

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96

TABLE OF CONTENTS

	<u>Topic</u>	<u>Pages</u>
Table 1:	Record Specifications	35-503 -35-508
Table 2:	Worksheet Indicators	35-509 - 35-512
Table 3:	List of Data Elements with Worksheet, Line, and Column Designations	35-513 - 35-541
Table 3A:	Worksheets Requiring No Input	35-542
Table 3B:	Tables to Worksheet S-2	35-542
Table 3C:	Lines That Cannot Be Subscripted (Beyond Those Preprinted)	35-542 - 35-544
Table 3D:	Permissible Payment Mechanisms	35-545
Table 3E:	Subscripting Correlation between Wksts A, A-8, and A-8-5	35-545.1 - 35-545.2
Table 4:	Numbering Convention for Multiple Components	35-546 - 35-548
Table 5:	Cost Center Coding	35-549 - 35-554
Table 6:	Edits	
	Level I Edits	35-555 - 35-559
	Level II Edits	35-560 - 35-563

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic cost reporting. Each electronic cost report submission (file) has four types of records. The first group (type 1 records) contains information for identifying, processing, and resolving problems. The text used throughout the cost report for variable line labels (e.g., Worksheet A) and variable column headers (Worksheet B-1) is included in the type 2 records. Refer to Table 5 for cost center coding. The data detailed in Table 3 are identified as type three records. The encryption coding at the end of the file, records 1, 1.01, and 1.02, are type 4 records.

The medium for transferring cost reports submitted electronically to fiscal intermediaries is 3 1/2" diskette. These disks must be in IBM format. The character set must be ASCII. Seek approval from your fiscal intermediary regarding alternate methods of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.

Below is an example of a Type 1 record with a narrative description of its meaning.

	1		2		3		4		5
12345678901234567890123456789012345678901234567890123456789012345678									
1	1								

Record #1: This is a cost report file submitted by Provider 010123 for the period from October 1, 1999 (1999274) through October 31, 2000, (2000305). It is filed on Form CMS-2540-96. It is prepared with vendor number C99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is alpha. Positions 39 and 40 will remain constant for approvals issued after the first test case. This file is prepared by the skilled nursing facility on January 20, 2000, (2000020). The electronic cost report specification, dated October 31, 2000, (2000305), is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report file in the following manner:

SNNNNNNN.YYL, where

1. SN (SNF electronic cost report) is constant;
2. NNNNNN is the 6 digit Medicare skilled nursing facility provider number;

3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from skilled nursing facilities with two or more cost reporting periods ending in the same calendar year.

Rev. 14
3595 (Cont.)

FORM CMS 2540-96

35-503
04-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

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. NPI	10	9	2-11	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. SNF Provider Number	6	9	17-22	Field must have 6 numeric characters
7. Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	1	9	37	Constant "3" (for Form CMS 2540-96)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 35-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost <i>reporting periods beginning on and after 2005274 (October 1, 2005)</i> . Prior approval(s) are for cost reporting periods ending on or after 2002365

<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
			(12/31/02), 2001059, 2000274, 1999334, 1998273, 1997273, and 1996274.

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02-03

FORM CMS 2540-96

Rev. 14
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

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

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2-11	
3. Record Number	2	9	12-13	#2 to #99 - Reserved for future use.
4. Spaces	7	X	14-20	Spaces (optional)
5. ID Information	40	X	21-60	Left justified to position 21.

RECORD NAME: Type 2 Records for Labels

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

<u>& Code</u>	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
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The type 2 records contain text that appears on the pre-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 are listed below.

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

TYPE 2 COST CENTER DESCRIPTIONS

The following type 2 cost center descriptions must be used for all Worksheet A standard cost center lines.

<u>Line</u>	Used when a FULL cost report is filed	Used when a SIMPLIFIED cost report is filed
1	CAP REL COSTS - BLDGS & FIXTURES	CAP REL COSTS - BLDGS & FIXTURES
2	CAP REL COSTS - MOVEABLE EQUIPMENT	CAP REL COSTS - MOVEABLE EQUIPMENT
3	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL	ADMINISTRATIVE & GENERAL
5	PLANT OPERATION, MAINT. & REPAIRS	PLANT OPERATION, MAINT. & REPAIRS
6	LAUNDRY & LINEN SERVICE	LAUNDRY & LINEN SERVICE
7	HOUSEKEEPING	HOUSEKEEPING
8	DIETARY	DIETARY
9	NURSING ADMINISTRATION	NURSING ADMINISTRATION
10	CENTRAL SERVICES & SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS & LIBRARY	
13	SOCIAL SERVICE	
14	INTERNS & RESIDENTS (APPRVD PROG)	
16	SKILLED NURSING FACILITY	SKILLED NURSING FACILITY
18	NURSING FACILITY	NURSING FACILITY
18.1	INTERMEDIATE CARE FACILITY - MENTALLY RETARDED	
19	OTHER LONG TERM CARE	OTHER LONG TERM CARE
21	RADIOLOGY	RADIOLOGY
22	LABORATORY	LABORATORY
23	INTRAVENOUS THERAPY	INTRAVENOUS THERAPY
24	OXYGEN (INHALATION) THERAPY	OXYGEN (INHALATION) THERAPY
25	PHYSICAL THERAPY	PHYSICAL THERAPY
26	OCCUPATIONAL THERAPY	OCCUPATIONAL THERAPY
27	SPEECH PATHOLOGY	SPEECH PATHOLOGY
28	ELECTROCARDIOLOGY	ELECTROCARDIOLOGY
29	MEDICAL SUPPLIES CHARGED TO PATIENTS	MEDICAL SUPPLIES CHARGED TO PATIENTS
30	DRUGS CHARGED TO PATIENTS	DRUGS CHARGED TO PATIENTS
31	DENTAL CARE - TITLE XIX ONLY	DENTAL CARE - TITLE XIX ONLY
32	SUPPORT SURFACES	SUPPORT SURFACES
34	CLINIC	
35	RURAL HEALTH CLINIC	
37	ADMINISTRATIVE & GENERAL - HHA	
38	SKILLED NURSING CARE - HHA	
39	PHYSICAL THERAPY - HHA	
40	OCCUPATIONAL THERAPY - HHA	
41	SPEECH PATHOLOGY - HHA	
42	MEDICAL SOCIAL SERVICES - HHA	
43	HOME HEALTH AIDE - HHA	
44	DME RENTED - HHA	
45	DME SOLD - HHA	
46	HOME DELIVERED MEALS - HHA	
47	OTHER HOME HEALTH SERVICES - HHA	
47.1	TELEMEDICINE	
48	AMBULANCE	
49	INTERNS & RESIDENTS (NOT APPROVED)	
52	MALPRACTICE PREMIUMS & PAID LOSSES	
53	INTEREST EXPENSE	
54	UTILIZATION REVIEW - SNF	UTILIZATION REVIEW - SNF
55	HOSPICE	
56	OTHER SPECIAL PURPOSE COST	OTHER SPECIAL PURPOSE COST
58	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	
59	BARBER & BEAUTY SHOP	BARBER & BEAUTY SHOP
60	PHYSICIANS' PRIVATE OFFICES	
61	NONPAID WORKERS	
62	PATIENTS' LAUNDRY	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

Column headings for the General Service cost centers on Worksheets B, Parts I and II, B-1, and J-1, Part III (lines 1-3) are supplied once. They consist of one to three records. Each statistical basis shown on Worksheet B-1, Worksheet J-1, Part III, and Worksheet K-5 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 6. This code is applied to all general service cost centers and subscripts as applicable. The statistical code must agree with the statistical bases indicated on lines 4 and 5, i.e., code 1 = square footage; code 2 = dollar value; code 3 = other basis, as preprinted on Worksheet B-1, Worksheet J-1, and Worksheet K-5; and code 4 = other than the preprinted basis, as permitted by your fiscal intermediary. When a column is subscripted and an "other" statistical basis is used, if the basis matches the preprinted basis of the main line, use code 3. When the basis of the subscripted line does not match the preprinted basis of the main line, use code 4. Refer to Table 2 for the special worksheet identifier used with column headings and statistical basis and to Table 3 for line and column references.

For the full cost report, use the exact formatting displayed below for column headings for Worksheets B-1, B, Parts I and II, Worksheet J-1, Part III (lines 1-3), and Worksheet K-5, Part II, statistical bases used in cost allocation on Worksheet B-1 Worksheet J-1, Part III (lines 4 and 5), and Worksheet K-5, Part II, and statistical codes used for Worksheet B-1 (line 6). Type 2 records for J-1, columns 1-14, are listed below as well. The numbers at the top of the columns represent the line number of the type 2 record. The numbers running vertical to line 1 descriptions are the general service cost center line designation.

<u>LINE</u>						
1	2	3	4	5	6	
1	CAP REL	BUILD &	FIXTURES	SQUARE	FEET	1
2	CAP REL	MOVEABLE	EQUIPMENT	SQUARE	FEET	1
3	EMPLOYEE	BENEFITS		GROSS	SALARIES	3
4	ADMINIS-	TRATIVE &	GENERAL	ACCUM.	COST	3
5	PLANT OPER	MAINT. &	REPAIR	SQUARE	FEET	1
6	LAUNDRY	& LINEN	SERVICE	POUNDS OF	LAUNDRY	3
7	HOUSE-	KEEPING		HOURS OF	SERVICE	3
8	DIETARY			MEALS	SERVED	3
9	NURSING	ADMINIS-	TRATION	DIRECT	NURSING	3
10	CENTRAL	SERVICES &	SUPPLY	COSTED	REQUIS.	3
11	PHARMACY			COSTED	REQUIS.	3
12	MEDICAL	RECORDS &	LIBRARY	TIME	SPENT	3
13	SOCIAL	SERVICE		TIME	SPENT	3
14	INTERNS &	RESIDENTS		ASSIGNED	TIME	3

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

Examples of column headings for Worksheets B-1, B, Parts I and II, and Worksheet J-1, Part III (lines 1-3), statistical bases used in cost allocation on Worksheet B-1 and Worksheet J-1, Part III (lines 4 and 5), and statistical codes used for Worksheet B-1 (line 6) are displayed below.

2B10000*	1	1	CAP REL
2B10000*	2	1	BLDGS &
2B10000*	3	1	FIXTURES
2B10000*	4	1	(SQUARE
2B10000*	5	1	FEET)
2B10000*	6	1	1
2B10000*	1	3	EMPLOYEE
2B10000*	2	3	BENEFITS
2B10000*	4	3	(GROSS
2B10000*	5	3	SALARIES)
2B10000*	6	3	3

RECORD NAME: Type 3 Records for Nonlabel Data

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1.	Record Type	1	9	1	Constant "3"
2.	Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	Subline Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Subcolumn Number	2	9	19-20	Numeric
8.	Field Data				
	a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
		4	X	57-60	Spaces (optional).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Nonlabel Data

b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.
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A sample of type 3 records and a number line for reference are below.

123456789	5	8	6
3A000000	4	1	32961
3A000000	13	1	1336393
3A000000	13	1	185599
3A000000	1	2	10147750
3A000000	2	2	14596

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

Worksheet A-6, column 3 and 7
Worksheet A-8, column 4
Worksheet A-8-1, Part B, column 1
Worksheet A-8-2, column 1
Worksheet B-2, column 3

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

		1	1	2
	123456789	3	8	1
	3A600001	13	0	TO SPREAD INTEREST EXPENSE
	3A600001	13	1	G
*	3A600001	13	3	1
	3A600001	13	5	221409
*	3A600001	13	7	51
	3A600001	13	9	225321
	3A600001	14	0	BETWEEN CAPITAL-RELATED COST
	3A600001	14	1	G
*	3A600001	14	3	4
	3A600001	14	5	3912
	3A600001	15	0	BUILDING & FIXTURES AND

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 1 - RECORD SPECIFICATIONS

	3A600001	16	0	ADMINISTRATIVE AND GENERAL
	3A800000	23	0	RENUM APPLIC TO PHYS
	3A800000	23	1	A
	3A800000	23	2	-250935
*	3A800000	23	4	15
	3A800000	23	1 0	STAND BY COST
	3A800000	23	1 1	A
	3A800000	23	1 2	-114525
	3A800000	23	1 4	16
*	3A820010	3	1	2101
*	3A820010	4	1	2101
	3A820010	4	2	DR. B
	3A820010	4	3	126292
	3A820010	4	4	94719
	3A820010	4	5	31573
	3A820010	4	6	124900
	3A820010	4	7	741
	3A820010	4	1 2	6860
	3A820010	4	1 4	12000

RECORD NAME: Type 4 Records - File Encryption

This type 4 record consists of 3 records: 1, 1.01, and 1.02. These records are created at the point in which the ECR file has been completed and saved to disk and insures the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
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 digits in positions 2-8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is used in several ways. First, it may be used to identify worksheets for multiple SNF-based components. Alternatively, it may be used as part of the worksheet, e.g., A81. The fourth digit of the worksheet indicator (position 5 of the record identifier) represents the type of provider, by using the keys below. Except for Worksheets A-6 and A-8 (to handle multiple worksheets), the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify worksheets required by a Federal program (18 = Title XVIII, 05 = Title V, or 19 = Title XIX) or worksheet required for the facility (00 = Universal), and to identify on Worksheet H-5 the two digit identifier which corresponds to the two digit subscript of question 17 on Worksheet S-4 identifying the MSA in which the provider performed services during the cost reporting period. The seventh digit of the worksheet indicator (position 8 of the record identifier) represents the worksheet part.

Provider Type - Fourth Digit of the Worksheet Identifier

	<u>Worksheets</u>
Universal.....0 (Zero)	
SNF.....A	
NF.....B	
CMHC.....C	
CORF.....D	
OPT.....E	
OOT.....F	J-1, J-2, J-3, J-4, S-6
OSP.....G	
ICF/MR.....I	
HOSPICE.....K	K, K-1, K-2, K-3, K-4, K-5, K-6
FQHC.....Q	I-1, I-2, I-3, I-4, I-5, S-5
RHC.....R	I-1, I-2, I-3, I-4, I-5, S-5

Worksheets That Apply to the SNF Cost Report (Full or Simplified)

<u>Worksheet</u>	<u>Worksheet Indicator - Full Cost Report</u>	<u>Worksheet Indicator - Simplified Cost Report</u>
S, Part I	S000001	S000001
S, Part II	S000002	S000002
S-2	S200000	S200000
S-3, Part I	S300001	S300001
S-3, Part II	S300002	S300002
S-3, Part III	S300003	S300003

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Vary by Component and/or Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
S-4, Part I	S410051 (a)	S410181 (a)	S410191 (a)

Worksheets That Apply to the SNF Cost Report (Full or Simplified)

<u>Worksheet</u>	<u>Worksheet Indicator</u> <u>Fill Cost Report</u>		<u>Worksheet Indicator</u> <u>Simplified Cost</u> <u>Report</u>
S-4, Part II	S410002	(a)	
S-4, Part III	S410003		
S-5	S51?000	(h)	
S-6	S61?000	(b)	
S-7, Part I	S700001		
S-7, Part II	S700002		
S-7, Part III	S700003		
S-7, Part IV	S700004		S700004
S-8	S800000	(a)	
A	A000000		A000000
A-6	A600001	(c)	A600100
A-7	A700000		A700000
A-8	A800000		A800000
A-8-1, Part A	A81000A		A81000A
A-8-1, Part B	A81000B		
A-8-1, Part C	A81000C		
A-8-2	A820010	(c)	
A-8-3	A830000	(d)	A830000
A-8-4	A840000	(d)	A840000
A-8-5	A85?000	(g)	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the SNF Cost Report (Full or Simplified)

<u>Worksheet</u>	<u>Worksheet Indicator</u> <u>Full Cost Report</u>	<u>Worksheet Indicator</u> <u>Simplified Cost</u> <u>Report</u>
B-1 (For use in column headings)	B10000*	
B, Part I	B000001	
B, Part II	B000002	
B, Part III		B000003
B-1, Part I	B100000	
B-1, Part II		B100002
B-2	B200010	(c)
C	C000000	C000000

Worksheets That Vary by Component and/or Program –

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
D, Part I (SNF)	D00A051 (f)	D00A181	D00A191
D, Part I (NF)	D00B051		D00B191
D, Part I (ICF/MR)			D00I191
D, Part II (SNF)	D00A052 (e), (f)	D00A182	D00A192 (e), (f)
D, Part II (NF)	D00B052 (e)		D00B192 (e)
D-1 (SNF)	D10A050 (f)	D10A180	D10A190 (f)
D-1 (NF)	D10B050		D10B190
D-1 (ICF/MR)			D10I190

Worksheet That Applies to the SNF Complex – Full Cost Report

D-2	D200000	(d)
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Vary by Component and/or Program - Full Cost Report

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
E, Part I (SNF)	E00A051 (f)	E00A181	E00A191 (f)
E, Part I (NF)	E00B051		E00B191
E, Part I (ICF/MR)			E00I191
E, Part II		E00A182	
E, Part III	E00A053	E00A183	E00A193
E, Part V		E00A185	
E-1		E10A180	

Worksheets That Vary by Component and/or Program –Simplified Cost Report

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
E, Part III	E00A053	E00A183	E00A193
E-1		E10A180	

Worksheet That Applies to the SNF Cost Report

	<u>Worksheet Indicator</u> <u>Full Cost Report</u>		<u>Worksheet Indicator</u> <u>Simplified Cost</u> <u>Report</u>
G	G000000		G000000
G-1	G100000		G100000
G-2, Part I	G200001		G200001
G-2, Part II	G200002		G200002
G-3	G300000		G300000
H	H010000	(a)	
H-1	H110000	(a)	
H-2	H210000	(a)	
H-3	H310000	(a)	
H-4, Parts I & II	H410002	(a)	

H-5, Parts III- V

H510003

(a,d)

Rev. 11

35-511

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

Worksheet That Varies by Program – Full Cost Report

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
H-5, Parts I & II	H510052 (a,i)	H510082 (a,i)	H510092 (a,i)
H-6, Parts I & II	H610052 (a)	H610182 (a)	H610192 (a)

Worksheets That Apply to the SNF Complex _Full Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
H-7	H710000	(a)
I-1	I11?000	(h)
I-2	I21?000	(h)
I-5	I51?000	(h)

Worksheet That Varies by Program - Full Cost Report

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
I-3	I3?052	I31?182	I31?192
I-4	I4?052	I41?182	I41?192

Worksheets That Vary by Component and/or Program - Full Cost Report

<u>Worksheets</u>	<u>Worksheet Indicator</u>	
J-1, Part I	J11?001	(b)
J-1, Part III	J11?003	(b)
J-2	J21?000	(b)
J-3, Part I	J31?000	(b, d)

Worksheet That Varies by Program - Full Cost Report

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
J-3, Part II	J31?052	J31?182	J31?192
J-3, Part III	J31?053	J31?183	J31?193 (b)

Worksheets That Apply to the SNF Complex - Full Cost Report

J-4	J41?000
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35-511.1

Rev. 11

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the Hospice Complex

K	K010000	
K-1	K110000	(j)
K-2	K210000	(j)
K-3	K310000	(j)
K-4, Part I	K410001	(j)
K-4, Part II	K410002	(j)
K-5, Part I	K510001	(j)
K-5, Part II	K510002	(j)
K-5, Part III	K510003	(j)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) Multiple SNF-Based Home Health Agencies (HHAs)

The 3rd digit of the worksheet indicator (**position 4** of the record) is numeric to identify the SNF-based HHA. If there is only one home health agency, the default is 1. This affects all H series worksheets, and Worksheet S-4.

b) Multiple Outpatient Rehabilitation Providers

The third digit of the worksheet indicator is numeric from 1 to 9 to accommodate multiple providers. If there is only one outpatient provider type, the default is 1. The fourth character of the worksheet indicator (position 5 of the record) indicates the outpatient rehabilitation provider as listed above. This affects all J series worksheets and Worksheet S-6.

(c) Multiple Worksheets for Reclassifications and Adjustments Before and After Step-down

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheets A-6, A-8-2, and/or B-2. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page of each worksheet is numbered 01. The number for each additional page of each worksheet is incremented by 1.

(d) Worksheet with Multiple Parts using Identical Worksheet Indicator

Although this worksheet has several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which identifies each worksheet and part as they appear

on the cost report. This affects Worksheets A-8-3, A-8-4, D-2, H-5, Parts III through V, and J-2.

- (e) States Apportioning Vaccine Costs Per Medicare Methodology
If, for titles V and/or XIX, your state directs providers to apportion vaccine costs using Medicare's methodology, show these costs on a separate Worksheet D, Part II for each title.

Rev. 12
3595 (Cont.)

FORM CMS 2540-96

35-511.2
02-03

- (f) States Licensing the Provider as an SNF Regardless of the Level of Care
These worksheet identifiers are for providers licensed as an SNF for Titles V and XIX.
- (g) Multiple Worksheet A-8-5
This worksheet is used for occupational, physical, or respiratory therapy and speech pathology services furnished by outside suppliers. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of O for occupational therapy, P for physical therapy, R for respiratory therapy, and S for speech pathology services.
- (h) Multiple Health Clinic Programs
The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 0 to accommodate multiple providers. If there is only one health clinic provider type, the default is 1. The fourth character of the worksheet indicator (position 5 of the record) indicates the health clinic provider. Q indicates Federally qualified health center, and R indicates rural health clinic.
- (i) Multiple Worksheets H-5, Part II for Cost Limitations Based on the MSA
The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) is numeric from 00-24 and corresponds to the two digit subscript of line 17 on Worksheet S-4 (i.e. insert the identifier 02 for line 17.02) which identifies the 4 digit MSA code. If services are provided in only one MSA, the default is 00. Where an HHA provides services in multiple MSA's, one Worksheet H-5, Part II must be completed for each MSA.
- (j) Multiple SNF-Based Hospices (HSPSs)
The 3rd digit of the worksheet indicator (**position 4** of the record) is numeric to identify the SNF-based hospice. If there is only one hospice, the default is 1. This affects all K series worksheets, and Worksheet S-8

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

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

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

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

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets. Refer to Table 4 for line and column numbering conventions for use with complexes that have more components than appear on the preprinted FORM CMS 2540-96.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first subline number displayed as "01" or "1" in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip subline numbers (i.e., 01, 03), except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence

after cost finding. Exceptions are specified in this manual. For “Other (specify)” lines, i.e., Worksheet settlement series, all subscripted lines must be in sequence and consecutively numbered beginning with subscripted line “01”. Automated systems must reorder these numbers where the provider skips a line number in the series.

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

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are to be reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S				
<u>Part II:</u>				
Balances due provider or program:				
Title V	1, 3-6	1	9	-9
Title XVIII, Part A	1, 4	2	9	-9
Title XVIII, Part B	1, 4-6	3	9	-9
Title XIX	1, 3-6	4	9	-9
In total	7	1-4	9	-9
WORKSHEET S-2				
For the skilled nursing facility only:				
Street	1	1	36	X
P.O. Box	1	2	9	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
County	3	1	36	X
MSA Code	3	2	4	X
<i>CBSA Code</i>	<i>3</i>	<i>2.01</i>	<i>5</i>	<i>X</i>
Urban/Rural	3	3	1	X
Facility Specific Rate	3.1	1	11	9(8).99
Transition period	3.1	2	3	9(3)
Wage Index Adjustment Factor – Before October 1	3.2	1	6	9.9(4)
Wage Index Adjustment Factor – After September 30	3.2	2	6	9.9(4)
For the skilled nursing facility and SNF-based components:				
Component name	4, 6, 8, 10-12	1	36	X
Provider number (xxxxxx)	4, 6, 8, 10-12	2	6	X
Date certified (MM/DD/YYYY)	4, 6, 8, 10-12	3	10	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-2 (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For the skilled nursing facility and SNF-based components (continued):				
Title V payment system	4, 6, 8, 10-11	4	1	X
Title XVIII payment system	4, 8, 10- 11	5	1	X
Title XIX payment system	4, 6, 8, 10-11	6	1	X
Cost reporting period beginning date (MM/DD/YYYY)	13	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	13	2	10	X
Type of control (See Table 3B.)	14	1	2	9
Is this an entirely participating skilled nursing facility? (Y/N)	15	1	1	X
A notice published in the Federal Register Vol. 68 N. 149 which provided for an increase in the Rug payments for services beginning 10/01/2003. This increase is expected to be used for direct patient care and related expenses.				
Enter the percentage of total expenses for each of the following categories to total SNF revenue from inpatient care service				
Staffing	15.01	1	4	999.99
Recruitment	15.02	1	4	999.99
Retention of employees	15.03	1	4	999.99
Training	15.04	1	4	999.99
Is the increases spending associated with direct patient care and related expenses reflects each of the following categories (Y/N)				
Staffing	15.01	2	1	X
Recruitment	15.02	2	1	X
Retention of employees	15.03	2	1	X
Training	15.04	2	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

WORKSHEET S-2 (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Other (Specify)	15.05- 15.20	0	36	X
Enter the percentage of total expenses for Other to total SNF revenue from inpatient care service	15.05- 15.20	1	4	999.99
Is the increases spending associated with direct patient care and related expenses reflects Other (Y/N)	15.05- 15.20	2	1	X
Is this a partially participating skilled nursing facility? (Y/N)	16	1	1	X
Is this skilled nursing facility unit of a domiciliary institution? (Y/N)	17	1	1	X
Is this skilled nursing facility unit of a rehabilitation center? (Y/N)	18	1	1	X
Text as needed for blank line	19	0	36	X
Other type (Y/N)	19	1	1	X
If this is a low or no Medicare utilization cost report, enter "L" for low or "N" for no Medicare utilization. (L/N)	20	1	1	X
If this is an all-inclusive provider, enter the method used. (See Table 3B.)	21	1	1	X
Is the difference between total interim payments and the net cost covered service included in the balance sheet? (Y/N)	22	1	1	X
Enter the amount of depreciation reported in this SNF for the method indicated:				
Straight Line	23	1	9	9
Declining Balance	24	1	9	9
Sum of the Years' Digits	25	1	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET S-2 (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If depreciation is funded, enter the balance as of the end of the period.	27	1	9	9
Were there any disposals of capital assets during the cost reporting period? (Y/N)	28	1	1	X
Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	29	1	1	X
Was accelerated depreciation claimed on assets acquired on or after August 1, 1970? (Y/N)	30	1	1	X
Did you cease to participate in the Medicare program at the end of the period to which this cost report applies? (Y/N)	31	1	1	X
Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reporting periods? (Y/N)	32	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET S-2 (Continued)

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges, enter "Y" for each component and type of service that qualifies for the exemption. Enter "N" for each component and type of service contained in this facility that does not qualify for the exemption.

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Skilled Nursing Facility	33	1-2	1	X
Nursing Facility	35	3	1	X
I C F - M R	35.1	3	1	X
SNF-Based OLTC	36	1-2	1	X
SNF-Based HHA	37	1-2	1	X
SNF-Based Outpatient Rehabilitation Providers	39	2	1	X
SNF-Based RHC	40	2	1	X
Is this nursing facility exempt from the cost limits? (Y/N)	42	1	1	X
Is the skilled nursing facility located in a state that certifies the provider as an SNF regardless of the level of care given for titles V and XIX patients? (Y/N)	43	1	1	X
Did the provider participate in the NHCMQ Demonstration during the cost reporting period? (Y/N)	44	1	1	X
If yes, enter phase number.	44	0	2	9
List malpractice premium and paid losses				
Premium:	45	1	11	9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Paid Losses:	45	2	11	9
Self Insurance:	45	3	11	9
Are malpractice premiums and paid losses reported in other than the Administrative and General cost Center? If yes, check box, and submit supporting schedules listing cost centers and amounts contained therein.	46	1	1	X
Rev. 12 3595 (Cont.)	FORM CMS 2540-96			35-517 02-03

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-2 (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Are you claiming ambulance costs? Enter Y or N in column 1. If column 1 is Y, and this is your first year of operation for rendering ambulance services, enter Y in column 2. If it is not enter N.	47	1 & 2	1	X
If line 47 column 1 is Y, and Column 2 is N, enter in column 1 the payment limit provided from your FI. If your fiscal year is OTHER than a year beginning on October 1st, enter in column 1 the payment limit for the period prior to October 1, and enter in column 2 the payment limit for the period beginning October 1.	48	1 & 2	9	9(6).99
Enter the applicable fee schedule amounts for the Period beginning on or after 04/01/2002.	48.01	1	9	9(6).99
Enter in column 1 the subsequent ambulance payment limit as required. Subscript if more than 2 limits apply. Enter in column 2, the fee schedule amounts for the initial or subsequent period as applicable.	48.02 48.03	1	9	9(6).99
Did you operate an Intermediate Care Facility for the Mentally Retarded (ICF/MR) under title XIX?	49	1	1	X
Did this facility report less than 1500 Medicare days in its previous year's cost report?	50	1	1	X
If line 50 is yes, did you file your previous year's cost report using the "simplified" step-down method of cost finding?	51	1	1	X
Is this cost report being filed under 42CFR 413.321, the simplified cost report?	52	1	1	X

35.518

Rev.12

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

WORKSHEET S-3, PART I

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-3, PART II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reported salaries	2-21	1	9	9
Reclassification of salaries from Wkst. A-6	2-21	2	9	-9
<i>Adjusted Salaries</i>	<i>16&22</i>	<i>3</i>	<i>9</i>	<i>9</i>
Paid hours related to salary	1-21	4	9	9(7).99
<i>Average Hourly Wage</i>	<i>1-18,23</i>	<i>5</i>	<i>9</i>	<i>9.99</i>
Data source	2-5, 18	6	36	X
Subtotal (see instructions):				
Reported salaries	22	1	9	9
Reclassification of salaries	22	2	9	-9
Total (see instructions):				
Reported salaries	23	1	9	9
Reclassification of salaries	23	2	9	-9
Paid hours related to salary	23	4	9	9(7).99
Contract labor: physician services - Part A:				
Reported salaries	24	1	9	9
Reclassification of salaries	24	2	9	-9
Paid hours related to salary	24	4	9	9(7).99
Data source	24	6	36	X

WORKSHEET S-3, PART III

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reclassification of salaries from Worksheet A-6	1-13	2	9	-9
Paid hours related to salary	1-13	4	9	9(7).99
Total (sum of lines 1-13)				
Reported salaries	14	1	9	9
Reclassification of salaries	14	2	9	-9
Paid hours related to salary	14	4	9	9(7).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-4, PART I

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Number of HHA visits, by discipline:				
Program	1-6	2	9	9
Non-Program	1-7	5	9	9
Total	1-8	8	9	9
Patient count, by discipline:				
Program	1-6	3	9	9
Non-Program	1-7	6	9	9
Total	1-7	9	9	9
Home health aide hours:				
Program	6	1	9	9
Non-Program	6	4	9	9
Total	6	7	9	9
Unduplicated census count:				
Program	9	3	9	9.99
Non-Program	9	6	9	9.99
Total	9	9	9	9.99
Unduplicated census count Pre October 1, 2000:				
Program	9.01	3	9	9.99
Non-Program	9.01	6	9	9.99
Total	9.01	9	9	9.99
Unduplicated census count Post September 30, 2000				
Program	9.02	3	9	9.99
Non-Program	9.02	6	9	9.99

Total	9.02	9	9	9.99
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Rev. 12
3595 (Cont.)

FORM CMS 2540-96

35-519
02-03

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-4, PART II

Number of hours in a normal work week	0	0	6	9(3).99
Text as needed for blank lines	13-15	0	36	X
Number of full time equivalent employees:				
Staff	1-15	1	6	9(3).99
Contract	1-15	2	6	9(3).99
How many MSA's did you provide services to during this cost reporting period?	16	1	2	9
List those MSA code(s) serviced this period.	17	1	4	X

WORKSHEET S-4, Part III

Covered Home Health Visits by Discipline for each Payment Category	1,3,5,7,9.11	1-6	9	9
HH Charges by Discipline for each Payment Category	2,4,6,8,10,12	1-6	9	9
Total Visits	13	1-6	9	9
Other Charges	14	1-6	9	9
Total Charges	15	1-6	9	9
Total number of episodes	16	1, 3-6	9	9
Total number of outlier episodes	17	2, 4-6	9	9
Total non-routine Medical supply charges for each payment category	18	1-6	9	9
Total HH visits by discipline for each payment category	1,3,5,7,9,11	7	9	9
Total Medical supply charges for each payment category	2,4,6,8,10,12	7	9	9
Total Visits	13	7	9	9
Other Charges	14	7	9	9
Total Charges	15	7	9	9
Total Number of Episodes	16	7	9	9
Total Number of Outlier Episodes	17	7	9	9
Total Medical Supply Charges	18	7	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S-5				
RHC/FQHC Identification:				
Street	1	1	36	X
County	1	2	36	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
Designation for FQHC's only "R" for rural or "U" for urban	3	1	1	X
Source of Federal funds:				
Amount of Federal Funds:	4-9	1	11	9
Award Date (MM/DD/YYYY)	4-9	2	10	X
Other (specify)	9	0	36	X
Physician(s) furnishing services at the clinic or under agreement				
Physician Name	10	1	36	X
Billing Number	10	2	36	X
Supervision				
Supervisory physician name	11	1	36	X
Number of hours of supervision during period	11	2	11	9(8).99
Does this facility operate as other than an RHC or FQHC?	12	1	1	X
Indicate number of operation(s)	12	2	2	9
Facility hours of operations *				

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET S-5 (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Other operations	13.01-13.10	0	36	X
Other operations - Hours: from/to	13.01-13.10	1-14	4	9
Have you received an approval for an exception to the productivity standard?	14	1	1	X
Is this a consolidated cost report in accordance with CMS Pub. 27, section 508D	15	1	1	X
Enter the number of providers included in this report	15	2	2	9
Provider Name	15.01-15.10	1	36	X
Provider Number	15.01-15.10	2	6	X
Have you provided all or substantially all GME cost?	16	1	1	X
Enter the number of Medicare visits performed by Interns and Residents	16	2	5	9

WORKSHEET S-6

Number of hours in a normal work week	0	0	6	9(3).99
Text as needed for blank lines	18-19	0	36	X
Number of full time equivalent employees on staff	1-19	1	6	9(3).99
Number of full time equivalent contract personnel	1-19	2	6	9(3).99

WORKSHEET S-7, PART I

Title XVIII NHCMQ Demonstration Statistical Data

Rates (see instructions)	1-45	3, 4	6	9(3).99
Days (see instructions)	1-45	3.01, 4.01	6	9

WORKSHEET S-7, PART II

Rates (See instructions)	1-45	3,5	6	9(3).99
Medicare Days	1-45	4,6	6	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Worksheet S-7, Part III				
Transition Period	0	1-4	1	X
Facility Specific Rate	1-45	2	6	9(8).99
Federal Case Mix Rate	1-45	3	6	9(8).99
Federal Case Mix Rate	1-6, 8,9, 12 - 14, 27 - 45	5	6	9(8).99
Federal Rate – High Cost Add On	7,10,11, 15-26	3.01& 5.01	6	9(8).99
Days (Prior to 10/01/XXXX)	1-45	4	6	9
Add On Days (Services on and after 04/01/2000, but prior to 10/01/2000)	7,10,11, 15-26	4.01	6	9
Days (After 09/30/XXXX)	1-45	6	6	9
Add On Days (Services on and after 10/01/2000)	7,10,11, 15-26	6.01	6	9
Federal Case Mix	1-45	7	9	9
Facility Specific	1-45	8	9	9
Blend Amounts	1-45	9 & 10	9	9
Worksheet S-7, Part IV				
Rate (see instructions)	1-45	3, 4, & 4.02	6	9(3).99
Days (see instructions)	1-45	3.01, 4.01, & 4.03	6	9
High Cost RUGs days	7,10-11 & 15-26	4.05	6	9
Total (see instructions)	1 - 45	5	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Worksheet S-8				
<u>Part I</u>				
Continuous Home Care	1	1-5	9	9
Routine Home Care	2	1-5	9	9
Inpatient Respite Care	3	1-5	9	9
General Inpatient Care	4	1-5	9	9
<u>Part II</u>				
Number of Patients Receiving Hospice Care	6	1-5	9	9
Total number of Unduplicated Continuous Care Hours	7	1 & 3	9	9(8).99
Unduplicated Census Count	9	1-5	9	9
WORKSHEET A				
Direct salaries by department	3-16,18-19,21-51,54-56,58-63	1	9	-9
Total direct salaries	75	1	9	9
Other direct costs by department	1-16,18-19,21-51,52-56,58-63	2	9	-9
Total other direct costs	75	2	9	9
Net expenses for cost allocation by department	1-16,18-19,21-51,55-56,58-63	7	9	-9
Total net expenses for cost allocation	75	7	9	9

WORKSHEET A-6

For each expense reclassification:

Explanation	1-35	0	36	X
Reclassification code	1-35	1	2	X

35-522

Rev. 12

12-99

FORM CMS 2540-96

3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET A-6 (Continued)

Increases:				
Worksheet A line number	1-35	3	5	99.99
Salary amount	1-35	4	9	9
Non salary amount	1-35	5	9	9
Decreases:				
Worksheet A line number	1-35	7	5	99.99
Salary amount	1-35	8	9	9
Non salary amount	1-35	9	9	9

WORKSHEET A-7

Analysis of changes in capital assets balances for land, land improvements, buildings and fixtures, building improvements, fixed and movable equipment, and in total:				
Beginning balances	1-7	1	9	9
Purchases	1-7	2	9	9
Donations	1-7	3	9	9
Disposals and retirements	1-7	5	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET A-8

Description of adjustment	31	0	36	X
Basis (A or B)	1-7, 9-11, 13-21,28-31	1	1	X
Amount	1-7, 9-11, 13-21,28-31	2	9	-9
Worksheet A line number	1-7, 9-11, 13-21, 31	4	5	99.99

WORKSHEET A-8-1

<u>Part A</u> - Are there any costs included in Worksheet A that resulted from transactions with related organizations? If Yes, include a record containing an X. If No, include a record containing an X.	1 1	1 2	1 1	X X
<u>Part B</u> - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-9	1	5	99.99
Expense item(s)	1-9	3	36	X
Amount included in Wkst. A	1-9	4	9	-9
Amount allowable in reimbursable cost	1-9	5	9	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A-8-1 (Continued)				
<u>Part C</u> - For each related organization:				
Type of interrelationship (A - G)	1-10	1	1	X
If type is G, specify description of relationship	1-10	0	36	X
Name of individual or partnership with interest in provider and related organization	1-10	2	15	X
Percent of ownership of provider	1-10	3	6	9(3).99
Name of related organization	1-10	4	15	X
Percent of ownership of related organization	1-10	5	6	9(3).99
Type of business	1-10	6	15	X
WORKSHEET A-8-2				
By each cost center or physician:				
Worksheet A line number	1-74	1	5	99.99
Physician identifier	1-74	2	36	X

Total physicians; remuneration	1-74	3	9	9
Physicians' remuneration - professional component	1-74	4	9	9
Physicians' remuneration - provider component	1-74	5	9	9
RCE amount	1-74	6	9	9
Number of physicians' hours - provider component	1-74	7	9	9
Cost of memberships and continuing education	1-74	12	9	9

Rev. 3
3595 (Cont.)

FORM CMS 2540-96

35-525
12-97

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A-8-2 (Continued)				
Physician cost of malpractice insurance	1-74	14	9	9
In total for the facility:				
Total physicians' remuneration	75	3	9	9
Physicians' remuneration - professional component	75	4	9	9
Physicians' remuneration - provider component	75	5	9	9
Number of physicians' hours - provider component	75	7	9	9
Cost of memberships and continuing education	75	12	9	9
Physician cost of malpractice insurance	75	14	9	9

WORKSHEET A-8-3

Total number of weeks during which	1	1	9	9
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outside suppliers (excluding aides)
worked

Number of unduplicated days - supervisors or therapists	3	1	9	9
Number of unduplicated days - therapy assistants	4	1	9	9
Number of unduplicated HHA visits - supervisors or therapists	5	1	9	9
Number of unduplicated HHA visits - therapy assistants	6	1	9	9
Standard travel expense rate	7	1	5	99.99
Optional travel expense rate per mile	8	1	3	.99

35-526
12-97

FORM CMS 2540-96

Rev. 3
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A-8-3 (Continued)				
Total hours worked by discipline	9	1-4	11	9(8).99
AHSEA by discipline	10	1-4	5	99.99
Number of travel hours (HHA only) by discipline	12	1-3	9	9
Number of miles driven (HHA only) by discipline	13	1-3	9	9
Travel allowance and expense - include only one	36,37, or 38	1	9	9
Overtime hours worked during period by discipline	39	1-3	7	9(4).99
Number of hours in provider's standard work year	43	4	7	9(4).99
Equipment cost	53	1	9	9
Supplies	54	1	9	9
Total cost of outside supplier services	56	1	9	9

Cost of outside supplier services - SNF	58	1	9	9
Cost of outside supplier services - HHA	59	1	9	9

WORKSHEET A-8-4

Total number of weeks during which outside suppliers (excluding aides) worked	1	1	9	9
Unduplicated days - registered therapist	3	1	9	9
Unduplicated days - certified therapist	4	1	9	9
Unduplicated days - nonregistered, noncertified therapist	5	1	9	9
Standard travel expense rate	6	1	5	99.99

Rev. 4
3595 (Cont.)

FORM CMS 2540-96

35-527
11-98

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A-8-4 (Continued)				
Total hours worked by discipline	7	1-8	11	9(8).99
AHSEA by discipline	8	1-8	5	99.99
Overtime hours worked during period by discipline	29	1-5	7	9(4).99
Number of hours in provider's standard work year	33	6	7	9(4).99
Equipment cost	42	1	9	9
Supplies	43	1	9	9
Total cost of outside supplier services	45	1	9	9

WORKSHEET A-8-5

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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Total number of weeks worked during which outside suppliers worked	1	1	11	9
Number of unduplicated days on which supervisor or therapist was on provider site (see instructions)	3	1	11	9
Number of unduplicated days on which therapy assistance was on provider site but neither supervisor nor therapist was on provider site (see instructions)	4	1	11	9
Number of unduplicated HHA visits - supervisors or therapist (see instructions)	5	1	11	9
Number of unduplicated HHA visits - therapy assistants (include only visits made by therapy assistant and on which supervisor and/or therapist was not present during the visit(s)) (see instructions)	6	1	11	9

35-528
02-03

FORM CMS 2540-96

Rev. 4
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET A-8-5 (CONTINUED)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Standard travel expense rate	7	1	5	99.99
Optional travel expense rate per mile	8	1	3	.99
Total hours worked by discipline	9	1-5	11	9(8).99
ASHEA by discipline	10	1-5	5	99.99
Number of travel hours by discipline	12	1-3	11	9
Number of miles driven by discipline	13	1-3	11	9
Weighted average rate excluding aides and trainees (see instructions)	21	1	11	9(8).99
Weighted allowance excluding aides and trainees (see instructions)	22	1	11	9
Total salary equivalency (see instructions)	23	1	11	9
Travel allowance and expense - include	44, 45,	1	11	9

only one	46			
Overtime hours worked during period by discipline (see instructions)	47	1-4	11	9(8).99
Allocation of provider's standard workyear for one full-time employee times the percentages on line 50 (see instructions)	51	5	7	9(4).99
Equipment cost (see instructions)	61	1	11	9
Supplies (see instructions)	62	1	11	9
Total cost of supplier services (from your records)	64	1	11	9
Cost of outside supplier services - SNF (from your records)	66	1	11	9
Cost of outside supplier services - CORF (from your records)	67	1	11	9

Rev. 12
3595 (Cont.)

FORM CMS 2540-96

35-528.1
02-03

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS
WORKSHEET A-8-5 (CONTINUED)

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Cost of outside supplier services - CMHC (from your records)	68	1	11	9
Cost of outside supplier services - OPT (from your records)	69	1	11	9
Cost of outside supplier services - HHA (from your records)	70	1	11	9

*Line designation for SNF and components; SNF = 66.00, CORF = 66.10-6610, CMHC = 66.11-66.20, OPT = 66.21-66.30, HHA = 66.31-66.40, OOT = 66.41-66.50, OSP, 66.51-66.60. This sequence should be used on lines 68 and 69.

WORKSHEETS B-1; B, PARTS I-II; AND J-1, PARTS I AND III

<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 *	1-3, 4-15	10	X
Statistical basis	4, 5 *	1-3, 4-15	10	X

* Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the

statistical basis) for each column. However, for any column that has less than five type 2 record entries, blank records or the word "blank" is not required to maximize each column record count.

WORKSHEET B, PART I

Total adjustments after cost finding	75	17	9	-9
Costs after cost finding and post step-down adjustments by department	16, 18-19, 21-51, 55, 56, 58-65	18	9	-9
Total costs after cost finding and post step-down adjustments	75	18	9	9

WORKSHEET B, PART II

Directly assigned capital related costs by department	1-16, 18-19, 21-51, 55, 56, 58-63	0	9	9
Total directly assigned capital related costs	75	0	9	9
Total adjustments after cost finding	75	17	9	-9
Total capital related costs after cost finding by department	16, 18-19, 21-51, 55, 56, 58-65	18	9	9
Total capital related costs after cost finding in total	75	18	9	9

35-528.2
08-01

FORM CMS 2540-96

Rev. 12
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET B, PART III				
Total Cost	16, 18-19, 21-33, 56, 59, 63	5	9	9
WORKSHEET B-1, PART I				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	4-15	1	X
All cost allocation statistics	1-16, 18-19, 21-51, 55-56, 58- 63, 66**	1-15*	9	9
Reconciliation	4-16, 18-19, 21-51, 55-56, 58-63**	4A-15A	9	-9

* In each column using accumulated costs as the statistical basis for allocating costs, identify

each cost center that is to receive no allocation with a negative 1 placed in the accumulated cost column. You may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated cost column simultaneously on the same line. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, delete it and use subscripts of line 4.

** Line 34 in column 8 is shaded and is not used.

WORKSHEET B-1, PART II

All cost allocation statistics	16, 18-19, 21-33, 56 59, 63	1-4	9	9
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WORKSHEET B-2

For post step-down adjustment:

Description	1-58*	1	30	X
Worksheet B part number	1-58*	2	1	9
Worksheet A line number	1-58*	3	5	99.99
Amount of adjustment	1-58*	4	9	-9

* On Worksheet B-2, if there are more than 58 lines needed, use multiple worksheets. (Refer to footnote (c) in Table 2.)

Rev. 11
08-01

FORM CMS 2540-96

35-529
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET C				
Total cost from Worksheet B, Part I, column 18, lines 21-36	75	1	9	9
Total charges by department	21-48	2	9	9
Total charges	75	2	9	9

WORKSHEET D, PART I

Ancillary cost apportionment

Part A program charges by department	21-48	2**	9	9
Part B program charges by department	21-36	3 *	9	9
Title XVIII charges on and after 1/1/98	25, 26, 27	6	9	9
Total program charges	75	2, 3 *	9	9
Total program costs	75	4, 5 *	9	9

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

** Line 48 column 2 is ONLY used by titles V and XIX.

WORKSHEET D, PART II

Vaccine cost apportionment

Program vaccine charges	2	1	9	9
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35-530
11-98

FORM CMS 2540-96

Rev. 11
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET D-1

Private room days	2	1	9	9
Medically necessary private room days	4	1	9	9

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

WORKSHEET D-2, PART I

Percent of assigned time of interns and residents not in approved program	2, 4-6, 8-10, 12-15	1	6	9(3).99
Title V inpatient days	2, 4	5	9	9
Title XVIII inpatient days	2	6	9	9
Title XIX inpatient days	2, 4	7	9	9
Title V charges	13, 14	5	9	-9
Title XVIII Part B charges	13, 14	6	9	-9
Title XIX	13, 14	7	9	-9
Subtotals	12, 15	2, 8-10	9	9

WORKSHEET D-2, PART II

Title XVIII Part B inpatient days	17	4	9	9
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Rev. 4
3595 (Cont.)

FORM CMS 2540-96

35-531
11-98

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET E, PART I

Outpatient services (titles V and XIX)	3	1	9	9
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Utilization review – physicians’ compensation	5	1	9	9
Charge differential	7	1	9	9
Inpatient primary payer amount	9	1	9	9
Inpatient ancillary service charges	11	1	9	9
Intern and resident charges	12	1	9	9
Outpatient service charges	13	1	9	9
Inpatient routine service charges	14	1	9	9
Charge differential	15	1	9	9
Aggregate amount collected	17	1	9	9
Amount collectible	18	1	9	9
Deductibles (Title V and Title XIX only)	22	1	9	9
Coinsurance	24	1	9	9
Reimbursable bad debt	26	1	9	9
Unrefunded excess charges	28	1	9	9
Recovery of excess depreciation	29	1	9	9
Other adjustments (specify)	30	0	36	X
Other adjustments (see instructions)	30	1	9	-9
Amounts applicable to prior periods resulting from disposition of depreciable assets	31	1	9	-9
Sequestration adjustment	33	1	9	9
Interim payments (titles V and XIX only)	35	1	9	9
Protested amounts	37	1	9	-9

35-532
04-06

FORM CMS 2540-96

Rev. 4
3595 (Cont.)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

WORKSHEET E, PART II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Primary payer amount	6	1	9	9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Inpatient ancillary service charges	8	1	9	9
Intern and resident charges	10	1	9	9
Aggregate amount collected	12	1	9	9
Amount collectible	13	1	9	9
Deductibles and coinsurance	17	1	9	9
Reimbursable bad debt	19	1	9	9
Recovery of excess depreciation	21	1	9	9
Other adjustments (specify)	22	0	36	X
Other adjustments (see instructions)	22	1	9	-9
Amounts applicable to prior periods resulting from disposition of depreciable assets	23	1	9	-9
Sequestration adjustment (see instructions)	25	1	9	9
Protested amounts	29	1	9	-9

WORKSHEET E, PART III

Part A - Inpatient service PPS provider computation of reimbursement of lesser of cost or charges

Intern and resident charges	5	1	9	9
Inpatient routine PPS amount (see instructions)	7	1	9	9
Primary payer amounts	8	1	9	9
Coinsurance	9	1	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET E, PART III (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reimbursable bad debts	10	1	9	-9
<i>Reimbursable bad debts</i>	<i>10.01</i>	<i>1</i>	<i>9</i>	<i>-9</i>
<i>Reimbursable bad debts</i>	<i>10.02</i>	<i>1</i>	<i>9</i>	<i>-9</i>
Utilization review	11	1	9	9
Recovery of excess depreciation	12	1	9	9
Amounts applicable to prior periods resulting from disposition of depreciable assets	13	1	9	-9
Sequestration adjustment (see instructions)	15	1	9	9
Protested amounts	18	1	9	-9

Part B - Ancillary service computation of reimbursement of lesser of cost or charges (title XVIII only)

Intern and resident charges	24	1	9	9
Primary payer amounts	26	1	9	9
Coinsurance and deductibles	27	1	9	9
Reimbursable bad debts	28	1	9	9
Recovery of excess depreciation	31	1	9	9
Other adjustments (specify)	32	0	36	X
Other adjustments	32	1	9	-9
Amounts applicable to prior periods resulting from disposition of depreciable assets	33	1	9	-9
Sequestration adjustment	35	1	9	9
Protested amounts	38	1	9	-9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET E, PART V

Total demonstration cost	25	1	9	9
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WORKSHEET E-1

For title XVIII only:

Total interim payments paid to provider	1	2 & 4	9	9
Interim payments payable	2	2 & 4	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1 & 3	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2 & 4	9	9
Provider to program	3.50-3.98	2 & 4	9	9

WORKSHEET G

For all skilled nursing facilities (see note):

Balance sheet account balances	1-10, 12-26,28-31, 33-41,43-48, 51, 59	1	9	-9
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For skilled nursing facilities using fund accounting (see note):

Specific purpose fund account balances	1-10, 12-26,28-31, 33-38, 40-41,43-48, 52, 59	2	9	-9
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NOTE: For contra accounts (reported on lines 6, 14, 16, 18, 20, 22, and 24), the usage is 9.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
 DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET G (Continued)				
Endowment fund account balances	1-10, 12- 26,28-31, 33-38, 40- 41, 43-48, 53-55, 59	3	9	-9
Plant fund account balances	1-10, 12- 26,28-31, 33-38, 40- 41,43-48, 56, 57, 59	4	9	-9
Text as needed for blank line	48	0	36	X

WORKSHEET G-1

For SNFs using fund accounting:

Text as needed for blank lines	4-9, 12-17	0	36	X
Beginning fund balances	1	2,4,6,8	9	-9
Additions to beginning fund balances	4-9	1,3,5,7	9	9
Reductions to beginning fund balances	12-17	1,3,5,7	9	9

WORKSHEET G-2

Part I: Patient revenues

Inpatient routine care services	1, 3-5	1	9	9
Ancillary services	6	1, 2	9	9
Clinic	7	1, 2	9	9
Home health agency	8	2	9	9
Ambulance	10	1, 2	9	9
Hospice	11	1, 2	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
 DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET G-2 (Continued)				
Outpatient rehabilitation provider	12	2	9	9
Text as needed for blank line	13	0	36	X
Other	13	1, 2	9	9
Total patient revenues	14	1,2	9	9
<u>Part II:</u> Text as needed for blank lines	2-7, 9-13	0	36	X
Increases to operating expenses Reported on Worksheet A	2-7	1	9	9
Decreases to operating expenses Reported on Worksheet A	9-13	1	9	9
Total operating expenses	15	2	9	9
WORKSHEET G-3				
Contractual allowance and discounts on patients' accounts	2	1	9	9
Other revenues	7-25	1	9	9
Other expenses	28-30	1	9	9
Text as needed for blank lines	25, 28-30	0	36	X
Net income (loss)	32	1	9	-9
WORKSHEET H				
Salaries	3-24	1	9	9
Employee Benefits	3-24	2	9	9
Transportation costs	3-24	3	9	9
Contracted/Purchased Services	3-24	4	9	9
Other costs	1-24	5	9	9
Text as needed for blank lines	22-24	0	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET H-1				
Salaries and wages by discipline	3-11, 15-24	1-2, 4-7	9	9
Other salaries and wages	3-24	8	9	9
WORKSHEET H-2				
Employee benefits by discipline	3-11, 15-24	1-2, 4-7	9	9
Other employee benefits	3-24	8	9	9
WORKSHEET H-3				
Contracted/purchased services by discipline	3-11, 15-24	1-7	9	9
Other contracted/purchased services	3-24	8	9	9
WORKSHEET H-4, PART II				
Charges for home health services furnished by shared ancillary departments	1-7	1	9	9
WORKSHEET H-5, PARTS II, AND III				
Medicare visits - Parts A and B	1-6	5-6	9	9
Total charges for DME rented and sold and medical supplies	15, 16	3	9	9
Charges for medical supplies - Medicare Parts A and B	15,	5-7	9	9
Charges for drugs - Medicare Part B	16	6-7	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

WORKSHEET H-5 PART V

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Medicare visits for services rendered before 1/1/98	26-28	3	9	9
Medicare visits for services rendered on and after 1/1/98	26-28	5	9	9
Medicare visits for services rendered 1/1/99 to 9/30/00	26-28	5.01	9	9
Medicare visits for services rendered on and after 10/1/00	26-28	5.02	9	9

WORKSHEET H-6, PART I

Total charges for title XVIII - Parts A and B services	2, 2.01	1-3	9	9
Amount collected from patients	3	1-3	9	9
Amount collectible from patients	4	1-3	9	9
Primary payer payments	7	1-3	9	9

WORKSHEET H-6, PART II

PPS Reimbursement Amounts	8.01 8.14	1,2	9	9
Part B deductibles billed to Medicare patients	9	2	9	9
Coinsurance billed to Medicare patients	11	2	9	9
Reimbursable bad debts	13	1- 2	9	9
Amounts applicable to prior periods	15	1- 2	9	9
Recovery of excess depreciation	16	1- 2	9	9
Non-refunded excess charges to beneficiaries	17	1- 2	9	9
Other adjustments	18.01	1- 2	9	9
Sequestration adjustment	19	1-	9	9

		2		
Interim payments (titles V and XIX only)	21	1	9	9
Protested amounts	23	1- 2	9	9

Rev. 14
3595 (Cont.)

FORM CMS 2540-96

35-539
04-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET H-7

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Total interim payments paid to provider	1	2 & 4	9	9
Interim payments payable	2	2 & 4	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1 & 3	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2 & 4	9	9
Provider to program	3.50-3.98	2 & 4	9	9

WORKSHEET I-1

Provider based cost	1-9, 11-13, 15-20, 23-27, 29-30	1,2,4,6, & 7	11	-9
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WORKSHEET I-2

Number of FTE personnel	1-3, & 5-7	1	6	9(3).99
Total visits	1-3, 5-7, & 9	2	11	9
Productivity Standards	1, 2, & 3	3	4	9
Greater of columns 2 or 4	4	5	11	9
Parent provider overhead allocated to facility (see instructions)	17	1	11	9

WORKSHEET I-3

Adjusted cost per visit	7	1	6	9(3).99
Maximum rate per visit (from your intermediary)	8	1, 2, & 3	6	9(3).99
Rate for program covered visits	9	1, 2, & 3	6	9(3).99
Medicare covered visits excluding mental health services (from your intermediary)	10	1, 2, & 3	11	9

35.540
14
04-06

Rev.

FORM CMS 2540-96

3595 (Cont.)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS**

DESCRIPTION	WORKSHEET I-3			USAGE
	LINE(S)	COLUMN(S)	FIELD SIZE	
Medicare covered visits for mental health services (from your intermediary)	12	1, 2, & 3	11	9
Beneficiary deductible (from your intermediary)	17	2	11	9
Reimbursable bad debt	22	2	11	9
Interim payments	25	2	11	9
Protested amounts	27	2	11	9

WORKSHEET I-4				
Ratio of pneumococcal and influenza vaccine staff time to total health care staff time	2	1&2	8	9.9(6)
Medical supplies cost - pneumococcal and influenza vaccine	4	1&2	11	9
Total number of pneumococcal and influenza vaccine injections	11	1&2	11	9
Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	13	1&2	11	9

WORKSHEET I-5

Total interim payments paid to provider	1	2	11	9
Interim payments payable	2	2	11	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Adjustment of each retroactive lump sum adjustment:				
Program to provider	3.01-3.49	2	11	9
Provider to program	3.50-3.98	2	11	9

Rev. 14
3595 (Cont.)

FORM CMS 2540-96

35-541
04-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET J-1, PART I

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Net expenses for cost allocation	1-21	0	9	9
Post step down adjustments (including total)	1-22	17	9	-9
Totals (sum of lines 1-21)	22	0-3, 4-15, 17	9	9

WORKSHEET J-1, PART III

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

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

WORKSHEET J-2

Part I: Facility charges

In total	2-21	2	9	9
Title V	2-21	4	9	9
Title XVIII	2-21	8 & 10	9	9

Title XIX	2-21	6	9	9
<u>Part II</u> : Charges for rehabilitation services furnished by shared departments				
Title V	23-29	4	9	9
Title XVIII	23-29	8 & 10	9	9
Title XIX	23-29	6	9	9

35-542
04-06

FORM CMS-2540-96

Rev. 14
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET J-3

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Cost of component service	1	1-3	9	9
Cost of health service	1.01	1-3	9	9
PPS payment received	1.02	1-3	9	9
1996 SNF specific payment to cost ratio	1.03	1-3	5	9.999
Line 1.01 times line 1.03	1.04	1-3	9	9
Line 1.02 divided by line 1.04	1.05	1-3	6	999.99
Transitional corridor payment	1.06	1-3	9	9
Primary payment amounts	2	1-3	9	9
Part B deductible billed to program patients	4	2	9	9
Coinsurance billed	7	1-3	9	9
Reimbursable bad debts	9	1-3	9	9
Amounts applicable to prior periods resulting from depreciable asset disposal	11	1-3	9	9
Recovery of excess depreciation	12	1-3	9	9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Sequestration adjustment	14	1-3	9	9
Interim payments for titles V and XIX (where applicable)	16	1, 3	9	9
Protested amounts	18	1-3	9	-9

WORKSHEET J-4

Total interim payments paid to provider	1	2	9	9
Interim payments payable	2	2	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2	9	9
Provider to program	3.50-3.98	2	9	9

Rev. 14
3595 (Cont.)

FORM CMS-2540-96

35-543
04-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

WORKSHEET K

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Salaries	3-33	1	11	9
Employee Benefits	3-33	2	11	9
Transportation	1-33	3	11	9
Contracted Services	3-33	4	11	9
Other Costs	1-33	5	11	9
Reclassification	1-33	7	11	-9
Adjustments	1-33	9	11	9

WORKSHEET K-1

Salaries and wages	3-33	1-7	11	9
All other	3-33	8	11	9

WORKSHEET K-2

Employee Benefits	3-33	1-7	11	9
All other	3-33	8	11	9

WORKSHEET K-3

Contracted services/purchased services	3-33	1-7	11	9
All other	3-33	8	11	9

WORKSHEET K-4, PARTS I & II

Part I

Total	34	1-4 & 5	11	9
Cost allocation	6-33	6	11	9

Part II

Reconciliation	6-33	6A	11	-9
All cost allocation statistics	1-33	1-5*	11	9

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

WORKSHEET K-5, PART I,

Allocated Hospice A&G	2-28	17	11	-9
Total Hospice Cost	2-28	18	11	-9
Total cost after finding	29	18	11	-9

WORKSHEET K-5, PART II,

All Cost Allocation Statistics	1-28	1-3, 4-15	11	-9
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WORKSHEET K-5, PART III

Total Hospice Charges	1-8	5	11	-9
Total	9	6	11	-9

35-544

Rev. 14

04-06

FORM CMS-2540-96

3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part I
 Worksheet A-8-3, Parts II, III, and IV
 Worksheet A-8-4, Parts II and III
 Worksheet J-1, Part II
 Worksheet H-4, Part I

TABLE 3B - TABLES TO WORKSHEET S-2

Table I: Type of Control

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

13 = Governmental, Other

Table II: All-inclusive provider methods (see CMS Pub. 15-I, §2208.2).

Method A = Departmental statistical data
 Method D = Comparable SNF data
 Method E = Percentage of average cost per diem

**TABLE 3C - LINES THAT CANNOT BE SUBSCRIBED
 (BEYOND THOSE PREPRINTED)**

<u>Worksheet</u>	<u>Lines</u>
S, Part II	1, 3, 7
S-2	1,2,4, 6, 6.10, 7, 13,14, 16-35, 41-46
S-3, Part I	1, 3, 4
S-3, Parts II & III	All
S-4, Part I	1-8
S-4, Part II	1-12
S-5	1-8, 14, 16
S-6	1-17
Rev. 14	35-545
3595 (Cont.)	FORM CMS 2540-96 04-06

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
 TABLE 3C - LINES THAT CANNOT BE SUBSCRIBED
 (BEYOND THOSE PREPRINTED) (CONTINUED)**

<u>Worksheet</u>	<u>Lines</u>
S-7, Parts I, II, III	All
<i>S-7, Part IV</i>	<i>1&2, 4&5, 7&8, 10&11, 13, 15-46</i>
S-8	All
A	16, 19, 48, 49, 52-54, 75 (lines 17 and 20 may not be used)
A-6	All
A-7	All
A-8 - full cost report	Lines 2, through 20, 28 and 32
A-8 - simplified cost report	All except lines 23 and 31
A-8-1, Part A	All

<u>Worksheet</u>	<u>Lines</u>
A-8-1, Part B	1-8
A-8-1, Part C	1-9
A-8-2	All
A-8-3	All (except lines 5, 6, 12, 13, 28-38, 51, 59, 62, and 64)
A-8-4	All
A-8-5	All (except lines 5, 6, 12, 12.01, 13, 13.01, 66-70, 77-81)
B, Parts I & II	16, 19, 48, 49, 52-54, 65, and 75 (lines 17 and 20 may not be used)
B, Part III	15.1, 16, 17, 18, 18.1, 19, 21-33, 59, 63 (Lines 17 and 20 may not be used)
B-1	16, 19, 48, 49, and 52-54 (lines 17 and 20 may not be used)
B, Part II	15.1, 16, 17, 18, 18.1, 19, 21-33, 59, 63 (Lines 17 and 20 may not be used)
C	75
D, Part I	75
D-1	All
D-2	2, 4-5, and 17 (lines 3, 7, 11, 18, and 19 may not be used)
E, Part I	All (except line 30)
E, Part II	All (except line 22)
E, Part III	All (except lines <i>10, 16, 32, and 36</i>)

35-546
04-06

FORM CMS 2540-96

Rev. 14
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
**TABLE 3C - LINES THAT CANNOT BE SUBSCRIBED
(BEYOND THOSE PREPRINTED) (CONTINUED)**

<u>Worksheet</u>	<u>Lines</u>
E, Part V	All
E-1	1, 2, 3.01-3.04, and 3.50-3.53
G	All

<u>Worksheet</u>	<u>Lines</u>
G-1	1
G-2, Part I	1, 3, and 4 (line 2 may not be used)
G-2, Part II	15
G-3	2, 7-24, and 32
H	All
H-1	All
H-2	All
H-3	All
H-4	10 & 11
H-5	All
H-6	1 through 19, 21 through 23
H-7	1, 2, 3.01-3.04, and 3.50-3.53
I-1	All
I-2	All
I-3	All, <i>except line 25</i>
I-4	All
J-1	All
J-2	All
J-3	<i>2 through 15, 17, & 18</i>
J-4	1, 2, 3.01-3.04, and 3.50-3.53
.	

Rev. 14
547

35-

3595 (Cont.)

FORM CMS 2540-96

04-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3D - PERMISSIBLE PAYMENT MECHANISMS

P = Prospective payment

O = Other

N = Not applicable

<u>Component</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
Skilled Nursing Facility	P or O	P	P or O
Nursing Facility	P or O	N	P or O
ICF/MR	N	N	O
SNF-Based OLTC	N	N	N
SNF-Based HHA	P or O	P	P or O
SNF-Based Outpatient Rehabilitation Provider	O	O	O
SNF-Based RHC	O	O	O
SNF-Based Hospice	N	N	N

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3E - CORRELATION OF SUBSCRIPTINGS AMONG THE WORKSHEETS**

<u>WKST A</u>	<u>WKST A-8</u>	<u>WKST A-8-5-PT</u>	<u>WKST A-8-5-RT</u>	<u>WKST A-8-5-OT</u>	<u>WKST A-8-5-SP</u>
24 (RT- Ancillary)	24 (RT- Ancillary)	N/A	77	N/A	N/A
24.01	24.01				
24.02	24.02				
24.03	24.03				
24.04	24.04				
24.05	24.05				
24.06	24.06				
24.07	24.07				
24.08	24.08				
24.09	24.09				
25 (PT- Ancillary)	25 (PT- Ancillary)	77	N/A	N/A	N/A
25.01	25.01				
25.02	25.02				
25.03	25.03				
25.04	25.04				
25.06	25.06				
25.07	25.07				
25.08	25.08				
25.09	25.09				
26 (OT- Ancillary)	26 (OT- Ancillary)	N/A	N/A	77	N/A
26.01	26.01				
26.02	26.02				
26.03	26.03				
26.04	26.04				
26.05	26.05				
26.06	26.06				
26.07	26.07				
26.08	26.08				
26.09	26.09				
27 (SP- Ancillary)	27 (SP- Ancillary)	N/A	N/A	N/A	77
27.01	27.01				
27.02	27.02				
27.03	27.03				
27.04	27.04				
27.05	27.05				
27.06	27.06				
27.07	27.07				
27.08	27.08				
27.09	27.09				

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 3E - CORRELATION OF SUBSCRIPTINGS AMONG THE WORKSHEETS**

<u>WKST A</u>	<u>WKST A-8</u>	<u>WKST A-8-5-PT</u>	<u>WKST A-8-5-RT</u>	<u>WKST A-8-5-OT</u>	<u>WKST A-8-5-SP</u>
50 (CORF - Reimb) 50.01	22.01, 23.01, 24.01, 25.01	67, 73, 78 67.01,73.01, 78.01	67, 73, 78 67.01, 73.01, 78.01	67, 73, 78 67.01, 73.01, 78.01	67, 73, 78 67.01, 73.01, 78.01
50.10(CMHC- Reimb) 50.11	22.10, 23.10, 24.10, 25.10	68, 74, 79 68.10,74.10 79.10	68, 74, 79 68.10, 74.10 79.10	68, 74, 79 68.10, 74.10, 79.10	68, 74, 79 68.10, 74.10, 79.10
50.20 (OPT- Reimb) 50.21	22.20, 23.20, 24.20, 25.20	69, 75, 80 69.20,74.20, 79.20	69, 75, 80, 69.20,74.20, 79.20	69, 75, 80 69.20,74.20, 79.20	69, 75, 80 69.20,74.20, 79.20
50.30 (OOT- Reimb)	22.30, 23.30 24.30, 25.30	N/A	N/A	N/A	N/A
50.40 (OSP- Reimb)	22.40, 23.40, 24.40, 25.40	N/A	N/A	N/A	N/A
39(HHA- Reimb)	22.50, 23.50, 25.50	70, 76, 81, 70.01,76.01, 81.01	N/A	70, 76, 81 70.01, 76.01, 81.01	70, 76, 81 70.01,76.01, 81.01

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS

This table provides line and column numbering conventions for health care complexes with more than one SNF-based component of the same kind. Table 4 is necessary to ensure that data associated with each component are consistently identified throughout the cost report. For example, if there are four additional components, component II is subline .01, component III is .02, component IV is .03, and component V is .04. For outpatient rehabilitation providers other than CORFs, i.e., CMHCs, OPTs, OOTs, and OSPs, begin at a fixed subline for each type of outpatient rehabilitation provider, and increment that subscript by .01 for each additional outpatient rehabilitation provider of that type.

I. For use in facilities with more than one home health agency

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
HHA II-V	S	II	1-4	4	1-4
HHA II-V	S-2		1-6	8	1-4
HHA II-V	S-3	I	22-23	5	1-4
HHA II-V	A		1-2, 7	37-47	1-4
HHA II-V	A-8		1-4	22.04, 23.04, 24.04 & 25.04	1-4
HHA II-V	B	I	18	37-47	1-4
HHA II-V	B	II	18	37-47	1-4
HHA II-V	B-1		1-15	37-47	1-4
HHA II-V	D-2		1	6	1-4
HHA II-V	G-2	I	2	8	1-4

II. For use in facilities with more than one comprehensive outpatient rehabilitation facility

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINE</u> <u>S</u>
CORF II-IX	S	II	1, 3-4	5	1-8
CORF II-IX	S-2		1-6	10	1-8
CORF II-IX	S-3	I	22-23	7	1-8

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINE</u> <u>S</u>
CORF II-IX	A		1-2, 7	50	1-8
CORF II-IX	A-8		1-4	22.01, 23.01, 24.01 & 25.01	1-8
CORF II-IX	B	I	18	50	1-8

Rev. 12
3595 (Cont.)

FORM CMS 2540-96

35-551
02-03

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS

II. For use in facilities with more than one comprehensive outpatient rehabilitation facility

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
CORF II-IX	B	II	18	50	1-8
CORF II-IX	B-1		1-15	50	1-8
CORF II-IX	D-2		1	8	1-8
CORF II-IX	G-2	I	2	12	1-8

III. For use in facilities with more than one community mental health center

CMHC I-IX	S	II	1, 3-4	5	10-18
CMHC I-IX	S-2		1-6	10	10-18
CMHC I-IX	S-3	I	22-23	7	10-18
CMHC I-IX	A		1-2, 7	50	10-18
CMHC 1-IX	A-8		1-4	22.02, 23.02, 24.02 & 25.02	10-18
CMHC I-IX	B	I	18	50	10-18
CMHC I-IX	B	II	18	50	10-18
CMHC I-IX	B-1		1-15	50	10-18
CMHC I-IX	D-2		1	8	10-18
CMHC I-IX	G-2	I	2	12	10-18

IV. For use in facilities with more than one outpatient physical therapy facility

	<u>WKST.</u>	<u>PART</u>	<u>COLUMN</u> <u>S</u>	<u>LINES</u>	<u>SUBLINES</u>
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	<u>WKST.</u>	<u>PART</u>	<u>COLUMN S</u>	<u>LINES</u>	<u>SUBLINES</u>
OPT I-IX	S	II	1, 3-4	5	20-28
OPT I-IX	S-2		1-6	10	20-28
OPT I-IX	S-3	I	22-23	7	20-28
OPT I-IX	A		1-2, 7	50	20-28
OPT I-IX	A-8		1-4	22.03, 23.03, 24.03 & 25.03	20-28
OPT I-IX	B	I	18	50	20-28

35-552
Rev. 12
08-01

FORM CMS 2540-96

3595 (Cont.)

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS**

IV. For use in facilities with more than one outpatient physical therapy facility

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
OPT I-IX	B	II	18	50	20-28
OPT I-IX	B-1		1-15	50	20-28
OPT I-IX	D-2		1	8	20-28
OPT I-IX	G-2	I	2	12	20-28

V. For use in facilities with more than one outpatient occupational therapy facility

OOT I-IX	S	II	1, 3-4	5	30-38
OOT I-IX	S-2		1-6	10	30-38
OOT I-IX	S-3	I	22-23	7	30-38
OOT I-IX	A		1-2, 7	50	30-38
OOT I-IX	B	I	18	50	30-38
OOT I-IX	B	II	18	50	30-38
OOT I-IX	B-1		1-15	50	30-38
OOT I-IX	D-2		1	8	30-38
OOT I-IX	G-2	I	2	12	30-38

VI. For use in facilities with more than one outpatient speech pathology facility

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
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	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
OSP I-IX	S	II	1, 3-4	5	40-48
OSP I-IX	S-2		1-6	10	40-48
OSP I-IX	S-3	I	22-23	7	40-48
OSP I-IX	A		1-2, 7	50	40-48
OSP I-IX	B	I	18	50	40-48
OSP I-IX	B	II	18	50	40-48
OSP I-IX	B-1		1-15	50	40-48
OSP I-IX	D-2		1	8	40-48
OSP I-IX	G-2	I	2	12	40-48

Rev. 11
3595 (Cont.)

FORM CMS 2540-96

35-553
08-01

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

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

For any added cost center names (the preprinted cost center labels must be precoded), the preparers must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They 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, is then appended to the user's label by the software.

Additional guidelines are:

- Do not allow any pre-existing codes for the line to be carried over.
- Do not precode all "Other" lines.
- For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard "Other . . ."
- For the nonstandard "Other . . .", prompt the preparer with "Is this the most appropriate choice?," and then offer the chance to answer yes or to select another description.
- Allow the preparers to invoke the cost center coding process again to make corrections.
- For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
- On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many

remain. The numbers are shown on the cost center tables.

- Do not change standard cost center lines, descriptions, and codes. The acceptable formats for these items are listed on page 35-551 of the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

Cost center coding standardizes the meaning of cost center labels used by health care providers on the Medicare cost reporting forms. This coding methodology allows you to continue to use labels for cost centers that have meaning within your institution.

The four digit codes that must be associated with each label provide standardized meaning for data analysis. Normally, it is necessary to code only added labels because the preprinted standard labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions are identified. These additional descriptions will hereafter be 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 15, 33, 36, 51, 56, and 63.

Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The AUSE column on that table indicates the number of times that a given code can be used on one cost report. Compare your added label to the descriptions shown on the standard and nonstandard tables for purposes of selecting a code. Most CMS approved software provides an automated process to present you with the allowable choices for the line/column being coded and automatically associates the code for the selected matching description with your label.

35-554
08-01

FORM CMS 2540-96

Rev. 11
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96 TABLE 5 - COST CENTER CODING

Additional Guidelines

Categories

Make a selection from the proper category such as general service description for general service lines, special purpose cost center descriptions for special purpose cost center lines, etc.

Use of a Cost Center Coding Description More Than Once

Often a description from the standard or nonstandard tables applies to more than one of the labels being added or changed by the preparer. In the past, it was necessary to determine which code was to be used and then increment the code number upwards by one for each subsequent use. This was done to provide a unique code for each cost center label. Now, most approved software associate the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Use cost center codes only in designated lines in accordance with the classification of cost center(s), e.g., lines 58 through 63 may only contain cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding.

Multiple SNF-Based Home Health Agencies

Form CMS 2540-96 provides preprinted labels for one HHA on lines 37-47. If you must report two or more HHAs, lines 37-47 must be subscripted as needed. After your label for the first HHA is entered, the standard descriptions for HHA cost centers is selected. Then enter your label for the second HHA on subscripted lines 37.01, 38.01, etc. The appropriate description is again selected as the correct match. The standard code, e.g., 3700, incremented by one, e.g., 3701, is applied to the second HHA. Additional HHAs are handled in the same manner.

Outpatient Rehabilitation Facilities

Form CMS 2540-96 provides a preprinted labels for one outpatient rehabilitation facility on line 50. Where you must report two or more CORFs, line 50 must be subscripted as needed. After your label for the first CORF is entered, the standard description for the CORF cost center is selected. Then enter your label for the second CORF on subscripted line 50.01. The appropriate description is again selected as the correct match. The standard code, i.e. 5000, incremented by one, i.e., 5001, is applied to the second CORF. Additional CORFs are handled in the same manner.

For SNF-based outpatient rehabilitation facilities other than CORFs, you must subscript line 50 as outlined in Table 4. Select the standard description and cost center code for the appropriate cost center. For example, if you have a SNF-based outpatient physical therapy facility, enter label for the first OPT on line 50.20. Select the standard description for the OPT cost center, with the standard code 5020. Where you must report two or more OPTs, enter the label for the second OPT on line 50.21. Select the appropriate description for the OPT cost center, incrementing the standard code by one, i.e., 5021. Additional OPTs are handled in the same manner.

Rev. 11
3595 (Cont.)

FORM CMS 2540-96

35-555
08-01

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96 **TABLE 5 - COST CENTER CODING**

STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
CAP REL COSTS - BLDGS & FIXTURES	0100	(100)
CAP REL COSTS - MOVABLE EQUIPMENT	0200	(100)
EMPLOYEE BENEFITS	0300	(100)
ADMINISTRATIVE & GENERAL	0400	(100)
PLANT OPERATION, MAINT. & REPAIRS	0500	(100)
LAUNDRY & LINEN SERVICE	0600	(100)
HOUSEKEEPING	0700	(100)
DIETARY	0800	(100)

	<u>CODE</u>	<u>USE</u>
NURSING ADMINISTRATION	0900	(100)
CENTRAL SERVICES & SUPPLY	1000	(100)
PHARMACY	1100	(100)
MEDICAL RECORDS & LIBRARY	1200	(100)
SOCIAL SERVICE	1300	(50)
INTERNS & RESIDENTS (APPRVD PROGRAM)	1400	(100)
INPATIENT ROUTINE SERVICE COST CENTERS		
SKILLED NURSING FACILITY	1600	(01)
NURSING FACILITY	1800	(01)
INTERMEDIATE CARE FACILITY/ MENTALLY RETARDED	1810	(01)
OTHER LONG TERM CARE	1900	(01)
ANCILLARY SERVICE COST CENTERS		
RADIOLOGY	2100	(100)
LABORATORY	2200	(100)
INTRAVENOUS THERAPY	2300	(10)
OXYGEN (INHALATION) THERAPY	2400	(10)

35-556
02-03

FORM CMS 2540-96

Rev.11
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
ANCILLARY SERVICE COST CENTERS (CONTINUED)		
PHYSICAL THERAPY	2500	(10)
OCCUPATIONAL THERAPY	2600	(10)
SPEECH PATHOLOGY	2700	(10)
ELECTROCARDIOLOGY	2800	(100)
MEDICAL SUPPLIES CHARGED TO PATIENTS	2900	(100)
DRUGS CHARGED TO PATIENTS	3000	(50)

	<u>CODE</u>	<u>USE</u>
DENTAL CARE - TITLE XIX ONLY	3100	(100)
SUPPORT SURFACES	3200	(100)
OUTPATIENT SERVICE COST CENTERS		
CLINIC	3400	(10)
RURAL HEALTH CLINIC	3500	(10)
OTHER REIMBURSABLE COST CENTERS		
ADMINISTRATIVE & GENERAL - HHA	3700	(05)
SKILLED NURSING CARE - HHA	3800	(05)
PHYSICAL THERAPY - HHA	3900	(05)
OCCUPATIONAL THERAPY - HHA	4000	(05)
SPEECH PATHOLOGY - HHA	4100	(05)
MEDICAL SOCIAL SERVICES - HHA	4200	(05)
HOME HEALTH AIDE - HHA	4300	(05)
DME RENTED - HHA	4400	(05)
DME SOLD - HHA	4500	(05)
HOME DELIVERED MEALS - HHA	4600	(05)
OTHER HOME HEALTH SERVICES - HHA	4700	(05)
TELEMEDICINE	4710	(05)

Rev. 12
3595 (Cont.)

FORM CMS 2540-96

35-557
02-03

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
OTHER REIMBURSABLE COST CENTERS (CONTINUED)		
AMBULANCE	4800	(01)
INTERNS AND RESIDENTS (NOT APPROVED)	4900	(01)
CORF	5000	(10)
CMHC	5010	(10)

	<u>CODE</u>	<u>USE</u>
OPT	5020	(10)
OOT	5030	(10)
OSP	5040	(10)
SPECIAL PURPOSE COST CENTERS		
MALPRACTICE PREMIUMS & PAID LOSSES	5200	(01)
INTEREST EXPENSE	5300	(01)
UTILIZATION REVIEW - SNF	5400	(01)
HOSPICE	5500	(09)
NONREIMBURSABLE COST CENTERS		
GIFT, FLOWER, COFFEE SHOPS & CANTEEN	5800	(100)
BARBER & BEAUTY SHOP	5900	(100)
PHYSICIANS' PRIVATE OFFICES	6000	(100)
NONPAID WORKERS	6100	(50)
PATIENTS' LAUNDRY	6200	(100)

35-558
08-01

FORM CMS 2540-96

Rev. 12
3595 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 5 - COST CENTER CODING

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Other General Service Cost Centers	1350	(50)

	<u>CODE</u>	<u>USE</u>
ANCILLARY SERVICE COST CENTERS		
Other Ancillary Service Cost Centers	3050	(50)
OUTPATIENT SERVICE COST CENTERS		
Other Outpatient Service Cost Centers	3450	(50)
OTHER REIMBURSABLE COST CENTERS		
Other Reimbursable Cost Centers	4750	(50)
SPECIAL PURPOSE COST CENTERS		
Other Special Purpose Cost Centers	5350	(50)
NONREIMBURSABLE COST CENTERS		
Other Nonreimbursable Cost Centers	6150	(50)

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 that produces an electronic cost report file for Medicare skilled nursing facilities 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 skilled nursing facility 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 I edit will be rejected by the fiscal intermediary, without exception.

The edits are applied at two levels. Level I edits (1000 series reject codes) are those that test the format of the data to identify for correction those error conditions that result in a cost report rejection. These edits also test for the presence of some critical data elements specified in Table 3. Level II edits (2000 series edit codes) identify potential inconsistencies and/or missing data items. Resolve these items and submit appropriate worksheets and/or data supporting the exceptions with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

The vendor requirements (above) and the edits (below) reduce both intermediary processing time and unnecessary rejections. Vendors should develop their programs to prevent their client skilled nursing facilities from generating either a hard copy substitute cost report or electronic cost report file where level I edit conditions exist. Ample warnings should be given to the provider where level II edit conditions are violated.

NOTE: Dates in brackets [] at end of edit indicate effective date of that edit for cost reporting periods ending on or after that date.

Edits that affect only a "full" cost report (i.e., not filed under the "simplified" method) are identified with the letter "A" after the edit. Edits that affect only cost reports filed under the "simplified" method are identified with the letter "B" after the edit. Edits with neither an "A" or "B" are applicable to both the full SNF cost report and the "simplified" SNF cost report.

I. Level I Edits (Minimum File Requirements)

<u>Reject Code</u>	<u>Condition</u>
1000	The first digit of every record must be either 1, 2, 3, or 4 (encryption code only).[03/31/1998]
1005	No record may exceed 60 characters. [03/31/1997]
1010	All alpha characters must be in upper case. This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [03/31/1998]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [03/31/1997]
1020	The skilled nursing facility provider number (record #1, positions 17-22) must be valid and numeric. [10/31/1998]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate. [10/31/1998]

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1030	The fiscal year begin date (record #1, positions 23-29) must be less than or equal to the fiscal year end date (record #1, positions 30-36). [10/31/1998]
1035	The vendor code (record #1, positions 38-40) must be a valid code. [03/31/1997]
1050	The type 1 record # 1 must be correct and the first record in the file [03/31/1997]
1055	All record identifiers (positions 1-20) must be unique
NOTE:	The FI should attempt to correct this condition in its working copy and continue processing the cost report. If the condition is correctable, notify the provider's vendor and send a copy of the ECR file to both the vendor and CMS Central Office. CMS Central Office will require a vendor software update to resolve the condition. [03/31/1997]
1060	Only a Y or N is valid for fields which require a Yes/No response. [03/31/97]
1065	Variable column (Worksheet B, Parts I and II and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. (A) [03/31/1997] Variable column (Worksheet B, Part III and Worksheet B-1, Part II) must have a corresponding type 2 record (Worksheet A label) with a matching line number. (B)
1070	All line, subline, column, and subcolumn numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except as noted below for reconciliation columns. [03/31/1997]
NOTE:	If the administrative and general (A&G) cost center (Worksheet A, line 4) is fragmented into two or more cost centers, then line 4 must be deleted. Fragmented A&G lines must begin with subscripted line 4.01 and continue in sequential order. Line numbers may be skipped, but must be in sequential order, e.g., 4.01, 4.02, 4.04, etc. is permissible. Any cost center with accumulated costs as its statistic must have its Worksheet B-1 reconciliation column numbered the same as its Worksheet A line number followed by an "A" as part of the line number followed by the subline number. [03/31/1997]
1075	Cost center integrity for variable worksheets must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. An exception to this rule is subscripts of line 48 on Worksheet D, Part I should be excluded from this edit check. [04/01/2002]
1080	For every line used on Worksheets A, B, C, and D, there must be a corresponding type 2 record. An exception to this requirement is subscripts of line 48 on Worksheet D, Part I. These subscripted lines should be excluded from this edit check. [04/01/2002]
1090	Fields requiring numeric data (charges, costs, FTEs, etc.) may not contain any alpha character. [03/31/1997]
1100	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [03/31/1997]

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1000S	<i>The SNF address, city, State, zip code, and county (Worksheet S-2 lines 1, 2, and 3, columns 1, 2, and 3 respectively) must be present and valid. [12/31/02]</i>
1005S	The cost report ending date (Worksheet S-2, column 2, line 13) must be on or after 3/31/97. [03/31/1997]
1010S	All provider and component numbers displayed on Worksheet S-2, column 2, lines 4, 6-8, and 10-12, must contain six (6) alphanumeric characters. [03/31/1997]
1015S	The cost report period beginning date (Worksheet S-2, column 1, line 13) must precede the cost report ending date (Worksheet S-2, column 2, line 13). [03/31/1997]
1020S	The skilled nursing facility name, provider number, certification date, and Title XVIII payment mechanism (Worksheet S-2, line 4, columns 1, 2, 3, and 5, respectively) must be present and valid. [03/31/1997]
1030S	For each provider name reported (Worksheet S-2, column 1, lines 4, 6, 6.10, 8, and 10-12), there must be corresponding entries made on Worksheet S-2, lines 4, 6, 6.10, 8, and 10-12 for the provider number (column 2), the certification date (column 3), and the payment system for either Titles V, XVIII, or XIX (columns 4, 5, or 6, respectively) indicated with a valid code (P, O, or N). (See Table 3D.) [03/31/1997]
1035S	On Worksheet S-2, there must be a response in every file in column 1, lines 13-18, 22, 28-32, 43, 46, 47, 49, and 52. If line 47 is “Y”, then line 48 must have a response. For provider names reported (Worksheet S-2, column 1, lines 4, 6, 6.10, 7, 8, and 10), there must be corresponding entries made on Worksheet S-2, column 1, lines 33, 36, 37; in column 2, lines 33, 36, 37, 39, and 40; and in column 3, line 35, and 35.10. If any of lines 37, 39, or 40 have been subscribed, there must be a response in the appropriate columns for each subscribed line. [09/30/1998] (A) On Worksheet S-2, there must be a response in every file in column 1, lines 13 & 14, 28-40 46, 47, 49, and 52. If line 47 is “Y”, then line 48 must have a response For provider’s name reported (Worksheet S-2, column 1, line 4,), there must be a corresponding entry made on Worksheet S-2, columns 1 and 2, line 33. (B)
1040S	If Worksheet S-2, column 1, line 47 equals “Y” and column 2, line 47 equals “N” and the provider’s cost reporting period begins other than October 1st, Worksheet S-2, columns 1 and 2 line 48 must be greater than zero. However, if Worksheet S-2, column 2, line 47 equals “Y” this edit should be ignored. [11/30/1999] (A)
1045S	If Worksheet S-2, column 1, line 47 equals “Y” and column 2, line 47 equals “N” and the cost reporting period begins on October 1st, Worksheet S-2, column 1, line 48 must be greater than zero, and no entry should be made in column 2. However, if Worksheet S-2, column 2, line 47 equals “Y” this edit should be ignored. [11/30/1999] (A)
1050S	If Worksheet S-2, lines 50 and 51 equal “N”, then line 52 must also be “N”. (A) Line 52 can only be “Y” <i>when: a) lines 50 and 51 are “Y”, or: b) you are a new provider, and filing the first cost report of that provider, so that lines 50 and 51 are not applicable.</i> [02/28/2001] (B)

TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1075S	All amounts reported on Worksheet S-3, Part I must not be less than zero. [03/31/1997]
1080S	For Worksheet S-3, Part I, the sum of the inpatient days in columns 3-6 for each of lines 1, 3, and 4 must be equal to or less than the total inpatient days in column 7 for each line. [03/31/1997]
1100S	The amount of hours reported in column 4, lines 1-13 (Worksheet S-3, Part III) must be greater than or equal to zero. [03/31/1997]
1105S	For Worksheet S-3, Part I, the sum of the discharges in columns 8-11 for each of lines 1, 3, and 4 must be equal to or less than the total discharges in column 12 for each line indicated. [03/31/1997]
1110S	Worksheet S-3, Part II, columns 1 and 4, line 23 must be greater than zero. [03/31/1997]
1115S	The amount on Worksheet S-3, Part II, Column 3, line 22 (total wage related costs), must be greater than 7.65 percent and less than 50.0 percent of the amount in column 3, line 16 (total salaries). [12/31/2002]
1120S	For Worksheet S-3, Part II, all values for column 5 lines 1-18, and 23 must equal or exceed \$5.15. When there are no salaries reported in column <i>three</i> , then it is okay to have zero amounts in columns 3 and 5. [12/31/2002]
1125S	The amount of total salaries reported in column 1, line 1 (Worksheet S-3, Part II) must equal Worksheet A, Column 1, line 75 [12/31/2002]

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

Reject Code Condition

The following Wage Index edits are to be applied against PPS SNFs only, edit number 1200S, 1205S, and 1220S.

- | | |
|-------|---|
| 1200S | For Worksheet S-3, Part II, sum of columns 1 and 2 each of lines 2-5, 8-14, 17-21, and subscripts as applicable must be equal to or greater than zero. [01/31/2001] |
| 1205S | The amount of salaries reported for Interns & Residents in approved programs Worksheet S-3, Part II column 1, line 4 must be equal to or greater than the amount on Worksheet A, column 1 line 14 (including subscripts). [09/30/1998] |
| 1220S | Worksheet S-3, Part II, sum of columns 1 & 2, line 19 must be greater than zero. [09/30/1998] |
| 1000A | Worksheet A, columns 1 and 2, line 75 must be greater than zero. [03/31/97] |
| 1015A | On Worksheet A, lines 52 and 53, the sum of column 2 and the corresponding reclassifications and adjustments must equal zero. On line 54, the sum of columns 1 and 2 and the corresponding reclassifications and adjustments must equal zero. [03/31/1997] |
| 1020A | For reclassifications reported on Worksheet A-6, the sum of all increases (columns 4 and 5) must equal the sum of all decreases (columns 8 and 9). [03/31/1997] |
| 1025A | For each line on Worksheet A-6, if there is an entry in column 3, 4, 5, 7, 8, or 9, there must be an entry in column 1. There must be an entry on each line of columns 4 and/or 5 for each entry in column 3 (and vice versa), and there must be an entry on each line of columns 8 and/or 9 for each entry in column 7 (and vice versa). All entries must be valid, for example, no salary adjustments in columns 3 and/or 7, for capital lines 1 & 2 of Worksheet A. [09/30/1998] |
| 1040A | For Worksheet A-8 adjustments on lines 1-7, 9-11, and 13-21, if either columns 2 or 4 has an entry, then columns 1, 2, and 4 must have entries, and if any one of columns 0, 1, 2, or 4 for line 31 (and subscripts of line 31) has an entry, then all columns 0, 1, 2, and 4 must have entries. [03/31/1997] <i>If lines 28-30 have an entry in column 2, then column 1 of that line must have an entry.</i> [03/31/1997] |
| 1045A | <i>This edit was changed to a level two edit April 2003. See edit # 2045A</i> |
| 1050A | On Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5. If column 5 is greater than zero, column 6, and column 7 must be greater than zero. [06/13/02] |

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1055A	Worksheet A-8-3, column 1, line 56 must equal the sum of column 1, lines 58 and 59. [03/31/1997]
1060A	If Worksheet A-8-5, column 5, line 47 is equal to zero, column 5, line 51 must also be equal to zero. Conversely, if Worksheet A-8-5, columns 1-4, line 47 is greater than zero, column 5, line 51 must be greater than column 5, line 47 and equal to or less than 2080 hours for a 12 month cost report, (2240 hours for a 13 month cost report, 2400 hours for a 14 month cost report, or 2560 hours for a 15 month cost report). [10/31/1998]
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [03/31/1997] (A): On Worksheet B-1, Part II, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [02/01/2001] (B)
1005B	Worksheet B, Part I, column 18, line 75 must be greater than zero. [03/31/1997]
1010B	For each general service cost center with a net expense for cost allocation greater than zero (<i>Worksheet B-1, columns 1 through 15, line 75</i>), 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 <i>any column, including any reconciliation column, that</i> uses accumulated cost as its basis for allocation. [03/31/1997]
1015B	For any column which uses accumulated cost as its basis of allocation (Worksheet B-1), there may not simultaneously exist on any line an amount both in the reconciliation column and the accumulated cost column, including a negative one. [03/31/1997]
1010C	On Worksheet C, all amounts in column 1 line 75 and column 2 must be greater than or equal to zero. [03/31/1997]
1000D	On Worksheet D, all amounts must be greater than or equal to zero. [03/31/1997]
1020H	For the home health agency, [FYs ending through 9/30/2000], the total Medicare program (Title XVIII) visits reported as the sum of all Worksheets H-5, Part II (sum of columns 5 and 6, lines 1-6, plus Worksheet H-5, Part V, columns 3, 5, and 5.01, lines 26-28) must equal the sum of the visits reported on Worksheet S-4 (column 2, sum of lines 1-6). Do not apply this edit for cost reports beginning on or after 10/01/2000. (A)
1021H	For the home health agency, [FYs which over lap 10/1/2000], the total Medicare program (Title XVIII) visits reported as the sum of all Worksheets H-5, Part II (sum of columns 5 and 6, lines 1-6 which are pre 10/1/2000 visits excluding subscripts, plus Worksheet H-5, Part V, columns 5.01 pre 10/1/2000 visits, lines 26-28) must equal the sum of the visits reported on Worksheet S-4, column 2, sum

Reject Code Condition
of lines 1-6. (A)

1022H For the home health agency, [FYs beginning on or after 10/1/ 2000], the total Medicare program (Title XVIII) visits reported as the sum of all Worksheets H-5, Part II (sum of columns 5 and 6, lines 1-6, must equal the sum of the visits reported on Worksheet S-4, Part III, column 7, sum of lines 1, 3, 5, 7, 9 and 11. (A)

Rev. 14 35-565
3595 (Cont.) FORM CMS 2540-96 04-06

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

1023H For the home health agency, [FYs ending through 9/30/2000], the total Medicare (Title XVIII) unduplicated census count (Worksheet S-4, Part I, column 3, line 9) must be equal to or greater than the sum of the unduplicated census count for all MSAs (Worksheet H-5, Part IV, column 1, line 25). Do not apply this edit for cost reports beginning on or after 10/01/2000. (A)

1024H For the home health agency, [FYs which over lap 10/1/2000], the total Medicare (Title XVIII) unduplicated census count (Worksheet S-4, Part I, column 3, line 9.01) must be equal to or greater than the sum of the unduplicated census count for all MSAs (Worksheet H-5, Part IV, column 1, line 25). (A)

1030H For the home health agency, [FYs ending through 9/30/2000], if Medicare visits on Worksheet S-4, column 2, lines 1-6, respectively, are greater than zero, then the corresponding cost on Worksheet H-4, Part I, Column 3, lines 2 through 7, must also be greater than zero. Do not apply this edit for cost reports beginning on or after 10/01/2000. (A)

1000J Worksheet J-1, Part I, sum of columns 0-3, 4-15, and 17, line 22, must equal the corresponding Worksheet B, column 18, line 50 or appropriate subscript as identifies this provider type. [03/31/1997]

II. Level II Edits (Potential Rejection Errors)

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

2005 Only elements set forth in Table 3, with subscripts as appropriate, are required in the file.

2010 The cost center code (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique.

2015 Standard cost center lines, descriptions, and codes should not be changed. (See

<u>Edit</u>	<u>Condition</u>
	Table 5.) This edit applies to the standard line only and not subscripts of that code.
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5.
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category.

35-566
04-06

FORM CMS 2540-96

Rev. 14
3595 (Cont.)

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>
2030	The following standard cost centers listed below must be reported on the lines indicated and the corresponding cost center codes may appear only on the lines indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [03/31/1997] (A)

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
CAP REL COSTS - BLDGS & FIXTURES	1	0100-0199
CAP REL COSTS - MOVABLE EQUIPMENT	2	0200-0299
EMPLOYEE BENEFITS	3	0300-0399
SKILLED NURSING FACILITY	16	1600
NURSING FACILITY	18	1800
INTERMEDIATE CARE FACILITY/MENTALLY RETARDED	18.1	1810
OTHER LONG TERM CARE	19	1900
ADMINISTRATIVE & GENERAL - HHA	37	3700-3704
SKILLED NURSING CARE - HHA	38	3800-3804
PHYSICAL THERAPY - HHA	39	3900-3904
OCCUPATIONAL THERAPY - HHA	40	4000-4004
SPEECH PATHOLOGY - HHA	41	4100-4104
MEDICAL SOCIAL SERVICES - HHA	42	4200-4204
HOME HEALTH AIDE - HHA	43	4300-4304
DME RENTED - HHA	44	4400-4404
DME SOLD - HHA	45	4500-4504
HOME DELIVERED MEALS - HHA	46	4600-4604
OTHER HOME HEALTH SERVICES - HHA	47	4700-4704
TELEMEDICINE	47.1	4710-4714
AMBULANCE	48	4800
INTERNS & RESIDENTS (NOT APPRVD)	49	4900
MALPRACTICE PREMIUMS & PAID LOSSES	52	5200
INTEREST EXPENSE	53	5300
UTILIZATION REVIEW - SNF	54	5400
HOSPICE	55	5500-5504
GIFT, FLOWER, COFFEE SHOPS & CANTEEN	58	5800-5899
BARBER & BEAUTY SHOP	59	5900-5999
PHYSICIANS-PRIVATE OFFICES	60	6000-6099
NONPAID WORKERS	61	6100-6149
PATIENTS-LAUNDRY	62	6200-6299

2035 Administrative and general cost center code 0400-0499 may appear only on line 4 and subscripts of line 4. [03/31/1997]

2040 All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY). [10/31/1998]

Cost Center Line Code
2045 All dates must be possible, e.g., no "00", no "30" or "31" of February. [03/31/1997]

2005S **DELETE THIS EDIT:** The combined amount due the provider or program (Worksheet S, Part II, line 7, sum of columns 1-4) should not equal zero. [03/31/1997]

Rev. 14 35-567
3595 (Cont.) FORM CMS 2540-96 04-06

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>
2015S	The SNF certification date (Worksheet S-2, column 3, line 4) should be on or before the cost report beginning date (Worksheet S-2, column 1, line 13). [03/31/1997]
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [03/31/1997]
2045S	Worksheet S-2, line 14 (type of control) must have a value of 1 through 13. [03/31/1997]
2085S	The sum of column 1, lines 2-5, 8-14, 17-21, and 24 (Worksheet S-3, Part II) must be greater than zero. [03/31/1997]
2090S	The sum of column 4, lines 2-5, 8-14, 17-18, and 24 (Worksheet S-3, Part II) must be greater than zero. [03/31/1997]
2100S	Total days for the SNF (Worksheet S-3, Part I, column 7, line 9) should be greater than zero. [03/31/1997]
2105S	If Medicare SNF inpatient days (Worksheet S-3, Part I, column 4, line 1) is greater than zero, then the following fields on Worksheet S-3, Part I, should also be greater than zero. [03/31/1997] a. Total skilled nursing facility discharges (column 12, line 9); and b. Medicare SNF discharges (column 9, line 9)
2110S	Total SNF inpatient days (Worksheet S-3, Part I, column 7, lines 1 and 3) should be less than or equal to SNF bed days available (Worksheet S-3, Part I, column 2, lines 1 and 3)[03/31/1997].
2115S	If on Worksheet S-2, either of columns 4 or 6 for line 4 equals P or O, then the corresponding columns for line 6 must be blank or equal N and vice versa. This edit flags the existence of SNF and NF simultaneously for title V and/or title XIX services. [03/31/1997]

<u>Edit</u>	<u>Condition</u>
2125S	Worksheet S-3, Part II, column 1, lines 8 through 14 must equal the sum of all related lines on Worksheet A, column 1. [03/31/1997]
2150S	If Worksheet S-3, Part II (column 4, sum of lines 8 through 14 divided by the sum of line 1 minus the sum of lines 2 through 5) is greater than 5 percent, then Worksheet S-3, Part III, column 1, line 14 must equal the sum of the amounts on Worksheet A, column 1, lines 3 through 15. [03/31/1997]
2155S	If Worksheet S-3, Part II (column 4, sum of lines 8 through 14 divided by the sum of line 1 minus the sum of lines 2 through 5) is equal to or greater than 15 percent, then Worksheet S-3, Part III, columns 1 and 4 for line 14 should be greater than zero. [03/31/1997]

35-568
04-06

FORM CMS 2540-96

Rev. 14
3595 (Cont.)

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS 2540-96
TABLE 6 – EDITS

<u>Edit</u>	<u>Condition</u>
2160S	If Worksheet S-3, Part III, column 4, line 14 is greater than zero, then those hours should be at least 20 percent but not more than 60 percent of Worksheet S-3, Part II, column 4, line 1. [03/31/1997]
2165S	Worksheet S-3, Part II, column 5: line 16 must be greater than \$5.14, and less than \$50.00; line 17 must be greater than \$7.00, and less than \$75.00; and line 18 must be greater than \$5.14, and less than \$50.00;. [12/31/2002]
2000A	Worksheet A-6, column 1 (reclassification code) must be alpha characters. [03/31/1997]
2020A	Worksheet A-8-1, Part A, line 1, must contain an "X" in either columns 1 or 2. [03/31/1997]
2035A	For Worksheet A-7, line 7, the sum of columns 1-3 minus column 5 must be greater than zero. [03/31/1997]
	Column headings (Worksheets B-1; B, Parts I and II; and J-1, Part III) are required as indicated below. (A).
2045A	<i>If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Worksheet A-8-1, Part A, line 1, column 1, is "X"), Worksheet A-8-1, Part B, columns 4 or 5, sum of lines 1-9 must be greater than zero; and Part C, column 1, any one of lines 1-10 must contain any one of alpha characters A through G. However, for each line completed in Part B, at least one line entry must be completed in Part C. Conversely, if Worksheet A-8-1, Part A, line 1, column 2, is "X," Worksheet A-8-1, Parts B and C must not be completed. [03/31/1997]</i>
2000B	At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service

Edit

Condition

- cost center with costs to allocate. This edit applies to all general service cost centers required and/or listed. [03/31/1997]
- 2005B The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [03/31/1997]
- 2000G Total assets on Worksheet G (line 33, sum of columns 1-4) must equal total liabilities and fund balances (line 59, sum of columns 1-4). [03/31/1997]
- 2010G Net income or loss (Worksheet G-3, column 1, line 32) should not equal zero. [03/31/1997]

NOTE: CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.