
Medicare

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

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

Transmittal 5

Date: February 25, 2022

<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
4300 - 4301	43-3 - 43-4 (2 pp.)	43-3 - 43-4 (2 pp.)
4310 (Cont.) - 4310 (Cont.)	43-17 - 43-18 (2 pp.)	43-17 - 43-18 (2 pp.)
4310 (Cont.) - 4311	43-25 - 43-26 (2 pp.)	43-25 - 43-26 (2 pp.)
4320 (Cont.) - 4320 (Cont.)	43-33 - 43-34 (2 pp.)	43-33 - 43-34 (2 pp.)
4390 - 4390 (Cont.)	43-101 - 43-102 (2 pp.)	43-101 - 43-102 (2 pp.)
	43-107 - 43-108 (2 pp.)	43-107 - 43-108 (2 pp.)
	43-115 - 43-122 (8 pp.)	43-115 - 43-122 (8 pp.)
4395 - 4395 (Cont.)	43-203 - 43-206 (4 pp.)	43-203 - 43-206 (4 pp.)
	43-219 - 43-222 (4 pp.)	43-219 - 43-222 (4 pp.)
	43-225 - 43-226 (2 pp.)	43-225 - 43-226 (2 pp.)
	43-229 - 43-230 (2 pp.)	43-229 - 43-230 (2 pp.)
	43-233 - 43-234 (2 pp.)	43-233 - 43-234 (2 pp.)
	43-237 - 43-238 (2 pp.)	43-237 - 43-238 (2 pp.)

NEW REVISED MATERIAL--EFFECTIVE DATE: Hospice Cost Report changes effective for cost reporting periods ending on or after February 28, 2022.

This transmittal updates Chapter 43, Hospice Cost Report, (Form CMS-1984-14) to revise and modify the forms and instructions as follows:

- Worksheets A, B, and B-1 - add the Items and services under ASFRA 1997 nonreimbursable cost center to identify costs associated with §1862(a)(16) of the Act and the Assisted Suicide Funding Restriction Act of 1997 (Public Law 105-12)
- Revise edits 1047 and 1050A

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: The electronic reporting specifications are effective for cost reporting periods ending on or after February 28, 2022.

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

CHAPTER 43
HOSPICE FACILITY COST REPORT
FORM CMS-1984-14
TABLE OF CONTENTS

	<u>Section</u>
General	4300
Rounding Standards for Fractional Computations	4301
Definitions	4302
Acronyms and Abbreviations	4303
Recommended Sequence for Completing Form CMS-1984-14	4304
Sequence of Assembly	4305
Worksheet S - Hospice Cost and Data Report	4306
Worksheet S-1 - Hospice Identification Data	4307
Part I - Identification Data	4307.1
Part II - Statistical Data	4307.2
Part III - Contracted Statistical Data	4307.3
Worksheet S-2 - Hospice Reimbursement Questionnaire	4308
Worksheet A - Reclassification and Adjustment of Trial Balance of Expenses	4310
Worksheets A-1, A-2, A-3, and A-4 - Reclassification and Adjustment of Trial Balance of Expenses	4311
Worksheet A-1 - Continuous Home Care	4311
Worksheet A-2 - Routine Home Care	4311
Worksheet A-3 - Inpatient Respite Care	4311
Worksheet A-4 - General Inpatient	4311
Worksheet A-6 - Reclassifications.....	4316
Worksheet A-8 - Adjustments to Expenses	4318
Worksheet A-8-1 - Statement of Costs of Services from Related Organizations and Home Office Costs	4319
Part I - Costs Incurred and Adjustments Required as a Result of Transactions with Related Organizations or Claimed Home Office Costs	4319.1
Part II - Interrelationship to Related Organizations and/or Home Office.....	4319.2
Worksheet B - Cost Allocation - General Service Costs and Worksheet B-1 - Cost Allocation Statistical Basis	4320
Worksheet C - Calculation of Per Diem Cost	4330
Worksheet F - Balance Sheet	4350
Worksheet F-1 - Statement of Changes in Fund Balances	4351
Worksheet F-2 - Statement of Revenues and Operating Expenses	4352
Part I - Revenues	4352.1
Part II - Operating Expenses	4352.2
Form CMS-1984-14 Worksheets	4390
Electronic Reporting Specifications for Form CMS-1984-14	4395

This page reserved for future use.

4300. GENERAL

The Paperwork Reduction Act of 1995 establishes the requirement that the private sector be told why information is collected and how it will be used by the government. In accordance with 42 CFR 418.310, hospices must provide reports and keep records as the Secretary determines necessary to administer the program. Also, 42 CFR 413.20 requires providers participating in the Medicare program to submit information for health care services rendered to Medicare beneficiaries through annual cost reports. The data submitted on the cost reports supports management of Federal programs. The information reported on Form CMS-1984-14, must conform to the requirements and principles set forth in CMS Pub. 15-1, Provider Reimbursement Manual, Part 1, as well as those set forth in CMS Pub. 100-02, Medicare Benefit Policy Manual, chapter 9; and CMS Pub. 100-04, Medicare Claims Processing Manual, chapter 11. These instructions are effective for cost reporting periods beginning on or after October 1, 2014.

Providers receiving Medicare reimbursement must provide adequate cost data based on financial and statistical records that can be verified by qualified auditors. The cost data must be based on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recorded in the period earned regardless of when it is collected, and expenditures for expense and asset items are recorded in the period incurred regardless of when paid. See 42 CFR 413.24(b)(2). However, where governmental institutions operate on a cash basis of accounting, cost data developed on such basis of accounting is acceptable subject to appropriate treatment of capital expenditures.

An electronic cost report (ECR) and supporting documentation must be submitted to the Medicare administrative contractor (MAC), hereafter referred to as contractor. Providers meeting the conditions set forth in the CMS Pub. 15-2, Provider Reimbursement Manual, Part 2, chapter 1, §110, are permitted to file less than a full cost report.

Form CMS-1984-14 must be used by all freestanding hospices for cost reporting periods beginning on or after October 1, 2014. Cost reports are due on or before the last day of the fifth month following the close of the period covered by the report. The only provision for an extension of the cost report due date is identified in 42 CFR 413.24(f)(2)(ii).

NOTE: This form is to be used by freestanding hospices only. Hospices that are considered provider-based for cost reporting purposes must use the following: hospital-based hospices must use Form CMS-2552, skilled nursing facility-based (SNF-based) hospices must use Form CMS-2540, and home health agency-based hospices must use Form CMS-1728.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0758 (expires *11/30/2024*). The time required to complete this information collection is estimated to average 188 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to:

Centers for Medicare and Medicaid Services
ATTN: PRA Reports Clearance Officer
7500 Security Boulevard
Mail Stop C4-26-05
Baltimore, Md. 21244-1850

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

4301. ROUNDING STANDARDS FOR FRACTIONAL COMPUTATIONS

Throughout the Medicare cost report, where computations result in fractions, use the following rounding standards:

1. Round to 2 decimal places:
 - percentages
 - averages, standard work week, and payment rates
 - full time equivalent employees
 - per diem
 - hourly rates
2. Round to 6 decimal places:
 - ratios (e.g., unit cost multipliers)

When costs computed using a fraction or decimal result in the sum of the parts not equal to the whole, adjust the greatest computed amount so the sum of the computed amounts equals the whole. Should the computed amounts include multiple occurrences of the same greatest amount, adjust the first occurrence of the greatest amount.

4302. DEFINITIONS

A freestanding hospice, refers to a hospice that is not part of any other type of participating provider meeting the requirements of §1861(dd) of the Social Security Act. Refer to the CMS Pub. 15-1; CMS Pub. 100-02, chapter 9; and CMS Pub. 100-04, chapter 11, for further definitions of terms.

When referring to patients in the Form CMS-1984 and the cost reporting instructions, the term “Medicare” refers to Medicare patients currently under a valid Medicare hospice election. Medicare patients not covered under a valid Medicare hospice election are classified as Other.

4303. ACRONYMS AND ABBREVIATIONS

Acronyms and abbreviations used throughout the Medicare cost report and instructions are summarized below.

A&G	-	Administrative and General
ALOS	-	Average Length of Stay
CAP REL	-	Capital-Related
CBSA	-	Core Based Statistical Area
CCN	-	CMS Certification Number (formerly known as provider number)
CFR	-	Code of Federal Regulations
CHC	-	Continuous Home Care
CMS Pub.	-	Centers for Medicare & Medicaid Services Publication
CNA	-	Certified Nursing Assistant
COL	-	Column
ECR	-	Electronic Cost Report
GIP	-	General Inpatient Care
HCRIS	-	Healthcare Cost Report Information System
IRC	-	Inpatient Respite Care
LOC	-	Level of Care
LPN	-	Licensed Practical Nurse
LVN	-	Licensed Vocational Nurse
MAC	-	Medicare Administrative Contractor
NF	-	Nursing Facility
NPR	-	Notice of Program Reimbursement
OTC	-	Over-the-counter
PS&R Report	-	Provider Statistical and Reimbursement Report
RHC	-	Routine Home Care
RN	-	Registered Nurse
SNF	-	Skilled Nursing Facility
WKST	-	Worksheet

4304. RECOMMENDED SEQUENCE FOR COMPLETING FORM CMS-1984-14

<u>Step No.</u>	<u>Worksheet</u>	<u>Instructions</u>
1	S	Read §4306. Complete entire worksheet.
2	S-1	Read §4307. Complete entire worksheet.
3	S-2	Read §4308. Complete columns 1 through 3.
4	A-1, A-2, A-3, A-4	Read §4311. Complete columns 1 through 3.
5	A	Read §4310. Complete columns 1 through 3.
6	A-6	Read §4316. Complete, if applicable.
7	A-8	Read §4318. Complete all lines.
8	A-8-1	Read §4319. Complete, if applicable.
9	A-1, A-2, A-3, A-4	Read §4311. Complete columns 4 through 7.
10	A	Read §4310. Complete columns 4 through 7.
11	B and B-1	Read §4320. Complete both worksheets entirely.
12	C	Read §4330. Complete entire worksheet.
13	F	Read §4350. Complete entire worksheet.
14	F-1	Read §4351. Complete entire worksheet.
15	F-2	Read §4352. Complete entire worksheet.

4305. SEQUENCE OF ASSEMBLY

Submit the cost report worksheets in the order indicated below when using Form CMS-1984-14. Include only applicable, completed worksheets. Do not include blank worksheets.

<u>Worksheet</u>	<u>Part</u>
S	I & II
S-1	
S-2	
A-1 through A-4	
A	
A-6	
A-8	
A-8-1	
B	
B-1	
C	
F	
F-1	
F-2	

4306. WORKSHEET S - HOSPICE COST AND DATA REPORT

4306.1 Part I - Cost Report Status--This section is completed by the provider or contractor as indicated on the worksheet.

Provider use only--The provider completes lines 1 through 4.

Line 1--In column 1, enter "Y" for yes if the cost report is electronically prepared (an ECR created using CMS-approved cost reporting software); otherwise, enter "N". If yes, enter the ECR file creation date and time in columns 2 and 3, respectively. The date and time are archived in the ECR as an identifier for the file. This file is your original submission and must not be modified. If no, line 2 must be completed.

Line 2--Indicate if the cost report is manually prepared by entering "Y" for yes or "N" for no on line 2. Only providers filing low utilization cost reports in accordance with CMS Pub. 15-2, chapter 1, §110, or providers demonstrating financial hardship in accordance with §133, respond "Y"; otherwise, enter "N".

Line 3--If this is an amended cost report, enter the number of times the cost report has been amended.

Line 4--Enter an "F" if this is full cost report or an "L" for a low Medicare utilization cost report. Providers must obtain contractor approval prior to submitting a low Medicare utilization cost report. (See CMS Pub. 15-2, chapter 1, §110.)

Contractor use only--The contractor completes lines 5 through 12.

Line 5--Enter the Healthcare Cost Report Information System (HCRIS) cost report status code that corresponds to the filing status of the cost report. Valid codes are: 1=As submitted or 5=Amended. Codes 2 through 4 are reserved for future use.

Line 6--Enter the date (mm/dd/yyyy) the accepted cost report was received.

Line 7--Enter the contractor number.

Lines 8 and 9--If this is the very first cost report for this provider CMS certification number (CCN), enter "Y" for yes on line 8. If this is the final (terminating) cost report for this provider CCN, enter "Y" for yes on line 9. If the cost report is neither a first nor a final cost report for this provider CCN, enter "N" for no on both lines.

Line 10--Reserved.

Line 11--Enter the software vendor code of the cost report software used by the contractor. Enter "3" for KPMG or "4" for HFS.

Line 12--Reserved.

4306.2 Part II - Certification--This certification is read, prepared, and signed by a Chief Financial Officer or administrator of the hospital after the cost report has been completed.

Line 1--The signatory (administrator or Chief Financial Officer) must:

- 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 transmit the cost report electronically 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 cost report 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 cost report with an original signature.

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

4307. WORKSHEET S-1 - HOSPICE IDENTIFICATION DATA

4307.1 Part I - Identification Data--The information required on this worksheet is needed to properly identify the provider.

Lines 1 through 4--Enter the name, address, city, state, ZIP code, and county of the hospice.

Line 5--Enter the provider CCN.

Line 6--Enter the date the hospice began operation. Enter the date of State licensure if the hospice is located in a State that requires a State hospice license for operation.

Line 7--Enter the date(s) the hospice was certified for Medicare (title XVIII) and, if applicable, Medicaid (title XIX).

Line 8--Enter the inclusive dates covered by this cost report. In accordance with 42 CFR 413.24(f), providers are required to submit periodic reports of operations, which generally cover a consecutive 12-month period. (See CMS Pub. 15-2, chapter 1, §§102.1 through 102.3, for situations when a provider may file a cost report for a period other than a 12-month period.)

Line 9--Indicate whether the provider is legally required to carry malpractice insurance. Enter "Y" for yes or "N" for no.

Line 10--If line 9 is yes, indicate whether the malpractice insurance is a claims-made or occurrence policy. Enter 1 if the malpractice insurance is a claims-made policy. Enter 2 if the malpractice insurance is an occurrence policy.

Line 11--Enter the amounts of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance in column 3.

Malpractice insurance premiums are money paid by the provider to a commercial insurer to protect the provider against potential negligence claims made by their patients/clients. Malpractice paid losses is money paid by the healthcare provider to compensate a patient/client for professional negligence. Malpractice self-insurance is money paid by the provider where the healthcare provider acts as its own insurance company (either as a sole or part-owner) to financially protect itself against professional negligence. Often providers will manage their own funds or purchase a policy referred to as captive insurance, which provides insurance coverage they need but could not obtain economically through the mainstream insurance market.

Line 12--Indicate whether malpractice premiums paid, paid losses, or self-insurance are reported in a cost center other than the A&G cost center. Enter "Y" for yes or "N" for no. If yes, submit supporting schedule listing cost centers and amounts.

Line 13--Indicate whether this cost report includes home office/chain organization (HO/CO) costs. (See CMS Pub. 15-1, chapter 21, §2150ff.) Enter "Y" for yes or "N" for no in column 1. If yes, enter the home office number in column 2, complete lines 14 through 18, and complete Worksheet A-8-1.

Lines 14 through 18--If line 13 is yes, enter the name and address of the HO/CO on lines 14 through 16, the HO/CO contractor name on line 17, and the HO/CO contractor number on line 18.

Line 19--Indicate the type of control under which the hospice operates. Select from the following choices:

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

Line 20--Enter the number of CBSAs in which Medicare covered services were provided during the cost reporting period.

Line 21--List the code for each CBSA in which Medicare covered hospices services were provided during the cost reporting period. Enter the first CBSA on line 21 and subscript line 21 as necessary to report additional CBSAs.

4307.2 Part II - Statistical Data--This section collects unduplicated days data.

Lines 30 through 33--Enter the enrollment days applicable to each level of care (LOC) in columns 1 through 3. Include dually eligible (Medicare/Medicaid) beneficiaries in column 1. Enrollment days are unduplicated days of care received by a hospice patient. Report a day for each day a hospice patient received one of four levels of care -- continuous home care (CHC), routine home care (RHC), inpatient respite care (IRC), or general inpatient care (GIP). When a patient was transferred from one LOC to another, count the day of transfer as one day of care at the LOC billed. Report an IRC day on line 32 only when the hospice provided or arranged to provide the inpatient respite care.

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

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

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

Routine Home Care Day--An RHC day is a day on which the hospice patient is at home and not receiving CHC.

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

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

Line 34--Enter the total unduplicated days (sum of lines 30 through 33) in each column as applicable.

4307.3 Part III - Contracted Statistical Data--This section collects unduplicated days data for inpatient services at a contracted facility. The days reported in Part III are a subset of the days reported in Part II.

Lines 40 and 41--Enter the contracted inpatient service enrollment days applicable to each LOC in columns 1 through 3. Include dually eligible (Medicare/Medicaid) beneficiaries in column 1. Enrollment days are unduplicated days of care received by a hospice patient. Report a day for each day a hospice patient received IRC or GIP care at a contracted facility. When a patient was transferred from one LOC to another, count the day of transfer as one day of care at the LOC billed. Enter the total unduplicated days by LOC (sum of columns 1 through 3) in column 4.

4308. WORKSHEET S-2 - HOSPICE REIMBURSEMENT QUESTIONNAIRE

This worksheet collects organizational, financial and statistical information previously reported on Form CMS-339. Where instructions for this worksheet direct the provider to submit documentation/information, mail or otherwise transmit the requested documentation to the contractor with submission of the ECR. The contractor has the right under §§1815(a) and 1883(e) of the Act to request any missing documentation.

NOTE: The responses on all lines are “yes” or “no” unless otherwise indicated. When the instructions require documentation, indicate on the documentation the Worksheet S-2 line number the documentation supports.

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

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

Line 3--Indicate whether the hospice is involved in business transactions, including management contracts, with individuals or entities (e.g., HO/COs, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships. Enter “Y” for yes or “N” for no. If yes, submit a list of the individuals, the organizations involved, and a description of the transactions with the cost report. (See CMS Pub. 15-1, chapter 10, and 42 CFR 413.17.)

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

If column 1 is no, submit a copy of the internally prepared financial statements, and written statements of significant accounting policy and procedure changes affecting Medicare reimbursement that occurred during the cost reporting period. The changed accounting or administrative procedures manuals may be submitted in lieu of written statements.

Line 5--Indicate whether the total expenses and total revenues reported on the cost report differ from those on the financial statements. Enter "Y" for yes or "N" for no in column 1. If yes, submit a schedule reconciling the financial statements with the cost report.

Line 6--Indicate whether the cost report was prepared using only the Provider Statistical & Reimbursement (PS&R) report by entering "Y" for yes or "N" for no in column 1. If yes, enter the paid-through date of the PS&R report in column 2. Submit a crosswalk matching revenue codes and charges found on the PS&R report to the cost center groupings on the cost report.

Line 7--Indicate whether the cost report was prepared using the PS&R report for totals and provider records for allocation by entering "Y" for yes or "N" for no in column 1. If yes, enter the paid-through date of the PS&R report used to prepare this cost report in column 2. Submit a detailed crosswalk matching revenue codes, departments and charges on the PS&R report to the cost center groupings on the cost report. This crosswalk must show dollars by cost center and identify which revenue codes were allocated to each cost center. The total revenue on the cost report must match the total charges on the PS&R report (as appropriately adjusted for unpaid claims, etc.) to use this method. Workpapers must accompany this crosswalk to support the accuracy of the provider records. If the contractor does not find the documentation sufficient, the PS&R report will be used in its entirety.

Line 8--If either line 6 or 7, column 1, is yes, indicate whether adjustments were made to the PS&R report data for additional claims that have been billed but not included on the PS&R report. Enter "Y" for yes or "N" for no. If yes, include a schedule supporting any claims not included on the PS&R report. On the schedule, include totals consistent with the breakdowns on the PS&R report, and list claims that are unprocessed or unpaid as of the paid-through date of the PS&R report.

Line 9--If either line 6 or 7, column 1, is yes, indicate whether adjustments were made to the PS&R report data for corrections of other PS&R report information. Enter "Y" for yes or "N" for no. If yes, submit a detailed explanation and supporting documentation reconciling the PS&R report to the cost report.

Line 10--If either line 6 or 7, column 1, is yes, indicate whether other adjustments were made to the PS&R report data. Enter "Y" for yes or "N" for no. If yes, enter a description of the adjustments in the space provided and submit documentation reconciling the PS&R report to the cost report.

Line 11--Indicate whether the cost report was prepared using only provider records. Enter "Y" for yes or "N" for no. If yes, submit detailed documentation of the system used to support the data reported on the cost report. If detailed documentation was previously supplied, submit only necessary updated documentation with the cost report.

The minimum documentation requirements are:

- Internal records supporting program utilization statistics, charges, prevailing rates and payment information broken into each Medicare bill type in a manner consistent with the PS&R report.
- A reconciliation of remittance totals to the provider's internal records.
- The name of the system used and system maintainer (vendor or provider). If the provider maintained the system, include date of last software update.

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

Line 12--Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.

Line 13--Enter the employer or company name of the cost report preparer.

Line 14--Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.

4310. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A provides for recording the trial balance of expense accounts from the hospice accounting books and records. It also provides for reclassification and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner that facilitates the combination of the various groups of cost centers for purposes of cost finding. Cost centers listed may not apply to every provider using these forms. Complete only those lines that are applicable.

If the cost elements of a cost center are separately maintained on the accounting books, reconcile the costs from the accounting books and records with those reported on this worksheet. The reconciliation is subject to review by the contractor.

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If additional or different cost center descriptions are needed, add (subscript) additional lines to the cost report. Where an added cost center description bears a logical relationship to a standard line description, the added label must be inserted immediately after the related standard line. The added line is identified as a numeric subscript of the immediately preceding line. For example, if two lines are added between lines 7 and 8, identify them as lines 7.01 and 7.02. If additional lines are added for general service cost centers, add corresponding columns for cost finding.

Cost center coding is a method for standardizing cost center labels used by health care providers on the Medicare cost report. Form CMS-1984-14 provides for preprinted cost center descriptions on Worksheet A. In addition, a space is provided for a cost center code. The standard cost center labels are automatically coded by CMS approved cost reporting software. The CMS approved cost reporting software also accommodates cost centers that are frequently used by health care providers but not included as standard cost centers, hereafter referred to as the nonstandard cost centers. Table 5 provides a description of cost center coding and the table of cost center codes (see §4395).

This coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The four-digit cost center codes that are associated with each provider label in the ECR provide standardized meaning for data analysis. Providers are required to compare any added or changed label to the descriptions offered on the standard and nonstandard cost center tables.

COLUMN DESCRIPTIONS

Column 1--Salaries are the gross salaries paid to employees before taxes and other items are withheld. Salaries include deferred compensation, overtime, incentive pay, and bonuses. (See CMS Pub. 15-1, chapter 21.) Enter salaries from the hospice accounting books and records and/or trial balance. Salaries for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported in column 1 of Worksheets A-1, A-2, A-3 and A-4.

Column 2--Enter all costs other than salaries from the hospice accounting books and records and/or trial balance. Other costs for the direct patient care service cost centers (lines 25 through 46) must equal the sum of amounts reported in column 2 of Worksheets A-1, A-2, A-3 and A-4.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each cost center, enter the net amount of reclassifications from Worksheet A-6. The net total of the entries in column 4 must equal zero on line 100.

Column 5--For each cost center, enter the total of the amount in column 3, plus or minus the amount in column 4. The total on column 5, line 100, must equal the total on column 3, line 100.

Column 6--For each cost center, enter the net of any increase and decrease amounts from Worksheet A-8. The total on Worksheet A, column 6, line 100, must equal Worksheet A-8, column 2, line 50.

Column 7--For each cost center, enter the total of the amount in column 5, plus or minus the amount in column 6. Transfer the amounts in column 7 for cost centers marked with an asterisk (*) to Worksheet B as follows:

From Worksheet A, Column 7, Line Number and Cost Center Description	To Worksheet B, Column 0:
1 Cap Rel Costs-Bldg & Fixt	Line 1
2 Cap Rel Costs-Mvble Equip	Line 2
3 Employee Benefits	Line 3
4 Administrative & General	Line 4
5 Plant Operation and Maintenance	Line 5*
6 Laundry & Linen	Line 6
7 Housekeeping	Line 7*
8 Dietary	Line 8
9 Nursing Administration	Line 9
10 Routine Medical Supplies	Line 10
11 Medical Records	Line 11
12 Staff Transportation	Line 12
13 Volunteer Service Coordination	Line 13
14 Pharmacy	Line 14
15 Physician Administrative Services	Line 15
16 Other General Service	Line 16
60 Bereavement Program	Line 60
61 Volunteer Program	Line 61
62 Fundraising	Line 62
63 Hospice/Palliative Medicine Fellows	Line 63
64 Palliative Care Program	Line 64
65 Other Physician Services	Line 65
66 Residential Care	Line 66
67 Advertising	Line 67
68 Telehealth/Telemonitoring	Line 68
69 Thrift Store	Line 69
70 Nursing Facility Room and Board	Line 70
71 Other Nonreimbursable	Line 71
<i>72 Items and services under ASFRA 1997</i>	<i>Line 72</i>

LINE DESCRIPTIONS

The Worksheet A cost centers are segregated into general service, direct patient care service, and non-reimbursable categories to facilitate the transfer of costs to the various worksheets. For example, the general service cost centers appear on Worksheets B and B-1 using the same line numbers as Worksheet A. The direct patient care service cost centers appear on Worksheets A-1, A-2, A-3, and A-4 using the same line numbers as Worksheet A.

GENERAL SERVICE COST CENTERS

General service cost centers include expenses incurred in operating the facility as a whole that are not directly associated with furnishing patient care such as, but not limited to mortgage, rent, plant operations, administrative salaries, utilities, telephone, and computer hardware and software costs. General service cost centers furnish services to other general service cost centers and to reimbursable and non-reimbursable cost centers.

Lines 1 and 2 - Capital Related Costs-Buildings & Fixtures and Capital Related Costs-Movable Equipment--These cost centers include the capital-related costs for buildings and fixtures and the capital-related costs for movable equipment including depreciation, leases and rentals for the use of the facilities and/or equipment, interest incurred in acquiring land and depreciable assets used for patient care, insurance on depreciable assets used for patient care and taxes on land or depreciable assets used for patient care. Do not include in these cost centers the following costs: costs incurred for the repair or maintenance of equipment or facilities; amounts included in the rentals lease payments for repairs and/or maintenance; interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care; general liability of depreciable assets; or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care.

Line 3 - Employee Benefits--This cost center includes the costs of the employee benefits department. In addition, this cost center includes the fringe benefits paid to, or on behalf of, an employee when a provider's accounting system is not designed to accumulate the benefits on a departmentalized or cost center basis. (See CMS Pub. 15-1, chapter 21, §2144).

Line 4 - Administrative and General--The administrative and general (A&G) cost center includes a wide variety of provider administrative costs that benefit the entire facility. Examples include fiscal services, legal services, accounting, data processing, taxes, and malpractice costs. Marketing and advertising costs that are not related to patient care, fundraising costs, and other non-reimbursable costs are not included here, but are reported in the appropriate non-reimbursable cost center. Exception - if you do not report any inpatient respite or general inpatient care days on Worksheet S-1, Part II, column 4, lines 32 and/or 33, report plant operation and maintenance (line 5) and housekeeping (line 7) costs on this line.

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

Line 5 - Plant Operation and Maintenance--This cost center includes expenses incurred in the operation and maintenance of the plant and equipment, maintaining general cleanliness and sanitation of plant, and protecting the employees, visitors, and agency property. See line 4 exception.

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

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

Line 7 - Housekeeping--This cost center includes the cost of routine housekeeping activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas and otherwise maintaining patient and non-patient care areas. See line 4 exception.

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

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

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

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

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

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

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

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

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

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

Lines 18 through 24--Reserved for future use.

DIRECT PATIENT CARE SERVICE COST CENTERS

Direct patient care service costs are reported by LOC on Worksheets A-1, A-2, A-3, and A-4. For each cost center on Worksheet A, enter the sum of the amounts from Worksheets A-1, A-2, A-3, and A-4 for salaries, other costs, reclassifications, and adjustments in columns 1, 2, 4, and 6, respectively.

Line 25 - Inpatient Care - Contracted--This cost center includes the contractual costs paid to another facility for use by the hospice for hospice inpatient care (IRC or GIP) in accordance with 42 CFR 418.108(c). This cost center does not include the cost of any direct patient care services or non-reimbursable services provided by hospice staff in the contracted setting. Costs of any services provided by hospice staff in the contracted setting are included in the appropriate direct patient care service or non-reimbursable cost center. Costs in this cost center are excluded from the allocation of A&G costs.

Line 26 - Physician Services--This cost center includes the costs incurred by the hospice for physicians, nurse practitioners providing physician services, and, effective January 1, 2019, physician assistants providing physician services, for direct patient care services and general supervisory services, participation in the establishment of plans of care, supervision of care and services, periodic review and updating of plans of care, and establishment of governing policies by the physician member of the interdisciplinary group. (See 42 CFR 418.304.) Reclassify the cost for the portion of time physicians spent on general supervisory services or other hospice administrative activities to Physician Administrative Services (line 15). This cost center must not include costs associated with palliative care or other non-reimbursable physician services. Those non-reimbursable physician services must be reported in the appropriate non-reimbursable cost center.

Line 27 - Nurse Practitioner--This cost center includes the costs of nursing care provided by nurse practitioners. Do not include costs for nurse practitioners providing physician services on this line; report the costs for nurse practitioners providing physician services on line 26.

Line 28 - Registered Nurse--This cost center includes the costs of nursing care provided by registered nurses other than nurse practitioners.

Line 29 - LPN/LVN--This cost center includes the costs of nursing care provided by licensed practical nurses (LPN) or licensed vocational nurses (LVN). Do not include costs for certified nursing assistant (CNA) services on this line; report the costs for CNA services on line 37.

Line 30 - Physical Therapy--This cost center includes the costs of physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other properties of heat, light, water, electricity, sound massage, and therapeutic exercise by or under the direction of a registered physical therapist as identified on the hospice plan of care. Physical therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 31 - Occupational Therapy--This cost center includes the costs of purposeful goal-oriented activities in the evaluation, diagnosis, and/or treatment of persons whose function is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health. Occupational therapy services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 32 - Speech/Language Pathology--This cost center includes the costs of services provided by or under the direction of a qualified speech/language pathologist as identified on the hospice plan of care to those with functionally impaired communications skills. This includes the evaluation and management of any existing disorders of the communication process centering entirely, or in part, on the reception and production of speech and language related to organic and/or nonorganic factors. Speech/language pathology services may be provided for purposes of symptom control or to enable the individual to maintain activities of daily living and basic functional skills.

Line 33 - Medical Social Services--This cost center includes the cost of the medical social services defined in CMS Pub. 100-02, chapter 9, §40.1.2. Costs for non-reimbursable activities included in this cost center must be reclassified to the appropriate non-reimbursable cost center.

Line 34 - Spiritual Counseling--This cost centers includes the cost of spiritual counseling services. Costs for non-reimbursable activities included in this cost center must be reclassified to the appropriate non-reimbursable cost center.

Line 35 - Dietary Counseling--This cost center includes the costs of dietary counseling services.

Line 36 - Counseling - Other--This cost center include the cost of counseling services not already identified as spiritual, dietary or bereavement counseling. Costs for non-reimbursable activities included in this cost center must be reclassified to the appropriate non-reimbursable cost center.

Line 37 - Hospice Aide and Homemaker Services--This cost center includes the costs of:

- Hospice aide services such as personal care services and household services to maintain a safe and sanitary environment in areas of the home used by the patient; and,
- Homemaker services such as assistance in the maintenance of a safe and healthy environment and services to enable the individual to carry out the plan of care.

Include the cost of CNAs that meet the criteria for an aide in this cost center.

Line 38 - Durable Medical Equipment/Oxygen--This cost center includes the costs of durable medical equipment (DME) and oxygen, as defined in 42 CFR 410.38 and 42 CFR 418.202(f), furnished to individual RHC or CHC patients. Report DME costs by the LOC the patient was receiving at the time the DME/oxygen was delivered. If the LOC of a patient changed after delivery of the DME/Oxygen, the hospice may report the costs proportionally between RHC and CHC based on patient days.

Line 39 - Patient Transportation--This cost center includes the costs of ambulance transports of hospice patients, related to the terminal prognosis and occurring after the effective date of the hospice election, that are the responsibility of the hospice. (See CMS Pub. 100-02, chapter 9, §40.1.9.) When a patient is transferred to a new LOC, report the transportation cost to that LOC. For example, a patient in a GIP LOC is transferred to RHC LOC and transported to their home, the transportation cost associated with the transfer must be included in the RHC LOC.

Line 40 - Imaging Services--This cost center includes the costs of imaging services.

Line 41 - Labs and Diagnostics--This cost center includes the costs of laboratory and diagnostic tests.

Line 42 -Medical Supplies - Non-routine--This cost center includes the costs of medical supplies furnished to individual patients for which a separate charge would be applicable. These supplies are specified in the patient's plan of treatment and furnished as identified on the hospice plan of care. Do not include the cost of routine medical supplies used in the normal course of caring for patients, (such as gloves, masks, swabs, or glycerin sticks) on this line; report routine medical supplies on line 10. When a provider does not track the use of non-routine medical supplies by LOC, the provider may report the costs proportionally between LOCs based on patient days.

Line 42.50 - Drugs Charged to Patients--This cost center includes the costs of drugs furnished to individual patients for which a separate charge would be applicable. These drugs are specified in the patient's plan of treatment and furnished as identified on the hospice plan of care. When a provider does not track the use of drugs by LOC, the provider must report the costs on line 14.

Line 43 - Outpatient Services--This cost center includes the costs of outpatient services costs not captured elsewhere. This cost can include the cost of an emergency room department visit when related to the terminal condition.

Lines 44 and 45 - Palliative Radiation Therapy and Palliative Chemotherapy--These cost centers include costs of radiation, chemotherapy and other modalities used for palliative purposes based on the patient's condition and the hospice's caregiving philosophy.

Lines 47 through 49--Reserved for future use.

Lines 50 through 53--Reserved for use on Worksheets B and B-1.

Lines 54 through 59--Reserved for future use.

NONREIMBURSABLE COST CENTERS

Non-reimbursable cost centers include costs of non-reimbursable services and programs. Report the costs applicable to non-reimbursable cost centers to which general service costs apply. If additional lines are needed for non-reimbursable cost centers other than those shown, subscript one or more of these lines with a numeric code. The subscripted lines must be appropriately labeled to indicate the purpose for which they are being used. However, when the expense (direct and all applicable overhead) attributable to any non-allowable cost area is so insignificant as to not warrant establishment of a non-reimbursable cost center, remove the expense on Worksheet A-8. (See CMS Pub. 15-1, chapter 23, §2328.)

Line 60 - Bereavement Program--This cost center includes the cost of bereavement services, defined as emotional, psychosocial, and spiritual support and services provided before and after the death of the patient to assist with grief, loss, and adjustment (42 CFR 418.3). Bereavement counseling is a required hospice service, but it is not reimbursable (see §1814(I)(1)(A) of the Act).

Line 61 - Volunteer Program--This cost center includes costs of volunteer programs. (See CMS Pub. 15-1, chapter 7.)

Line 62 - Fundraising--This cost centers include costs of fundraising. (See CMS Pub. 15-1, chapter 21, §2136.)

Line 63 - Hospice/Palliative Medicine Fellows--This cost center includes costs of hospice and palliative medicine fellows.

Line 64 - Palliative Care Program--This cost center includes costs of palliative care provided to non-hospice patients. This includes physician services.

Line 65 - Other Physician Services--This cost center includes costs of other physician services that are provided outside of a palliative care program to non-hospice patients.

Line 66 - Residential Care--This cost center includes the costs of residential care for patients living in the hospice, but who are not receiving inpatient hospice services. Patients living in the hospice are considered residents, where the hospice is their home. These patients are liable for their room and board charges; however, the outpatient hospice care services provided must be recorded in the direct patient care cost centers on the appropriate RHC and/or CHC LOC worksheet.

Lines 67 - Advertising--This cost center includes costs of nonallowable community education, business development, marketing and advertising (see CMS Pub. 15-1, chapter 21, §2136).

Lines 68 - Telehealth/Telemonitoring--This cost center includes costs of telehealth/telemonitoring services. These costs are nonreimbursable since a hospice is not an approved originating site (see 42 CFR 410.78(b)(3)).

Lines 69 - Thrift Store--This cost center includes costs of thrift stores.

Line 70 - Nursing Facility Room and Board--This cost center includes costs incurred by a hospice for dually eligible beneficiaries residing in a nursing facility (NF) when room and board is paid by the State to the hospice. The full amount paid to the NF by the hospice must be included on this line and offset by the State payment via an adjustment on Worksheet A-8. The residual cost is the net cost incurred.

For example, a dually eligible beneficiary is residing in a NF and has elected the Medicare hospice benefit. The NF charges \$100 per day for room and board. The State pays the hospice \$95 for the NF room and board. The hospice has a written agreement with the NF that requires full room and board payment of \$100 per day. The hospice receives \$95 per day, but pays the NF \$100 per day, thereby incurring a net cost of \$5 per day.

Line 72 - Items and services under ASFRA 1997--For a hospice located in a state that allows suicide accomplished with the aid of a physician, enter the costs incurred by the hospice for items and services for purposes of assisted suicide. Section 1862(a)(16) of the Act and the Assisted Suicide Funding Restriction Act of 1997 (Public Law 105-12 known as ASFRA 1997) prohibit the use of Federal funds to provide or pay for any health care item or service or health benefit coverage for the purpose of causing, or assisting to cause, the death of any individual including mercy killing, euthanasia, or assisted suicide. The prohibition does not pertain to the provision of an item or service for the purpose of alleviating pain or discomfort, even if such use may increase the risk of death, so long as the item or service is not furnished for the specific purpose of causing or accelerating death; therefore, do not include the costs of such items or services on this line.

Lines 73 through 99--Reserved for future use.

Line 100--Sum lines 1 through 99.

4311. WORKSHEETS A-1, A-2, A-3 AND A-4 - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A-1 - Continuous Home Care

Worksheet A-3 - Inpatient Respite Care

Worksheet A-2 - Routine Home Care

Worksheet A-4 - General Inpatient Care

Worksheets A-1, A-2, A-3, and A-4 provide for recording the direct patient care costs by LOC, including reclassifications and adjustments. The general format of these worksheets is identical to Worksheet A in order to facilitate the transfer of direct patient care costs to Worksheet A. For each cost center, the sums of the amounts reported in columns 1, 2, 4, and 6 of these worksheets are transferred to the corresponding columns on Worksheet A.

Column 1--Enter salaries from the hospice accounting books and records and/or trial balance.

Column 2--Enter all costs other than salaries from the hospice accounting books and records and/or trial balance.

Column 3--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4--For each cost center, enter the net Worksheet A-6 increase and decrease amounts that can be identified by LOC. The total of the entries in column 4 may not equal zero on line 100.

Column 5--For each cost center, enter the total of the amount in column 3 plus or minus the amount in column 4.

Column 6--For each cost center, enter the net Worksheet A-8 increase and decrease amounts that can be identified by LOC.

Column 7--For each cost center, enter the total of the amount in column 5 plus or minus the amount in column 6. Transfer the amounts in column 7, line 100, to Worksheet B, column 0, as follows:

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

4316. WORKSHEET A-6 - RECLASSIFICATIONS

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

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

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

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

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

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

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

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

4318. WORKSHEET A-8 - ADJUSTMENTS TO EXPENSES

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

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

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

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

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

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

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

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

Line 3--Enter the amount from Worksheet A-8-1, column 6, line 10.

Line 4--Enter the amount received from the sale of meals to employees and guests.

Line 5--Enter the amounts received from imposition of interest, finance, or penalty charges on overdue receivables. This income must be used to offset allowable A&G costs. (See CMS Pub. 15-1, chapter 21, §2110.2.)

Line 6--Enter the amount of bad debts included on the trial balance.

Line 7--Include items patients purchased from the hospice, the cost of which is included in any of the cost centers on Worksheet A such as laundry and linen service.

Lines 8 and 9--When depreciation expense computed in accordance with the Medicare principles of reimbursement differs from depreciation expenses per the hospice's books, enter the difference on line 8 and/or line 9. (See CMS Pub. 15-1, chapter 1.)

Line 10--Enter the Medicaid room and board payments, for dual-eligible beneficiaries, that are redirected by the State from the nursing home to the hospice.

Line 11 through 49--Enter any additional adjustments required under the Medicare principles of reimbursement. A description must be entered in the description column to indicate the nature of the adjustment.

Line 50--Enter the sum of lines 1 through 49.

NOTE: Transfer amounts entered in column 2, lines 1 through 49, to the appropriate lines on Worksheet A, column 6.

4319. WORKSHEET A-8-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

In accordance with 42 CFR 413.17 (except as provided in 42 CFR 413.17(d)), costs applicable to services, facilities, and supplies furnished to the hospice by organizations related to the hospice by common ownership or control are includable in the hospice's allowable cost at the cost to the related organization. However, such cost must not exceed the amount a prudent and cost-conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere.

4319.1 Part I - Costs Incurred and Adjustments Required as a Result of Transactions with Related Organizations or Claimed Home Office Costs--This part of the worksheet provides for the computation of adjustments needed to properly report costs of services, facilities, and supplies furnished to the hospice by related organizations or costs associated with the HO/CO.

Columns 1 and 2--Enter in column 1 the Worksheet A cost center line number to be adjusted. Enter the corresponding cost center description in column 2.

Column 3--Enter the description of the related organization or HO/CO expense.

Column 4--Enter the allowable costs from the books and/or records of the related organization or HO/CO. Allowable costs are the actual costs incurred by the related organization or HO/CO for services, facilities, and/or supplies and exclude any markup, profit or amounts that otherwise exceed the acquisition cost of such items.

Column 5--Enter the amount included on Worksheet A for services, facilities, and/or supplies acquired from related organizations or HO/CO.

Column 6--Enter the result of column 4 minus column 5.

Column 7--Enter the LOC worksheet indicator (defined in §4316) using 1, 2, 3, or 4, when an adjustment affects a direct patient care service cost center (lines 25 through 46).

4309.2 Part II - Interrelationship to Related Organizations and/or Home Office--This part of the worksheet identifies the interrelationship between the hospice and individuals, partnerships, corporations, or other organizations having either a related interest to, a common ownership with, or control over the hospice as defined in CMS Pub. 15-1, chapter 10. Complete columns 1 through 6 as applicable for each.

Column 1--Enter the symbol that represents the interrelationship between the hospice and the related organization or HO/CO. Select from the following choices:

<u>Symbol</u>	<u>Relationship</u>
A	Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider
B	Corporation, partnership or other organization has financial interest in provider
C	Provider has financial interest in corporation, partnership, or other organization
D	Director, officer, administrator or key person of provider or organization
E	Individual is director, officer, administrator or key person of provider and related organization
F	Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider
G	Other (financial or non-financial) -- specify

Column 2--If the symbol entered in column 1 is A, D, E, F, or G, enter the name of the related individual in column 2.

Column 3--If the individual reported in column 2, or the organization reported in column 4, has a financial interest in the hospice, enter the percentage of ownership.

Column 4--Enter the name of each related corporation, partnership, or other organization.

Column 5--If the hospice, or an individual reported in column 2, has a financial interest in the organization reported in column 4, enter the percentage of ownership.

Column 6--Enter the type of business of the related organization (e.g., medical drugs and/or supplies, laundry and linen service).

4320. WORKSHEET B - COST ALLOCATION - GENERAL SERVICE COSTS AND
WORKSHEET B-1 - COST ALLOCATION - STATISTICAL BASIS

In accordance with 42 CFR 413.24, cost data must be based on an approved method of cost finding and on the accrual basis of accounting except where governmental institutions operate on a cash basis of accounting. Cost finding is the process of recasting the data derived from the accounts ordinarily kept by a provider to ascertain costs of the various types of services rendered. It is the determination of these costs by the allocation of direct costs and proration of indirect costs.

Worksheets B and B-1 facilitate the step-down method of cost finding. This method recognizes that general services of the hospice are utilized by other general service, direct patient care service, and nonreimbursable cost centers. Worksheet B provides for the equitable allocation of general service costs based on statistical data reported on Worksheet B-1. To facilitate the allocation process, the general format of Worksheet B is identical to that of Worksheet B-1. The column and line numbers for each general service cost center are identical on the two worksheets. The direct patient care service cost centers (lines 25 through 46 of Worksheet A) are reported by LOC on lines 50 through 53 of Worksheets B and B-1. The line numbers for nonreimbursable cost centers are identical on Worksheets A, B and B-1.

When certain general services costs are related to in-facility days and are not separately identifiable by LOC or service, Worksheets B and B-1 provide for the accumulation of these costs on line 17. The amounts accumulated in this cost center are allocated based on the in-facility days for IRC, GIP, and residential care services that are not part of a separate and distinct residential care unit. This cost center does not include any costs related to contracted inpatient services.

The statistical basis shown at the top of each column on Worksheet B-1 is the recommended basis of allocation. The total statistic for cost centers using the same basis (e.g., square feet) may differ with the closing of preceding cost centers. A hospice can elect to change the order of allocation and/or allocation statistics, as appropriate, for the current cost reporting period if a request is submitted in accordance with CMS Pub. 15-1, chapter 23, §2313.

Close the general service cost centers in accordance with 42 CFR 413.24(d)(1) so that the cost centers rendering the most services to and receiving the least services from other cost centers are closed first (see CMS Pub. 15-1, chapter 23, §2306.1). If a more accurate result is obtained by allocating costs in a sequence that differs from the recommended sequence, the hospice must request approval in accordance with CMS Pub. 15-1, chapter 23, §2313.

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

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

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

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

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

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

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

After all the costs of the general service cost centers have been allocated on Worksheet B, enter on each line of column 18, the sum of the costs in columns 3A through column 17, for lines 50 through 72. The total costs entered in column 18, line 101, must equal the total costs entered in column 0, line 101.

COLUMN DESCRIPTIONS

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

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

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

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

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

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

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

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

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

4330. WORKSHEET C - CALCULATION OF PER DIEM COST

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

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

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

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

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

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

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

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

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

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

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

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

Line 12--Enter in column 3 the total IRC days from Worksheet S-1, column 4, line 32.

Line 13--Enter in column 3 the average IRC cost per diem by dividing column 3, line 11, by column 3, line 12.

Line 14--Enter in column 1, the title XVIII - Medicare IRC days from Worksheet S-1, column 1, line 32. Enter in column 3, the title XIX - Medicaid IRC days from Worksheet S-1, column 2, line 32.

Line 15--Enter in column 1 the title XVIII - Medicare program cost calculated by multiplying column 3, line 13, by column 1, line 14. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying column 3, line 13, by column 2, line 14.

Line 16--Enter in column 3, the total GIP cost from Worksheet B, column 18, line 53.

Line 17--Enter in column 3, the total GIP days from Worksheet S-1, column 4, line 33.

Line 18--Enter in column 3, the average GIP cost per diem by column 3, line 16 by column 3, line 17.

Line 19--Enter in column 1, the title XVIII - Medicare GIP days from Worksheet S-1, column 1, line 33. Enter in column 3, the title XIX - Medicaid GIP days from Worksheet S-1, column 2, line 33.

Line 20--Enter in column 1, the title XVIII - Medicare program cost calculated by multiplying column 3, line 18, by column 1, line 19. Enter in column 2, the title XIX - Medicaid program cost calculated by multiplying column 3, line 18, by column 2, line 19.

Line 21--Enter in column 3, the sum of lines 1, 6, 11 and 16.

Line 22--Enter in column 3, total days from Worksheet S-1, column 4, line 34.

Line 23--Enter the average cost per diem by dividing column 3, line 21, by column 3, line 22.

4350. WORKSHEET F - BALANCE SHEET

Prepare this worksheet from the hospice accounting books and records. Where applicable, the worksheets must be consistent with the hospice financial statements.

Line 1 - Cash on hand and in banks--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 would be cash, general checking accounts, payroll checking accounts, other checking accounts, impress cash funds, saving accounts, certificates of deposit, treasury bills and treasury notes and other cash accounts.

Line 2 - Temporary investments--Enter current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments.

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

Line 4 - Accounts receivable--Enter unpaid inpatient and outpatient billings. Include direct billings to patients for deductibles, co-insurance and other patient chargeable items not included elsewhere.

Line 5 - Other receivable--Enter other unpaid amounts due to the hospice.

Line 6 - Less: Allowance for uncollectable notes and accounts--Enter the estimated amount of the hospice accounts receivable which are expected to not be paid.

Line 7 - Inventory--Enter the costs of unused hospice supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed record-keeping will depend upon the size and organizational complexity of the hospice. The inventories may be valued by any generally accepted method, but the method must be consistently applied from year to year.

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

Line 9 - Other current assets--Enter the balances of other current assets.

Line 10 - Total Current Assets--Enter the sum of lines 1 through 9.

Line 11 - Land--Enter the cost of land as defined in CMS Pub. 15-1, chapter 1, §104.6.

Lines 12 and 13 - Land improvements--Enter on line 12, the costs of land improvements as defined in CMS Pub. 15-1, chapter 1, §104.7. Enter accumulated depreciation on line 13.

Lines 14 and 15 - Buildings--Enter on line 14, the costs of the hospice buildings as defined in CMS Pub. 15-1, chapter 1, §104.2. Enter accumulated depreciation on line 15.

Lines 16 and 17 - Leasehold improvements--Enter on line 16, the costs of leasehold improvements as defined in CMS Pub. 15-1, chapter 1, §104.8. Enter accumulated depreciation on line 17.

Lines 18 and 19 - Fixed equipment--Enter on line 18, the costs of building equipment as defined in CMS Pub. 15-1, chapter 1, §104.3. Enter accumulated depreciation on line 19.

Lines 20 and 21 - Automobiles and trucks--Enter on line 20, the costs of automobiles and trucks used in hospice operations. Enter accumulated depreciation on line 21.

Lines 22 and 23 - Major movable equipment--Enter on line 22, the costs of equipment as defined in CMS Pub. 15-1, chapter 1, §104.4. Enter accumulated depreciation on line 23.

Lines 24 and 25 - Minor equipment-depreciable--Enter on line 24, the costs of minor equipment as defined in CMS Pub. 15-1, chapter 1, §104.5. Enter accumulated depreciation on line 25.

Line 26 - Total fixed assets--Enter the sum of lines 11 through 25.

Line 27 - Investments--Enter the cost of investments purchased with hospice funds and the fair market value (at date of donation) of securities donated to the hospice.

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

Line 29 - Due from owners/officers--Enter the unpaid amount loaned by the hospice to owners and/or officers.

Line 30 - Other assets--Enter the amounts for assets not reported on lines 1 through 9, lines 11 through 25, or lines 27 through 29 (e.g., intangible assets such as goodwill, unamortized loan costs and other organization costs).

Line 31 - Total other assets--Sum of lines 27 through 30.

Line 32 - Total assets--Sum of lines 10, 26 and 31.

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

Line 34 - Salaries, wages and fees payable--Enter the actual or estimated liabilities of salaries and wages/fees payable.

Line 35 - Payroll taxes payable-- Enter the actual or estimated liabilities of amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid and other payroll deductions, such as hospitalization insurance premiums.

Line 36 - Notes and loans payable (short-term)--Enter amounts payable on notes and loans as evidenced by certificates of indebtedness due in the next 12 months.

Line 37 - Deferred income--Enter the amount of deferred income received or accrued applicable to services to be rendered within the next accounting period. Deferred income applicable to accounting periods extending beyond the next accounting period is included as other current liabilities. These amounts also reflect the effects of any timing differences between book and tax or third-party reimbursement accounting.

Line 38 - Accelerated payments--Enter the amounts payable for accelerated payments in accordance with CMS Pub 15-1, chapter 24, §2412.

Line 39 - Other current liabilities--Enter current liabilities not reported on lines 33 through 38.

Line 40 - Total current liabilities--Enter the sum of lines 33 through 39.

Line 41 - Mortgage payable--Enter the long-term financing obligation as evidenced by certificates of indebtedness used to purchase real estate/property.

Line 42 - Notes payable--Enter amounts payable on notes and loans as evidenced by certificates of indebtedness due after the next 12 months.

Line 43 - Unsecured loans--Enter amounts payable for unsecured liabilities due after the next 12 months.

Line 44 - Other long-term liabilities--Enter the amounts payable to owners and/or officers for loans to the hospice.

Line 45 - Other long-term liabilities--Enter long-term liabilities not reported on lines 41 through 44.

Line 46 - Total long-term liabilities--Enter the sum of lines 41 through 45.

Line 47 - Total liabilities--Enter the sum of lines 40 and 46.

Line 48 - Fund balance--Enter the end of period fund balance.

Line 49 - Total liabilities and fund balance--Enter the sum of lines 47 and 48.

4351. WORKSHEET F-1 - STATEMENT OF CHANGES IN FUND BALANCES

Prepare this worksheet from the hospice accounting books and records. Where applicable, the worksheet must be consistent with the hospice financial statements.

Column 1--Hospices not maintaining fund-type accounting records complete the general fund column. Hospices maintaining fund-type accounting records complete the general fund column and applicable columns 2 through 4.

Column 2--Hospices maintaining fund-type accounting records complete this column to report changes in funds held for specific purposes such as research and education.

Column 3--Hospices maintaining fund-type accounting records complete this column to report changes in funds restricted for endowment purposes.

Column 4--Hospices maintaining fund-type accounting records complete this column to report changes in funds restricted for the replacement and expansion of the plant.

Line 1--For each applicable column, the fund balance at the beginning of the period comes from the same column on the prior year cost report Worksheet F-1, line 19.

Line 2--In column 1, enter the amount from Worksheet F-2, line 42. This line is not completed for columns 2, 3, and 4.

Line 3--For each applicable column, enter the sum of lines 1 and 2.

Lines 4 through 9--Most income is included in the net income reported on line 2. For each applicable column, report on lines 4 through 9, those fund balance increases not included in line 2. In column 0, enter a description for each increase entered on lines 4 through 9.

Line 10--For each applicable column, enter the sum of lines 4 through 9.

Line 11--For each applicable column, enter the sum of line 3 plus line 10.

Lines 12 through 17--Most expenses are included in the net income reported on line 2. For each applicable column, report on lines 12 through 17, those fund balance decreases not included in line 2. In column 0, enter a description for each decrease entered on lines 12 through 17.

Line 18--For each applicable column, enter the sum of lines 12 through 17.

Line 19--For each applicable column, enter the result of line 11 minus line 18. The sum of the amounts in columns 1 through 4, line 19 must equal the amount entered on Worksheet F, line 48.

For each applicable column, the amount on line 19 is the fund balance at the beginning of the next period and each amount is reported in line 1 of the corresponding column on the Worksheet F-1 of the next cost reporting period.

4352. WORKSHEET F-2 - STATEMENT OF REVENUES AND OPERATING EXPENSES

This worksheet provides for reporting total revenues and total operating expenses for the hospice. If total revenues and total expenses reported on this worksheet differ from the total revenues and total expenses on the hospice financial statements, submit a reconciliation report with the cost report.

4352.1 Part I - Revenues--Enter gross revenue amounts for each payer source.

Columns 1 through 3--Report revenues by the payor type indicated for each column.

Column 4--Report total revenues for the hospice. For each line, the amount entered in column 4 is the sum of the amounts in columns 1, 2, and 3.

Lines 1 through 5--For each column 1 through 3, enter the gross patient revenues from sources as indicated on lines 1, 2, 3, 4, and 5. For column 4, enter the sum of columns 1, 2, and 3.

Line 6--For each applicable column, enter the sum of lines 1 through 5.

Line 7--For each column 1 through 3, enter the contractual allowances and discounts on patient accounts. Such allowances and discounts include contractual adjustments, charity discounts, teaching allowances, policy discounts, administrative adjustments, and other deductions from revenue. For column 4, enter the sum of columns 1, 2, and 3.

Line 8--For each column 1 through 3, enter the result of line 6 minus line 7. For column 4, enter the sum of columns 1, 2, and 3.

Lines 9 through 15--For each column 1 through 3, enter the amounts from other revenue sources as indicated. For column 4, enter the sum of columns 1, 2, and 3.

Lines 16 through 25--In column 3, enter the amounts from other revenue sources not already reported on lines 9 through 15. In column 0, enter a description for each revenue amount entered on lines 16 through 25, and in column 4, enter the sum of columns 1, 2, and 3.

Line 16.50--Enter the aggregate revenue received for COVID-19 Public Health Emergency (PHE) funding including both Provider Relief Fund and Small Business Association Loan Forgiveness amounts, in column 3 and, in column 4, enter the sum of columns 1, 2, and 3.

Line 26--For each applicable column, enter the sum of lines 8 through 25.

4352.2 Part II - Operating Expenses--Enter gross operating expenses for the cost reporting period.

Line 27--Enter the amount from Worksheet A, column 3, line 100.

Lines 28 through 33--In column 1, enter the amounts of additional operating expenses not included in line 27. In column 0, enter a description for each expense amount entered on lines 28 through 33.

Line 34--In column 2, enter the sum of column 1, lines 28 through 33.

Lines 35 through 39--In column 1, enter any deductions from operating expenses not accounted for included in line 27. In column 0, enter a description for each amount entered on lines 35 through 39.

Line 40--In column 2, enter the sum of lines 35 through 39.

Line 41--In column 2, enter the sum of lines 27 plus line 34 minus line 40.

Line 42--In column 2, enter the result of line 26 minus line 41.

This page reserved for future use.

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

Table	Topic
Table 1	Record Specifications
Table 2	Worksheet Indicators
Table 3	List of Data Elements with Worksheet, Line and Column Designations
Table 3A	Worksheets Requiring No Input
Table 3B	Table for Worksheet S-1
Table 3C	Lines That Cannot be Subscripted
Table 5	Cost Center Coding
Table 6	I: Level 1 Edits II: Level 2 Edits

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

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

The medium for transferring ECR files to contractors is CD, flash drive, or the CMS-approved Medicare Cost Report E-filing (MCREF) portal, [URL: <https://mcref.cms.gov>]. ECR files must comply with the CMS specifications. Providers should seek approval from their contractor regarding the method of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

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

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

	1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890						
1	1	011509201427420152735A99P00120153202014274				
1	4	14:30				

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

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

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:

HSNNNNNN.YYLC, where

1. HS (Electronic Cost Report) is constant;
2. NNNNNN is the 6-digit CCN;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A through Z) to enable separate identification of files from hospices with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed.

Name each cost report PI file in the following manner:

PINNNNNN.YYLC, where

1. PI (Print Image) is constant;
2. NNNNNN is the 6-digit CCN;
3. YY is the year in which the provider's cost reporting period ends; and,
4. L is a character variable (A through Z) to enable separate identification of files from hospices with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed.

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. For Future Use	10	9	2 - 11	Not used
3. Space	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14 - 16	
6. Hospice CCN Number	6	9	17 - 22	Field must have 6 numeric characters
7. Fiscal Year Beginning Date	7	9	23 - 29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30 - 36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	5	9	37	Constant "5" (for Form CMS-1984-14)
10. Vendor Code	3	X	38 - 40	To be supplied upon approval. Refer to page 43-201.
11. Vendor Equipment	1	X	41	P=PC; M=Main Frame

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

RECORD NAME: Type 1 Records - Record Number 1 (Cont.)

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
12. Version Number	3	X	42 - 44	Version of extract software, e.g., 001=1 st , 002=2 nd , etc. or 101=1 st , 102=2 nd . The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45 - 51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52 - 58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after <i>2022059 (02/28/2022)</i> . Prior approvals <i>2020366 for cost reporting periods ending on or after 12/31/2020</i> ; 2017365 for cost reporting periods ending on or after 12/31/2017; 2014274b for cost reporting periods beginning on or after 10/01/2014.

RECORD NAME: Type 1 Records - Record Numbers 2 through 99

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2 - 11	#2 - Reserved for future use.
3. Record Number	2	9	12 - 13	#3 - Vendor information; optional record for use by vendors. Left justified in positions 21 through 60. #4 - The time that the cost report is created. This is represented in military time as alpha numeric. Use positions 21 through 25. Example: 2:30PM is expressed as 14:30. #5 to #99 - Reserved for future use.
4. Spaces	7	X	14 - 20	Spaces (optional)
5. ID Information	40	X	21 - 60	Left justified to position 21.

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

RECORD NAME: Type 2 Records for Labels

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "2"
2. Worksheet Indicator	7	X	2 - 8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9 - 10	
4. Line Number	3	9	11 - 13	Numeric
5. Sub-line Number	2	9	14 - 15	Numeric
6. Column Number	3	X	16 - 18	Alphanumeric
7. Sub-column Number	2	9	19 - 20	Numeric
8. Cost Center Code	4	9	21 - 24	Numeric. Refer to Table 5 for cost center coding.
9. Labels/Headings				
1. Line Labels	36	X	25 - 60	Alphanumeric, left justified.
2. Column Headings:	10	X	21 - 30	Alphanumeric, left justified.
Statistical Basis & Code				

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

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

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

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

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

1	CAP REL COSTS - BLDG & FIXT	36	COUNSELING - OTHER
2	CAP REL COSTS - MVBLE EQUIP	37	HOSPICE AIDE AND HOMEMAKER SERVICES
3	EMPLOYEE BENEFITS DEPARTMENT	38	DURABLE MEDICAL EQUIPMENT/OXYGEN
4	ADMINISTRATIVE & GENERAL	39	PATIENT TRANSPORTATION
5	PLANT OPERATION & MAINTENANCE	40	IMAGING SERVICES
6	LAUNDRY & LINEN SERVICE	41	LABS AND DIAGOSTICS
7	HOUSEKEEPING	42	MEDICAL SUPPLIES - NON- ROUTINE
8	DIETARY	42.50	DRUGS CHARGED TO PATIENTS
9	NURSING ADMINISTRATION	43	OUTPATIENT SERVICES
10	ROUTINE MEDICAL SUPPLIES	44	PALLIATIVE RADIATION THERAPY
11	MEDICAL RECORDS	45	PALLIATIVE CHEMOTHERAPY
12	STAFF TRANSPORTATION	46	OTHER PATIENT CARE SERVICES (SPECIFY)
13	VOLUNTEER SERVICE COORDINATION	60	BEREAVEMENT PROGRAM
14	PHARMACY	61	VOLUNTEER PROGRAM
15	PHYSICIAN ADMINISTRATIVE SERVICES	62	FUNDRAISING
16	OTHER GENERAL SERVICE (SPECIFY)	63	HOSPICE/PALLIATIVE MEDICINE FELLOWS
17	PATIENT/RESIDENTIAL CARE SERVICES	64	PALLIATIVE CARE PROGRAM
25	INPATIENT CARE - CONTRACTED	65	OTHER PHYSICIAN SERVICES
26	PHYSICIAN SERVICES	66	RESIDENTIAL CARE
27	NURSE PRACTITIONER	67	ADVERTISING
28	REGISTERED NURSE	68	TELEHEALTH/ TELEMONITORING
29	LPN/LVN	69	THRIFT STORE
30	PHYSICAL THERAPY	70	NURSING FACILITY ROOM & BOARD
31	OCCUPATIONAL THERAPY	71	OTHER NONREIMBURSABLE (SPECIFY)
32	SPEECH/LANGUAGE PATHOLOGY	72	<i>ITEMS AND SERVICES UNDER ASFRA 1997</i>
33	MEDICAL SOCIAL SERVICES		
34	SPIRITUAL COUNSELING		
35	DIETARY COUNSELING		

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

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

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

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

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

Examples:

Worksheet A line labels with embedded cost center codes:

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

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

Examples of column headings:

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

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

RECORD NAME: Type 3 Records for Non-label Data

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1 Record Type	1	9	1	Constant "3"
2 Worksheet Indicator	7	X	2 - 8	Numeric. Refer to Table 2.
3 Spaces	2	X	9 - 10	
4 Line Number	3	9	11 - 13	Numeric
5 Sub-line Number	2	9	14 - 15	Numeric
6 Column Number	3	X	16 - 18	Alphanumeric
7 Sub-column Number	2	9	19 - 20	Numeric
8 Field Data				
a) Alpha Data	36	X	21 - 56	Left justified. (Y or N for yes/no answers; dates must use mm/dd/yyyy format - slashes, no hyphens). Refer to Table 6 for additional requirements for alpha data.
Spaces	4	X	57 - 60	Spaces (optional).
b) Numeric Data	16	9	21 - 36	Right justified. May contain embedded decimal point. Leading zeroes are suppressed; trailing zeroes to the right of the decimal point are not. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

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

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

	1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890						
3A000000	4	1		141353		
3A000000	11	1		32061		
3A000000	60	2		2047		
3A000000	67	2		1650		
3A000000	70	2		13726		

The line numbers and LOC worksheet indicators are numeric. In several places throughout the cost report (see list below), the line numbers and LOC worksheet indicators themselves are data. The placement of the line and sub-line numbers, and LOC worksheet indicators as data must be uniform.

Worksheet A-6, columns 3, 6 and 8

Worksheet A-8, columns 4 and 5

Worksheet A-8-1, Part I, columns 1 and 7

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

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

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

RECORD NAME: TYPE "3" RECORDS

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

RECORD NAME: TYPE 4 RECORDS

File Encryption and Date and Time Stamp

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

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

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

The worksheet indicator consists of seven characters in positions 2 through 8 of the record identifier. The first two characters of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third character of the worksheet indicator (position 4 of the record identifier) is used as part of the worksheet, e.g., A81. The fourth character of the worksheet indicator (position 5 of the record identifier) is not used. Except for Worksheet A-6 (to handle multiple worksheets), the fifth and sixth characters of the worksheet indicator (positions 6 and 7 of the record identifier) identify worksheets required by a Federal program (18 = title XVIII, 05 = title V, or 19 = title XIX) or worksheets required for the facility (00 = Universal). The seventh character of the worksheet indicator (position 8 of the record identifier) represents the worksheet part.

Worksheets That Apply to the Hospice Cost Report

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

(a) Worksheets with Multiple Parts Using Identical Worksheet Indicator: While this worksheet has several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheet S-1 and Worksheet F-2.

(b) Worksheet A-6: For Worksheet A-6, include in the worksheet identifier the reclassification code as the 5th and 6th digits (6th and 7th in the ECR file). For example, 3A6000A0 or 3A6000B0, 3A6000C0, 3A600AA0, 3A600AB0, or 3A600AC0.

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

INTRODUCTION

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

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

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

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

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first sub-line number displayed as "01" or "1" in field locations 14 and 15. It is unacceptable to format in series of 10, 20, or skip sub-line numbers (i.e., 01, 03, except for skipping sub-line numbers for prior year cost center(s) deleted in the current period or initially created cost centers no longer in existence after cost finding). Exceptions are specified in this manual. For "Other (specify)" lines, i.e. any other nonstandard cost center lines, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted sub-line "01". Automated systems should reorder these numbers where the provider skips or deletes a line number in the series.

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

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

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

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

WORKSHEET S

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part I: Cost Report Status</u>				
<u>Provider Use Only</u>				
Electronically prepared cost report	1	1	1	X
Manually prepared cost report	2	1	1	X
Number of times cost report has been amended	3	1	1	9
Medicare utilization	4	1	1	X
<u>Contractor Use Only</u>				
<u>Cost Report Status</u>				
Enter the cost report status code: 1 for as submitted, or 5 amended.	5	1	1	X
Date received (mm/dd/yyyy)	6	1	10	X
Contractor Number	7	1	5	X
First cost report for this Provider CCN	8	1	1	X
Last cost report for this Provider CCN	9	1	1	X
Enter contractor's vendor code (ADR)	11	1	1	X
<u>Part II: Certification</u>				
Signature	1	1	36	X
Checkbox	1	2	1	X
Printed name	2	1	36	X
Title	3	1	36	X
Signature date	4	1	10	X

WORKSHEET S-1

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part I: Identification Data</u>				
Hospice name	1	1	36	X
Street address	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
ZIP Code	3	3	10	X
County	4	1	36	X

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

WORKSHEET S-1 (Cont.)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Provider CCN	5	1	6	X
Date hospice began operation (mm/dd/yyyy)	6	1	10	X
Certification date (mm/dd/yyyy) for title XVIII	7	1	10	X
Certification date (mm/dd/yyyy) for title XIX	7	2	10	X
Cost reporting period beginning date (mm/dd/yyyy)	8	1	10	X
Cost reporting period ending date (mm/dd/yyyy)	8	2	10	X
Is this facility legally required to carry malpractice insurance? (Y/N)	9	1	1	X
Enter 1 if the malpractice insurance is a claims-made policy. Enter 2 if the malpractice insurance is an occurrence policy.	10	1	1	X
Amounts of malpractice premiums, paid losses, and self-insurance				
Premiums	11	1	11	9
Paid Losses	11	2	11	9
Self-Insurance	11	3	11	9
Are malpractice premiums and paid losses reported in a cost center other than A & G? (Y/N) If yes, submit supporting schedule listing cost centers and amounts contained therein.	12	1	1	X
Are HO/CO costs (as defined in CMS Pub. 15-1 §2150ff) claimed? (Y/N) If yes, enter the home office number in column 2. (see instructions)	13	1	1	X
HO/CO Number	13	2	6	X
HO/CO Name	14	1	36	X
HO/CO Street Address	15	1	36	X
HO/CO P.O. Box	15	2	9	X

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

WORKSHEET S-1 (Cont.)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
HO/CO City	16	1	36	X
HO/CO State	16	2	2	X
HO/CO ZIP Code	16	3	10	X
HO/CO contractor name	17	1	36	X
HO/CO contractor number	18	1	5	X
Type of control (see Table 3B)	19	1	2	X
Number of CBSAs where Medicare covered services were provided during the cost reporting period	20	1	2	X
List each CBSA code where Medicare covered hospice services were provided during the cost reporting period (line 21 contains the first code)	21	1	5	X
<u>Part II - Statistical Data</u>				
Continuous Home Care	30	1 - 4	11	9
Routine Home Care	31	1 - 4	11	9
Inpatient Respite Care	32	1 - 4	11	9
General Inpatient Care	33	1 - 4	11	9
Total Hospice days	34	1 - 4	11	9
<u>Part III - Contracted Statistical Data</u>				
Inpatient Respite care	40	1 - 4	11	9
General Inpatient Care	41	1 - 4	11	9

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

WORKSHEET S-2

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

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

WORKSHEET S-2 (Cont.)

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

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

WORKSHEET A

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Salaries	3 - 16, 26 - 39, 40 - 46, 60 - 72	1	11	-9
Other Costs	1 - 16, 25 - 39, 40 - 46, 60 - 72	2	11	-9
Reclassifications	1 - 16, 25 - 39, 40 - 46, 60 - 72	4	11	-9
Adjustments	1 - 16, 25 - 39, 40 - 46, 60 - 72	6	11	-9
Net Expense for Allocation	1 - 16, 25 - 39, 40 - 46, 60 - 72	7	11	-9
Total	100	1 - 7	11	9

WORKSHEETS A-1 and A-2

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Direct Patient Care Service Cost Centers	26 - 46	1, 2, 4, 6	11	-9
Total	100	7	11	9

WORKSHEETS A-3 and A-4

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Direct Patient Care Service Cost Centers: Inpatient Care - Contracted	25	2, 4, 6	11	-9
Direct Patient Care Service Cost Centers	26 - 46	1, 2, 4, 6	11	-9
Total	100	7	11	9

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

WORKSHEETS A-6

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For each expense reclassification				
Explanation	1 - 99	0	36	X
Code	1 - 99	1	2	X
Increases:				
Worksheet A line number	1 - 99	3	6	9(3).99
Reclassification amount	1 - 99	4, 4.01	11	9
Decreases:				
Worksheet A line number	1 - 99	6	6	9(3).99
Reclassification amount	1 - 99	7, 7.01	11	9
LOC WS indicator	1 - 99	8	1	X
Total	100	4, 4.01, 7, 7.01	11	9

WORKSHEETS A-8

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Description of adjustment	11 - 49	0	36	X
Basis (A or B)*	1 - 2, 7 - 9, 11 - 49	1	1	X
Amount*	1 - 49	2	11	-9
Worksheet A line number +	1 - 2, 6, 7, 11 - 49	4	6	9(3).99
LOC WS indicator	1 - 2, 6, 7, 11 - 49	5	1	X
Total	50	2	11	-9

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

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

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

WORKSHEET A-8-1

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

WORKSHEET B-1 Headings*

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Column heading (cost center name)	1 - 3*	1 - 17	10	X
Statistical basis	4, 5*	1 - 17	10	X

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

WORKSHEET B

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Costs after cost finding by department	50 - 53, 60 - 72, 100	18	11	-9
Total costs after cost finding	101	18	11	9

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

WORKSHEET B-1

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For each cost allocation using accumulated costs as the statistic, include a record containing X.	0	4 - 17	1	X
All cost allocation statistics	1 - 17, 50 - 53, 60 - 72	1 - 17*	11	9
Reconciliation	4 - 17, 50 - 53, 60 - 72	4A - 17A	11	-9
Total cost to be allocated	101	1 - 17 ⁺	11	9

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

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

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

WORKSHEET F

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Balance sheet accounts	1 - 9, 11 - 25, 27 - 30, 33 - 39, 41 - 45, 48	1	11	-9
Total Assets	32	1	11	-9
Total Liabilities and Fund Balance	49	1	11	-9

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

WORKSHEET F-1

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For hospices using fund accounting: Text as needed for blank lines	4 - 9, 12 - 17	0	36	X
Beginning fund balances	1	1 - 4	11	-9
Additions and reductions to beginning fund balances	4 - 9, 12 - 17	1 - 4	11	-9

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

WORKSHEET F-2

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part I</u>				
Continuous Home Care	1	1 - 4	11	9
Routine Home Care	2	1 - 4	11	9
Inpatient Respite Care	3	1 - 4	11	9
General Inpatient Care	4	1 - 4	11	9
Drug copay/coinsurance	5	1 - 4	11	9
Total gross patient revenue (sum of lines 1 through 5)	6	1 - 4	11	9
Less: Contractual allowances and discounts	7	1 - 4	11	9
Net patient revenue (line 6 minus line 7)	8	1 - 4	11	9
Hospice physician services	9	1 - 4	11	9
Room and board	10	2 - 4	11	9
Palliative consults/Other phys. Services	11	3 - 4	11	9
Donations/Charitable contributions	12	3 - 4	11	9
Rebates/refunds of expenses	13	3 - 4	11	9
Income from investments	14	3 - 4	11	9
Governmental appropriations	15	3 - 4	11	9
Other (specify)	16 - 25	0	36	X
Other (specify)	16 - 25	3 - 4	11	9
COVID-19 PHE Funding	16.50	3 - 4	11	9
Total Revenues (sum of lines 8 through 25)	26	1 - 4	11	9
<u>Part II</u>				
Operating Expenses (per Worksheet A, column 3, line 100)	27	2	11	9
Add (specify)	28 - 33	0	36	X
Add (specify)	28 - 33	1	11	9
Total additions (sum of lines 28 through 33)	34	2	11	9
Deduct (specify)	35 - 39	0	36	X
Deduct (specify)	35 - 39	1	11	9
Total deductions (sum of lines 35 through 39)	40	2	11	9
Total operating expenses (sum of lines 27 and 34, minus line 40)	41	2	11	9
Net income /(loss) for the period	42	2	11	9

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

No input required for Worksheet C

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

Type of Control

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

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

<i>Worksheet S, ALL</i>	Worksheet A-8-1, Part I, lines 1 through 8, 10
Worksheet S-1, lines 1 through 20, 30 through 34, 40 through 41	Worksheet A-8-1, Part II, lines 1 through 9
Worksheet S-2, <i>ALL</i>	Worksheet B, lines 50 through 53, 100
Worksheet A, lines 17, <i>25, 38, 42.50</i> , 100	Worksheet B-1, lines 50 through 53, 100
Worksheet A-1, line 25	Worksheet C, <i>ALL</i>
Worksheet A-2, line 25	Worksheet F, <i>ALL</i>
Worksheet A-3, line 38	Worksheet F-1, lines 1, 3, 10, 11, 18 through 19
Worksheet A-4, line 38	Worksheet F-2, Part I, lines 1 through 15, 26
Worksheet A-6, <i>ALL</i>	Worksheet F-2, Part II
Worksheet A-8, lines 1 through 10, 50	

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

INSTRUCTIONS FOR PROGRAMMERS

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

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

Additional guidelines are:

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

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

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

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

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

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

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

Additional Guidelines

Categories

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

Cost Center Coding and Line Restrictions

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

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

TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES

<u>GENERAL SERVICE COST CENTERS</u>			<u>DIRECT PATIENT CARE SERVICE COST CENTERS (Cont.)</u>		
	<u>CODE</u>	<u>USE</u>		<u>CODE</u>	<u>USE</u>
Cap Rel Costs-Bldg & Fixt	0100	(20)	Medical Social Services	3300	(20)
Cap Rel Costs-Mvble Equip	0200	(20)	Spiritual Counseling	3400	(20)
Employee Benefits	0300	(20)	Dietary Counseling	3500	(20)
Department			Counseling-Other	3600	(20)
Administrative & General	0400	(01)	Hospice Aide and	3700	(20)
Plant Operation &	0500	(20)	Homemaker Services		
Maintenance			Durable Medical	3800	(01)
Laundry & Linen Service	0600	(20)	Equipment/Oxygen		
Housekeeping	0700	(20)	Patient Transportation	3900	(20)
Dietary	0800	(20)	Imaging Services	4000	(20)
Nursing Administration	0900	(20)	Labs and Diagnostics	4100	(20)
Routine Medical Supplies	1000	(20)	Medical Supplies -	4200	(20)
Medical Records	1100	(20)	Non-Routine	4250	(01)
Staff Transportation	1200	(20)	Drugs Charged to Patients		
Volunteer Service	1300	(20)	Outpatient Services	4300	(20)
Coordination			Palliative Radiation Therapy	4400	(20)
Pharmacy	1400	(20)	Palliative Chemotherapy	4500	(20)
Physician Administrative	1500	(20)			
Services					
Patient/Residential Care	1700	(01)			
Services					
			<u>NONREIMBURSABLE</u>		
<u>DIRECT PATIENT CARE</u>			<u>COST CENTERS</u>	<u>CODE</u>	<u>USE</u>
<u>SERVICE COST CENTERS</u>	<u>CODE</u>	<u>USE</u>	Bereavement Program	6000	(20)
Inpatient Care-Contracted	2500	(01)	Volunteer Program	6100	(20)
Physician Services	2600	(20)	Fundraising	6200	(20)
Nurse Practitioner	2700	(20)	Hospice/Palliative Medicine	6300	(20)
Registered Nurse	2800	(20)	Fellows		
LPN/LVN	2900	(20)	Palliative Care Program	6400	(20)
Physical Therapy	3000	(20)	Other Physician Services	6500	(20)
Occupational Therapy	3100	(20)	Residential Care	6600	(20)
Speech/Language Pathology	3200	(20)	Advertising	6700	(20)
			Telehealth/Telemonitoring	6800	(20)
			Thrift Store	6900	(20)
			Nursing Facility Room &	7000	(20)
			Board		
			<i>Items and Services under</i>	<i>7200</i>	<i>(01)</i>
			<i>ASFRA 1997</i>		

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

TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

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

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

Medicare cost reports submitted electronically must meet a variety of edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software which produces an electronic cost report file for Medicare hospices must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the hospice of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, where indicated, reject/edit code specified below. Any file submitted by a provider containing a Level 1 edit will be rejected by the contractors. Notification must be made to CMS for any exceptions.

The edits are applied at two levels. Level 1 edits (1000 series reject codes) test the format of the data to identify error conditions that must be corrected or they will result in a cost report rejection. These edits also test for critical data elements specified in Table 3. Vendor programs must prevent hospices from generating an electronic cost report (ECR) file when the cost report violates any Level 1 edits. Level 2 edits (2000 series edit codes) identify potential inconsistencies and missing data items. These items should be resolved at the hospice site and supporting documentation (such as worksheets or data) should be submitted with the cost report.

The vendor requirements (above) and the edits (below) reduce both contractor processing time and unnecessary rejections. Vendors must develop their programs to prevent their client hospices from generating an ECR file where Level 1 edit conditions exist. In addition, ample warnings should be given to the hospice where Level 2 edit conditions are violated.

Level 1 edit conditions are to be applied against title XVIII services only. However, any inconsistencies or omissions that would cause a Level 1 condition for non-title XVIII services must be resolved prior to acceptance of the cost report. [10/01/2014b]

Note: 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 [10/01/2014], 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 [10/01/2014b], 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 [10/01/2014s], indicates the edit is effective for services rendered on or after the date in brackets.

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

I. Level 1 Edits (Minimum File Requirements)

<u>Edit</u>	<u>Condition</u>
1000	The first digit of every record must be 1, 2, 3, or 4 (encryption code only). [10/01/2014b]
1005	No record may exceed 60 characters. [10/01/2014b]
1010	All alpha characters must be in upper case, exclusive of the vendor information, type 1 record, record number 3 and the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [10/01/2014b]
1015	For micro systems, the end of the record indicator must be a carriage return and line feed, in that sequence. [10/01/2014b]
1020	The hospice provider number (record number 1, positions 17 through 22) must be valid and numeric. [10/01/2014b]
1025	All calendar format dates must be edited for 10-character format, e.g. 10/01/2014 (MM/DD/YYYY). [10/01/2014b]
1030	All dates (record number 1, positions 23 through 29, 30 through 36, 45 through 51, and 52 through 58) must be in Julian format and a possible date. [10/01/2014b]
1035	The fiscal year beginning date (record number 1, positions 23 through 29) must be less than the fiscal year ending date (record number 1, positions 30 through 36). [10/01/2014b]
1036	The fiscal year ending date (record number 1, positions 30 through 36) must be 28 days greater than the fiscal year beginning date (record #1, positions 23 through 29) and the fiscal year ending date (record number 1, positions 30 through 36) must be less than 458 days greater than the fiscal year beginning date (record number 1, positions 23 through 29). [10/01/2014b]
1040	The vendor code (record number 1, positions 38 through 40) must be a valid code. [10/01/2014b]
1045	The type 1 record number 1 must be correct and the first record in the file. [10/01/2014b]

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

Edit Condition

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

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

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

Edit Condition

1047 (Cont.)

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Counseling - Other	36	3600 - 3619
Hospice Aid and Homemaker Services	37	3700 - 3719
Durable Medical Equipment/Oxygen	38	3800
Patient Transportation	39	3900 - 3919
Imaging Services	40	4000 - 4019
Labs and Diagnostics	41	4100 - 4119
Medical Supplies-Non-Routine	42	4200 - 4219
Drugs Charged to Patients	42.50	4250
Outpatient Services	43	4300 - 4319
Palliative Radiation Therapy	44	4400 - 4419
Palliative Chemotherapy	45	4500 - 4519
Bereavement Program	60	6000 - 6019
Volunteer Program	61	6100 - 6119
Fundraising	62	6200 - 6219
Hospice/Palliative Medicine Fellows	63	6300 - 6319
Palliative Care Program	64	6400 - 6419
Other Physician Services	65	6500 - 6519
Residential Care	66	6600 - 6619
Advertising	67	6700 - 6719
Telehealth/Telemonitoring	68	6800 - 6819
Thrift Store	69	6900 - 6919
Nursing Facility Room & Board	70	7000 - 7019
<i>Items and Services under ASFRA 1997</i>	<i>72</i>	<i>7200</i>

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

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

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

Edit Condition

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

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

Edit Condition

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

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

Edit Condition

- 1180S If Worksheet S-2, column 1, line 1, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY). [10/01/2014b]
- 1185S If Worksheet S-2, column 1, line 2, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and column 3 must contain a “V” or an “I”. [10/01/2014b]
- 1190S If Worksheet S-2, column 1, line 3, is “N”, then Worksheet A-8-1 must not be present. [10/01/2014b]
- 1195S If Worksheet S-2, column 1, line 3, is “Y”, then Worksheet A-8-1, Part I, column 4 or 5, sum of lines 1 through 9, must not equal zero, and Worksheet A-8-1, Part II, column 1, any one of lines 1 through 10, must contain one of the alpha characters A, B, C, D, E, F, or G. [10/01/2014b]
- 1200S Worksheet S-2, column 1, lines 4 through 11, must contain a “Y” or “N” response. For cost reporting periods ending on or after June 30, 2018, Worksheet S-2, column 1, lines 1 through 11, must contain a “Y” or “N” response. If column 1, line 4, is “Y”, then column 2 must contain an “A”, “C”, or “R” response. [10/01/2014b]
- 1000A Worksheet A, columns 1 and 2, line 100, must be greater than zero. [10/01/2014b]
- 1050A Worksheet A, column 7, lines 1, 2, 3, 4, 13 (*exclude line 13 effective March 1, 2020, through the end of the PHE (to be determined)*), 33, 37, and 38, must be present and must be greater than zero. Line 9 and/or line 28 must be present and the sum of lines 9 and 28 must be greater than zero. Line 14 and/or line 42.50 must be present and the sum of lines 14 and 42.50 must also be greater than zero. [09/01/2018]
- 1120A For reclassifications reported on Worksheet A-6, all increases (column 4 plus column 4.01) must equal all decreases (column 7 plus column 7.01). [10/01/2014b]
- 1130A For each line on Worksheet A-6, when an entry is present in column 4 or 4.01, there must be an entry in columns 1 and 3, and if an entry is present in column 7 or 7.01, there must be an entry in columns 1 and 6. All entries in column 1 must be upper case alpha characters. [10/01/2014b]
- 1140A A LOC worksheet indicator of 1, 2, 3, or 4, as applicable, must be present in column 8 of Worksheet A-6 when a Worksheet A, line number 25 through 46 (or a subscript thereof), is present in column 3 or 6. [10/01/2014b]

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

I. Level 1 Edits (Minimum File Requirements - Cont.)

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

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

II. Level 2 Edits (Potential Rejection Errors)

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

Edit Condition

2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [10/01/2014b]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [10/01/2014b]
2010	This edit has been eliminated.
2015	Standard cost center lines, descriptions, and codes cannot be changed. (See Table 5 for standard descriptions and codes.) This edit applies to the standard line only and not subscripts of that code. [10/01/2014b]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [10/01/2014b]
2035	Administrative and general standard cost center code 0400 may only appear on line 4, and non-standard cost center codes 0450 through 0459 may only appear as subscripts of line 4. Standard cost center code 0400 may not appear in addition to non-standard cost center codes 0450 through 0459 (subscripts of line 4). [10/01/2014b]
2040	This edit has been eliminated.

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

II. Level 2 Edits (Potential Rejection Errors - Cont.)

Edit Condition

- 2015S This edit has been eliminated.
- 2100S This edit has been eliminated.
- 2110S If days are reported on Worksheet S-1, Part II, column 3, lines 30 through 33, then Worksheet F-2, column 3, lines 1 through 4, must have corresponding entries, and vice versa. [10/01/2014b]
- 2180S This edit has been eliminated.
- 2200S If Worksheet S-2, column 1, line 6 or line 7, is “Y”, then column 2 must contain a valid date, respectively. [10/01/2014b]
- 2220S Worksheet S-2, lines 12 through 14, all columns must be completed. [10/01/2014b]
- 2020A If Worksheet A, line 70, column 7, is greater than zero, then Worksheet F-2, column 4, line 10, must be greater than zero. [10/01/2014b]
- 2021A There must be an entry on Worksheet A, column 7, line 41. [10/01/2014b]
- 2025A This edit has been eliminated.
- 2030A If Worksheet A-8, column 2, line 10, has an entry, then Worksheet A, column 3, line 70, must be greater than zero. [10/01/2014b]
- 2000B At least one cost center description (lines 1 through 3), at least one statistical basis label (lines 4 and 5), and one statistical basis code for capital cost centers only (line 6) must be present for each general service cost center with cost greater than zero (Worksheet B-1, columns 1 through 17, line 101). Exclude any reconciliation columns from this edit. [10/01/2014b]

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

II. Level 2 Edits (Potential Rejection Errors - Cont.)

Edit Condition

2000F Total assets on Worksheet F, line 32, must equal total liabilities and fund balances on line 49. [10/01/2014b]

2010F Net income or loss on Worksheet F-2, Part II, column 2, line 42, should not equal zero. [10/01/2014b]