

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

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

The medium for transferring cost reports submitted electronically to fiscal intermediaries is 3" *DISKETTE, CD or FLASH DRIVE*. These medium must be in IBM format. The character set must be ASCII. Seek approval from your contractor 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 61 characters.

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

	1	2	3	4	5
123456789012345678901234567890123456789012345678901234567890123456789					
1	1	01012320113412012341A99P005201211020003051			
1	7	17:15			

Record #1: This is a cost report file submitted by CCN 010123 for the period from December 1, 2011 (2011341) through November 30, 2012, (2012341). It is filed on Form CMS-2540-10. 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 will remain constant for approvals issued after the first test case. This file is prepared by the skilled nursing facility on April 20, 2012, (2012110). The electronic cost report specification, dated December 1, 2010, (2010335), is used to prepare this file. This is the original cost report filed for this fiscal year.

FILE NAMING CONVENTION

Name each cost report file in the following manner:

SNNNNNNN.YYL, where

1. SN (SNF electronic cost report) is constant;
2. NNNNNN is the 6 digit Medicare skilled nursing facility provider number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from skilled nursing facilities with two or more cost reporting periods ending in the same calendar year.

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Number 1

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	X	1	Constant "1"
2. NPI	10	9	2-11	Numeric only
3. Spaces	1	X	12	
4. Record Number	1	X	13	Constant "1"
5. Spaces	3	X	14-16	
6. SNF Provider Number	6	9	17-22	Field must have 6 numeric characters
7. Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8. Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9. MCR Version	1	9	37	Constant "3" (for Form CMS-2540-10)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 41-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods beginning on and after 2010335 (December 1, 2010).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
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 to #6 - Reserved for future use. #7 – The time that the cost report is created. This is represented in military time as alpha numeric. Use position 21-25. Example 2:30PM is expressed as 14:30. #8 to #99 - Reserved for future use
4. Spaces	7	X	14-20	Spaces (optional)
5. ID Information	40	X	21-60	Left justified to position 21.

RECORD NAME: Type 2 Records for Labels

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

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
b. Column Headings Statistical Basis & Code	10	X	21-30	Alphanumeric, left justified

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

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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 sub line numbers for each label must be the same as the line and sub line numbers of the corresponding cost center on Worksheet A. The columns and sub column numbers are always set to zero.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

TYPE 2 COST CENTER DESCRIPTIONS

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

Line

1	CAP REL COSTS - BLDGS & FIXTURES
2	CAP REL COSTS - MOVEABLE EQUIPMENT
3	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL
5	PLANT OPERATION, MAINT. & REPAIRS
6	LAUNDRY & LINEN SERVICE
7	HOUSEKEEPING
8	DIETARY
9	NURSING ADMINISTRATION
10	CENTRAL SERVICES & SUPPLY
11	PHARMACY
12	MEDICAL RECORDS & LIBRARY
13	SOCIAL SERVICE
14	NURSING AND ALLIED HEALTH EDUCATION
15	OTHER GENERAL SERVICE COST
16-29	(Lines 16 through 29 are reserved for future use)
30	SKILLED NURSING FACILITY
31	NURSING FACILITY
32	ICF - MENTALLY RETARDED
33	OTHER LONG TERM CARE
40	RADIOLOGY
41	LABORATORY
42	INTRAVENOUS THERAPY
43	OXYGEN (INHALATION) THERAPY
44	PHYSICAL THERAPY
45	OCCUPATIONAL THERAPY
46	SPEECH PATHOLOGY
47	ELECTROCARDIOLOGY
48	MEDICAL SUPPLIES CHARGED TO PATIENTS
49	DRUGS CHARGED TO PATIENTS
50	DENTAL CARE - TITLE XIX ONLY
51	SUPPORT SURFACES
52	OTHER ANCILLARY SERVICE COST CENTER
60	CLINIC
61	RURAL HEALTH CLINIC
62	FQHC
63	OTHER OUTPATIENT SERVICE COST
70	HOME HEALTH AGENCY COST
71	AMBULANCE
72	NURSING AND ALLIED HEALTH EDUCATION
73	C.M.H.C.
74	OTHER REIMBURSABLE COST

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

TYPE 2 COST CENTER DESCRIPTIONS

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

Line

80	MALPRACTICE PREMIUMS & PAID LOSSES
81	INTEREST EXPENSE
82	UTILIZATION REVIEW
83	HOSPICE
84	OTHER SPECIAL PURPOSE COST
90	GIFT FLOWER, COFFEE SHOPS AND CANTEEN
91	BARBER AND BEAUTY SHOP
92	PHYSICIANS PRIVATE OFFICES
93	NONPAID WORKERS
94	PATIENTS LAUNDRY
95	OTHER NON REIMBURSABLE COST
100	TOTAL

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

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

Use the exact formatting displayed below for column headings for Worksheet K-4, Part II. The numbers at the top of the columns represent the line number of the type 2 record. The numbers running vertical to line 1 description are the general service cost center line designation.

						<u>LINE</u>
1	2	3	4	5	6	
2	CAP REL	COST	MOVEABL	EQUIPMENT	\$ VALUE	1
3	PLANT	OPERATION	& MAINT.	SQ. FT.		3
4	TRANS-	PORTATION	MILEAGE			3
5	VOLUNTEER	SERV.	COORDI-	NATOR	HOURS	3

Cost centers included in the line one (CAP REL COST) caption are: Capital Related Costs; Plant Operation Maintenance & Repair; and Housekeeping. Cost centers included in the line three (PATIENT SERVICES COST) caption are: Laundry; Diet; Nursing Administration; Central Supply; Pharmacy; and Social Services.

Examples:

Worksheet A line labels with embedded cost center codes:

- * 2A000000 1 0100CAP REL COSTS - BLDGS & FIXTURES
- * 2A0000000000000100000000101CAP REL COSTS - WEST WING
- 2A000000 2 0200CAP REL COSTS - MOVEABLE EQUIPMENT
- 2A000000 4 0400ADMINISTRATIVE & GENERAL
- 2A000000 8 0800DIETARY
- 2A000000 40 2100RADIOLOGY
- 2A000000 40 1 2101RADIOLOGY - DIAGNOSTIC
- 2A000000 46 2700SPEECH PATHOLOGY

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

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

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

RECORD NAME: Type 3 Records for Non-label 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.	Sub line Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Sub column Number	2	9	19-20	Numeric
8.	Field Data				
	a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
		4	X	57-60	Spaces (optional).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Non-label Data

b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 6.22% is expressed as .06. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.
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A sample of type 3 records and a number line for reference are below.

123456789	5	8	6
3A000000	4	1	32101
3A000000	13	1	1336393
3A000000	13	1 1	185599
3A000000	1	2	10147750
3A000000	2	2	14510

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 sub-line numbers as data must be uniform.

Worksheet A-6, columns 3 and 7
 Worksheet A-8, column 6
 Worksheet A-8-1, Part I, column 1
 Worksheet A-8-2, columns 1 and 10
 Worksheet B-2, column 3

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

		1	1	2
	123456789	3	8	1
	3A600001	13	0	TO SPREAD INTEREST EXPENSE
	3A600001	13	1	G
*	3A600001	13	3	1
	3A600001	13	5	221409
*	3A600001	13	7	74
	3A600001	13	9	225321
	3A600001	14	0	BETWEEN CAPITAL-RELATED COST
	3A600001	14	1	G
*	3A600001	14	3	4
	3A600001	14	5	3912
	3A600001	15	0	BUILDING & FIXTURES AND

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 1 - RECORD SPECIFICATIONS

	3A600001	16	0	ADMINISTRATIVE AND GENERAL
	3A800000	24	0	RENUM APPLIC TO PHYS
	3A800000	24	1	A
	3A800000	24	2	-250941
*	3A800000	24	4	15
	3A800000	24	1 0	STAND BY COST
	3A800000	24	1 1	A
	3A800000	24	1 2	-114525
	3A800000	24	1 4	16
*	3A820010	3	1	2101
*	3A820010	4	1	2101
	3A820010	4	2	DR. B
	3A820010	4	3	126292
	3A820010	4	4	94719
	3A820010	4	5	31573
	3A820010	4	6	124900
	3A820010	4	7	741
	3A820010	4	1 2	6860
	3A820010	4	1 4	12000

RECORD NAME: Type 4 Records - File Encryption

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

Provider Type - Fourth Digit of the Worksheet Identifier

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

Worksheets That Apply to the SNF Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator -</u>
S, Part I	S000001
S, Part III	S000003
S-2- Part I	S200001
S-2, Part II	S200002
S-3, Part I	S300001
S-3, Part II	S300002
S-3, Part III	S300003
S-3, Part IV	S300004
S-3, Part V	S300005

Worksheets That Vary by Component and/or Program

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

Worksheets That Apply to the SNF Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>
S-4	S410000
S-5	S51?000 (h)
S-6	S61?000 (b)
S-7,	S700000
S-8	S800000 (a)
A	A000000

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the SNF Cost Report

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
A-6	A600000	(c)
A-7	A700000	
A-8	A800000	
A-8-1, Part I	A810001	
A-8-1, Part II	A810002	
A-8-2	A820010	(c)
B-1 (For use in column headings)	B10000*	
B, Part I	B000001	
B, Part II	B000002	
B-1, Part I	B100000	
B-2	B200010	(c)
C	C000000	

Worksheets That Vary by Component and/or Program –

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

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Vary by Component and/or Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
E, Part I (SNF)	E00A051 (f)	E00A181	E00A191 (f)
E, Part II (SNF)	E00A052		E00A192
E, Part II NF	E00B052		E00B192
E, Part II (ICF/MR)	E00I052		E00I192
E-1		E10A180	

Worksheet That Applies to the SNF Cost Report

Worksheet Indicator

G	G000000	
G-1	G100000	
G-2, Part I	G200001	
G-2, Part II	G200002	
G-3	G300000	
H	H010000	(a)
H-1, Part I	H110001	(a)
H-1, Part II	H110002	(a)
H-2, Part I	H210001	(a)
H-2, Part II	H210002	(a)
H-3, - Parts I & II	H310001	(a)
H-4, - Parts I & II	H410001	(a)
H-5	H510000	(a,d)
I-1	I11?00	(g)
I-2	I21?000	(g)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the SNF Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
I-1	I11?00	(g)
I-2	I21?000	(g)
I-3	I31?000	(g)
I-5	I51?000	(g)

Worksheet That Varies by Program

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

Worksheets That Vary by Component and/or Program

<u>Worksheets</u>	<u>Worksheet Indicator</u>	
J-1, Part I	J11?001	(b)
J-1, Part II	J11?002	(b)
J-2, Part I	J21?001	(b)
J-2, Part II	J21?002	(b)
J-3	J31?000	(b, d)

Worksheet That Varies by Program

<u>Worksheet</u>	<u>Title V</u>	<u>Title XVIII</u>	<u>Title XIX</u>
J-3, Part I	J31?050	J31?180	J31?190

Worksheets That Apply to the SNF Complex

J-4	J41?000
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 2 - WORKSHEET INDICATORS

Worksheets That Apply to the Hospice Complex

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

FOOTNOTES:

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

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

(b) Multiple Outpatient Rehabilitation Providers

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

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

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

(d) Worksheet with Multiple Parts using Identical Worksheet Indicator

Although this worksheet has several parts, the lines are numbered sequentially. This worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation which identifies each worksheet and part as they appear on the cost report. This affects Worksheet J-2.

(e) States Apportioning Vaccine Costs Per Medicare Methodology

If, for titles V and/or XIX, your state directs providers to apportion vaccine costs using Medicare's methodology, show these costs on a separate Worksheet D, Part II for each title.

- (f) States Licensing the Provider as an SNF Regardless of the Level of Care
 These worksheet identifiers are for providers licensed as an SNF for Titles V and XIX.

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- (g) Multiple Health Clinic Programs

The third digit of the worksheet indicator (position 4 of the record) is numeric from 1 to 0 to accommodate multiple providers. If there is only one health clinic provider type, the default is 1. The fourth character of the worksheet indicator (position 5 of the record) indicates the health clinic provider. Q indicates federally qualified health center, and R indicates rural health clinic.

- (h) Multiple SNF-Based Hospices (HSPSs)

The 3rd digit of the worksheet indicator (position 4 of the record) is numeric to identify the SNF-based hospice. If there is only one hospice, the default is 1. This affects all K series worksheets, and Worksheet S-8

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
 TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
 AND COLUMN DESIGNATIONS**

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

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

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

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets. Refer to Table 4 for line and column numbering conventions for use with complexes that have more components than appear on the preprinted FORM CMS-2540-10.

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

numbered beginning with subscripted line "01". Automated systems must reorder these numbers where the provider skips a line number in the series.

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

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

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET S				
<u>Part III:</u>				
Balances due provider or program:				
Title V	1, 2,4-8	1	9	-9
Title XVIII, Part A	1, 4	2	9	-9
Title XVIII, Part B	1, 4-8	3	9	-9
Title XIX	1-8	4	9	-9
In total	100	1-4	9	-9
WORKSHEET S-2, Part I				
For the skilled nursing facility only:				
Street	1	1	36	X
P.O. Box	1	2	9	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
County	3	1	36	X
CBSA Code	3	2	5	X
Urban/Rural	3	3	1	X
For the skilled nursing facility and SNF-based components:				
Component name	4-12	1	36	X
Provider number (xxxxxx)	4 12	2	6	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
AND COLUMN DESIGNATIONS**

WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
For the skilled nursing facility and SNF-based components (continued):				
Date certified (MM/DD/YYYY)	4-12	3	10	X
Title V payment system	4,5, 7-11	4	1	X
Title XVIII payment system	4, 7-11	5	1	X
Title XIX payment system	4-11	6	1	X
Cost reporting period beginning date (MM/DD/YYYY)	13	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	13	2	10	X
Type of control (See Table 3B.)	14	1	2	9
Is this a distinct part skilled nursing facility that meets the requirements of 42CFR section 483.5? (Y/N)	15	1	1	X
Is this a composite distinct part skilled nursing facility that meets the requirements of 42CFR section 483.5? (Y/N)	16	1	1	X
Are there any costs included in Worksheet A which resulted from transactions with related organizations (Y/N)	17	1	1	X
If this is a low or no Medicare utilization cost report, enter "L" for low, or "N" for no Medicare utilization.(L/N)	18	1	1	X
This line is blank – reserved for future usage. No entry at this time.	19			

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Enter the amount of depreciation reported in this SNF for the method indicated:				
Straight Line	20	1	9	9
Declining Balance	21	1	9	9
Sum of the Years' Digits	22	1	9	9

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If depreciation is funded, enter the balance as of the end of the period.	24	1	9	9
Were there any disposals of capital assets during the cost reporting period? (Y/N)	25	1	1	X
Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	26	1	1	X
Did you cease to participate in the Medicare program at the end of the period to which this cost report applies? (Y/N)	27	1	1	X
Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reporting periods? (Y/N)	28	1	1	X

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

Skilled Nursing Facility	29	1-2	1	X
Nursing Facility	30	3	1	X
I C F - M R	31	3	1	X
SNF-Based HHA	32	1-2	1	X
SNF-Based RHC	33	2	1	X

SNF-Based FQHC	34	2	1	X
SNF-Based CMHC	35	2	1	X
SNF-Based OLTC	36	2	1	X
Is the skilled nursing facility located in a state that certifies the provider as an SNF regardless of the level of care given for titles V and XIX patients? (Y/N)	37	1	1	X

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-2, Part I (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Are you legally-required to carry malpractice insurance? (Y/N)	38	1	1	X
Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made", enter 1. If policy is "occurrence", enter 2.	39	1	1	X
What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.	40	1-2	9	9
List malpractice premiums in column 1, paid losses :in column 2, and self-insurance in column 3	41	1-3	9	9
Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	42	1	1	X
Are there any related organizations or home office costs as defined in CMS Pub. 15-1, chapter 10?	43	1	1	X
If yes, and there are costs, for the home office, enter the applicable provider number	44	1	9	9

If this facility is part of a chain organization, enter the name and address of the home office on the lines below

Name	45	1	36	X
Contractor Name	45	2	36	X
Contractor Number	45	3	5	X
Street	46	1	36	X
P.O. Box	46	2	9	X
City	47	1	36	X
State	47	2	2	X
Zip Code	47	3	10	X

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Provider Organization and Operation				
Has the Provider changed ownership immediately prior to the beginning of the cost reporting period?	1	1	1	X
If column 1 is "Y", enter the date of the change in column 2. (see instructions)	1	2	10	X
Has the provider terminated participation in the Medicare Program? (Y/N)	2	1	1	X
If column 1 is yes, enter in column 2 the date of termination	2	2	10	X
If column 1 (line 2) is yes, enter in column 3, "V" for voluntary or "I" for involuntary. (V/I)	2	3	1	X
Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N)	3	1	1	X
Were the financial statements prepared by a Certified Public Accountant? (Y/N)	4	1	1	X

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Provider Organization and Operation				
Has the Provider changed ownership immediately prior to the beginning of the cost reporting period?	1	1	1	X
If column 1 is "Y" enter "A" for Audited, "C" for Compiled, or "R" for Reviewed in column 2.	4	2	1	X
Submit a complete copy, or enter date available in column 3. (see instructions) If column 1 is "N" see instructions.	4	3	1	X
Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N)	5	1	1	X
Were costs claimed for Nursing School? (Y/N)	6	1	1	X
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-2 Part II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If column 1 is "Y", to indicate whether the provider is the legal operator of the program. (Y/N)	6	2	1	X
Were costs claimed for Allied Health Programs? (Y/N)	7	1	1	X
Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N).	8	1	1	X
Is the provider seeking reimbursement for bad debts? (Y/N)	9	1	1	X
If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? (Y/N)	10	1	1	X
If line 9 is "Y", are patient deductibles and or coinsurance waived? (Y/N)	11	1	1	X
Have total beds available changed from prior cost reporting period? (Y/N)	12	1	1	X
Was the cost report prepared using the	13	1	1	X

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
PS&R only for Part A? (Y/N) If column 1 is yes, enter paid through date of the PS&R	13	2	10	X
Was the cost report prepared using the PS&R only for Part B? (Y/N) If column 1 is yes, enter paid through date of the PS&R	13	3	1	X
Was the cost report prepared using the PS&R for total and the provider's records for allocation? (Y/N) If column. 1 is "Y" enter the paid through date of the PS&R used to prepare this cost report in column 2.	14	1	1	X
Was the cost report prepared using the PS&R for total and the provider's records for allocation? (Y/N)	14	2	10	X
Was the cost report prepared using the PS&R for total and the provider's records for allocation? (Y/N)	14	3	1	X

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-2, PART II (Continued)

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
If column 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in column 4.	14	4	10	X
If line 13 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? (Y/N)	15	1	1	X
If line 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? (Y/N)	15	3	1	X
If line 13 "Y", then were adjustments made to PS&R data for corrections of other PS&R information. (Y/N)	16	1	1	X
If line 14 is "Y", then were adjustments	16	3	1	X

made to PS&R data for corrections of other PS&R Information. (Y/N)				
If line 13 is "Y", then were adjustments made to PS&R data for Other?(Y/N)	17	1	1	X
If line 14 is "Y", then were adjustments made to PS&R data for Other? (Y/N)	17	3	1	X
Was the cost report prepared only using the provider's records? (Y/N)	18	1	1	X
Was the cost report prepared only using the provider's records? (Y/N)	18	3	1	X

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-3, PART I

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Number of beds	1-3,5,7	1	9	9
Bed days available	1-3,5,7	2	9	9
Title V inpatient days	1, 2, 7	3	9	9
Title XVIII inpatient days	1, 7	4	9	9
Title XIX inpatient days	1, 3, 7	5	9	9
Other inpatient days	1-3, 5,7	6	9	9
Total inpatient days	1-3, 5,7	7	9	9
Title V discharges	1, 2, 7	8	9	9
Title XVIII discharges	1, 7	9	9	9
Title XIX discharges	1-3, 7	10	9	9
Other discharges	1-3, 5,7	11	9	9
Total discharges	1-3, 5,7	12	9	9
Title V average length of stay	1-2, 7	13	9	9(6).99

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Title XVIII average length of stay	1, 7	14	9	9(6).99
Title XIX average length of stay	1-3, 7	15	9	9(6).99
Total average length of stay	1-3, 7	16	9	9(6).99
Title V admissions	1, 2, 7	17	9	9
Title XVIII admissions	1, 7	18	9	9
Title XIX admissions	1-3, 7	19	9	9
Other admissions	1-3, 5,7	20	9	9
Total admissions	1-3, 5,7	21	9	9
Full time equivalent employees on payroll	1-7	22	9	9(6).99
Full time equivalent nonpaid workers	1-7	23	9	9(6).99

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-3, PART II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Reported salaries	2-21	1	9	9
Reclassification of salaries from Wkst. A-6	2-21	2	9	-9
Adjusted salary	1-21	3	9	9(7).99
Paid hours related to salary	1-17	4	9	9(7).99
Average hours related to salary	1-17	5	9	9(7).99
Subtotal (see instructions):				
Reported salaries	21	1	9	9
Reclassification of salaries	21	2	9	-9
Total (see instructions):				
Reported salaries	22	1	9	9
Reclassification of salaries	22	2	9	-9
Paid hours related to salary	22	4	9	9(7).99
Contract labor: physician services - Part A:				
Reported salaries	23	1	9	9
Reclassification of salaries	23	2	9	-9
Paid hours related to salary	23	4	9	9(7).99

WORKSHEET S-3, PART III

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-3, PART IV

	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
401K Employer Contributions	1	1	9	9
Tax Sheltered Annuity (TSA) Employer Contribution	2	1	9	9
Qualified and Non-Qualified Pension Plan Cost	3	1	9	9
Prior Year Pension Service Cost	4	1	9	9
401K/TSA Plan Administration fees	5	1	9	9
Legal/Accounting/Management Fees- Pension Plan	6	1	9	9
Employee Managed Care Program Administration Fees	7	1	9	9
Health Insurance (Purchased or Self Funded)	8	1	9	9
Prescription Drug Plan	9	1	9	9
Dental, Hearing and Vision Plan	10	1	9	9
Life Insurance (If employee is owner or beneficiary)	11	1	9	9
Accidental Insurance (If employee is owner or beneficiary)	12	1	9	9
Disability Insurance (If employee is owner or beneficiary)	13	1	9	9
Long-Term Care Insurance (If employee is owner or beneficiary)	14	1	9	9
Workers' Compensation Insurance	15	1	9	9
Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)	16	1	9	9
FICA-Employers Portion Only	17	1	9	9
Medicare Taxes - Employers Portion Only	18	1	9	9
Unemployment Insurance	19	1	9	9
State or Federal Unemployment Taxes	20	1	9	9
Executive Deferred Compensation	21	1	9	9
Day Care Cost and Allowances	22	1	9	9
Tuition Reimbursement	23	1	9	9
Total Wage Related cost (Sum of lines 1 23)	24	1	9	9

Other Wage Related Costs	25	1	9	9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-3, PART V

	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Registered Nurses (RN)	1	1-3	9	9
Licenses Practical Nurses (LPN)	2	1-3	9	9
Nursing Assistants/Aids	3	1-3	9	9
Physical Therapists	4	1-3	9	9
Physical Therapy Assistants	5	1-3	9	9
Physical Therapy Aids	6	1-3	9	9
Occupational Therapists	7	1-3	9	9
Occupational Therapy Assistants	8	1-3	9	9
Occupational Therapy Aids	9	1-3	9	9
Speech Therapists	10	1-3	9	9
Respiratory Therapists	11	1-3	9	9
Other Medical Staff	12	1-3	9	9
Registered Nurses (RN)	13	1	9	9
Licenses Practical Nurses (LPN)	14	1	9	9
Nursing Assistants/Aids	15	1	9	9
Physical Therapists	16	1	9	9
Physical Therapy Assistants	17	1	9	9
Physical Therapy Aids	18	1	9	9
Occupational Therapists	19	1	9	9
Occupational Therapy Assistants	20	1	9	9
Occupational Therapy Aids	21	1	9	9
Speech Therapists	22	1	9	9
Respiratory Therapists	23	1	9	9
Other Medical Staff	24	1	9	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-4

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
County	1	1	36	X
Home health aide hours:	2	1-5	11	9
Unduplicated census count:	3	1-5	11	9(8).99
Enter the number of hours in your normal work week	4	1	6	9(3).99
Number of full time equivalent employees:				
Staff	5-20	1	6	9(3).99
Contract	5-20	2	6	9(3).99

HOME HEALTH AGENCY CBSA CODES

Enter the number of hours in your normal work week:	21	1	6	9(3).99
How many CBSAs in column 1 did you provide services to during this cost reporting period?	22	1	2	9
List those CBSA code(s) in column 1 serviced during this cost reporting period (line 20 contains the first code)	23	1	2	9

PPS ACTIVITY DATA - Applicable for Medicare Services Rendered on or after October 1, 2000

PPS Activity Data	24-35, 37 39-41	1-4	11	9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET S-5

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
RHC/FQHC Identification:				
Street	1	1	36	X
County	1	2	36	X
City	2	1	36	X
State	2	2	2	X
Zip Code	2	3	10	X
Designation for FQHC's only "R" for rural or "U" for urban	3	1	1	X
Source of Federal funds:				
Amount of Federal Funds:	4-9	1	11	9
Award Date (MM/DD/YYYY)	4-9	2	10	X
Other (specify)	9	0	36	X
	9	1-2	11	9
Does this facility operate as other than an RHC or FQHC?	10	1	1	X
Indicate number of operation(s)	10	2	2	9
Facility hours of operations *				
Clinic - Hours: from/to	11	1-14	4	9
Have you received an approval for an exception to the productivity standard?	12	1	1	X
Is this a consolidated cost report in accordance with CMS Pub. 27, section 508D	13	1	1	X
Enter the number of providers included in this report	13	2	2	9
Provider Name	14	1	36	X
Provider Number (CCN)	14	2	6	X

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
RHC/FQHC Identification:				
Have you provided all or substantially all GME cost?	15	1	1	X
	15	2	11	9
* List hours of operations based on a 24 hour clock. For example 8:00 AM is 0800, 6:30 PM is 1830, and midnight is 2400.				
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WORKSHEET S-6

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Number of hours in a normal work week	0	1	6	9(3).99
Text as needed for blank lines	18-19	0	36	X
Number of full time equivalent employees on staff	1-19	1	6	9(3).99
Number of full time equivalent contract personnel	1-19	2	6	9(3).99

WORKSHEET S-7

Days (see instructions) 1-99 1 6 9

Enter in column 1 the expense for each category. Enter in column 2 the percentage of total expense for each category to total SNF revenue from Worksheet G-2, Part I, line 6, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category.

Staffing	101	1	9	9
Staffing	101	2	6	9(3)99
Staffing	101	3	1	X
Recruitment	102	1	9	9
Recruitment	102	2	6	9(3)99
Recruitment	102	3	1	X
Retention of employees	103	1	9	9
Retention of employees	103	2	6	9(3)99
Retention of employees	103	3	1	X
Training	104	1	9	9
Training	104	2	6	9(3)99
Training	104	3	1	X
Other (Specify)	105	1	9	9
Other (Specify)	105	2	6	9(3)99
Other (Specify)	105	3	1	X

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Worksheet S-8				
<u>Part I</u>				
Continuous Home Care	1	1-5	9	9
Routine Home Care	2	1-5	9	9
Inpatient Respite Care	3	1-5	9	9
General Inpatient Care	4	1-5	9	9
<u>Part II</u>				
Number of Patients Receiving Hospice Care	6	1-5	9	9
Total number of Unduplicated Continuous Care Hours	7	1 & 3	9	9(8).99
Unduplicated Census Count	9	1-5	9	9
WORKSHEET A				
Direct salaries by department	3-15,30-80,82-95	1	9	-9
Total direct salaries	100	1	9	9
Other direct costs by department	1-15,30-95	2	9	-9
Total other direct costs	100	2	9	9
Net expenses for cost allocation by department	1-15,30-95	7	9	-9
Total net expenses for cost allocation	100	7	9	9
WORKSHEET A-6				
For each expense reclassification:				
Explanation	1-35	0	36	X
Reclassification code	1-35	1	2	X

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET A-6 (Continued)

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

WORKSHEET A-7

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
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<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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WORKSHEET A-8

Description of adjustment	29	0	36	X
Basis (A or B)	1-7, 9-11, 13-24	1	1	X
Amount	1-7, 9-11, 13-24	2	9	-9
Worksheet A line number	1-7, 9-11, 13-24	4	5	9

WORKSHEET A-8-1

<u>Part I</u> - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-9	1	5	99.99
Expense item(s)	1-9	3	36	X
Amount included in Wkst. A	1-9	4	9	-9
Amount allowable in reimbursable cost	1-9	5	9	-9
<u>Part II</u> - For each related organization:				
Type of interrelationship (A - G)	1-10	1	1	X
If type is G, specify description of relationship	1-10	0	36	X
Name of individual or partnership with interest in provider and related organization	1-10	2	15	X
Percent of ownership of provider	1-10	3	6	9(3).99
Name of related organization	1-10	4	15	X
Percent of ownership of related organization	1-10	5	6	9(3).99

Type of business	1-10	6	15	X
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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET A-8-2

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
By each cost center or physician:				
Worksheet A line number	1-99	1	5	99.99
Physician identifier	1-99	2	36	X
Total physicians; remuneration	1-99	3	9	9
Physicians' remuneration - professional component	1-99	4	9	9
Physicians' remuneration - provider component	1-99	5	9	9
RCE amount	1-99	6	9	9
Number of physicians' hours - provider component	1-99	7	9	9
Cost of memberships and continuing education	1-99	12	9	9
Physician cost of malpractice insurance	1-99	14	9	9
In total for the facility:				
Total physicians' remuneration	100	3	9	9
Physicians' remuneration - professional component	100	4	9	9
Physicians' remuneration - provider component	100	5	9	9
Number of physicians' hours - provider component	100	7	9	9
Cost of memberships and continuing education	100	12	9	9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Physician cost of malpractice insurance	100	14	9	9

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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Column heading (cost center name)	1-3 *	1-3, 4-15	10	X
Statistical basis	4, 5 *	1-3, 4-15	10	X

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

WORKSHEET B, PART I

Total adjustments after cost finding	100	17	9	-9
Costs after cost finding and post step-down adjustments by department	30-84, 90-99	18	9	-9
Total costs after cost finding and post step-down adjustments	100	18	9	9

WORKSHEET B, PART II

Directly assigned capital related costs by department	30-84, 90-99	0	9	9
Total directly assigned capital related costs	100	0	9	9
Total adjustments after cost finding	100	17	9	-9
Total capital related costs after cost finding by department	30-84, 90-99	18	9	9
Total capital related costs after cost finding in total	100	18	9	9
Total Cost	30-95	5	9	9

WORKSHEET B-1

For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	4-15	1	X
All cost allocation statistics	1-84,90-95**	1-15*	9	9
Reconciliation	4-84, 90-95**	4A-15A	9	-9

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- * In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is to receive no allocation with a negative 1 placed in the accumulated cost column. You may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated cost column simultaneously on the same line. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, delete it and use subscripts of line 4.
- ** Line 60 in columns 8 and 11 is shaded and is not used.

WORKSHEET B-2

For post step-down adjustment:

Description	1-50*	1	30	X
Worksheet B part number	1-50*	2	1	9
Worksheet A line number	1-50*	3	5	99.99
Amount of adjustment	1-50*	4	9	-9

- * On Worksheet B-2, if there are more than 50 lines needed, use multiple worksheets. (Refer to footnote (c) in Table 2.)

WORKSHEET C

Total cost from Worksheet B, Part I, column 18, lines 21-36	100	1	9	9
Total charges by department	40-71	2	9	9
Total charges	100	2	9	9

WORKSHEET D, PART I

Ancillary cost apportionment

Part A program charges by department	40-71	2**	9	9
Part B program charges by department	40-63	3 *	9	9
Total program charges	100	2, 3 *	9	9
Total program costs	100	4, 5 *	9	9

- * When completing Worksheet D, Part I, for titles V and/or XIX, do not use columns 3 and 5.
 ** Line 71 column 2 is ONLY used by titles V and XIX.

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WORKSHEET D, PART II

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Vaccine cost apportionment				
Program vaccine charges	2	1	9	9

WORKSHEET D-1

Private room days	2	1	9	9
Medically necessary private room days	4	1	9	9
General inpatient routine service charges	6	1	9	9
Private room charge	8	1	9	9
Semi private room charges	10	1	9	9
Aggregate charges to beneficiaries for excess costs	24	1	9	9

Inpatient routine service cost per diem limitation	26	1	9	9(6).99
Reimbursable inpatient routine service costs	28	1	9	9

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WORKSHEET E, PART I

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part A</u> - Inpatient service PPS provider computation of reimbursement of lesser of cost or charges				
Nursing and Allied Health Education Activities	5	1	9	9
Inpatient routine PPS amount (see instructions)	7	1	9	9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part A</u> - Inpatient service PPS provider computation of reimbursement of lesser of cost or charges				
Primary payer amounts	8	1	9	9
Coinsurance	9	1	9	9
Reimbursable bad debts	10	1	9	-9
Reimbursable bad debts dual eligible	11	1	9	-9
Adjusted reimbursable bad debts	12	1	9	-9
Utilization review	14	1	9	9
Recovery of excess depreciation	15	1	9	9
Amounts applicable to prior periods resulting from disposition of depreciable assets	16	1	9	-9
Other adjustments (specify)	20	0	9	X
Other adjustments	20	1	9	9
Protested amounts	22	1	9	-9

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

Nursing and Allied Health Education Activities	28	1	9	9
Primary payer amounts	30	1	9	9
Coinsurance and deductibles	31	1	9	9
Reimbursable bad debts	32	1	9	9
Recovery of excess depreciation	33	1	9	9

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WORKSHEET E, PART I

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Other adjustments (specify)	34	0	36	X
Other adjustments	34	1	9	-9

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Amounts applicable to prior periods resulting from disposition of depreciable assets	35	1	9	-9
Other adjustments (Specify)	39	0	36	X
	39	1	9	9
Protested Amounts	41	1	9	-9

WORKSHEET E, PART II

Outpatient services (titles V and XIX)	3	1	9	9
Utilization review – physicians’ compensation	5	1	9	9
Charge differential	7	1	9	9
Inpatient primary payer amount	9	1	9	9
Inpatient ancillary service charges	11	1	9	9
Intern and resident charges	12	1	9	9
Outpatient service charges	13	1	9	9
Inpatient routine service charges	14	1	9	9
Charge differential	15	1	9	9
Aggregate amount collected	17	1	9	9
Amount collectible	18	1	9	9
Deductibles (Title V and Title XIX only)	22	1	9	9
Coinsurance	24	1	9	9
Reimbursable bad debt	26	1	9	9
Un refunded excess charges	28	1	9	9
Recovery of excess depreciation	29	1	9	9
Other adjustments (specify)	30	0	36	X
Other adjustments (see instructions)	30	1	9	-9
Amounts applicable to prior periods resulting from disposition of depreciable assets	31	1	9	-9
Interim payments (titles V and XIX only)	33	1	9	9
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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
For SNFs using fund accounting:				
Text as needed for blank lines	5-9, 13-17	0	36	X
Beginning fund balances	1	2,4,6,8	9	-9
Additions to beginning fund balances	5-9	1,3,5,7	9	9
Reductions to beginning fund balances	13-17	1,3,5,7	9	9

WORKSHEET G-2

Part I: Patient revenues

Inpatient routine care services	1-5	1	9	9
Ancillary services	6	1, 2	9	9
Clinic	7	1, 2	9	9
Home health agency	8	2	9	9
Ambulance	9	1, 2	9	9
RHC	10	2	9	9
FQHC, CMHC	11	2	9	9
Hospice	12	1, 2	9	9
Total patient revenues	13	1,2	9	9

<u>Part II:</u> Text as needed for blank lines	2-7, 9-13	0	36	X
Increases to operating expenses Reported on Worksheet A	2-7	1	9	9
Decreases to operating expenses Reported on Worksheet A	9-13	1	9	9
Total operating expenses	15	3	9	9

AND COLUMN DESIGNATIONS

WORKSHEET G-3

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Contractual allowance and discounts on patients' accounts	2	1	9	9
Other revenues	7-25	1	9	9
Other expenses	28-30	1	9	9
Text as needed for blank lines	25, 28-30	0	36	X
Net income (loss)	32	1	9	-9

WORKSHEET H

Salaries	3-24	1	9	9
Employee Benefits	3-24	2	9	9
Transportation costs	1-24	3	9	9
Contracted/Purchased Services	3-24	4	9	9
Other costs	1-24	5	9	9
Text as needed for blank lines	24	0	36	X

WORKSHEET H-1, PARTS I & II

Part I

Total	25	1-4	11	9
Cost allocation	6-24	6	11	9

Part II

Reconciliation	5-24	5a	11	-9
All cost allocation statistics	1-24	1-4*	11	9

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

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET H-2, Parts I & II

Part I

Post step down adjustment (including total)	1-21	18	11	-9
Total cost after cost finding CBSA	2-20	21	11	9
Total cost	21	0-3 & 4-16	11	9

Part II

Centers – Statistical Basis Reconciliation	4-20	3A-16	11	-9
All cost allocation statistics*	1-20	1-16	11	9

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

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WORKSHEET H-3 Parts I & II

Part I

Total visits	1-6	4	11	9
Program visits	1-6	6-7	11	9
Total charges for DME rented and sold and medical supplies	8-9	4	11	9
Charges for medical supplies Medicare parts A and B	8-9	6-8	11	9

Part II

Total HHA charges	1-5	2	11	9
Total HHA shared ancillary costs	1-5	3	11	9

WORKSHEET H-4, PART I

Part I

Total charges for title XVIII – Parts A & B services	2	1-3	11	9
Amount collected from patients	3	1-3	11	9
Amounts collected from patients	4	1-3	11	9
Primary payer payments	9	1-3	11	9

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET H-4, PART II

Part II

PPS Payments	11-20	1-2	11	9
Part B deductibles billed to Medicare patients	21	2	11	9
Coinsurance billed to Medicare patients	25	2	11	9
Reimbursable bad debts	27	1 & 2	11	9
Reimbursable bad debts for dual eligible beneficiaries (see instructions)	28	1 & 2	11	9
Other adjustments (Specify)	30	0	36	X
Other adjustments (Specify)	30	1&2	11	-9
Interim payments (titles V and XIX only)	32	1	11	9
Protested amounts	35	1&2	11	-9

WORKSHEET H-5

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Total interim payments paid to provider	1	2 & 4	11	9
Interim payments payable	2	2 & 4	11	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	11	9
Provider to program	3.50-3.98	2 & 4	11	9
Amount of tentative payment after desk review				
Program to provider	5.01-5.49	2 & 4	11	9
Provider to program	5.50-5.98	2 & 4	11	9
FI/Contractor Name	8	1	36	X
FI Contractor Number	8	2	5	9

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WORKSHEET I-1

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Provider based cost	1-9, 11-13, 15-20, 23-27, 29-30	1,2,4,6, & 7	11	-9

WORKSHEET I-2

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

WORKSHEET I-3

Adjusted cost per visit	7	1	6	9(3).99
Maximum rate per visit (from your contractor)	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 contractor)	10	1, 2, & 3	11	9
Medicare covered visits for mental health services (from your contractor)	12	1, 2, & 3	11	9
Primary payer amounts	17	1	11	9
Beneficiary deductible (from your contractor)	18	2	11	9
Reimbursable bad debt	23	2	11	9
Reimbursable bad debt dual eligible beneficiaries	24	1	11	9
Other Adjustments	25	1	11	9
Protested amounts	30	2	11	-9

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TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
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WORKSHEET I-4

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

WORKSHEET I-5

Total interim payments paid to provider	1	2	11	9
Interim payments payable	2	2	11	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Adjustment of each retroactive lump sum adjustment:				
Program to provider	3.01-3.49	2	11	9
Provider to program	3.50-3.98	2	11	9
Tentative settlement payment				
Program to provider	5.01-5.49	2	11	9
Provider to program	5.50-5.98	2	11	9
FI/Contractor Name	8	1	36	X
FI Contractor Number	8	2	5	9

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
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WORKSHEET J-1, PART I

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

WORKSHEET J-1, PART II

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

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

WORKSHEET J-2

Part I: Facility charges

In total	2-21	2	9	9
Title V	2-21	4	9	9
Title XVIII	2-21	6	9	9
Title XIX	2-21	8	9	9

Part II: Charges for rehabilitation services furnished by shared departments

Title V	23-29	4	9	9
Title XVIII	23-29	8	9	9
Title XIX	23-29	6	9	9

WORKSHEET J-3

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Cost of component service	1	1-3	9	9
Primary payment amounts	2	1-3	9	9
Part B deductible billed to program patients	4	2	9	9
Coinsurance billed	7	1-3	9	9
Reimbursable bad debts	9	1-3	9	9
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
AND COLUMN DESIGNATIONS**

WORKSHEET J-3 Continued

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
Dual Eligible Beneficiaries	10	1-3	9	9
Amounts applicable to prior periods resulting from depreciable asset disposal	12	1-3	9	9
Recovery of excess depreciation	13	1-3	9	9
Other Adjustments	14	0	36	X
Interim payments for title XVIII, and titles V and XIX (where applicable)	16	1, 3	9	9
Protested amounts	18	1-3	9	-9

WORKSHEET J-4

Total interim payments paid to provider	1	2	9	9
Interim payments payable	2	2	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2	9	9
Provider to program	3.50-3.98	2	9	9
Tentative payments after desk review				
Program to provider	5.01-5.49	2	9	9
Provider to program	5.50-5.98	2	9	9
FI/Contractor Name	8	1	36	X
FI Contractor Number	8	2	5	9

WORKSHEET K

Salaries	3-38	1	11	9
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Employee Benefits	3-38	2	11	9
Transportation	1-38	3	11	9
Contracted Services	3-38	4	11	9
Other Costs	1-38	5	11	9
Reclassification	1-38	7	11	-9
Adjustments	1-38	9	11	9

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
**TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE,
AND COLUMN DESIGNATIONS**

WORKSHEET K-1

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
Salaries and wages	3-38	1-7	11	9
All other	3-38	8	11	9

WORKSHEET K-2

Employee Benefits	3-38	1-7	11	9
All other	3-38	8	11	9

WORKSHEET K-3

Contracted services/purchased services	3-38	1-7	11	9
All other	3-38	8	11	9

WORKSHEET K-4, PARTS I & II

Part I

Total	39	1-5 & 6	11	9
Cost allocation	6-38	7	11	9

Part II

Reconciliation	6-38	6A	11	-9
All cost allocation statistics	6-38	1-5*	11	9

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

WORKSHEET K-5, PART I

Allocated Hospice A&G	6-38	17	11	-9
Total Hospice Cost	6-38	18	11	-9
Total cost after finding	39	18	11	-9

WORKSHEET K-5, PART II,

All Cost Allocation Statistics	6-38	1-3, 4-15	11	-9
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WORKSHEET K-5, PART III

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

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part I
 Worksheet H-1, Part I

TABLE 3B - TABLES TO WORKSHEET S-2

Table I: Type of Control

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

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

<u>Worksheet</u>	<u>Lines</u>
S, Part III	1-3,100
S-2, Parts I & II	All
S-3, Part I	1, 2, 3, 8
S-3, Parts II III IV&V	All
S-4,	All except line 20
S-5	1-8, 10, 13, 15
S-6	1-17
S-7	All, except line 105
S-8	All
A	30 - 33, 71,72,80-82,100
A-6	All

<u>Worksheet</u>	<u>Lines</u>
A-7	All
A-8	Lines 1, through 23 and 100
A-8-1, Part I	1-8
A-8-1, Part II	1-8

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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3C - LINES THAT CANNOT BE SUBSCRIBED
(BEYOND THOSE PREPRINTED) (CONTINUED)**

<u>Worksheet</u>	<u>Lines</u>
A-8-2	All
B, Parts I & II	30-32, 71, 72, 98-100.
B-1	30-32, 71,72, 98-105
B, Part II	30, 31, 32, 40 – 52
C	71, 100
D, Part I	71, 100
D-1	All
E, Part I	All (except line 20, 34, and 39)
E, Part II	All (except line 30)
E-1	1, 2, 3.01-3.04, and 3.50-3.53, 8
G	All
G-1	1,2,3,10,11,18,19
G-2, Part I	1-5, 9
G-2, Part II	1,8,14,15
G-3	1-24, and 26, 27, 31, 32
H	All
H-1	All
H-2	All
H-3	All
H-4	All
H-5	1, 2, 3.01-3.04, and 3.50-3.53, 8
I-1	All
I-2	All
I-3	All, except line 25
I-4	All
I-5	1, 2, 3.01-3.04, and 3.50-3.53, 8
J-1	All
J-2	All
J-3	1 through 13, 15 - 18

Worksheet

Lines

J-4
K
K-1
K-2
K-3
K-4, Part I
K-4, Part II
K-5, Part I
K-5, Part II
K-6

1, 2, 3.01-3.04, and 3.50-3.53, 8

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 3D - PERMISSIBLE PAYMENT MECHANISMS

P = Prospective payment

O = Other

N = Not applicable

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 4 - NUMBERING CONVENTION FOR MULTIPLE COMPONENTS

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

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

	<u>WKST.</u>	<u>PART</u>	<u>COLUMNS</u>	<u>LINES</u>	<u>SUBLINES</u>
HHA II-V	S	III	1-4	4	1-4
HHA II-V	S-2		1-6	7	1-4
HHA II-V	S-3	I	22-23	4	1-4
HHA II-V	A		1-2, 7	70	1-4
HHA II-V	B	I	18	70	1-4
HHA II-V	B	II	18	70	1-4
HHA II-V	B-1		1-15	70	1-4
HHA II-V	D-2		1	5	1-4
HHA II-V	G-2	I	2	8	1-4

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

CMHC I-IX	S	III	1, 3-4	7	10-18
CMHC I-IX	S-2		1-6	10	10-18
CMHC I-IX	S-3	I	22-23	6	10-18
CMHC I-IX	A		1-2, 7	73	10-18
CMHC I-IX	B	I	18	73	10-18
CMHC I-IX	B	II	18	73	10-18
CMHC I-IX	B-1		1-15	73	10-18
CMHC I-IX	D-2		1	7	10-18
CMHC I-IX	G-2	I	2	11	10-18

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
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 pre coded), the preparers must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, is then appended to the user's label by the software.

Additional guidelines are:

- Do not allow any pre-existing codes for the line to be carried over.
- Do not pr code all "Other" lines.
- For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard "Other . . ."
- For the nonstandard "Other . . ." prompt the preparer with "Is this the most appropriate

choice?" and then offer the chance to answer yes or to select another description.

- Allow the preparers to invoke the cost center coding process again to make corrections.
- For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
- On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many remain. The numbers are shown on the cost center tables.
- Do not change standard cost center lines, descriptions, and codes. The acceptable formats for these items are listed later in Table 5 - the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

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

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

Additional cost center descriptions are identified. These additional descriptions will hereafter be referred to as the nonstandard labels. Included with the nonstandard descriptions are "Other . . ." designations to provide for situations where no match in meaning can be found. Refer to Worksheet A, lines 15, 33, 52, 63, 74, 84, and 95.

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

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10 **TABLE 5 - COST CENTER CODING**

Additional Guidelines

Categories

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

Use of a Cost Center Coding Description More Than Once

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

Cost Center Coding and Line Restrictions

Use cost center codes only in designated lines in accordance with the classification of cost

center(s), e.g., lines 90 through 95 may only contain cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding.

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
CAP REL COSTS - BLDGS & FIXTURES	00100	(100)
CAP REL COSTS - MOVEABLE EQUIPMENT	00200	(100)
EMPLOYEE BENEFITS	00300	(100)
ADMINISTRATIVE & GENERAL	00400	(100)
PLANT OPERATION, MAINT. & REPAIRS	00500	(100)
LAUNDRY & LINEN SERVICE	00600	(100)
HOUSEKEEPING	00700	(100)

	<u>CODE</u>	<u>USE</u>
DIETARY	00800	(100)
NURSING ADMINISTRATION	00900	(100)
CENTRAL SERVICES & SUPPLY	01000	(100)
PHARMACY	01100	(100)
MEDICAL RECORDS & LIBRARY	01200	(100)
SOCIAL SERVICE	01300	(50)
NURSING and ALLIED HEALTH EDUCATION ACTIVITIES	01400	(100)
INPATIENT ROUTINE SERVICE COST CENTERS		
SKILLED NURSING FACILITY	03000	(01)
NURSING FACILITY	03100	(01)
INTERMEDIATE CARE FACILITY/ MENTALLY CHALLENGED	03200	(01)
OTHER LONG TERM CARE	03300	(01)

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
ANCILLARY SERVICE COST CENTERS		
RADIOLOGY	04000	(100)
LABORATORY	04100	(100)
INTRAVENOUS THERAPY	04200	(10)
OXYGEN (INHALATION) THERAPY	04300	(10)

	<u>CODE</u>	<u>USE</u>
PHYSICAL THERAPY	04400	(10)
OCCUPATIONAL THERAPY	04500	(10)
SPEECH PATHOLOGY	04600	(10)
ELECTROCARDIOLOGY	04700	(100)
MEDICAL SUPPLIES CHARGED TO PATIENTS	04800	(100)
DRUGS CHARGED TO PATIENTS	04900	(50)
DENTAL CARE - TITLE XIX ONLY	05000	(100)
SUPPORT SURFACES	5100	(100)
OUTPATIENT SERVICE COST CENTERS		
CLINIC	06000	(10)
RURAL HEALTH CLINIC	06100	(10)
FQHC	00620	(10)
OTHER REIMBURSABLE COST CENTERS		
HOME HEALTH AGENCY COST	07000	(05)
AMBULANCE	07100	(01)
NURSING AND ALLIED HEALTH ED ACTIVITIES	07200	(01)
CMHC	07300	(09)

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
SPECIAL PURPOSE COST CENTERS		
MALPRACTICE PREMIUMS & PAID LOSSES	08000	(01)
INTEREST EXPENSE	08100	(01)

	<u>CODE</u>	<u>USE</u>
UTILIZATION REVIEW – SNF	08200	(01)
HOSPICE	08300	(09)

NONREIMBURSABLE COST CENTERS

GIFT, FLOWER, COFFEE SHOPS & CANTEEN	09000	(100)
BARBER & BEAUTY SHOP	09100	(100)
PHYSICIANS' PRIVATE OFFICES	09200	(100)
NONPAID WORKERS	09300	(50)
PATIENTS' LAUNDRY	09400	(100)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Other General Service Cost Centers	01500	(50)
ANCILLARY SERVICE COST CENTERS		
Other Ancillary Service Cost Centers	05200	(50)
OUTPATIENT SERVICE COST CENTERS		
Other Outpatient Service Cost Centers	06300	(50)
OTHER REIMBURSABLE COST CENTERS		
Other Reimbursable Cost Centers	07400	(50)
SPECIAL PURPOSE COST CENTERS		
Other Special Purpose Cost Centers	08400	(50)
NONREIMBURSABLE COST CENTERS		
Other Nonreimbursable Cost Centers	09500	(50)

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ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10

TABLE 6 - EDITS

Medicare cost reports submitted electronically must meet a variety of edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software that produces an electronic cost report file for Medicare skilled nursing facilities must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's

software should provide meaningful error messages to notify the skilled nursing facility of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, where indicated, reject/edit code specified below. Any file submitted by a provider containing a level I edit will be rejected by the fiscal intermediary/contractor, without exception.

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

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

NOTE: Dates in brackets [] at the end of an edit indicate the effective date of that edit for cost reporting periods ending on or after that date. Edits in place from the previous Form 2540-96 will not have an effective date listed, but will be considered effective as of 12/01/2010 for Form 2540-10.

I. Level I Edits (Minimum File Requirements)

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

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10

TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1030	The fiscal year begin date (record #1, positions 23-29) must be less than or

<u>Reject Code</u>	<u>Condition</u>
	equal to the fiscal year end date (record #1, positions 30-36).
1035	The vendor code (record #1, positions 38-40) must be a valid code.
1040	The type 1 record # 1 must be correct and the first record in the file
1045	All record identifiers (positions 1-20) must be unique
NOTE:	The FI/contractor should attempt to correct this condition in its working copy and continue processing the cost report. If the condition is correctable, notify the provider's vendor and send a copy of the ECR file to both the vendor and CMS Central Office. CMS Central Office will require a vendor software update to resolve the condition.
1050	Only a Y or N is valid for fields which require a Yes/No response.
1055	Variable column (Worksheet B, Parts I and II and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number.
1060	All line, sub line, column, and sub column numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except as noted below for reconciliation columns.
NOTE:	If the administrative and general (A&G) cost center (Worksheet A, line 4) is fragmented into two or more cost centers, then line 4 must be deleted. Fragmented A&G lines must begin with subscripted line 4.01 and continue in sequential order. Line numbers may be skipped, but must be in sequential order, e.g., 4.01, 4.02, 4.04, etc. is permissible. Any cost center with accumulated costs as the statistic must have the Worksheet B-1 reconciliation column numbered the same as the Worksheet A line number followed by an "A" as part of the line number followed by the sub line number.
1065	Cost center integrity for variable worksheets must be maintained throughout the cost report. For sub scripted lines, the relative position must be consistent throughout the cost report. An exception to this rule is sub scripts of line 71 on Worksheet D, Part I should be excluded from this edit check.
1070	For every line used on Worksheets A, B, C, and D, there must be a corresponding type 2 record.
1075	Fields requiring numeric data (charges, costs, FTEs, etc.) may not contain any alpha character.
1080	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.
1085	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5.

<u>Reject Code</u>	<u>Condition</u>
1000S	The SNF address, city, State, zip code, and county (Worksheet S-2 lines 1, 2, and 3, columns 1, 2, and 3 respectively) must be present and valid.
1005S	The cost report ending date (Worksheet S-2, column 2, line 13) must be on or after 01/01/2011.
1010S	All provider and component numbers displayed on Worksheet S-2, column 2, lines 4, through 12, must contain six (6) alphanumeric characters.
1015S	The cost report period beginning date (Worksheet S-2, column 1, line 13) must precede the cost report ending date (Worksheet S-2, column 2, line 13).
1020S	The skilled nursing facility name, provider number, certification date, and Title XVIII payment mechanism (Worksheet S-2, line 4, columns 1, 2, 3, and 5, respectively) must be present and valid.
1025S	For each provider name reported (Worksheet S-2, column 1, lines 4, through-12), there must be corresponding entries made on Worksheet S-2, lines 4, through-12 for the provider number (column 2), the certification date (column 3), and the payment system for either Titles V, XVIII, or XIX (columns 4, 5, or 6, respectively) indicated with a valid code (P, O, or N). (See Table 3D.)
1030S	On Worksheet S-2, there must be a response in every file in column 1, lines 13-17, 25-28, 37, 41-43
1055S	For Worksheet S-2, If the response on line 43 column 1 = “Y”, Then there must be a response on line 44, column 1; line 45, columns 1, 2 and 3, line 46 column 1 or column 2; line 47 columns 1, 2 and 3. Also, Worksheet A-8-1 Parts I & II must be completed. If the response on line 43 column 1 = “N”, then line 44 column 2, and lines 45 – 47 must be blank.
1060S	For Worksheet S-2, Part II, there must be either a “Y” or “N” response on lines 1, through 11, column 1, and a “Y” or “N” response on lines 13 through 18, columns 1 and 3.
1090S	All amounts reported on Worksheet S-3, Part I must not be less than zero.
1095S	For Worksheet S-3, Part I, the sum of the inpatient days in columns 3-6 for each of lines 1, 2, 3, and 5 must be equal to or less than the total inpatient days in column 7 for each line.
1100S	The amount of hours reported in column 4, lines 1-13 (Worksheet S-3, Part III) must be greater than or equal to zero.
1105S	For Worksheet S-3, Part I, the sum of the discharges in columns 8-11 for each of lines 1, 2, 3, and 5 must be equal to or less than the total discharges in column 12 for each line indicated.

- 1110S Worksheet S-3, Part II, columns 1 and 4, line 22 must be greater than zero.
- 1115S The amount on Worksheet S-3, Part II, Column 3, line 21 (total wage related costs), must be greater than 7.65 percent and less than 50.0 percent of the amount in column 3, line 15 (total salaries).
- 1120S For Worksheet S-3, Part II, all values for column 5 lines 1-17, and 23 must equal or exceed \$5.15. When there are no salaries reported in column three, then it is okay to have zero amounts in columns 3 and 5.
- 1125S The amount of total salaries reported in column 1, line 1 (Worksheet S-3, Part II) must equal Worksheet A, Column 1, line 100
- 1130S If Worksheet S-4 column 1, line 22 has data, then it must be a five character alpha numeric

Reject Code Condition

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

- 1200S For Worksheet S-3, Part II, sum of columns 1 and 2 each of lines 2-5, 8-14, 17-21, as applicable must be equal to or greater than zero.
- 1220S Worksheet S-3, Part II, sum of columns 1 & 2, line 18 must be greater than zero.
- 1225S Worksheet S-5, Line 13: If the response in column 1 = “Y”, then column 2 must be greater than zero. If the response in column 1 = “N”, then column 2 must = zero.
- 1230S Worksheet S-7: Column 2, sum of lines 1 through 99 must agree with Worksheet S-3, Part I, column 4, line 1.
- 1000A Worksheet A, columns 1 and 2, line 100 must be greater than zero.
- 1015A On Worksheet A, lines 80 and 81, the sum of column 2 and the corresponding reclassifications and adjustments must equal zero. On line 82, the sum of columns 1 and 2 and the corresponding reclassifications and adjustments must equal zero.
- 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).
- 1025A For each line on Worksheet A-6, if there is an entry in column 3, 4, 5, 7, 8, or 9, there must be an entry in column 1. There must be an entry on each line of columns 4 and/or 5 for each entry in column 3 (and vice versa), and there must be an entry on each line of columns 8 and/or 9 for each entry in column 7 (and vice versa). All entries must be valid, for example, no salary adjustments in columns 3 and/or 7, for capital lines 1 & 2 of Worksheet A

TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1040A	For Worksheet A-8 adjustments on lines 1-7, 9-11, and 13-21, if either columns 3 or 4 has an entry, then columns 2, 3, and 4 must have entries, and if any one of columns 1, 2, 3, or 4 for line 24 (and subscripts of line 24) has an entry, then all columns 1, 2, 3 and 4 must have entries.
1050A	On Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5. If column 5 is greater than zero, column 6, and column 7 must be greater than zero.
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns.
1005B	Worksheet B, Part I, column 18, line 100 must be greater than zero.
1010B	For each general service cost center with a net expense for cost allocation greater than zero (Worksheet B-1, columns 1 through 15, 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, including any reconciliation column that uses accumulated cost as its basis for allocation.
1015B	For any column which uses accumulated cost as its basis of allocation (Worksheet B-1), there may not simultaneously exist on any line an amount both in the reconciliation column and the accumulated cost column, including a negative one.
1010C	On Worksheet C, all amounts in column 1 line 100 and column 2 must be greater than or equal to zero.
1000D	On Worksheet D, all amounts must be greater than or equal to zero.
1005D	The total inpatient charges on Worksheet C, Part I, line 49 must be greater than, or equal to the sum of all Worksheets D, Part I, line 49, plus Worksheet D, Part II, line 2.
1000H	Worksheet H-2 Part I: Column 0 line 21 must equal Worksheet A column 7 line 70.
1001H	Worksheet H-2 Part I: Columns 0-20 line 21 must equal the corresponding columns on Worksheet B Part I column 18, line 70 and subscripted lines.
1035H	Worksheet H-4 Part II: If Line 31, columns 1 and 2 respectively, are greater than zero (0), then Worksheet H-5 Line1 columns 2 and 4, respectively, must be greater than zero (0).
1000K	Worksheet K-4 Part I: Columns 0 Line 29 must equal Worksheet A column 7 line 83.
1001K	Worksheet K-5 Part I: Columns 0-16 Line 39 must equal the columns on Worksheet B Part I line 83 Column 18 and subscripted lines.

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 6 – EDITS

<u>Reject Code</u>	<u>Condition</u>
1000I	Worksheet I: Column 7 Line 32 must equal Worksheet A Line 61 form RHC or Line 62 for FQHC,
1000J	Worksheet J-I Part I: Columns 0-15 Line 22, must equal Worksheet B Part I Line 73 and subscripted lines.

II. Level II Edits (Potential Rejection Errors)

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

<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).
2005	Only elements set forth in Table 3, with sub scripts as appropriate, are required in the file.
2010	The cost center code (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique.
2015	Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code.

TABLE 6 – EDITS

Edit	Condition																																																									
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category.																																																									
	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Cost Center</th> <th style="text-align: right; border-bottom: 1px solid black;">Line</th> <th style="text-align: right; border-bottom: 1px solid black;">Code</th> </tr> </thead> <tbody> <tr><td>CAP REL COSTS - BLDGS & FIXTURES</td><td style="text-align: right;">1</td><td style="text-align: right;">00100-00199</td></tr> <tr><td>CAP REL COSTS - MOVEABLE EQUIPMENT</td><td style="text-align: right;">2</td><td style="text-align: right;">00200-00299</td></tr> <tr><td>EMPLOYEE BENEFITS</td><td style="text-align: right;">3</td><td style="text-align: right;">00300-00399</td></tr> <tr><td>SKILLED NURSING FACILITY</td><td style="text-align: right;">30</td><td style="text-align: right;">03000</td></tr> <tr><td>NURSING FACILITY</td><td style="text-align: right;">31</td><td style="text-align: right;">03100</td></tr> <tr><td>INTERMEDIATE CARE FACILITY/MENTALLY RETARDED</td><td style="text-align: right;">32</td><td style="text-align: right;">03200</td></tr> <tr><td>OTHER LONG TERM CARE</td><td style="text-align: right;">33</td><td style="text-align: right;">03300</td></tr> <tr><td>AMBULANCE</td><td style="text-align: right;">71</td><td style="text-align: right;">07100</td></tr> <tr><td>NURSING and ALLIED HEALTH EDUCATION ACTIVITIES</td><td style="text-align: right;">72</td><td style="text-align: right;">07200</td></tr> <tr><td>MALPRACTICE PREMIUMS & PAID LOSSES</td><td style="text-align: right;">80</td><td style="text-align: right;">08000</td></tr> <tr><td>INTEREST EXPENSE</td><td style="text-align: right;">81</td><td style="text-align: right;">08100</td></tr> <tr><td>UTILIZATION REVIEW - SNF</td><td style="text-align: right;">82</td><td style="text-align: right;">08200</td></tr> <tr><td>HOSPICE</td><td style="text-align: right;">83</td><td style="text-align: right;">08300-08304</td></tr> <tr><td>GIFT, FLOWER, COFFEE SHOPS & CANTEEN</td><td style="text-align: right;">90</td><td style="text-align: right;">09000-09099</td></tr> <tr><td>BARBER & BEAUTY SHOP</td><td style="text-align: right;">91</td><td style="text-align: right;">09100-09199</td></tr> <tr><td>PHYSICIANS-PRIVATE OFFICES</td><td style="text-align: right;">92</td><td style="text-align: right;">09200-09299</td></tr> <tr><td>NONPAID WORKERS</td><td style="text-align: right;">93</td><td style="text-align: right;">09300-09349</td></tr> <tr><td>PATIENTS-LAUNDRY</td><td style="text-align: right;">94</td><td style="text-align: right;">09400-09499</td></tr> </tbody> </table>	Cost Center	Line	Code	CAP REL COSTS - BLDGS & FIXTURES	1	00100-00199	CAP REL COSTS - MOVEABLE EQUIPMENT	2	00200-00299	EMPLOYEE BENEFITS	3	00300-00399	SKILLED NURSING FACILITY	30	03000	NURSING FACILITY	31	03100	INTERMEDIATE CARE FACILITY/MENTALLY RETARDED	32	03200	OTHER LONG TERM CARE	33	03300	AMBULANCE	71	07100	NURSING and ALLIED HEALTH EDUCATION ACTIVITIES	72	07200	MALPRACTICE PREMIUMS & PAID LOSSES	80	08000	INTEREST EXPENSE	81	08100	UTILIZATION REVIEW - SNF	82	08200	HOSPICE	83	08300-08304	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90	09000-09099	BARBER & BEAUTY SHOP	91	09100-09199	PHYSICIANS-PRIVATE OFFICES	92	09200-09299	NONPAID WORKERS	93	09300-09349	PATIENTS-LAUNDRY	94	09400-09499
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2041	Administrative and general cost center code 00400-00499 may appear only on line 4 and subscripts of line 4.																																																									
2040	All calendar format dates must be edited for 10 character format, e.g., 06/22/2011 (MM/DD/YYYY).]																																																									
2045	All dates must be possible, e.g., no "00", no "30" or "31" of February.																																																									
2015S	The SNF certification date (Worksheet S-2, column 3, line 4) should be on or before the cost report beginning date (Worksheet S-2, column 1, line 13).																																																									
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days.																																																									
2045S	Worksheet S-2, line 14 (type of control) must have a value of 1 through 13.																																																									
2085S	The sum of column 1, lines 2-5, 8-13, 16-20, and 23 (Worksheet S-3, Part II) must be greater than zero.																																																									
2090S	The sum of column 4, lines 2-5, 8-13, 16-17, and 23 (Worksheet S-3, Part II) must be greater than zero.																																																									

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 6 – EDITS

<u>Edit</u>	<u>Condition</u>
2100S	Total days for the SNF (Worksheet S-3, Part I, column 7, line 8) should be greater than zero.
2105S	If Medicare SNF inpatient days (Worksheet S-3, Part I, column 4, line 1) is greater than zero, then the following fields on Worksheet S-3, Part I, should also be greater than zero. a. Total skilled nursing facility discharges (column 12, line 9); and b. Medicare SNF discharges (column 9, line 9)
2110S	Total SNF inpatient days (Worksheet S-3, Part I, column 7, lines 1 and 2) should be less than or equal to SNF bed days available (Worksheet S-3, Part I, column 2, lines 1 and 2)
2115S	If on Worksheet S-2, either of columns 4 or 6 for line 4 equals P or O, then the corresponding columns for line 2 must be blank or equal N and vice versa. This edit flags the existence of SNF and NF simultaneously for title V and/or title XIX services.
2125S	Worksheet S-3, Part II, column 1, lines 8 through 13 must equal the sum of all related lines on Worksheet A, column 1.
2150S	If Worksheet S-3, Part II (column 4, sum of lines 8 through 13 divided by the sum of line 1 minus the sum of lines 2 through 5) is greater than 5 percent, then Worksheet S-3, Part III, column 1, line 14 must equal the sum of the amounts on Worksheet A, column 1, lines 3 through 15.
2155S	If Worksheet S-3, Part II (column 4, sum of lines 8 through 13 divided by the sum of line 1 minus the sum of lines 2 through 5) is equal to or greater than 15 percent, then Worksheet S-3, Part III, columns 1 and 4 for line 14 should be greater than zero.
2160S	If Worksheet S-3, Part III, column 4, line 14 is greater than zero, then those hours should be at least 20 percent but not more than 60 percent of Worksheet S-3, Part II, column 4, line 1.
2165S	Worksheet S-3, Part II, column 5: line 15 must be greater than \$5.14, and less than \$50.00; line 17 must be greater than \$7.00, and less than \$75.00; and line 18 must be greater than \$5.14, and less than \$50.00;.
2000A	Worksheet A-6, column 1 (reclassification code) must be alpha characters.
2041A	For Worksheet A-7, line 7, the sum of columns 1-3 minus column 5 must be greater than zero.
2000B	At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center with costs to allocate. This edit applies to all general service cost centers required and/or listed.

ELECTRONIC COST REPORTING SPECIFICATIONS FOR FORM CMS-2540-10
TABLE 6 – EDITS

- 2005B The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets.
- 2000G Total assets on Worksheet G (line 34, sum of columns 1-4) must equal total liabilities and fund balances (line 60, sum of columns 1-4).
- 2010G Net income or loss (Worksheet G-3, column 1, line 32) should not equal zero.

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.

Rev. 1

41-567