

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94

TABLE OF CONTENTS

	<u>Topic</u>	<u>Page(s)</u>
Table 1:	Record Specifications	32-503 - 32-508
Table 2:	Worksheet Indicators	32-509 - 32-511
Table 3:	List of Data Elements With Worksheet, Line, and Column Designations	32-512 - 32-530.2
Table 3A:	Worksheets Requiring No Input	32-531
Table 3B:	Tables to Worksheet S-2	32-531
Table 3C:	Lines That Cannot Be Subscripted	32-531 - 32-532
Table 4:	Reserved for future use	
Table 5:	Cost Center Coding	32-533 - 32-536
Table 6:	Edits:	
	Level I Edits	32-537 - 32-540
	Level II Edits	32-540 - 32-543

Rev. 6

32-501

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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 three types of records. The first group (type one 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 two 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 3½" diskette. These disks must be in IBM format. The character set must be ASCII. You must 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 set of type 1 records with a narrative description of their meaning.

	1	2	3	4	5	6
	123456789012345678901234567890123456789012345678901234567890					
1	1	147100199933420003058A99P00120000312000305				
<i>1</i>	<i>2</i>	<i>14:30</i>				

Record #1: This is a cost report file submitted by Provider 147100 for the period from November 1, 1999 (1999305) through October 31, 2000 (2000305). It is filed on FORM CMS-1728-94. It is prepared with vendor number A99'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 remain constant for approvals issued after the first test case. This file is prepared by the home health agency on

January 31, 2000 (2000031). 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:

HHNNNNNN.YYL, where

1. HH (Home Health Agency Electronic Cost Report) is constant;
2. NNNNNN is the 6 digit Medicare home health agency 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 home health agencies with two or more cost reporting periods ending in the same calendar year.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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. HHA 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 "8" (for FORM CMS-1728-94)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 32-503.
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)

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
14. ECR Spec. Date	7	9	52-58	YYYYDDD – Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after <i>2009274 (10/1/2009)</i> . Prior approval(s) 97090, 1998273, 1999304, 2000121, 2000305, 2001273, <i>2004031, and 2007031.</i>

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

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 – The time that the ECR file is created. This is represented in military time as alpha numeric. Use positions 21-25. Example 2:30PM is expressed as 14:30. #3-99 – 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.

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
9. Labels/Headings				
a. Line Labels	36	X	25-60	Alphanumeric, left justified
b. Column Headings	10	X	21-30	Alphanumeric, left justified
Statistical Basis & Code				

The type 2 records contain both the text that appears on the pre-printed cost report and any labels added by the preparer. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for stepdown entries; and (3) other text appearing in various places throughout the cost report.

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 1728-94

TABLE 1 - RECORD SPECIFICATIONS

Column headings for the General Service cost centers on Worksheets B and B-1 and Worksheets J-1 (Part III), K-5 (Part II), CM-1 (Part III), FQ-1 (Part III), and RH-1 (Part III) (lines 1-3), are supplied once. They consist of one to three records. Each statistical basis shown on Worksheet B-1 and Worksheets J-1 (Part III), CM-1 (Part III), FQ-1 (Part III), and RH-1 (Part III) is also to be reported. The statistical basis consists of one or two records (lines 4-5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 6. 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, and code 3 = all others. For transportation costs, use 4 as the code for mileage. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

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

Line Description

- 1 CAP REL COSTS-BLDG & FIXT
- 2 CAP REL COSTS-MVBLE EQUIP
- 3 PLANT OPERATION AND MAINTENANCE
- 4 TRANSPORTATION
- 5 ADMINISTRATIVE & GENERAL
- 5.01 A&G SHARED COSTS ▲
- 5.02 A&G REIMBURSABLE COSTS ▲
- 5.03 A&G NONREIMBURSABLE COSTS ▲
- 6 SKILLED NURSING CARE
- 7 PHYSICAL THERAPY
- 8 OCCUPATIONAL THERAPY
- 9 SPEECH PATHOLOGY
- 10 MEDICAL SOCIAL SERVICES
- 11 HOME HEALTH AIDE
- 12 SUPPLIES
- 13 DRUGS
- 14 DME
- 15 HOME DIALYSIS AIDE SERVICES
- 16 RESPIRATORY THERAPY
- 17 PRIVATE DUTY NURSING
- 18 CLINIC
- 19 HEALTH PROMOTION ACTIVITIES
- 20 DAY CARE PROGRAM
- 21 HOME DELIVERED MEALS PROGRAM
- 22 HOMEMAKER SERVICE
- 24 CORF
- 25 HOSPICE
- 26 CMHC
- 27 RHC
- 28 FQHC

- ▲ Use these standard cost center descriptions when administrative and general fragmentation option 1 is elected.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94

TABLE 1 - RECORD SPECIFICATIONS

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

LINE						
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
1	CAP REL	BLDGS &	FIXTURES	SQUARE	FEET	1
2	CAP REL	MOVABLE	EQUIPMENT & MAINT	DOLLAR	VALUE	2
3	PLANT TRANS-	OPERATION		SQUARE	FEET	1
4	ADMINIS-	PORTATION	GENERAL	MILEAGE		4
5	A&G	TRATIVE &	COSTS	ACCUM	COST	3
5.01	A&G	SHARED	COSTS	ACCUM	COST	3
5.02	A&G	REMBURS	COSTS	ACCUM	COST	3
5.03	A&G	NONREMBURS	COSTS	ACCUM	COST	3

Type 2 records for Worksheet K-4, Part II, columns 1-6, for lines 1-5 are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
1	CAP REL	BLDGS &	FIXTURES	SQUARE	FEET
2	CAP REL	MOVABLE	EQUIPMENT & MAINT	DOLLAR	VALUE
3	PLANT TRANS-	OPERATION		SQUARE	FEET
4	VOLUNTEE R	PORTATION	COORDNTR	MILEAGE	
5	R	SERVICES	GENERAL	HOURS	
6	ADMINIS-	TRATIVE &		ACCUM	COST

Examples of type 2 records are below. Either zeros or spaces may be used in the line, subline, column, and subcolumn number fields (positions 11-20). However, spaces are preferred. (See the first two lines of the example for a comparison.)* Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

*	2A000000	1	0100CAP REL COSTS-BLDG & FIXT
*	2A00000000000101000000101		CAP REL COSTS-BLDG & FIXT--WEST WING
	2A000000	2	0200CAP REL COSTS-MVBLE EQUIP
	2A000000	8	0800OCCUPATIONAL THERAPY
	2A000000	14	1400DME
	2A000000	17	1700PRIVATE DUTY NURSING
	2A000000	24 1	2401CORF

▲ See footnote on page 32-506.

Examples of column headings for Worksheets B-1 and B and Worksheets J-1 (Part III), K-5 (Part II), CM-1 (Part III), RH-1 (Part III), and FQ-1 (Part III) (lines 1-3); statistical bases used in cost allocation on Worksheet B-1 and Worksheets J-1 (Part III), CM-1 (Part III), RH-1 (Part III), and FQ-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	1	1CAPITAL
2B10000*	2	1	1WEST
2B10000*	3	1	1WING
2B10000*	4	1	1SQUARE
2B10000*	5	1	1FEET
2B10000*	6	1	11
2K41002*	1	1	CAP REL
2K41002*	2	1	BLDGS &
2K41002*	3	1	FIXTURES
2K41002*	4	1	SQUARE
2K41002*	5	1	FEET
2K41002*	1	5	VOLUNTEER
2K41002*	2	5	SERVICES
2K41002*	3	5	COORDNTR
2K41002*	4	5	HOURS

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

TABLE 1 - RECORD SPECIFICATIONS

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).
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. Positive values are presumed; no A+@ 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.

A sample of type 3 records are below.

3A000000	21	1	36393
3A000000	21	1 1	5599
3A000000	1		147750
3A000000	1	1	67922

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

TABLE 1 - RECORD SPECIFICATIONS

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

Worksheet A-4, columns 3 and 6

Worksheet A-5, column 4

Worksheet A-6, Part B, column 1

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

	3A400001	13	0	TO SPREAD INTEREST EXPENSE
	3A400001	13	1	G
*	3A400001	13	3	1
	3A400001	13	4	221409
*	3A400001	13	6	51
	3A400001	13	7	225321
	3A400001	14	0	BETWEEN CAPITAL-RELATED COST
	3A400001	14	1	G
*	3A400001	14	3	4
	3A400001	14	4	3912
	3A400001	15	0	BUILDING & FIXTURES AND
	3A400001	16	0	ADMINISTRATIVE AND GENERAL
	3A500000	12	0	IRS PENALTY
	3A500000	12	1	B
	3A500000	12	2	-935
*	3A500000	12	4	5
	3A500000	13	1	0 MISC INCOME
	3A500000	13	1	1 A

	3A500000	13 1 2		-114525
*	3A500000	13 1 4	5	
* 3A600000		1 1	21	
	3A600000	3 1	KITCHEN	
	3A600000	4 1		3352
	3A600000	5 1		1122

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 diskette, compact disk or PC hard drive and insures the integrity of the file.

32-508

Rev. 13

05-07

FORM CMS-1728-94

3295 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 2 - WORKSHEET INDICATORS

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided for only those worksheets for 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 HHA-based components. Alternatively, it may be used as part of the worksheet, e.g., A83. For Worksheets A-4 and A-5, if there is a need for extra lines on multiple worksheets, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the page number. An exception is Worksheet C, Part II which is a two digit identifier (positions 5 and 6 of the worksheet indicator (6 and 7 of record identifier)) which corresponds to the two digit subscript of question 29 on Worksheet S-3 identifying the MSA or CBSA 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 or worksheet part.

Worksheets That Apply to the HHA Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
S, Part II	S000002	
S-2	S200000	
S-3	S300000	(a)
S-4	S410000	(b,e)
S-5	S510000	(b)
S-6	S610000	(b)
A	A000000	
A-1	A100000	
A-2	A200000	
A-3	A300000	
A-4	A400010	(c)
A-5	A500010	
A-6, Part A	A60000A	
A-6, Part B	A60000B	
A-6, Part C	A60000C	

Worksheet
A-7

Worksheet Indicator
A700000

A-8-3

A830000

(a,f)

B-1 (For use in
column headings)

B10000*

B

B000000

B-1

B100000

C, Part II

C000002

(d)

Rev. 13

32-509

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the HHA Complex (Continued)

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
C, Parts III-V	C000003	(a)
D	D000000	(a)
D-1	D100000	
F	F000000	
F-1	F100000	
F-2	F200000	
J-1, Part I	J110001	(b)
J-1, Part III	J110003	(b)
J-2	J210000	(a,b)
J-3	J310000	(a,b)
J-4	J410000	(b)
CM-1, Part I	M110001	(b)
CM-1, Part III	M110003	(b)
CM-2	M210000	(a,b)
CM-3	M310000	(a,b)
CM-4	M410000	(b)
RH-1, Part I	R110001	(b)
RH-1, Part III	R110003	(b)

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
RH-2	R210000	(a,b)
FQ-1, Part I	Q110001	(b)
FQ-1, Part III	Q110003	(b)
FQ-2	Q210000	(a,b)
RF-1	H11?000	(e)
RF-2	H21?000	(e)
RF-3	H31?000	(e)
RF-4	H41?000	(e)
RF-5	H51?000	(e)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94

TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the HHA Complex (Continued)

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
K	K010000	(b)
K-1	K110000	(b)
K-2	K210000	(b)
K-3	K310000	(b)
K-4, Part I	K410001	(b)
K-4, Part II	K410002	(b)
K-5, Part I	K510001	(b)
K-5, Part II	K510002	(b)
K-5, Part III	K510003	(b)
K-6	K610000	(b)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) Worksheets With Multiple Parts Using Identical Worksheet Indicator

Although some worksheets have multiple parts, the lines are numbered sequentially. In these instances, the same worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation, which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheets S-3 and D and Worksheets A-8-3; C, Parts III, IV and V; J-2; J-3; CM-2; FQ-2; and RH-2.

(b) Multiple Subproviders (CORFs, CMHCs, RHCs, FQHCs, Hospices)

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 9 to accommodate multiple subproviders. If there is only one subprovider of that type, the default is 1. This affects Worksheets S-4; S-5; S-6; J-1, Parts I and III; J-2; J-3; J-4; CM-1, Parts I and III; CM-2; CM-3; CM-4; RH-1, Parts I and III; RH-2; FQ-1, Parts I and III; and FQ-2; K; K-1; K-2; K-3; K-4 Parts I and II; K-5 Parts I - III; K-6.

(c) Multiple Worksheets for Reclassifications and Adjustments Before Stepdown

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-4. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.

(d) Multiple Worksheets C, Part II for Cost Limitations Based on the MSA or CBSA

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 00-29 and correspond to the two digit subscript of line 29, column 1 on Worksheet S-3 (i.e., insert the identifier 02 for line 29.02) which identifies the 4 character MSA. If services are provided in only one MSA the default is 00. Where an HHA provides services in multiple MSAs, one Worksheet C, Part II must be completed for each MSA.

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 30-59 and correspond to, but are not identical with, the two digit subscript of line 29, column 1.01 on Worksheet S-3 (i.e., insert the identifier 30 for line 29.00, 31 for line 29.01, and 32 for line 29.02) which identifies the 5 character CBSA. If services are provided in only one CBSA the default is 30. Where an HHA provides services in multiple CBSAs, one Worksheet C, Part II must be completed for each CBSA. (The actual effective date of use for CBSAs is episodes concluding on or after January 1, 2006.)

(e) Multiple Health Clinic Providers (RHCs, FQHCs)

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 9 to accommodate multiple subproviders. If there is only one health clinic provider of that type, the default is 1. This affects Worksheets RF-1, RF-2, RF-3, RF-4 and RF-5. The fourth character of the worksheet indicator (position 5 of the record) indicates the health clinic provider. F indicates Federally Qualified Health Center, and R indicates Rural Health Clinic.

(f) Multiple Worksheets A-8-3

This worksheet is used for physical, occupational, or speech pathology therapy services furnished by outside suppliers. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of P for physical therapy, O for occupational therapy, and S for speech pathology therapy services. Additionally, the fifth digit of the worksheet indicator (position 6 of the record) for physical therapy services furnished before April 10, 1998 is indicated by a numeric character of 0. Physical therapy services furnished on or after April 10, 1998 are indicated by a numeric character of 1 in this position.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

This table identifies those data elements necessary to calculate a home health agency cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 6) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the home health agency 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.

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" (with a space preceding the 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 should be in sequence and consecutively numbered beginning with subscripted line number 01. Automated systems should reorder these numbers where providers skip or delete a line 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 reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
 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 XVIII, Part A	1	1	9	-9
Title XVIII, Part B	1-3	2	9	-9
Title XVIII, Part B	3.50-3.58	2	9	-9
Title XVIII, Part B	3.60-3.68	2	9	-9
In total	4	1-2	9	-9

WORKSHEET S-2

For the home health agency only:

Street	1	1	36	X
P.O. Box	1	2	9	X
City	1.01	1	36	X
State	1.01	2	2	X
Zip Code	1.01	3	10	X

For the HHA and HHA-based components:

Component name	2-6	1	36	X
Provider number (xxxxxxx)	2-6	2	6	X
Date certified (MM/DD/YYYY)	2-6	3	10	X
Cost reporting period beginning date (MM/DD/YYYY)	7	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	7	2	10	X
Type of control (See Table 3B.)	8	1	2	9
If this is a low or no Medicare utilization cost report, enter "L" for low or "N" for no Medicare utilization. (L/N)	9	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
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-2 (Continued)				
Enter the amount of depreciation reported:				
Straight Line	10	1	9	9
Declining Balance	11	1	9	9
Sum of the Years= Digits	12	1	9	9
Were there any disposals of capital assets during the period? (Y/N)	14	1	1	X
Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	15	1	1	X
Was accelerated depreciation claimed on assets acquired on or after August 1, 1970? (Y/N)	16	1	1	X
If depreciation is funded, enter the balance at end of period.	17	1	9	9
Did the provider cease to participate in the Medicare program at the end of this cost reporting period? (Y/N)	18	1	1	X
Was there substantial decrease in health insurance proportion of allowable costs from prior periods? (Y/N)	19	1	1	X
Does the provider qualify as a small HHA? (Y/N)	20	1	1	X

Enter the amount of depreciation reported:

Straight Line	10	1	9	9
Declining Balance	11	1	9	9
Sum of the Years= Digits	12	1	9	9
Does the HHA qualify as a nominal charge provider? (Y/N)	21	1	1	X
Does the home health agency contract with outside suppliers for: physical therapy services? (Y/N)	22	1	1	X
occupational therapy services? (Y/N)	22.01	1	1	X
speech therapy services? (Y/N)	22.02	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94
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-2 (Continued)				
If this facility contains a non-public provider that qualifies for an exemption from the lower of costs or charges, enter "Y" for each component and type of service that qualifies, otherwise enter "N":				
Home Health Agency	23	1, 2	1	X
CORF	24	2	1	X
CMHC	25	2	1	X
If the HHA componentized or fragmented its administrative and general service costs, enter "1" or "2" to indicate the method used.	26	1	1	9
List amounts of malpractice premiums and paid losses:				
Premiums:	27.01	1	9	9
Paid losses:	27.02	1	9	9
Self insurance	27.03	1	9	9
Are malpractice premiums and paid losses reported in other than the administrative and general cost center? (Y/N)	28	1	1	X
If you are part of a chain organization indicate "Y" for yes or "N" for no.	29	1	1	X
If you indicated "yes", enter the				
Name	29.01	1	36	X
Chain provider number	29.01	2	6	X
FI/Contractor number	29.01	3	10	X
Street	29.02	1	36	X
P.O. Box	29.02	2	9	X
<i>FI/MAC name</i>	<i>29.02</i>	<i>3</i>	<i>36</i>	<i>X</i>
City	29.03	1	36	X
State	29.03	2	2	X
Zip code of the organization	29.03	3	10	X

WORKSHEET S-3

Part I:

County	1	0	36	X
--------	---	---	----	---

Number of HHA visits by discipline:

Title XVIII	1-6, 8	1	9	9
Other Than Title XVIII	1-8	3	9	9
Visits by discipline	1-7	5	9	9
Total visits	8	5	9	9

Patient count by discipline:

Title XVIII	1-6	2	9	9
Rev. 14				32-515

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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-3 (Continued)				
Other Than Title XVIII	1-7	4	9	9
In Total	1-7	6	9	9
Home health aide hours:				
Title XVIII	9	1	9	9
Other Than Title XVIII	9	3	9	9
Total	9	5	9	9
Unduplicated census count:				
Title XVIII	10-10.02	2	9	9(6).99
Other Than Title XVIII	10-10.02	4	9	9(6).99
In Total	10-10.02	6	9	9(6).99
<u>Part II:</u>				
Number of hours in normal work week	11	0	6	9(3).99
Text as needed for blank lines	26, 27	0	36	X
Number of full-time equivalent employees				
Staff	11-27	1	6	9(3).99
Contract	11-27	2	6	9(3).99
<u>Part III:</u>				

Total number of MSAs and CBSAs where services were provided	28	1-1.01	2	9
Four digit MSA code for each MSA where services were provided	29	1	4	X
Five digit CBSA code for each CBSA where services were provided	29	1.01	5	X

Part IV:

Covered Home Health Visits by Discipline for each Payment Category	30, 32, 34, 36, 38, 40	1-6	9	9
Home Health Charges by Discipline for each Payment Category	31, 33, 35, 37, 39, 41	1-6	9	9
Total Visits	42	1-6	9	9
Other Charges	43	1-6	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

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-3 (Continued)				
Total Charges	44	1-6	9	9
Total Number of Episodes	45	1, 3-6	9	9
Total Number of Outlier Episodes	46	2, 4-6	9	9
Total Non-Routine Medical Supply Charges for each Payment Category	47	1-6	9	9
Total Home Health Visits by Discipline for each Payment Category	30, 32, 34, 36, 38, 40	7	9	9
Total Medical Supply Charges for each Payment Category	31, 33, 35, 37, 39, 41	7	9	9
Total Visits	42	7	9	9
Other Charges	43	7	9	9
Total Charges	44	7	9	9
Total Number of Episodes	45	7	9	9
Total Number of Outlier Episodes	46	7	9	9
Total Medical Supply Charges	47	7	9	9
WORKSHEET A				
Direct salaries by department	3-28	1	9	-9

Total direct salaries	29	1	9	9
Employee benefits by department	3-28	2	9	-9
Total employee benefits	29	2	9	9
Transportation costs by department	1-28	3	9	-9
Total transportation costs	29	3	9	9
Contracted/purchased services by department	3-28	4	9	-9
Total contracted/purchased services	29	4	9	9
Other direct costs by department	1-28	5	9	-9
Total other direct costs	29	5	9	9

Rev. 13

32-516.1

04-97

FORM HCFA 1728-94

3295 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
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 (Continued)

Net expenses for allocation by department	1-28	10	9	-9
Total expenses for allocation	29	10	9	9

WORKSHEET A-1

Salaries and wages by position	3-12,15-28	1-2, 4-7	9	-9
All other salaries and wages	3-28	8	9	-9
Total salaries and wages	29	1-2, 4-8	9	9

WORKSHEET A-2

Cost of payroll related employee benefits by position	3-11,15-28	1-2, 4-7	9	-9
All other payroll related employee benefits	3-28	8	9	-9
Total payroll related employee benefits	29	1-2, 4-8	9	9

WORKSHEET A-3

Cost of contracted/purchased HHA services by position	3-11,15-28	1-7	9	-9
All other contracted/purchased HHA services	3-28	8	9	-9
Total contracted/purchased HHA services	29	1-8	9	9

WORKSHEET A-4

For each expense reclassification:

Explanation	1-29	0	36	X
Reclassification identification code	1-29	1	2	X

Rev. 5

32-517

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
 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-4 (Continued)				
Increases:				
Worksheet A line number	1-29	3	5	X
Reclassification amount	1-29	4	9	9
Decreases:				
Worksheet A line number	1-29	6	5	X
Reclassification amount	1-29	7	9	9
WORKSHEET A-5				
Description of adjustment	13-20	0	36	X
Basis (A or B)	13-20	1	1	X
Amount	1-4,6-9,11-20	2	9	-9
Worksheet A line number	1-4,6-9,11-20	4	5	X
WORKSHEET A-6				

Part A - Are there any related organization costs included on Worksheet A? (Y/N) 1 1 1 X

Part B - For costs incurred and adjustments required as a result of transactions with related organization(s):

Worksheet A line number	1-3	1	5	X
Expense item(s)	1-3	3	36	X
Amount included in Worksheet A	1-3	4	9	-9
Amount allowable in reimbursable cost	1-3	5	9	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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-6 (Continued)				
<u>Part C</u> - For each related organization:				
Type of interrelationship (A through G)	1-5	1	1	X
If type is G, specify description of relationship	1-5	0	36	X
Name of related individual or organization	1-5	2	36	X
Address of related individual or organization	1-5	3	36	X
Percent owned by provider	1-5	4	6	9(3).99
Percent ownership of provider	1-5	5	6	9(3).99
Type of business	1-5	6	15	X

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

WORKSHEETS B and B-1 AND WORKSHEETS J-1, CM-1, RH-1, and FQ-1, PART III; and
K-5, Part II HEADINGS

Column heading (cost center name)	1-3 +	1-5	10	X
Statistical basis	4, 5 +	1-5	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.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u> WORKSHEET B	<u>COLUMN(S)</u>	<u>FIELD</u>	
			<u>SIZE</u>	<u>USAGE</u>
Adjustment for A&G costs applicable to contracted services	6-28 ▲	0	9	-9
Costs after cost finding by department	6-28	6	9	-9
Total costs after cost finding	29 WORKSHEET B-1	6	9	9
All cost allocation statistics	1-28	1-5 *	9	9
Reconciliation	5-28	5A	9	-9
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	1-5	1	X

* 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 (-1) placed in the accumulated cost column. Providers 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 column simultaneously. 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 5 is fragmented, line 5 must be deleted and subscripts of line 5 must be used.

▲ For each cost center with associated A&G service costs applicable to contracted services (see §3214), the amount entered in column 0 reduces the net expenses for allocation dollar for dollar. **After** all general service costs have been allocated on Worksheet B and column 6 totaled, but before any amounts are transferred to from Worksheet B to Worksheet C, add back the contracted A&G service cost adjustment amount to the corresponding cost center.

WORKSHEET C

Parts I and II:

Medicare visits – Parts A and B	1-6 (and	5-6	9	9
---------------------------------	----------	-----	---	---

	subscripts)			
Medicare cost limits by discipline	8-13	4	6	9(3).99
<u>Parts III, IV, and V:</u>				
Total charges for medical supplies and drugs	15, 15.01, 16, 16.01	3	9	9
Charges for medical supplies – Medicare Parts A and B	15, 15.01	5-7	9	9
Charges for drugs – Medicare Part B	16, 16.01, 16.20	6, 6.01, 7	9	9
Medicare unduplicated census count for each MSA	23-23.24	1	9	9(6).99
Medicare total unduplicated census count 32-520	24	1	9	9(6).99 Rev. 13

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
 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 (Continued)				
Per beneficiary annual cost limit for each MSA	23-23.24	2	9	9(6).99
Medicare visits for services rendered before 1/1/98	25-27	3	9	9
Medicare visits for services rendered 1/1/98 to 12/31/98	25-27	5	9	9
Medicare visits for services rendered 1/1/99 to 9/30/00	25-27	5.01	9	9
Medicare visits for services rendered on or after 10/1/00	25-27	5.02	9	9
WORKSHEET D				
<u>Part I:</u>				
Charges for Title XVIII - Part A and B services (Pre 10/1/2000 services)	4	1-3	9	9
Charges for Title XVIII - Part A and B services (Post 9/30/2000 services)	4.01	1-3	9	9
Amount collected from patients	5	1-3	9	9
Amounts collectible from patients	6	1-3	9	9
Primary payer amounts	11	1-3	9	9
<u>Part II:</u>				
Total PPS Payments – Part A	12.01-12.14	1,2	9	9
Part B deductibles billed to Medicare patients	13	2	9	9
Coinsurance billed to Medicare	17	2	9	9

Patients					
	Reimbursable bad debts	19	1,2	9	9
	Total costs	21	1,2	9	9
	Amounts applicable to prior periods	22	1,2	9	-9
	Recovery of excess depreciation	23	1,2	9	9
	Unrefunded excess charges to Beneficiaries	24	1,2	9	9
(specify)	Text as needed for blank line	25.5	0	36	X
	Other adjustments (see instructions)	25.5	1,2	9	-9
	Sequestration adjustment (see Instructions)	26	1,2	9	9
	Protested amounts	30	1,2	9	9
Rev. 10					32-521

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
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 D-1				
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 F				
For all home health agencies:				
Balance sheet account balances	1-10, 12-26, 28-31, 33-41, 43-48, 51, 59	1	9	-9
For home health agencies using fund accounting:				
Specific purpose fund account Balances	1-10, 12-26, 28-31, 33-41, 43-48, 52, 59	2	9	-9
Endowment fund account balances	1-10, 12-26, 28-31, 33-41, 43-48, 53-55, 59	3	9	-9
Plant fund account balances	1-10, 12-26, 28-31, 33-41, 43-48, 56, 57,	4	9	-9

Text as needed for blank lines	9, 26, 31, 41, 48	0	36	X
--------------------------------	----------------------	---	----	---

WORKSHEET F-1

Total patient revenues	1	1	9	9
Contractual allowances and discounts on patients' accounts	2	1	9	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
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 F-1 (Continued)				
Increases to operating expenses reported on Worksheet A	5-10	1	9	9
Decreases to operating expenses reported on Worksheet A	11-16	1	9	9
Other income	19-31	1	9	9
Net income	33	2	9	-9
Text as needed for blank lines	5-16, 27-31	0	36	X

WORKSHEET F-2

For home health agencies using fund accounting:

Beginning fund balances	1	2,4,6,8	9	-9
Additions to beginning fund balances	4-8	1,3,5,7	9	9
Reductions to beginning fund balances	11-15	1,3,5,7	9	9
Text as needed for blank lines	4-8, 11-15	0	36	X

WORKSHEET A-8-3 *

Total number of weeks during which outside suppliers (excluding aides) worked	1	1	9	9
Number of unduplicated visits - supervisors or therapists	3	1	9	9
Number of unduplicated visits - therapy assistants	4	1	9	9
Standard travel expense rate *	5	1	5	99.99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
 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)				
Optional travel expense rate per mile *	6	1	3	.99
Total hours worked	7	1-4	10	9(7).99
AHSEA by discipline *	8	1-4	5	99.99
Number of travel hours (HHA only)	10	1-3	9	9
Number of miles driven (HHA only)	11	1-3	9	9
Travel allowance and expense - include only one	29, 30, or 31	1	9	9
Overtime hours worked during period	32	1-3	10	9(7).99
Number of hours in provider's standard work year	36	4	7	9(4).99
Equipment cost	45	1	9	9
Supplies	46	1	9	9
Total cost of outside supplier services	48	1	9	9

WORKSHEET S-6

Number of CORF treatments by discipline:

Title XVIII	1-7	1	9	9
Other	1-8	3	9	9
Patient count by discipline:				
Title XVIII	1-7	2	9	9
Other	1-8	4	9	9
Number of hours in normal work week	10	0	6	9(3).99
Text as needed for blank lines	27, 28	0	36	X

* For physical therapy services rendered prior to April 10, 1998, the usage for lines 5 and 8 are 99.999 and for line 6 is .999. Although lines 9, 33, and 37 are not required in the ECR file, amounts on these lines in all columns as applicable, must be displayed and rounded to 3 decimal places on the hard copy cost report.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
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-6 (Continued)				
Number of full time equivalent employees on the payroll	10-28	1	6	9(3).99
Number of full time equivalent contract personnel	10-28	2	6	9(3).99

WORKSHEET J-1

Part I:

Net expenses for cost allocation	1-15	0	9	9
Total allocation	15	1-5	9	9

Part III:

Reconciliation	1-14	5A	9	-9
Cost allocation statistics	1-14	1-5	9	9

WORKSHEET J-2

Part I:

CORF charges

In total	2-8,10-11,14	2	9	9
Title XVIII	2-8,10-11,14	4	9	9
Charges for services rendered on or after 1/1/1998	2-8, 10, 11,14	6	9	9

Part II:

HHA charges for CORF services

In total	16-21	2	9	9
Title XVIII	16-21	4	9	9
Charges for services rendered on or after 1/1/1998	16-21	6	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94
 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 J-3				
<u>Part I:</u>				
Primary payment amounts	2	1	9	9
Total CORF charges	4	1	9	9
Amount collected from patients	5	1	9	9
Amount collectible from patients	6	1	9	9
<u>Part II:</u>				
Part B deductibles billed	10	1	9	9
Coinsurance billed	13	1	9	9
Reimbursable bad debts	15	1	9	9
Amount applicable to prior periods resulting from depreciable asset disposal	17	1	9	9
Recovery of excess depreciation	18	1	9	9
Text as needed for blank line	19	0	36	X
Other adjustments	19	1	9	-9
Sequestration adjustment	21	1	9	9
Protested amounts	25	1	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 adjustment (MM/DD/YYYY)	lump sum	3.01-3.98	1	10	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

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 J-4 (Continued)				
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

WORKSHEET CM-1

Part I:

Net expenses for cost allocation	1-12	0	9	9
Total allocation	12	1-4, 5	9	9

Part III:

Reconciliation	1-11	5A	9	-9
Cost allocation statistics	1-11	1-4, 5	9	9

WORKSHEET CM-2

Part I:

CMHC charges

In total	2-11	2	9	9
Total Title XVIII charges	2-11	3.01	9	9
Post 7/31/2000 Title XVIII charges	2-11	4	9	9

Part II:

HHA charges for CMHC services

In total	13-15	2	9	9
Total Title XVIII charges	13-15	3.01	9	9
Post 7/31/2000 Title XVIII charges	13-15	4	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

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 CM-3				
<u>Part I:</u>				
CMHC PPS payments including outlier payments	1.01	1 & 1.01	9	9
CMHC specific payment to cost ratio	1.02	1 & 1.01	5	9.9(3)
CMHC transitional corridor payment	1.05	1 & 1.01	9	9
Total charges for CMHC services	2	1	9	9
Amount collected from patients	3	1	9	9
Amount collectible from patients	4	1	9	9
Primary payment amounts	9	1 & 1.01	9	9
<u>Part II:</u>				
Part B deductibles billed	11	1 & 1.01	9	9
Coinsurance billed	15	1 & 1.01	9	9
Reimbursable bad debts	17	1 & 1.01	9	9
Amount applicable to prior periods resulting from depreciable asset disposal	19	1	9	9
Recovery of excess depreciation	20	1	9	9

Text as needed for blank line	21	0	36	X
Other adjustments	21	1	9	-9
Sequestration adjustment	23	1	9	9
Protested amounts	27	1	9	-9

WORKSHEET CM-4

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
 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 CM-4 (Continued)				
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

WORKSHEET RH-1

Part I:

Net expenses for cost allocation	1-8, 10, 11	0	9	9
Total allocation	11	1-5	9	9

Part III:

Reconciliation	1-8, 10	5A	9	-9
Cost allocation statistics	1-8, 10	1-5	9	9

WORKSHEET RH-2

Part I:

RHC charges

In total	2-8, 10	2	9	9
Title XVIII	2-8, 10	4	9	9

Part II:

HHA charges for RHC services

In total	12-15	2	9	9
Title XVIII	12-15	4	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
 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 FQ-1				
<u>Part I:</u>				
Net expenses for cost allocation	1-9, 11, 12	0	9	9
Total allocation	12	1-5	9	9
<u>Part III:</u>				
Reconciliation	1-9, 11	5A	9	-9
Cost allocation statistics	1-9, 11	1-5	9	9
WORKSHEET FQ-2				
<u>Part I:</u>				
FQHC charges				
In total	2-9, 11	2	9	9
Title XVIII	2-9, 11	4	9	9
<u>Part II:</u>				
HHA charges for FQHC services				
In total	13-16	2	9	9
Title XVIII	13-16	4	9	9

WORKSHEET S-4

RHC/FQHC identification:

Street	1	1	36	X
City	1.01	1	36	X
State	1.01	2	2	X
Zip code	1.01	3	10	X
County	1.01	4	36	X
Designation (for FQHCs only) - R for rural or U for urban	2	1	1	X
Source of Federal Funds:				
Amount of Federal Funds	3-8	1	11	9
Award Date (MM/DD/YYYY)	3-8	2	10	X
Other specify: 32-530	8	0	36	X Rev. 7

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94
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</u> <u>SIZE</u>	<u>USAGE</u>
WORKSHEET S-4 (Continued)				
Physician(s) furnishing services at the clinic or under arrangement				
Physician name	9	1	36	X
Billing number	9	2	36	X
Supervision (see instructions)				
Supervisory physician name	10	1	36	X
Number of hours of supervision during period	10	2	11	9(8).99
Does this facility operate as other than an RHC or FQHC? (Y/N)	11	1	1	X
If yes, indicate number of other operations.	11	2	2	9
Facility hours of operation *:				
Clinic hours from/to:	12	1-14	4	9
Other facility type:	12.01-12.10	0	36	X
Other facility hours from/to:	12.01-12.10	1-14	4	9
Is this clinic exempt from the productivity standard? (Y/N)	13	1	1	X
Is this a consolidated cost report? (Y/N)	14	1	1	X
If yes, indicate the number of providers included in this	14	2	2	9

report.

List all provider names:	15	1	36	X
List all provider numbers:	15	2	6	X
Is the provider claiming allowable GME costs? (Y/N)	16	1	1	X
If yes, enter the number of Medicare visits.	16	2	5	9

* List hours of operation based on a 24 hour clock. For example, 8:30am is 0830 and 12 midnight is 2400

WORKSHEET RF-1

Provider based cost	1-9, 11-13, 15-20, 23-27, & 29-30	1-5, 7, 9, & 10	9	-9
---------------------	-----------------------------------	-----------------	---	----

Rev. 12

32-530.1

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94

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 RF-2				
Number of FTE Personnel	1-3 & 5-7		1 6	9(3).99
Total Visits	1-3, 5-7 & 9		2 9	9
Productivity standard *	1-3		3 9	9
Greater of columns 2 or 4	4		5 9	9
GME overhead	15		1 9	9
Parent provider overhead allocated to facility (see instructions)	17		1 9	9
* Use the standard visits per the instructions as the default. Those standards may change if an approved exception is granted. (See Worksheet S-4 for response to approved exception to the standard productivity visits.)				
WORKSHEET RF-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	9	9
Medicare covered visits for mental health services (from your intermediary)	12	1, 2 & 3	9	9
Primary payer amounts	15.5		1 9	9

Beneficiary deductible (from your intermediary)	17	1	9	9
Reimbursable bad debts	22	1	9	9
Text as needed for blank line	23	0	36	X
Other adjustments	23	1	9	-9
Interim payments	25	1	9	9
Protested amounts	27	1	9	9

WORKSHEET RF-4

Ratio of pneumococcal and vaccine staff time to total health care staff time	2	1 & 2	8	9.9(6)
Medical supplies cost-pneumococcal and influenza vaccine (from your records)	4	1 & 2	9	9

32-530.2

Rev. 12

01-10

FORM CMS-1728-94

3295 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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 RF-4 (Continued)				
Total number of pneumococcal and influenza vaccine injections (from your records)	11	1,2	9	9
Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	13	1,2	9	9

WORKSHEET RF-5

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
WORKSHEET S-5				
Continuous Home Care Days	1	1-4	9	9
Routine Home Care Days	2	1-4	9	9
Inpatient Respite Care Days	3	1-4	9	9
General Inpatient Care Days	4	1-4	9	9
Total Hospice Days	5	1-4	9	9
Number of patients Receiving Hospice Care	6	1-4	9	9
Total number of unduplicated continuous care hours billable to Medicare	7	1 & 2	9	9(4).99
Average length of stay	8	1-4	6	9(3).99
Unduplicated Census Count	9	1-4	9	9
WORKSHEET K				
Transportation	1-33	3	11	9
Other Cost	1-33	5	11	9
Reclassification	1-33	7	11	9
Adjustment	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
-----------	------	---	----	---

Rev. 14

32-530.3

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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

WORKSHEET K-4, PARTS I & II COLUMN HEADINGS

Column heading (cost center name)	1-3 +	1-5, 6	10	X
Statistical basis	4, 5 +	1-5, 6	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 K-4, PARTS I & II

Part I:

Cost allocation	7-33	7	11	-9
Total	34	1-5	11	9

Part II:

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

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

WORKSHEET K-5 PARTS I, II and III

Part I:

Total cost after cost finding	2-28	8	11	9
Total cost	29	0-4 & 5	11	9

Part II:

All cost allocation statistics	1-28	1-4, 5*	11	9
Centers - Statistical Basis Reconciliation	1-28	5A	11	-9

- See note to Worksheet B-1 for treatment of administrative and general accumulated cost column. Do not include X on line zero [0] of the accumulated cost column since this is a replica of Worksheet B-1.

Part III:

Total HHA charges	1-6	3	11	9
Total hospice charges	1-6	5	11	9
Total hospice shared ancillary costs	1-6	6	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part I
Worksheet A-8-3, Part II
Worksheet J-1, Part II
Worksheet J-2, Part III
Worksheet CM-1, Part II
Worksheet CM-2, Part III
Worksheet RH-1, Part II
Worksheet RH-2, Part III
Worksheet FQ-1, Part II
Worksheet FQ-2, Part III
Worksheet K-6

TABLE 3B - TABLES TO WORKSHEET S-2

Type of Control

- 1 = Voluntary Nonprofit, Church
- 2 = Voluntary Nonprofit, Other
- 3 = Proprietary, Sole Proprietor
- 4 = Proprietary, Partnership
- 5 = Proprietary, Corporation
- 6 = Private Nonprofit
- 7 = Governmental & Private Combination
- 8 = Governmental, Federal
- 9 = Governmental, State
- 10 = Governmental, City
- 11 = Governmental, City-County
- 12 = Governmental, County

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

<u>Worksheet</u>	<u>Lines</u>
S, Part II	1, 4
S-2	1, 2, 7-23, 26-28
S-3	1-26, 28, 30-47
S-4	1-7, 11, 13, 14
A, A-1, A-2, A-3	6-11 (12-13, 13.20)*, 29
B, B-1	6-11 (12-13, 13.20)*, 29
C	1-14 (15-16, 16.20)*, 17-22, 24-28
A-4	All
A-5	1-12, 21

* Additionally, lines surrounded by parentheses may not be subscribed beyond those preprinted for reporting periods which overlap October 1, 2000, July 1, 2006, or cost reporting periods beginning on or after July 1, 2006.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

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

<u>Worksheet</u>	<u>Lines</u>
A-6, Part A	All
A-6, Part B	1-2, 4
A-6, Part C	1-4
A-7	All
D	All (except line 25.5)
D-1	1, 2, 3.01-3.04, 3.50-3.53, 4
F	All (except lines 9, 26, 31, 41, and 48)
F-1	All (except lines 10, 16, and 31)
F-2	All (except lines 8 and 15)
A-8-3	All
S-6	1-27
J-1, J-2	All
J-3	All (except line 19)
J-4	1, 2, 3.01-3.04, 3.50-3.53
CM-1, CM-2	All
CM-3	All (except line 21)

CM-4	1, 2, 3.01-3.04, 3.50-3.53
RH-1, RH-2	All
FQ-1, FQ-2	All
RF-1, RF-2	All
RF-3	All (except line 23)
RF-4	All
RF-5	1, 2, 3.01-3.04, 3.50-3.53

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA-1728-94

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

<u>Worksheet</u>	<u>Lines</u>
S-5	All
K, K-1, K-2, K-3	All
K-4, Part I	All
K-4, Part II	All
K-5, Part I	All
K-5, Part II	All
K-5, Part III	All (except line 5 and (6*))
K-6	All

* See footnote on page 32-531.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94

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. Using codes to standardize meanings makes practical data analysis possible. The method to accomplish this must be rigidly controlled to assure accuracy.

For any added cost center names (the preprinted cost center labels must be precoded), 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, will then be 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 AOther . . ."
- For the nonstandard "Other . . .", prompt the preparers 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 32-535 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

Coding of Cost Center Labels

Cost center coding standardized the meaning of cost center labels used by health care providers on the Medicare cost reporting forms. The use of this coding methodology allows providers to continue to use their labels for cost centers that have meaning within the individual institution.

The four digit codes that are required to 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 HCFA approved cost report software.

Additional cost center descriptions have been identified. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found. Refer to Worksheet A, line 23.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM HCFA 1728-94

TABLE 5 - COST CENTER CODING

Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The "use" column on that table indicates the number of times that a given code can be used on one cost report. You are required to compare your added label to the descriptions shown on the standard and nonstandard tables for purposes of selecting a code. Most HCFA 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.

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 HCFA'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 15 through 23 may only contain cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding.

Administrative and General Cost Centers

A&G can either be shown as one cost center with a code of 0500 or fragmented by one of two distinct methods. If A&G is fragmented, do not use line 5 or cost center code 0500. Elect one of the following options to allocate fragmented A&G service costs, but do not use both.

Option 1: Fragment the A&G service cost center into HHA shared costs, HHA 100% reimbursable costs, and HHA 100% nonreimbursable costs, in this order only:

<u>Cost Center Description</u>	<u>Line Numbers</u>	<u>Cost Center Codes</u>
A&G Shared costs	5.01	0523
A&G Reimbursable costs	5.02	0521
A&G Nonreimbursable costs	5.03	0522

Option 2: Standard A&G service cost center fragmentation:

<u>Line Number</u>	<u>Cost Center Codes</u>
5.01 - 5.19	0501 - 0519

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

TABLE 5 - COST CENTER CODING

Home Health Disciplines

Cost centers appearing on Worksheet A, lines 6-11, may not be subscribed beyond those that are preprinted. (See CMS Pub. 15-I, §2313.2C.) Expansion of the home health discipline cost centers is not allowed.

STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Capital Related - Buildings and Fixtures	0100	(20)
Capital Related - Movable Equipment	0200	(20)
Plant Operation and Maintenance	0300	(20)
Transportation	0400	(10)
Administrative and General	0500	(20)
HHA REIMBURSABLE SERVICES		
Skilled Nursing Care	0600	(01)
Physical Therapy	0700	(01)
Occupational Therapy	0800	(01)
Speech Pathology	0900	(01)
Medical Social Services	1000	(01)
Home Health Aide	1100	(01)

	<u>CODE</u>	<u>USE</u>
Supplies	1200	(10)
Drugs	1300	(10)
DME	1400	(10)

HHA NONREIMBURSABLE SERVICES

Home Dialysis Aide Services	1500	(10)
Respiratory Therapy	1600	(10)
Private Duty Nursing	1700	(10)
Clinic	1800	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1728-94

TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
HHA NONREIMBURSABLE SERVICES (Continued)		
Health Promotion Activities	1900	(10)
Day Care Program	2000	(10)
Home Delivered Meals Program	2100	(10)
Homemaker Service	2200	(10)
SPECIAL PURPOSE COST CENTER		
CORF	2400	(09)
Hospice	2500	(09)
CMHC	2600	(09)
RHC	2700	(09)
FQHC	2800	(09)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

GENERAL SERVICE COST CENTERS

Administrative and General - Shared	0523	(01)
Administrative and General 100% Reimbursable	0521	(01)

Administrative and General 100% Nonreimbursable	0522	(01)
---	------	------

HHA REIMBURSABLE SERVICES

Cost of Administering Vaccines	1320	(01)
--------------------------------	------	------

HHA NONREIMBURSABLE SERVICES

Other Nonreimbursable	2300	(20)
-----------------------	------	------

Other Nonreimbursable - Tele-Medicine	2320	(01)
---------------------------------------	------	------

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

Medicare cost reports submitted electronically must be subjected to various edits, which are divided into two categories: Level I and level II 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 home health agencies 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 home health agency 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 containing a level I edit will be rejected by your fiscal intermediary without exception.

Level I edits (1000 series reject codes) test that the file conforms to processing specifications, identifying error conditions that would 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 that may have exceptions and should not automatically cause a cost report rejection. 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 home health agencies from generating the print image (PI), a hard copy substitute cost report and electronic cost report file where level I edits exist. Ample warnings should be given to the provider where level II edit conditions are violated. Vendors shall also develop their programs to apply both level I and II edits to ALL data (calculated, input and transfers) contained in the cost report, not just data exported to the ECR file.

NOTE: Dates in brackets [] at the end of an edit indicate the effective date of that edit for cost reporting periods ending on or after that date. Dates followed by a "b" are for cost reporting periods beginning on or after the specified date. Dates followed by an "s" are for services rendered on or after the specified date unless otherwise noted. [10/31/2000]

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 (HCRIS #2005), or 4 (encryption code only). [3/31/1997]
1005	No record may exceed 60 characters (HCRIS #2325). [3/31/1997]

<u>Reject Code</u>	<u>Condition</u>
1010	All alpha characters must be in upper case (HCRIS #2020). This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [3/31/1997]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence (HCRIS #2180). [3/31/1997]
1020	The home health agency provider number (record #1, positions 17-22) must be valid and numeric (HCRIS #2025). [3/31/1997]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate (HCRIS #2040). [9/30/1998]
1030	The fiscal year beginning date (record #1, positions 23-29) must be less than or equal to the fiscal year ending date (record #1, positions 30-36) (HCRIS #2045). [9/30/1998]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1031	The standard and nonstandard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [1/31/2007]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel-Bldg & Fixt	1	0100-0119
Cap Rel-Mvble Equip	2	0200-0219
Plant Operation and Maintenance	3	0300-0319
Transportation	4	0400-0409
Skilled Nursing Care	6	0600
Physical Therapy	7	0700
Occupational Therapy	8	0800
Speech Pathology	9	0900
Medical Social Services	10	1000
Home Health Aide	11	1100
Supplies	12	1200-1209
Drugs	13	1300-1309*
Drugs	13.20	1320
DME	14	1400-1409
Home Dialysis Aide Services	15	1500-1509
Respiratory Therapy	16	1600-1609

	<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Private Duty Nursing		17	1700-1709
Clinic		18	1800-1809
Health Promotion Activities		19	1900-1909
Day Care Program		20	2000-2009
Home Delivered Meals Program		21	2100-2109
Homemaker Service		22	2200-2209
CORF		24	2400-2408
Hospice		25	2500-2508
CMHC		26	2600-2608
RHC		27	2700-2708
FQHC		28	2800-2808

32-538

Rev. 13

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1035	The vendor code (record #1, positions 38-40) must be a valid code (HCRIS #2050). [3/31/1997]
1040	All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY) (HCRIS #2100). [1/31/2007]
1050	The type 1 record #1 must be correct and the first record in the file. [3/31/1997]
1055	All record identifiers (positions 1-20) must be unique (HCRIS #2000). [3/31/1997]
1060	Only a Y or N is valid for fields which require a Yes/No response (HCRIS #2015). [3/31/1997]
1065	Variable column (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [3/31/1997]
1070	All line, subline, column, and subcolumn numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except for any cost center with accumulated cost as its statistic, which 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. [3/31/1997]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [3/31/1997]
1080	For every line used on Worksheets A, B, and C, there must be a corresponding type 2 record. [3/31/1997]
1090	Fields requiring numeric data (charges, visits, costs, FTEs, etc.) may not contain any alpha character (HCRIS #2125). [3/31/1997]
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. [3/31/1997]
1005S	The cost report ending date (Worksheet S-2, column 2, line 7) must be on or after September 30, 1996. [9/30/1996]
1010S	All provider and component numbers displayed on Worksheet S-2, column 2, lines 2-6, must contain six (6) alphanumeric characters. [3/31/1997]
1015S	The cost report period beginning date (Worksheet S-2, column 1, line 7) must precede the cost report ending date (Worksheet S-2, column 2, line 7). [3/31/1997]

- 1020S The home health agency name, provider number, and certification date (Worksheet S-2, line 2, columns 1, 2, and 3, respectively) must be present and valid. [3/31/1997]
- 1030S For each provider name reported (Worksheet S-2, column 1, lines 2-6), there must be corresponding entries made on Worksheet S-2, lines 2-6, for the provider number (column 2) and the certification date (column 3). If there is no component name entered in column 1, then columns 2 and 3 for that line must also be blank. [3/31/1997]
- 1035S On Worksheet S-2, there must be a response in every file in column 1, lines 8, 14-16, 18-23, and in column 2 for line 23. If the HHA does not contain a CORF or CMHC, then no response is required in the file in column 2, line 24 (CORF) or column 2, line 25 (CMHC), respectively. [9/30/1998]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1040S	On Worksheet S-2, if the response to column 1, line 29 is "Y", then there must be a response on line 29.01, column 1; line 29.02, column 1 or 2; line 29.03, columns 1, 2 and 3 and conversely, if the response to column 1, line 29 is "N", then there must be no response on line 29.01, column 1; line 29.02, column 1 or 2; line 29.03, columns 1, 2 and 3. [1/31/2007]
1075S	All amounts reported on Worksheet S-3, Part I must not be less than zero. [3/31/1997]
1080S	Total visits on Worksheet S-3, Part I, column 5, line 8 must be greater than or equal to the unduplicated census count on Worksheet S-3, Part I, sum of columns 2 and 4, line 10. [FYs ending through 9/30/2000]
1081S	Total visits on Worksheet S-3, Part I, column 5, line 8 must be greater than or equal to the unduplicated census count on Worksheet S-3, Part I, column 6, line 10. [10/1/2000s]
1085S	If Worksheet S-3, Part III, column 1, line 29 has data then it must be a four character alpha numeric, or if column 1.01, line 29 has data then it must be a five character alpha numeric. [1/1/2006s]
1090S	The following three items must be equal: Worksheet S-3, Part III, line 28, sum of columns 1 and 1.01 (number of MSAs/CBSAs); the number of worksheets C, part II; and Worksheet S-3, Part III, columns 1 and 1.01, line 29 and subscripts (number of MSAs/CBSAs codes identified). [1/31/2007]
1000A	All amounts reported on Worksheet A, columns 1-5, line 29, must be greater than or equal to zero. [3/31/1997]
1020A	For reclassifications reported on Worksheet A-4, the sum of all increases (column 4) must equal the sum of all decreases (column 7). [3/31/1997]
1025A	For each line on Worksheet A-4, if there is an entry in columns 3, 4, 6, or 7, there must be an entry in column 1. There must be an entry on each line of column 4 for each entry in column 3 (and vice versa), and there must be an entry on each line of column 7 for each entry in column 6 (and vice versa). [3/31/1997]
1040A	For Worksheet A-5 adjustments on lines 1-4, 6-9, and 11-12, if either columns 2 or 4 has an entry, then both columns 2 and 4 must have entries, and if any one of columns 0, 1, 2, or 4 for lines 13-20 and subscripts thereof has an entry, then all columns 0, 1, 2, and 4 must have entries. Only valid line numbers may be used in column 4. [3/31/1997]
1045A	If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-1, chapter 10 (Worksheet A-6, Part A, column 1, line 1 is "Y"), Worksheet A-6, Part B, columns 4 or 5, sum of lines 1-3 must be greater than zero; and Part C, column 1, any one of lines 1-5 must contain any one of alpha characters A through G. Conversely, if Worksheet A-6, Part A, column 1, line 1 is "N", Worksheet

A-6, Parts B and C must not be completed. [3/31/1997]

- 1050A If Worksheet A-8-3, sum of columns 1-3, line 32 is greater than zero, column 4, line 36 must be greater than the sum of columns 1-3, line 32 and equal to or less than 2080 hours. The sum of Worksheet A-8-3 for physical therapy services provided prior to 4/10/1998, column 4, line 36 and Worksheet A-8-3 for physical therapy services provided on or after 4/10/1998, column 4, line 36, must be equal to or less than 2080 hours. [9/30/1998]
- 1000B On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [3/31/1997]
- 1005B Worksheet B, column 6, line 29 must be greater than zero. [3/31/1997]

32-540

Rev. 13

01-10

FORM CMS-1728-94

3295 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1010B	<p>For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B-1, columns 1-5, line 30), the corresponding total cost allocation statistics (Worksheet B-1, column 1, line 1; column 2, line 2; etc.) must also be greater than zero. Exclude from this edit any column that uses accumulated cost as its basis for allocation and any reconciliation column. [3/31/1997]</p> <p>NOTE: For small HHAs that elect the optional A&G allocation method (see §3214) as defined in 42 CFR 413.24(d), do not apply edits 1000B, 1005B or 1010B.</p>
1000C	<p>For the home health agency, total Medicare program (Title XVIII) visits reported as the sum of all Worksheets C, Part II (sum of columns 5 and 6, lines 1-6, plus Worksheet C, Part V, columns 3, 5.01 and 5, lines 25-27) must equal the sum of the visits reported on Worksheet S-3 (column 1, sum of lines 1-6). [FYs ending through 9/30/2000]</p>
1001C	<p>For the home health agency, total Medicare program (Title XVIII) visits reported as the sum of all Worksheets C, Part II (sum of columns 5 and 6, lines 1-6 which are pre 10/1/2000 visits (excluding subscripts), plus Worksheet C, Part V, columns 5.01 (pre 10/1/2000 visits), lines 25-27 must equal the sum of the visits reported on Worksheet S-3, column 1, sum of lines 1-6. [FYs which overlap 10/1/2000]</p>
1002C	<p>For the home health agency, total Medicare program (Title XVIII) visits reported as the sum of all Worksheets C, Part II (sum of columns 5 and 6, lines 1-6), must equal the sum of the visits reported on Worksheet S-3, Part IV, column 7, sum of lines 30, 32, 34, 36, 38 and 40. [FYs beginning on or after 10/1/ 2000]</p>

- 1005C For the home health agency, the total Medicare (Title XVIII) unduplicated census count (Worksheet S-3, Part I, column 2, line 10) must be equal to or greater than the sum of the unduplicated census count for all MSA (Worksheet C, Part IV, column 1, line 24). [FYs ending through 9/30/2000]
- 1006C For the home health agency, the total Medicare (Title XVIII) unduplicated census count (Worksheet S-3, Part I, column 2, line 10.01) must be equal to or greater than the sum of the unduplicated census count for all MSAs (Worksheet C, Part IV, column 1, line 24). [FYs which overlap 10/1/2000]
- 1010C If Medicare visits on Worksheet S-3, column 1, lines 1-6, respectively, are greater than zero, then the corresponding cost on Worksheet B, column 6, lines 6-11 must also be greater than zero. [FYs ending through 9/30/2000]
- 1011C If the sum of Medicare visits on Worksheet S-3, column 1, lines 1-6 and Worksheet S-3, Part IV, column 7, lines 30, 32, 34, 36, 38, and 40 are greater than zero, respectively (for each discipline), then the corresponding cost on Worksheet B, column 6, lines 6-11 must also be greater than zero and vice versa. [10/1/2000] This edit is downgraded to a level II edit (edit 2011C) and is effective for cost reporting periods ending on or after January 31, 2007.
- 1015C Worksheet C, Part III, lines 15, 16, and 16.20 respectively, column 3 (Total Charges) must be greater than, or equal to, lines 15, 16, and 16.20, respectively, sum of columns 5 through 7 (Medicare Charges). [1/31/2007] *This edit is downgraded to a level II edit (edit 2015C) and is effective for cost reporting ending periods ending on or after October 31, 2009.*
- 1005D If Medicare home health agency visits (Worksheet S-3, Part I, column 1, line 8) are greater than zero, then Medicare home health agency costs (Worksheet D, Part II, sum of columns 1 and 2, line 21) must also be greater than zero, and vice versa. [9/30/1998]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

<u>Reject Code</u>	<u>Condition</u>
1010D	If Worksheet D, line 27, columns 1 and 2, respectively, are greater than 0 (zero), then worksheet D-1, line 4, columns 2 and 4, respectively, must also be greater than 0 (zero) and vice versa. [1/31/2007]
<i>1015D</i>	<i>The sum of worksheet D-1, columns 2 and 4, line 4 and the sum of worksheet D, Part II, lines 12 through 12.14 must both be greater than zero. [10/31/2009]</i>
1000J	Worksheet J-1, Part I, sum of columns 0-5, line 15, must equal the corresponding Worksheet B, column 6, line 24 (or its appropriate subscript). [FYs ending through 6/29/2001]
1001J	If the sum of Worksheet S-6, column 1, lines 1-7 plus column 3, lines 1-8 equals zero, then Worksheet B, column 6, line 24 (or its appropriate subscript) and Worksheet J-1, Part I, sum of columns 0-5, line 15, must also equal zero and vice versa. [6/30/2001]
<i>1005K</i>	<i>Worksheet K-5 Part I, column 0, line 29 must equal worksheet A, column 10, line 25. [10/31/2009]</i>
1000M	Worksheet CM-1, Part I, sum of columns 0-5, line 12, must equal the corresponding Worksheet B, column 6, line 26 (or its appropriate subscript). [3/31/1997]
<i>1005M</i>	<i>Worksheet CM-1 Part I, column 0, line 12 must equal worksheet A, column 10, line 26. [10/31/2009]</i>
1000R	Worksheet RH-1, Part I, sum of columns 0-5, line 11, must equal the corresponding Worksheet B, column 6, line 27 (or its appropriate subscript). [Applicable for cost reporting periods beginning prior to 1/1/1998]
1000Q	Worksheet FQ-1, Part I, sum of columns 0-5, line 12, must equal the corresponding Worksheet B, column 6, line 28 (or its appropriate subscript). [Applicable for cost reporting periods beginning prior to 1/1/1998]
1000K	Worksheet K-5, Part I, sum of columns 0-5, line 29, must equal the corresponding Worksheet B, column 6, line 25 (or its appropriate subscript). [10/31/2000]
1000H	If Worksheet S-4, line 13 equals "Y", Worksheet RF-2, column 3, lines 1, 2, and 3 must each be greater than zero and at least one line must contain a value other than the standard amount. Conversely, if Worksheet S-4, line 13 equals "N", Worksheet RF-2, column 3, lines 1, 2, and 3 must contain the values 4,200, 2,100 and 2,100, respectively. Apply this edit to both RHC and FQHC components. [4/30/2000]
1005H	If worksheet S-4, line 16 equals "Y", Worksheet RF-1, column 10, line 20 must be greater than zero. [4/30/2000]

1010H The sum of Worksheet RF-1, column 10, lines 1-9,11-13, 15-19, 23-27, and 29-30 must equal the amount on Worksheet A, column 10, RHC/FQHC lines as appropriate. [4/30/2000]

NOTE: The RF Worksheet series is identified by the alpha character “H”.

* Effective for fiscal years which overlap July 1, 2006, or that begin on or after July 1, 2006, line 13 can only be 1300.

32-540.2

Rev.
14

05-07

FORM CMS-1728-94

3295 (Cont.)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 – EDITS

II. Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, 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.

<u>Edit</u>	<u>Condition</u>
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [3/31/1997]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file (HCRIS #2010). [3/31/1997]
2010	The cost center codes (positions 21-24) (type 2 records) must be a code from Table 5, and

each cost center code must be unique. [3/31/1997]

- 2015 Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code. [3/31/1997]
- 2020 All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [3/31/1997]
- 2025 Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category. [3/31/1997]
- 2030 The standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [3/31/1997]
This edit is upgraded to a level I edit (edit 1031) and is effective for cost reporting periods ending on or after January 31, 2007.

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel-Bldg & Fixt	1	0100-0119
Cap Rel-Mvble Equip	2	0200-0219
Plant Operation and Maintenance	3	0300-0319
Transportation	4	0400-0409
Skilled Nursing Care	6	0600
Physical Therapy	7	0700
Occupational Therapy	8	0800
Speech Pathology	9	0900
Medical Social Services	10	1000
Home Health Aide	11	1100
Supplies	12	1200-1209
Drugs	13	1300-1309 32-541

- 2005S The combined amount due the provider or program (Worksheet S, Part II, line 4, sum of columns 1 and 2) should not equal zero. [3/31/1997]
- 2015S The home health agency certification date (Worksheet S-2, column 3, line 2) should be on or before the cost report beginning date (Worksheet S-2, column 1, line 7). [3/31/1997]
- 2020S The length of the cost reporting period should be greater than 27 days and less than 459 days (HCRIS #2062). [3/31/1997]
- 2045S Worksheet S-2, line 8 (type of control) must have a value of 1 through 13. (See Table 3B.) [3/31/1997]
- 2050S On Worksheet S-2, a response is required for at least one of the questions on lines 27.01 or 27.03. [9/30/1998]
- 2100S The following statistics from Worksheet S-3, Part I should be greater than zero:
- a. Total visits for the home health agency (column 5, line 8) [3/31/1997]; and
 - b. Unduplicated census count for the home health agency (column 6, line 10). [3/31/1997]
- 32-542 Rev. 13

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-1728-94

TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>
2105S	If Medicare home health agency unduplicated census count of patients (Worksheet S-3, Part I, column 2, line 10) is greater than zero, then the following fields on Worksheet S-3, Part I, should also be greater than zero: a. Total home health agency visits (line 8, sum of columns 1 and 3) [3/31/1997]; and b. Medicare home health agency visits (column 1, sum of lines 1-7). [3/31/1997]
2000A	Worksheet A-4, column 1 (reclassification code) must be alpha characters. [3/31/1997]
2020A	Worksheet A-6, Part A, must contain a "Y" or "N" response. [3/31/1997]
2035A	For Worksheet A-7, the sum of columns 1-3, line 7, minus column 5, line 7, must be greater than zero. [3/31/1997] Column headings (Worksheets B-1 and B and Worksheets J-1, Part III, CM-1, Part III, RH-1, Part III, and FQ-1, Part III) are required as indicated in codes 2000B and 2005B:
2000B	a. At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center. This edit applies to all general service cost centers required and/or listed. Exclude any reconciliation columns from this edit. [3/31/1997]
2005B	b. 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. [3/31/1997]
2011C	If the sum of Medicare visits on Worksheet S-3, column 1, lines 1-6 and Worksheet S-3, Part IV, column 7, lines 30, 32, 34, 36, 38, and 40 are greater than zero, respectively (for each discipline), then the corresponding cost on Worksheet B, column 6, lines 6-11 must also be greater than zero and vice versa. [1/31/2007]
2015C	<i>Worksheet C, Part III, lines 15, 16, and 16.20 respectively, column 3 (Total Charges) must be greater than, or equal to, lines 15, 16, and 16.20, respectively, sum of columns 5 through 7 (Medicare Charges). [10/31/2009]</i>
2000F	Total assets on Worksheet F (line 33, sum of columns 1-4) must equal total liabilities and fund balances (line 59, sum of columns 1-4) (HCRIS #2545). [3/31/1997]
2005F	Net income or loss (Worksheet F-1, column 2, line 33) should not equal zero (HCRIS #2560). [3/31/1997]

2050F Total patient revenue (Worksheet F-1, column 1, line 1) should be equal to or greater than Medicare Part B home health agency charges (Worksheet D, line 4, sum of columns 2 and 3).
[3/31/1997]

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.