

Form CMS-1728-20 HOME HEALTH AGENCY COST REPORT APPLICATION FORMS AND INSTRUCTIONS

The Form CMS-1728-20, Home Health Agency (HHA) cost report replaces the HHA existing cost reporting Form CMS-1728-94. The new forms are effective for cost reporting periods beginning on or after **January 1, 2020** and ending on or after **December 31, 2020**.

Major changes in the cost report include:

1. Eliminated Worksheet A-1, A-2, and A-3. These worksheets are no longer applicable for cost reporting periods beginning on or after October 1, 2000.
2. Eliminated Worksheets A-7; A-8-3; C, Part III; F-2; K; K-1; K-2; K-3; K-4; K-4, Parts I and II; K-5, Parts I, II, and III; K-6; CM-1, Parts I, II, and III; CM-2, Parts I, II, and III; CM-3, Parts I and II; CM-4; RF-1; RF-2; RF-3; RF-4; and RF-5.
3. Added Worksheet S-3, Part V, which collects direct employee salaries and benefit costs, and contract labor salaries.
4. Added a cost center for Remote Patient Monitoring, Nursing Administration, and Medical Records.

The overall burden to HHAs is estimated at 195 hours compared to the existing burden associated with the CMS-1728-94 of 227 hours.

Issue #	Instructions Page #	Form Page #	Section	Old Package Form CMS-1728-94	New Package Form CMS-1728-20	Reason for the Change/ Application of the instructions and accompanying worksheets	Burden Effect
1.	47-3 - 47-6		4700 - 4703			General Instructions	N/A
2.	47-7 - 47-8	47-503	4704 - 4704.3	Worksheet S, Parts I and II	Worksheet S, Parts I, II, and III	This worksheet provides the cost report status, certification statement, and settlement data for the HHA. Settlement lines for the HHA-based CORF, CMHC, and RHC/FQHC have been removed.	Decrease
3.	47-9 - 47-11	47-504	4705	Worksheet S-2	Worksheet S-2, Part I	This worksheet incorporates only the required data previously included on the Worksheet S-2. All lines applicable to depreciation and non-public providers were removed.	Decrease
4.	47-12 - 47-16	47-505	4706	Worksheet S-2-1	Worksheet S-2, Part II	Existing worksheet incorporated into new cost report.	N/A
5.	47-17 - 47-19	47-506	4707 - 4707.3	Worksheet S-3, Parts I, II, and III	Worksheet S-3, Parts I, II, and III	This worksheet collects statistical data, such as the number and types of visits by title, the number of visits performed by discipline, patient census counts, FTEs, and CBSA information.	N/A
6.	47-20 - 47-22	47-507	4707.4	Worksheet S-3,	Worksheet S-3,	This worksheet collects visits and charges by episodes of	N/A

				Part IV	Part IV	care payment category for each home health visit discipline.	
7.	47-22	47-508	4707.5		Worksheet S-3, Part V	This worksheet collects contract labor and employee benefit costs, the number of hours in a normal workweek and the average hourly wage.	Increase
8.				S-4		Previous worksheet was removed as FQHCs are now required to file on Form CMS-224-14 and RHCs on Form CMS-222-17.	Decrease
9.	47-23 - 47-24	47-509	4708 - 4708.2	S-5, Part I, II, and III	S-4, Part I and II	This worksheet replaces the previous Worksheet S-5 and eliminates data elements for cost reporting periods prior to October 1, 2015. HHA-based hospices will complete the new Worksheet S-4, Parts I and II .	Decrease
10.	47-25 - 47-31	47-510	4709	Worksheet A	Worksheet A	This is an existing worksheet that was modified to accommodate three new general service cost centers, more HHA reimbursable service cost centers, and remove HHA-based components now required to file other CMS forms.	Increase
11.				Worksheet A-1, A-2, and A-3		Removed obsolete worksheets.	Decrease
12.	47-32	47-511	4710	Worksheet A-4	Worksheet A-6	Existing worksheet incorporated into new cost report.	N/A
13.				Worksheet A-7	Worksheet A-7	Remove obsolete worksheet.	Decrease
14.	47-33 - 47-34	47-512	4711	Worksheet A-5	Worksheet A-8	Existing worksheet incorporated into new cost report.	N/A
15.	47-35 - 47-36	47-513	4712 – 4712.2	Worksheet A-6	Worksheet A-8-1	Existing worksheet incorporated into new cost report.	N/A
16.				Worksheet A-8-3, Parts I through V		Removed obsolete worksheet.	Decrease
17.	47-37 - 47-41	47-514 through 47-517	4713	Worksheets B and B-1	Worksheet B and B-1	Revised existing worksheet to add remote patient monitoring, skilled nursing care-licensed practical nurse, physical therapy assistant, certified outpatient therapy assistant, and disposable devices, telehealth, and to remove HHA-based components now required to file other CMS forms.	N/A
18.	47-42 - 47-43	47-518	4714 – 4714.2	Worksheet C, Part I through V	Worksheet C, Part I and II	Revised existing worksheet to add skilled nursing care-licensed practical nurse, physical therapy assistant, and	Decrease

						certified outpatient therapy assistant cost and visits and to aggregate HHA Medicare visit and cost data. Removed Part III related to Outpatient Therapy Visits by discipline.	
19.	47-44 - 47-47	47-519	4715 – 4715.2	Worksheet D	Worksheet D	Revised existing worksheet to remove RHC/FQHCs, added various lines to accommodate new payment and adjustment categories, and combined Part A and Part B program payments and adjustments.	Decrease
20.	47-48 - 47-49	47-520	4716	Worksheet D-1	Worksheet D-1	Removed Part A program payments and adjustments.	Decrease
21.	47-50 - 47-52	47-521	4717	Worksheet F	Worksheet F	Removed specific purpose, endowment, and plant fund from the capital accounts section of the worksheet.	Decrease
22.	47-52 - 47-53	47-522	4718	Worksheet F-1	Worksheet F-1	Includes a break-out of gross patient revenue by program.	Increase
23.				Worksheet F-2		Removed obsolete worksheet.	Decrease
24.				Worksheets K; K-1; K-2; K-3; K-4; K-5; K-6		Removed obsolete worksheets.	Decrease
25.				Worksheets CM-1 and CM-2, Parts I, II, and III; CM-3, Parts I and II; and CM-4		Removed worksheets as community mental health centers (CMHC) are now required to file Form CMS-2088-17.	Decrease
26.				Worksheets RF-1 through RF-5		Removed worksheets as FQHCs are now required to file Form CMS-224-14 and RHCs file Form CMS-222-17.	Decrease
27.	47-53 - 47-66	47-523 - 47-533	4719 - 4722	Worksheets O; O-1; O-2; O-3; O-4; O-5; O-6, Parts I and II	Worksheet O; O-1; O-2; O-3; O-4; O-5; O-6, Parts I and II	No changes.	N/A
28.	47-66	47-534	4723	Worksheet O-7	Worksheet O-7	Revised existing worksheet to add physical therapy assistant and certified outpatient therapy assistant	Increase
29.	47-67 - 47-68	47-535 - 47-536	4724	Worksheet O-8	Worksheet O-8	No changes.	N/A