**EXHIBIT 2 - ELECTRONIC REPORTING SPECIFICATIONS FOR
FORM CMS 1984-99 TABLE OF CONTENTS**

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic 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)
are included in the type 2 records. Refer to Table 5 for cost center coding. The data, detailed
in Table 3, is identified as type 3 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" diskettes.
These disks must be in IBM format. The character set must be ASCII. Providers should seek
approval from their fiscal intermediaries regarding the method of submission to insure 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    010123200400120043665A99P00520050202004366
```

Record #1:   This is a cost report file submitted by Provider 010123 for the period from
                January 1, 2004 (2004001) through Decmber 31, 2004 (2004366). It is filed on the Form
                CMS-1984-99. It is prepared with vendor number A99's PC based system, version
                number 5. Position 38 changes with each new test case and/or reapproval and is alpha.
                Positions 39 and 40 will remain constant for approvals issued after the first test case.
                This file is prepared by the hospice on January 20, 2005 (2005020). The electronic cost
                report specification, dated December 31, 2004 (2004366), is used to prepare this file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

FILE NAMING CONVENTION

Name each cost report file in the following manner:
    HSNNNNNN.YYL, where
      1. HS (Electronic Cost Report) is constant;
      2. NNNNNN is the 6 digit Medicare hospice 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
         hospices with two or more cost reporting periods ending in the same calendar year.

RECORD NAME: Type 1 Records - Record Number 1

		Size	Usage	Loc.	Remarks
1.	Record Type	1	X	1	Constant "1"
2.	NPI	10	9	2-11	Numeric only
3.	Space	1	X	12	
4.	Record Number	1	X	13	Constant "1"
5.	Spaces	3	X	14-16	
6.	Hospice 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 "5" (for Form CMS 1984-99)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 38-703.
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).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Number 1 (Continued)

	Size	Usage	Loc.	Remarks
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2006181 (6/30/2006). Prior approval 2004366 (12/31/2004).

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

	Size	Usage	Loc.	Remarks
1. Record Type	1	9	1	Constant "1"
2. Spaces	10	X	2-11	
3. Record Number	2	9	12-13	#2 - Reserved for future use.
				#3 - Vendor information; optional record for use by vendors. Left justified in positions 21-60.
				#4 - The time that the cost report is created. This is represented in military time as alpha numeric. Use position 21-26. Example 2:30PM is expressed as 14:30.
				#5 to #99 - Reserved for future use.
4. Spaces	7	X	14-20	Spaces (Optional)
5. ID Information	40	X	21-60	Left justified to position 21.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 2 Records for Labels

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "2"
2.	Worksheet Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	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 & Code	10	X	21-30	Alphanumeric, left justified

The type 2 records contain text which appears on the pre-printed cost report. 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. 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 1984-99
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 2 Records for Labels (Continued)

Column headings for the General Service cost centers on Worksheets B-1and B are supplied once, consisting of one to three records. The statistical basis shown on worksheet B-1 is also reported. The statistical basis consists of one or two records (lines 4 and 5). Statistical basis code is supplied only to Worksheet B-1 columns and recorded as line 6 and only for capital cost centers, columns 1-4 and subscripts as applicable. The statistical code agree with the statistical basis indicated on line 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

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

Line	Description	Line	Description
1	CAPITAL REL COSTS-BLDG & FIXT	24	HOME HEALTH AIDE AND HOMEMAKER
2	CAPITAL REL COSTS-MOVABLE EQUIP	25	OTHER VISITING SERVICES
3	PLANT OPERATION AND MAINTENANCE	30	DRUGS, BIOLOGICAL AND INFUSION
4	TRANSPORTATION-STAFF	31	DURABLE MEDICAL EQUIPMENT/OXYGEN
5	VOLUNTEER SERVICE COORDINATION	32	PATIENT TRANSPORTATION
6	ADMINISTRATIVE AND GENERAL	33	IMAGING SERVICES
10	INPATIENT- GENERAL CARE	34	LABS AND DIAGNOSTICS
11	INPATIENT- RESPITE CARE	35	MED SUPPLIES CHARGED TO PATIENTS
15	PHYSICIAN SERVICES	36	OUTPATIENT SERVICES (INCL E/R DEPT.)
16	NURSING CARE	37	RADIATION THERAPY
17	PHYSICAL THERAPY	38	CHEMOTHERAPY
18	OCCUPATIONAL THERAPY	39	OTHER HOSPICE SERVICE COST CENTER
19	SPEECH/LANGUAGE PATHOLOGY	50	BEREAVEMENT PROGRAM COSTS
20	MEDICAL SOCIAL SERVICES	51	VOLUNTEER PROGRAM COSTS
21	SPIRITUAL COUNSELING	52	FUNDRAISING
22	DIETARY COUNSELING	53	OTHER NONREIMBURSABLE COSTS
23	COUNSELING-OTHER		

Type 2 records for Worksheet B-1, columns 1-6, lines 1-2 and line 6 (for columns 1-4 only (capital cost center columns)) are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE

	1	2	3	4	5	6
1	CAPITAL	BLDGS &	FIXTURES	SQUARE	FEET	1
2	CAPITAL	MOVABLE	EQUIPMENT	DOLLAR	VALUE	2
3	PLANT	OPER. &	MAINT.	SQUARE	FEET	1
4	TRANS-	PORTAT-	ION	MILEAGE		3
5	VOLUNT.	SERVICES	COORDI.	HOURS OF	SERVICE	3
6	ADMINIS-	TRATIVE &	GENERAL	ACCUM.	COSTS	3

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

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). Spaces are preferred. (See first two lines of the example.)* Refer to Table 6 for additional cost center code requirements.

Examples:

  Worksheet A line labels with embedded cost center codes:

  *   2A000000   1   0100CAPITAL REL COSTS-BLDG & FIXT
  *   2A000000   101   0101CAPITAL REL COSTS-WEST WING
      2A000000   0200CAPITAL REL COSTS-MOVABLE EQUIP
      2A000000   6   0600ADMINISTRATIVE AND GENERAL
      2A000000   10   1000INPATIENT-GENERAL CARE
      2A000000   11   1100INPATIEN-RESPITE CARE

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

      2B10000*   1   1   CAP
      2B10000*   2   1   BLDGS &
      2B10000*   3   1   FIXTURES
      2B10000*   4   1   SQUARE
      2B10000*   5   1   FEET
      2B10000*   6   1   1

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Nonlabel Data

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "3"
2.	Worksheet Indicator	7	X	2-8	Numeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	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. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values, unless the field is defined as negative on the form. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

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


```
                    1  1              3
     123456789      5  8              6

     3A000000     4    1          32961
     3A000000    21    1        1336393
     3A000000    21 1  1         185599
     3A000000    52 1  1          17750
     3A000000     1    2        1014775
     3A000000     1 1  2        1767922
     3A000000     2    2          14596
     3A000000    21    2         768441
     3A000000    21 1  2        2746235
     3A000000    52 1  2           4982
```


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, columns 3, and 7
    Worksheet A-8, column 4
    Worksheet A-8-1, Part A, column 1

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 1 - RECORD SPECIFICATIONS

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

        3A600010      13        0         TO SPREAD INTEREST EXPENSE
        3A600010      13        1         G
  *     3A600010      13        3                             1.00
        3A600010      13        4                           221409
  *     3A600010      13        7                            52.00
        3A600010      13        8                           225321
        3A600010      14        0         BETWEEN CAPITAL-RELATED COST
        3A600010      14        1         G
  *     3A600010      14        3                             4.01
        3A600010      14        4                             3912
        3A600010      15        0         BUILDING & FIXTURES AND
        3A600010      16        0         ADMINISTRATIVE AND GENERAL
```

RECORD NAME: TYPE "3" RECORDS

```
                      1         1         2
        123456789     3         8         1

        3A800000      8 1       1         MISCELANEOUS ADJUSTMENT
        3A800000      8 1       2         A
        3A800000      8 1       3                            -250935
  *     3A800000      8 1       4                              61.00
        3A810000      1         3         CAT SCANS
        3A810000      1         4                            13352
        3A810000      1         5                            11122
```

RECORD NAME: TYPE 4 RECORDS - File Encryption

This type 4 record consist 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 *or
compact disk to insure* the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 2 - WORKSHEET INDICATORS

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

The worksheet indicator consists of seven characters in positions 2-8 of the record identifier. The
first two characters of the worksheet indicator (positions 2 and 3 of the record identifier) always show
the worksheet. The third character of the worksheet indicator (position 4 of the record identifier)
is used in several ways.   It may be used as part of the worksheet, e.g., A81. The fourth character
of the worksheet indicator (position 5 of the record identifier) represents the type of provider, by
using the keys below.   Except for Worksheet A-6 (to handle multiple worksheets), the fifth and sixth
characters of the worksheet indicator position 6 and 7 of the record identifier) identify worksheets
Federal program (18 = title XVIII, 05 = Title V, or 19 =Title XIX) or worksheets required for the
facility (00 = Universal). The seventh character of the worksheet indicator (position 8 of the record
identifier) represent the worksheet part.

Worksheets Which Apply to the Hospice Cost Report

Worksheet	Worksheet Indicator
S-1 (a)	S100000
A	A000000
A-1	A100000
A-2	A200000
A-3	A300000
A-6 (b)	A600010
A-7	A700000
A-8	A800000
A-8-1, Part A	A81000A
A-8-1, Part B	A81000B
B-1 (For use in column headings)	B10000*
B	B000000
B-1	B100000
D	D000000
G	G000000
G-1	G100000
G-2, Part I	G200001
G-2, Part II	G200002

(a)   Worksheets 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 still identifies each worksheet and
        part as they appear on the printed cost report. This affects Worksheet S-1.

(b)   Multiple Worksheets for Reclassification and Adjustments Before and After 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-6. For reports
        which do not need additional worksheets, the default is 01. For reports which d 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.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

INTRODUCTION

This table identifies those data elements necessary to calculate a hospice cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 7) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the hospital 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 adjustment required, refer to the cost report instructions.

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

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

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" in field locations 14-15. It is unacceptable to format in 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. any other non cost center lines, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted subline "01". Automated systems should reorder these numbers where the provider skips or deletes a line number in the series.

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

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-1				
Part I				
Name of the hospice	1	1	36	X
Address	1	2	36	X
City	1	3	36	X
State	1	4	2	X
Zip Code	1	5	10	X
County	2	1	36	X
Date hospice began operation (mm/dd/yyyy)	3	1	10	X
Certification date (mm/dd/yyyy) for Title XVIII	4	1	10	X
Certification date (mm/dd/yyy) for Title XIX	4	2	10	X
Cost reporting period beginning date (mm/dd/yyyy)	5	1	10	X
Cost reporting period ending date (mm/dd/yyyy)	5	2	10	X
Provider number (xxxxxx)	6	1	6	X
National Provider Identifier	*6.01*	*1*	*10*	*X*
Type of control (See Table 3B.)	7	1	2	9
Part II - Enrollment Days				
Continuous Home Care	8	1-5	11	9
Routine Home Care	9	1-5	11	9
Inpatient Respite Care	10	1-5	11	9
General Inpatient Care	11	1-5	11	9
Total Hospice days	12	1-6	11	9
Part III - Census Data				
Number of Patients Receiving Hospice Care	13	1-6	11	9
Unduplicated Continuous Medicare Hours	14	1 & 3	11	9(8).99
Average Length of Stay (line5/line 6)	15	1-6	11	9(8).99
Unduplicated Census Count	16	1-6	11	9
If the hospice componentized (or fragmented) it's administrative and general service cost, indicate whether option one or or two is being utilized. (See instructions)	17	1	1	9
Are there any related organization or home office costs as defined in CMS Pub. 15-I, chapter 10?	18	1	1	X
If yes, enter home office chain number, if applicable.	18	2	6	X
WORKSHEET A				
Transportation	1-6,10-11, 15-25, 30-39, 50-53	3	11	9
Other costs	1-6,10-11, 15-25, 30-39, 50-53	5	11	9
Reclassifications	1-6,10-11, 15-25, 30-39, 50-53	7	11	-9
Adjustments	1-6,10-11, 15-25, 30-39, 50-53	9	11	-9
Net expense for allocation	1-6,10-11, 15-25, 30-39, 50-53	10	11	-9
Total	100	1-10	11	-9
WORKSHEETS A-1, A-2, & A-3				
Salaries, benefits & Contract Services	3-6,10-11, 15-25, 30-39, 50-53	1-8	11	-9
Total	3-6,10-11, 15-25, 30-39, 50-53	9	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-6				
For each expense reclassification:				
Explanation	1-35	0	36	X
Increases:				
Adjustment letter(s)	1-35	1	2	X
Worksheet A line number	1-35	3	6	9(3).99
Reclassification salary amount	1-35	4	11	9
Reclassification other amount	1-35	5	11	9
Decreases:				
Worksheet A line number	1-35	7	6	9(3).99
Reclassification salary amount	1-35	8	11	9
Reclassification other amount	1-35	9	11	9
Total	100	4, 5, 8 & 9	11	9
WORKSHEET A-7				
For land, land improvements, buildings and fixtures, building improvements, fixed and movable equipment, and in total:				
Analysis of changes in capital asset balances				
Beginning balance	1-9	1	11	9
Purchases	1-9	2	11	9
Donations	1-9	3	11	9
Disposals and retirements	1-9	5	11	9
WORKSHEET A-8				
Description of adjustment	8	0	36	X
Basis (A or B) *	1-2, 4-10,	1	1	X
Amount *	1-10	2	11	-9
Worksheet A line number +	1-2, 4-10	4	6	9(3).99
Total	11	2	11	-9

* These include subscripts of lines 1-2 and 4-10 requiring records for columns 1 and 2. These subscripts should occur based on Worksheet A layout.
+ Do not include preprinted lines, i.e. lines 9-10.

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-8-1				
Part A - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	6	9(3).99
Expense item(s)	1-4	3	36	X
Amount allowable in reimbursable cost	1-4	4	11	9
Amount included in Worksheet A	1-4	5	11	9
Total	5	4-5	11	-9
Part B - For each related organization:				
Type of interrelationship (A through G)	1-5	1	1	X
If type is G, description of relationship must be included.	1-5	0	36	X
Name of individual or partnership with interest in provider and related organization	1-5	2	36	X
Percent of ownership of provider	1-5	3	6	9(3).99
Name of related organization	1-5	4	36	X
Percent of ownership of related organization	1-5	5	6	9(3).99

| Type of business | 1-5 | 6 | 15 | X |

3895 (Cont.)   FORM CMS-1984-99   08-06

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEETS B-1 HEADINGS*				
Column heading (cost center name)	1-3*	1-6	10	X
Statistical basis	4, 5*	1-6	10	X
WORKSHEET B				
Total adjustments after cost finding	100	6	11	-9
Costs after cost finding and post stepdown adjustments by department	10-11, 15-25, 30-39, 50-53	7	11	-9
Total costs after cost finding and post stepdown adjustments	100	7	11	9

   *   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 which 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-1				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	6	1	X
All cost allocation statistics	1-6, 10-11, 15-25, 30-39, 50-53	1-6*	11	9
Reconciliation	1-6, 10-11, 15-25, 30-39, 50-53	6A	11	-9
Total cost to be Allocated	*100*	*1-6*	*11*	*9*

   *   *In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center which is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated column simultaneously on the same line. For those cost centers which 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 6 is fragmented, line 6 must be deleted and subscripts of line 6 must be used.

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

WORKSHEET D				
Total cost (Worksheet B, line 100, col 7, less line 53, col. 7)	1	4	11	-9
Total Unduplicated Days (Worksheet S-1, line 12, col. 6)	2	4	11	9
Average cost per diem (line 1 divided by line 2)	3	4	11	9(8).99
Unduplicated Medicare Days (Worksheet S-1, line 12, col.1)	4	1	11	9
Average Medicare cost (line 3 times line 4)	5	1	11	9
Unduplicated Medicaid Days (Worksheet S-1, line 12, col. 2)	6	2	11	9
Average Medicaid cost (line 3 times line 6)	7	2	11	9
Unduplicated SNF days (Worksheet S-1, line 12, col. 3)	8	1	11	9

			FIELD	
Average SNF cost (line 3 times line 8)	9	1	11	9
Unduplicated NF days (Worksheet S-1, line 12, col. 4)	10	2	11	9
Average NF cost (line 3 times line 10)	11	2	11	9
Other Unduplicated days (Worksheet S-1, line 12, col. 5)	12	3	11	9
Average NF cost (line 3 times line 12)	13	3	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| | | | FIELD | |
DESCRIPTION	**LINE(S)**	**COLUMN(S)**	**SIZE**	**USAGE**
WORKSHEET G				
For the hospice:				
Text as needed for blank lines	48	0	36	X
Balance sheet accounts	1-10, 12-26, 28-31,			
	34-41, 43-48, 51	1	11	-9
For hospices or hospices using fund accounting:				
Specific purpose fund account balances	1-10, 12-26, 28-31,			
	34-38,40-41, 43-48,			
	52	2	11	-9
Endowment fund account balances	1-10, 12-26, 28-31,			
	34-38,40-41, 43-48,			
	53-55	3	11	-9
Plant fund account balances	1-10, 12-26, 28-31,			
	34-38,40-41, 43-48,			
	56-57	4	11	-9
Total Assets	33	1-4	11	-9
Total Liabilities and Fund Balance	59	1-4	11	-9

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

			FIELD	
WORKSHEET G-1				
For hospices using fund accounting:				
Text as needed for blank lines	4-9, 12-17	0	36	X
Beginning fund balances	1	1-4	11	-9
Additions and reductions to				
beginning fund balances	4-9, 12-17	1-4	11	-9

			FIELD	
WORKSHEET G-2				
Part I:				
Skilled nursing facility based	1	1	11	9
Nursing facility based	2	1	11	9
Home care	3	1	11	9
Other (see instructions)	4	1	11	9
State Medicaid room and board	5	1	11	9
Total general inpatient revenue	6	1	11	9
Part II:				
Text as needed for blank lines	2-7, 9-13	0	36	X
Increases to operating expenses reported on Worksheet A	2-7	1	11	9
Decreases to operating expenses reported on Worksheet A	9-13	1	11	9
Total operating expenses	15	2	11	9
Net income/Loss	16	2	11	-9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 3A - WORKSHEETS REQUIRING NO INPUT

WORKSHEET D

TABLE 3B - TABLES TO WORKSHEET S-1

TABLE I: Type of Control

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

TABLE 3C - LINES WHICH CANNOT BE SUBSCRIPTED
(BEYOND THOSE PREPRINTED)

Worksheet S-1, lines 1-18
Worksheet A-6
Worksheet A-7
Worksheet A-8, lines 1-7, and 9-11
Worksheet A-8-1, Part A, lines 1-3
Worksheet A-8-1, Part B, lines 1-4
Worksheet D
Worksheet G
Worksheet G-1
Worksheet G-2, Part I, lines 1-3, and 5
Worksheet G-2, Part II, lines 1-6, 8-12. 14-16

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
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 preparer must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They will then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

o   Any pre-existing codes for the line must not be allowed to carry over.

o   All "Other . . ." lines must not be precoded.

o   The order of choice is standard first, followed by specific nonstandard, and, lastly, the nonstandard "Other . . ." cost centers.

o   When the nonstandard "Other . . ." is chosen, the preparer must be prompted with "Is this the most appropriate choice?" and offered a chance to answer yes or to select another description.

o   The cost center coding process must be able to be invoked again for purposes of making corrections.

o   A separate list showing the preparer's added cost center names on the left with the chosen standard or nonstandard description and code on the right must be printed for review.

o   The number of times a description can be selected on a given report must be displayed on the screen next to the description and this number must decrease with each usage to show the remaining numbers available. The numbers are shown on the standard and nonstandard cost center tables.

o   Standard cost center lines, descriptions, and codes are not to be changed. The acceptable format for these are displayed in the STANDARD COST CENTER DESCRIPTIONS AND CODES listed on pages 38-222.   The proper line number is the first two digits of the cost center code.
    All "Other" nonstandard lines should be changed to the appropriate cost center name.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by hospices on the Medicare cost report. The use of this coding methodology allows 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 only necessary to code any added labels because the preprinted STANDARD labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified through analysis of provider labels. The meanings of these additional descriptions were sufficiently different when compared to the Standard labels to warrant their use.   These additional descriptions are hereafter referred to as the NONSTANDARD labels. Included with the nonstandard descriptions are "Other . . ." designations to provide for situations where no match in meaning can be found. Refer to Worksheet A, lines 25, 39, and 53. 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 table 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 associate the code for the selected matching description with your label.

Additional Guidelines

Categories

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 5 - COST CENTER CODING

Use of 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 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

Cost center codes may only be used in designated lines in accordance with the classification of the cost
center(s), i.e., lines 1 through 6 may only contain cost center codes within the general service cost center
category of both standard and nonstandard coding. For example, in the general service cost center
category for Operation of Plant cost, line 3 and subscripts thereof should only contain cost center codes
of 0300-0349 and nonstandard cost center codes. This logic must hold true for all other cost center
categories, i.e., inpatient care services, visiting services, and hospice nonreimbursable services cost centers.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE		CODE	USE
GENERAL SERVICE COST CENTERS			**OTHER HOSPICE SERVICE COST CENTERS**		
Capital Rel Costs-Bldg & Fixt	0100	(50)	Drugs, Biological and Infusion	3000	(30)
Capital Rel Costs-Movable Equip	0200	(50)	Durable Medical Equipment/Oxygen	3100	(30)
Plant Operation and Maintenance	0300	(50)	Patient Transportation	3200	(30)
Transportation-Staff	0400	(50)	Imaging Services	3300	(30)
Volunteer Service Coordination	0500	(20)	Labs. And Diagnostics	3400	(30)
Administrative and General	0600	(20)	Med Supplies Charged to Patients	3500	(30)
			Outpatient Services (incl E/R Dept.)	3600	(30)
INPATIENT CARE SERVICE			Radiation Therapy	3700	(30)
			Chemotherapy	3800	(30)
Inpatient- General Care	1000	(20)			
Inpatient- Respite Care	1100	(20)			
			HOSPICE NONREIMBURSABLE COST CENTERS		
VISITING SERVICES					
			Bereavement Program Costs	5000	(20)
Physician Services	1500	(20)	Volunteer Program Costs	5100	(20)
Nursing Care	1600	(20)	Fundraising	5200	(20)
Physical Therapy	1700	(20)			
Occupational Therapy	1800	(20)			
Speech/language Pathology	1900	(20)			
Medical Social Services	2000	(20)			
Spiritual Counseling	2100	(20)			
Dietary Counseling	2200	(20)			
Counseling-Other	2300	(20)			
Home Health Aide and Homemaker	2400	(20)			

TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

GENERAL SERVICE COST CENTERS

A&G - Shared Costs	0621	(01)
A&G - Reimbursable Costs	0622	(01)
A&G - Nonreimbursable Costs	0623	(01)

VISITING SERVICES

Other Visiting Services	2500	(50)

OTHER HOSPICE SERVICE COST CENTERS

Other Hospice Service Cost Center	3900	(50)

NONREIMBURSABLE COST CENTERS

Other Nonreimbursable Costs	5300	(50)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 6 - EDITS

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

The edits are applied at two levels. Level I edits (1000 series reject codes) are those which test the format of the data to identify for correction of those error conditions which will 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. These items should be resolved at the provider site and appropriate worksheets and/or data submitted 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 (FI) processing time and unnecessary rejections. Vendors should develop their programs to prevent their client hospices from generating an electronic cost report file where Level I edits conditions exist. Ample warnings should be given 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. Dates followed by a "b" are for cost reporting periods beginning on or after and the date followed by an "s" are for services rendered on or after the specified date. [12/31/2004]

I. Level I Edits (Minimum File Requirements)

Edit	Condition
1000	The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [12/31/2004]
1005	No record may exceed 60 characters. [12/31/2004]
1010	All alpha characters must be in upper case. This is exclusive of the vendor information, type 1 record, record number 3 and the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [12/31/2004]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [12/31/2004]
1020	The hospice provider number (record #1, positions 17-22) must be valid and numeric. [12/31/2004]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and a possible date. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>

1030   The fiscal year beginning date (record #1, positions 23-29) must be greater than 28 days and the fiscal year ending date (record #1, positions 30-36) cannot exceed 457 days. [12/31/2004]

1035   The vendor code (record #1, positions 38-40) must be a valid code. [12/31/2004]

1050   The type 1 record #1 must be correct and the first record in the file. [12/31/2004]

1055   All record identifiers (positions 1-20) must be unique. [12/31/2004]

       NOTE: FIs attempt to correct if all record identifiers are not unique in their working copy and continue processing the cost report. If the condition is correctable, they notify the provider's vendor and send copy of ECR file both to the vendor and CMS Central Office. CMS Central Office requires a vendor software update to resolve condition. [12/31/2004]

1060   Only a Y or N are valid for fields which require a yes/no response. [12/31/2004]

1065   Variable columns (Worksheet B, and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [12/31/2004]

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 statistics 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. [12/31/2004]

1075   Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [12/31/2004]

1080   For every line used on Worksheets A, A-1, A-2, A-3 and B, there must be a corresponding type 2 record. [12/31/2004]

1090   Fields requiring numeric data (days, charges, discharges, costs, etc.) may not contain any alpha character. [12/31/2004]

1100   In all cases where the file includes both a total and the parts which comprise that total, each total must equal the sum of its parts. [12/31/2004]

1005S   The cost report ending date must be on or after December 31, 2004. [12/31/2004]

1010S   The hospice name must be present on worksheet S-1 line 1 column 1. [12/31/2004}

1020S   The hospice name, address, county, certification date, and provider number (Worksheet S-1, lines 1, 2, 4 and 6, columns 1-5 as appropriate) must be present and valid. [12/31/2004]

1030S   All amounts reported on Worksheet S-1, must not be less than zero. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 6 - EDITS

<u>Edit</u>	<u>Condition</u>

1040S   The hospice certification date (Worksheet S-1 line 4, column 1) must be present and possible. The date has to be before the cost report ending date and after 1/1/1966. [12/31/2004]

1000A   Worksheet A, columns 1 and 2, line 100 must be greater than zero. [12/31/2004]

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). [12/31/2004]

1025A   Worksheet A-6, column 1 must be present for each line with a column 3, 4, 5, 7, 8, or 9 entry. There must be an entry on each line of columns 4 or 5 for each entry in column 3 and vice versa and an entry on each line of columns 8 or 9 for each entry in column 7 and vice versa. All entries must be valid; for example, no salary adjustments on columns 3 and/or 7, lines 1-2 for capital [12/31/2004]

1040A   For Worksheet A-8 adjustments on lines 1-2, or 4-8, if either columns 1, 2, or 4 has an entry, then all three columns for that line must have entries and if any one of columns 0, 1, 2, or 4 for line 8 and subscripts thereof has an entry, then all four columns for that line must have entries. [12/31/2004]

1045A   If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Worksheet S-1, column 1, line 18 is "Y"), Worksheet A-8-1, Part A, columns 4 or 5 (amounts in columns 4 or 5 must have a parallel line number in column 1 and vise versa), line 5 must be greater than zero; and Part B, column 1, any one of lines 1-5 must contain any one of alpha characters A thru G. Conversely, if Worksheet S-1, column 1, line 18 is "N", Worksheet A-8-1 should not be present. [12/31/2004]

1000B   On Worksheet B-1, all statistical amounts must be greater than zero, except for reconciliation columns. [12/31/2004]

1005B   Worksheet B, column 7, line 100 must be greater than zero. [12/31/2004]

1010B   For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B, columns 1 through 6, line 100), 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 which uses accumulated cost as its basis for allocation and any reconciliation column. [12/31/2004]

1015B   For any column which uses accumulated cost as its bases of allocation (Worksheet B-1), there may not exist on any statistical line an amount both in the reconciliation column and the accumulated cost column, including a negative one, simultaneously. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
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. Failure to clear these errors in a timely fashion,
as determined by your FI, may be grounds for withholding of payments.

Edit   **Condition**

2000   All type 3 records with numeric fields and a positive usage must have values equal to or greater
          than zero (supporting documentation may be required for negative amounts). [12/31/2004]

2005   Only elements set forth in Table 3, with subscripts as appropriate, are required in the
          file. [12/31/2004]

2010   The cost center code (position 21-24) (type 2 records) must be a code from Table 5, Cost
          Center Coding, and each cost center code must be unique. [12/31/2004]

2015   Standard cost center lines, descriptions, and codes should not be changed. (See Table 5 for
          standard descriptions and codes.) This edit applies to the standard line only and not subscripts
          of that code. [12/31/2004]

2020   All standard cost center codes must be entered on the designated standard cost center
          line and subscripts thereof as indicated in Table 5. [12/31/2004]

2030   The following standard cost centers listed below must be reported on the lines as indicated
          and the corresponding cost center codes may only appear on the lines as indicated.
          No other cost center codes may be placed on these lines or subscripts of these lines.
          [12/31/2004]

Cost Center	Line	Code
Cap. Rel. Costs - Bldg. & Fixt.	1	0100-0149
Cap. Rel. Costs - Moveable Equip.	2	0200-0249
Plant Operation and Maintenance	3	0300-0349
Transportation-Staff	4	0400-0449
Volunteer Services	5	0500-0519
Inpatient -General Care	10	1000-1019
Inpatient-Respite Care	11	1100-1119
Physician Services	15	1500-1519
Nursing Care	16	1600-1619
Physical Therapy	17	1700-1719
Occupational therapy	18	1800-1819
Speech/Language Pathology	19	1900-1919
Medical Social Services	20	2000-2019
Spiritual Counseling	21	2100-2119
Dietary Counseling	22	2200-2219

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 6 - EDITS

Edit	**Condition**		
	Drugs and Biological Infusion Therapy	30	3000-3029
	Durable Medical Equipment/Oxygen	31	3100-3129
	Patient Transportation	32	3200-3229
	Imaging Services	33	3300-3329
	Labs and Diagnostics	34	3400-3429
	Med. Supplied charged to patients	35	3500-3529
	Outpatient Services(incl E/R Dept.)	36	3600-3629
	Radiation Therapy	37	3700-3729
	Chemotherapy	38	3800-3829
	Bereavement Program Cost	50	5000-5019
	Volunteer Program Cost	51	5100-5119
	Fundraising	52	5200-5219

2035   Administrative and general cost center codes 0600 and 0621-0623 (standard and nonstandard) may only appear on line 6 and subscripts of line 6. Other nonstandard descriptions and codes may also appear on subscripts of line 6, but must be within the general services cost center category. [12/31/2004]

2040   All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY). [12/31/2004]

2045   All dates must be possible, e.g., no "00", no "30" or "31" of February. [12/31/2004]

2015S   The hospice certification date (Worksheet S-1, column 1 and 2, line 4) should be on or before the cost report beginning date (Worksheet S-1, column 1, line 3). [12/31/2004]

2045S   Worksheet S-1, line 7 (type of control) must have a value of 1 through 13. (See Table 3B.) [12/31/2004]

2100S   The following statistics from Worksheet S-1, Part II should be greater than or equal to zero:

        a. Number of unduplicated days for the hospice (columns 1-5, lines 8-12) [12/31/2004];

        b. Number of patients receiving hospice care (columns 1-5, line 13) [12/31/2004];

        c. Total number of unduplicated continuous care hours billable to Medicare (columns 1 and 3, line 14). [12/31/2004]

        d. Average length of stay within a hospice (columns 1-5, line 15).[12/31/2004]

        e. Unduplicated Census Count (columns 1-5, line 16).[12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 1984-99
TABLE 6 - EDITS

Edit   **Condition**

2000A   Worksheet A-6, column 1 (reclassification code) must be one or two alpha characters. [12/31/2004]

Column headings (Worksheets B-1, and B) are required as indicated for edit 2000B and 2005B:

2000B   a. At least one cost center description (lines 1-3), at least one statistical bases label
                (lines 4-5), and one statistical bases code (line 6) (capital cost center lines only) must
                be present for each general service cost center with cost greater than zero (Worksheet
                B-1, columns 1 through 6, line 100). Exclude any reconciliation columns from this
                edit. [12/31/2004]

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. [12/31/2004]

2000G   Total assets on Worksheet G line 33 must equal total liabilities and fund balance. [12/31/2004]

2010G   Net income or loss (Worksheet G-2, Part II, column 1, line 16) should not equal zero. [12/31/2004]