8 through 98	B-1, Parts I, II, III, columns 8 through 98, respectively
	D, Parts I, II, III, columns 8 through 98, respectively
	D-1, Parts I, II, III columns 8 through 98, respectively
Lines 8, 9, 28	E, columns 5, 6, 8, respectively
	E-1, Parts I, II, III, columns 5, 6, 8, respectively

4890.50 TABLE 5 - EDITS

This section sets forth edits to validate the following criteria:

- data entries meet the size and usage requirements defined in §4890.30, Table 3
- mathematical computations calculate resultant numbers as defined in the cost reporting instructions
- data records comply with the minimum file requirements specified in this chapter

When a data entry, mathematical computation, or data record fails to meet the requirements of an edit, the software must provide a meaningful error message that identifies both the edit number (see §§4890.50.10 and 4891.50.20) and the cause of the failure. Edit numbers consist of four digits for general edits or four digits and one alphabetical character for schedule-specific edits. CMS may suspend the approval of software that fails to properly implement edits until the software correctly implements the edits.

The edits apply at two levels. Level 1 edits (1000 series numbers) validate critical data elements required to generate a valid ECR file. The software must prevent the HO/CO from generating an ECR file when any data, computation, or record, violates a level 1 edit. Contractors must reject an ECR file that violates a level 1 edit (see 4890.50.10). Providers, contractors, or software vendors must request CMS approval for exceptions to level 1 edits.

Level 2 edits (2000 series numbers) identify potential data inconsistencies and missing data items that require HO/CO attention to either resolve or provide the contractor with supporting documentation explaining the discrepancy. The software must allow the HO/CO to generate an ECR file even with a warning from a level 2 edit (see §4890.50.20).

The date in brackets [] at the end of each edit indicates the effective date of the edit. A date without an alpha suffix, such as [12/31/2022], indicates the edit is effective for cost reporting periods ending on or after the date in brackets. A date followed by a “b”, such as [10/01/2022b], indicates the edit is effective for cost reporting periods beginning on or after the date in brackets. A date followed by an “s”, such as [01/01/2023s], indicates the edit is effective for services rendered on or after the date in brackets.

CMS reserves the right to develop additional edits as needed to correct deficiencies that become evident once processing the data commences or when needed to meet user requirements.

4890.50.10 LEVEL 1 EDITS (MINIMUM FILE REQUIREMENTS)

EDIT NUMBER	CONDITION
1000	The first digit of every record must be either 1, 2, 3, or 4. [10/01/2022b]
1005	A record may not exceed 60 characters. [10/01/2022b]
1010	All alphabetical characters must be upper case, excluding the vendor information in type 1 record, record number 3; and excluding the encryption code information in the type 4 records, record numbers 1, 1.01, and 1.02. [10/01/2022b]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [10/01/2022b]
1025	Calendar format dates must be entered as 10-character MM/DD/YYYY format, e.g., 10/01/2022. [10/01/2022b]
1030	Dates in record number 1, positions 23 through 29, positions 30 through 36, positions 45 through 51, and positions 52 through 58, must be in Julian format. [10/01/2022b]
1035	The fiscal year beginning date (record number 1, positions 23 through 29) must be on or after October 1, 2022; and must be before the fiscal year ending date (record number 1, positions 30 through 36). [10/01/2022b]
1036	The fiscal year ending date (record number 1, positions 30 through 36) must be on or after October 31, 2022; must be 30 days greater than the fiscal year beginning date (record number 1, positions 23 through 29); and must be less than 458 days greater than the fiscal year beginning date (record number 1, positions 23 through 29). [10/01/2022b]
1040	The ECR software vendor code (record number 1, positions 38 through 40) must be a code listed on §4890.10.11 Table 1-B, ECR Software Vendor Codes. [10/01/2022b]
1045	The type 1 record number 1 must be the first record in the file. [10/01/2022b]
1050	Each record identifier (positions 1 through 20) must be unique. [10/01/2022b]
1055	Responses to questions that require either a yes or no response must be either Y or N. [10/01/2022b]
1060	Every Schedule A line with cost must have a type 2 record identifying the Schedule A line number and defining the cost center line label.
1065	All line, subline, column, and subcolumn numbers (positions 11 through 13, 14 and 15, 16 through 18, and 19 and 20) must be numeric. [10/01/2022b]

EDIT NUMBER	CONDITION
1070	Standard cost centers line numbers and line labels must appear as defined on §4890.10.21 Table 1-C, Type 2 Records for Schedule A Standard Cost Centers. [10/01/2022b]
1075	Each cost center, including cost centers on subscripted lines, must maintain position integrity (i.e., the same line number or, if applicable, column number) throughout the cost statement. [10/01/2022b]
1085	Fields requiring numeric data (charges, visits, days, costs, FTEs, etc.) must not contain any non-numeric characters. [10/01/2022b]
1090	A numeric field (except unit cost multipliers) must not exceed 11 positions. <i>The unit cost multiplier for Worksheet D-1, Part III, line 54, must not exceed 14 positions; all other unit cost multipliers must not exceed 13 positions.</i> [10/01/2022b]
1095	Any type 3 record for a subtotal or a total line or column must equal the sum of its parts; e.g. the record for Schedule A, line 100, column 1, must equal the sum of the amount in the type 3 records for Schedule A, lines 3, 7, and 99, column 1. [10/01/2022b]
1100	All dates must be possible, e.g., no 00 in any month; no 30 or 31 of February. [10/01/2022b]
1110	Each Schedule C-1 column with cost on line 53 must have at least one type 2 record that defines the statistical basis in the column heading corresponding to the Schedule A label and one type 2 record that identifies the statistical basis code (1 = square feet, 2 = dollar value, or 3 = other). [10/01/2022b]
1120	Each Schedule D-1 column with cost on line 53 must have a type 2 record that defines the statistical basis in the column heading corresponding to the Schedule A label. [10/01/2022b]
1130	Schedule E, column 1, must have at least one type 2 record that defines the statistical basis and one type 2 record that identifies the statistical basis code (1 = total cost, or 4 = other) when line 4, sum of columns 3 through 8, does not equal zero. [10/01/2022b]
1140	Schedule E-1, Part I, column 1, must have at least one type 2 record that defines the statistical basis and one type 2 record that identifies the statistical basis code (1 = total costs, 2 = inpatient days, 3 = outpatient visits, or 4 = other) when the sum of line 51, columns 3 through 8 does not equal zero. [10/01/2022b]
1141	Schedule E-1, Parts II, and III, column 1, must each have at least one type 2 record that defines the statistical basis and one type 2 record that identifies the statistical basis code (1 = total costs or 4 = other) when the sum of line 51, columns 3 through 8 of the respective part does not equal zero. [10/01/2022b]

EDIT NUMBER	CONDITION
1000S	The HO/CO information on Schedule S-1, Part I, line 1, columns 1, 4, 5, and 6, (home office address) and on Schedule S-1, Part I, line 2, columns 1, 2, 3, 4, and 5, (HO/CO name, HO number, date operations began, and reporting period beginning and ending dates, respectively), must be present. [10/01/2022b]
1010S	If Worksheet S, Part I, line 1, is Y (amended cost report), then line 2, must be greater than zero, and vice versa. [10/01/2022b]
1020S	The HO number reported on Schedule S-1, Part I, line 2, column 2, must be composed of six alphanumeric characters. [10/01/2022b]
1030S	The reporting period beginning date on Schedule S-1, Part I, line 2, column 4, must be on or after October 1, 2022. [10/01/2022b]
1040S	The reporting period beginning date on Schedule S-1, Part I, line 2, column 4, must precede the reporting period ending date on Schedule S-1, Part I, line 2, column 5. [10/01/2022b]
1050S	The type of control on Schedule S-1, Part I, line 3, column 1, must be a value of 1 through 14 (see §4801.21, line 3, instructions). [10/01/2022b]
1060S	Schedule S-1, Part I, line 4, columns 1, 3, and 5, must be either Y or N. [10/01/2022b]
1070S	If Schedule S-1, Part I, line 4, column 1, is Y, then column 2 must be A, C, or R; and if Schedule S-1, Part I, line 4, column 1 is N, then column 2 must be blank. [10/01/2022b]

EDIT NUMBER	CONDITION
1080S	Each healthcare provider component name reported on Schedule S-2, Part I, lines 1 through 50, column 1, must have entries on Schedule S-2, Part I, columns 3, 4, 5, and 8; and if column 1 for any of lines 1 through 50 on Schedule S-2, Part I, is blank, then columns 2 through 11 for the same line also must be blank. [10/01/2022b]
<i>1081S</i>	<i>Each healthcare provider component CCN reported more than once on Schedule S-2, Part I, lines 1 through 50, column 2, must have different reporting period dates in the corresponding columns 4 and 5, and those dates must not overlap each other. [10/01/2022b]</i>
1085S	<i>Schedule S-2, Part I, lines 1 through 50, column 9, entries are restricted to P, T, or O. [10/01/2022b]</i>
1090S	Each healthcare provider component CCN reported on Schedule S-2, Part I, column 2, must be composed of six alphanumeric characters, <i>the last four characters of which must consist entirely of numbers and no letters.</i> [10/01/2022b]
1100S	If Schedule S-2, Part I, lines 1 through 50, column 9, has an entry, columns 2 and 10 must also have entries. [10/01/2022b]
1110S	Each non-healthcare component name reported on Schedule S-2, Part II, lines 1 through 50, column 1, must have entries on the same line on Schedule S-2, Part II, lines 1 through 50, columns 4 and 5; and if column 1 for any of lines 1 through 50 on Schedule S-2, Part II, is blank, then columns 4 through 7 for the same line also must be blank. [10/01/2022b]
1120S	Each regional office/division component name reported on Schedule S-2, Part III, lines 1 through 50, column 1, must have entries on the same line on Schedule S-2, Part III, lines 1 through 50, columns 2, 4, <i>5, 7,</i> and 8; and if column 1 for any of lines 1 through 50 on Schedule S-2, Part III, is blank, then columns 2, 4, 5, 6, 7, and 8 for the same line also must be blank. <i>Do not apply this edit for cost statement periods ending on or after September 30, 2023.</i> [10/01/2022b]
<i>1121S</i>	<i>Each regional office/division component name reported on Schedule S-2, Part III, lines 1 through 50, column 1, must have entries on the same line on Schedule S-2, Part III, lines 1 through 50, columns 2, 4, 5, 7, and 8; and if column 1 for any of lines 1 through 50 on Schedule S-2, Part III, is blank, then columns 2, 4, 5, 7, and 8 for the same line also must be blank. [09/30/2023]</i>
1130S	Each regional office/division <i>component reported</i> on Schedule S-2, Part III, <i>column 1,</i> must <i>report a unique regional HO number</i> composed of six alphanumeric characters <i>in column 2.</i> [10/01/2022b]

EDIT NUMBER	CONDITION
1000A	Amounts reported on Schedule A, line 100, columns 1, 3, and 5, must be greater than or equal to zero. [10/01/2022b]
1020A	Schedule A-6, line 100, column 5, must equal Schedule A-6, line 100, column 8. [10/01/2022b]
1025A	For each reclassification code on Schedule A-6, the sum of all increase amounts in column 5 must equal the sum of all decrease amounts in column 8. [10/01/2022b]
1030A	For each line on Schedule A-6 with an entry in column 5, columns 2 and 4 of the same line also must have an entry; and for each line with an entry in column 8, columns 2 and 7 for the same line also must have an entry. [10/01/2022b]
1040A	Schedule A-6, column 1, must have an explanation reported on the first line for each reclassification code reported in column 2. [10/01/2022b]
1050A	Schedule A-7, Part I, line 9, column 6, must be greater than <i>zero</i> . [10/01/2022b]
1060A	For Schedule A-7, Part II, lines 1 and 2, the sum of columns 9 through 14, must equal column 5 on Schedule A, lines 1 and 2, respectively. [10/01/2022b]
1070A	If Schedule A-7, Part II, line 3, sum of columns 5, 6, and 7, is greater than zero, then Schedule A-7, Part II, line 3, column 3, must be greater than zero. [10/01/2022b]
1080A	For each Schedule A-8, line 1 through 11, column 3, and line 13 through 17, column 3, with an entry other than zero, the column 2 for the same line must be either A or B, and column 5 for the same line must have an entry; and, for each line 18 through 99, column 3, with an entry other than zero, column 1 for the same line must have an entry, column 2 for the same line must be either A or B, and column 5 for the same line must have an entry. [10/01/2022b]
1090A	Schedule A-8-1, Part I, lines 1 through 99, columns 1, 3 and 4, must have an entry when column 5 or column 6 for the same line has an entry. [10/01/2022b]
<i>1091A</i>	<i>For each Schedule A-8-1, Part I, line 1 through line 99, column 5, with an entry other than zero, the Part I, column 4, for the same line must have a Schedule A-8-1, Part II, line number. [12/31/2023]</i>
1100A	<i>When Schedule A-8-1, Part II, column 1, is G for any line, columns 2, 3, and 7, must be completed; and, if column 2 for any line is "financial," column 4 for the same line must be completed. [09/30/2023]</i>
<i>1105A</i>	<i>If Schedule A-8-1, Part I, line 100, column 5 or 6, is greater than zero, Schedule A-8-1, Part II, columns 1 and 7, for each line identified in Part I, column 4, must be completed; and, for each Part II line identified in Part I, column 4, where column 1 is A, D, or F, column 3, and column 4 or 6, must be completed; where column 1 is E, column 3, must be completed; or, where column 1 is B or C, column 5 must be completed and column 4 or 6 must be completed. [09/30/2023]</i>

EDIT NUMBER	CONDITION
1000B	<i>Redesignated this edit as level 2 edit 2000B. [10/01/2022b]</i>
1010B	Schedule B, Part III, line 52, column 1, must equal Schedule A, line 1, column 6. [10/01/2022b]
1020B	Schedule B, Part III, line 52, column 2, must equal Schedule A, line 2, column 6. [10/01/2022b]
1030B	Schedule B, Part III, line 52, column 4, must equal Schedule A, line 4, column 6. [10/01/2022b]
1040B	Schedule B, Part III, line 52, column 5, must equal Schedule A, line 5, column 6. [10/01/2022b]
1050B	Schedule B, Part III, line 52, column 6, must equal Schedule A, line 6, column 6. [10/01/2022b]
1060B	Schedule B-1, Part III, line 52, columns 8 through 98, must equal lines 8 through 98, respectively, of Schedule A, column 6. [10/01/2022b]

EDIT NUMBER	CONDITION
1000C	Schedule C, Part III, line 52, columns 1 and 2, must equal lines 1 and 2, respectively, of Schedule A, column 7. [10/01/2022b]
1010C	Statistics on Schedule C-1, Parts I, II, and III, must be greater than or equal to zero if Part III, line 53, for the respective column is greater <i>than</i> zero. [10/01/2022b]
1020C	Schedule C-1, Part III, line 53, columns 1 and 2, must equal lines 1 and 2, respectively, of Schedule A, column 7; and must equal columns 1 and 2, respectively, of Schedule C, Part III, line 52. [10/01/2022b]

EDIT NUMBER	CONDITION
1000D	Schedule D, Part III, line 52, columns 8 through 98, must equal lines 8 through 98, respectively, of Schedule A, column 7. [10/01/2022b]
1010D	Statistics on Schedule D-1, Parts I, II, and III, each of columns 8 through 27 and columns 29 through 98, must be greater than or equal to zero if Part III, line 53, for the respective column is greater than zero. [10/01/2022b]
1015D	Statistics on Schedule D-1, Parts I, II, and III, column 28, must be greater than zero if Part III, line 53, column 28, has an absolute value greater than zero. [10/01/2022b]
1020D	Schedule D-1, Part III, line 53, columns 8 through 98, must equal lines 8 through 98, respectively, of Schedule A, column 7; and must equal columns 8 through 98, respectively of Schedule D, Part III, line 52. [10/01/2022b]

EDIT NUMBER	CONDITION
1000E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 3, must equal Schedule A, line 1, column 8. [10/01/2022b]</i>
1010E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 4, must equal Schedule A, line 2, column 8. [10/01/2022b]</i>
1020E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 5, must equal Schedule A, line 8, column 8. [10/01/2022b]</i>
1030E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 6, must equal Schedule A, line 9, column 8. [10/01/2022b]</i>
1040E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 7, must equal Schedule A, line 99, column 8, minus Schedule A, lines 8, 9, and 28, column 8. [10/01/2022b]</i>
1050E	<i>If Schedule S-2, Part II, any line 1 through 50, column 1, or Part III, any line 1 through 50, column 1, has an entry, Schedule E, line 4, column 8, must equal Schedule A, line 28, column 8. [10/01/2022b]</i>
<i>1055E</i>	<i>When a Schedule E-1 statistical basis is total costs (statistical basis code 1) for:</i> <ul style="list-style-type: none"> <i>• Part I, column 1, then Schedule E-1, Part I, line 51, column 1, must equal Schedule E, line 1, column 1</i> <i>• Part II, column 1, then Schedule E-1, Part II, line 51, column 1, must equal Schedule E, line 2, column 1</i> <i>• Part III, column 1, then Schedule E-1, Part III, line 51, column 1, must equal Schedule E, line 3, column 1</i> <i>[12/31/2023]</i>
1060E	Schedule E-1, Part III, line 52, column 3, must equal Schedule A, column 8, line 1. [10/01/2022b]
1070E	Schedule E-1, Part III, line 52, column 4, must equal Schedule A, column 8, line 2. [10/01/2022b]
1080E	Schedule E-1, Part III, line 52, column 5, must equal Schedule A, column 8, line 8. [10/01/2022b]
1090E	Schedule E-1, Part III, line 52, column 6, must equal Schedule A, column 8, line 9. [10/01/2022b]
1100E	Schedule E-1, Part III, line 52, column 7, must equal Schedule A, column 8, line 99, minus lines 8, 9, and 28. [10/01/2022b]
1110E	Schedule E-1, Part III, line 52, column 8, must equal Schedule A, column 8, line 28. [10/01/2022b]

4890.50.20 LEVEL 2 EDITS (POTENTIAL REJECTION ERRORS)

EDIT NUMBER	CONDITION
2000	All type 3 records with numeric fields with a positive usage must have values greater than zero (supporting documentation may be required for negative amounts). [10/01/2022b]
2010	All data entries must meet the requirements set forth in §4890.30 Table 3, Type 3 Record Specifications by Schedule. [10/01/2022b]

EDIT NUMBER	CONDITION
2000S	The date the home office began operations on Schedule S-1, Part I, line 2, column 3, must be on or before the cost report beginning date on Schedule S-1, Part I, line 2, column 4. [10/01/2022b]
2010S	The cost reporting period must be greater than 27 days and less than 459 days. [10/01/2022b]
2020S	Schedule S-1, Part I, line 5, all columns must be completed. [10/01/2022b]
2030S	Schedule S-1, Part II, lines 1 through 5, column 2, the names of the home office key officers, must be completed. [10/01/2022b]

EDIT NUMBER	CONDITION
<i>2050A</i>	<i>Schedule A-7, Part I, line 9, column 6, must be greater than zero when Schedule S-1, Part I, line 3, column 1, is 1, 2, 3, 4, 5, 6, 7, 8, or 9; and must equal Schedule G, line 26, column 1. [10/01/2022b]</i>

EDIT NUMBER	CONDITION
<i>2000B</i>	<i>Amounts on Schedules B and B-1, Parts I, II, and III, must be equal to or greater than zero. [10/01/2022b]</i>

EDIT NUMBER	CONDITION
2000G	Schedule G, line 32, must equal total liabilities and retained earnings on line 48. [10/01/2022b]
2010G	Schedule G, line 48, must be greater than zero. [10/01/2022b]
2020G	Schedule G-1, line 22, must not equal zero. [10/01/2022b]