Massachusetts Hospital Cost Report

Instructions

February 2020

Massachusetts Hospital Cost Report is updated effective for FY2019 filing.

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General Instructions

The Center for Health Information and Analysis (CHIA) is required by regulation 957 CMR 9.00 to collect cost reports annually from acute and non-acute hospitals. CHIA uses these reports for policy development, monitoring, and informational purposes.

The Hospital Cost Report leverages data and cost finding principles already reported on Form CMS-2552-10, which is completed by hospitals for the Centers for Medicare and Medicaid Services (CMS).

The Massachusetts Cost Report seeks to collect a hospital's full costs as opposed to the Medicare allowable costs or those costs reduce by reasonable cost limits. The Massachusetts Cost Report derives a substantial amount of information from Form CMS-2552-10. The hospital will then complete sections where information was not included on the Form CMS-2552-10 or where breakdowns of information are required. Data elements completed for the Medicare form should inform completion of the Massachusetts Cost Report.

File and PDF Submission Requirements

The Massachusetts Cost Report must be submitted as an XML schema through the CHIA Submissions portal and PDF emailed to CHIA.data@state.ma.us. Appendix (B) contains the information to submit through CHIA Submissions and Appendix (C) contains the requirements for the XML Schema. Excel versions of the report will not be accepted. Each hospital, or their respective vendors, will need to successfully test their XML files with CHIA prior to Massachusetts Cost Report submissions.

Hospitals are required to submit a PDF of the filed cost report along with a PDF Reports of Fatal and Warning Edits Messages to https://chiasubmissions.chia.state.ma.us. Appendix (A) contains a listing of edits messages.

Timeframes

Each hospital shall file a Hospital Cost Report with CHIA in accordance with the timeframes specified in the regulation 957 CMR 9.04. This section states that :

(a) Hospitals with a CMS fiscal year ending between January 1, and September 30, shall file a Hospital Cost Report by March 1 of the following year.
(b) Hospitals with a CMS fiscal year ending between October 1, and December 31, shall file a Hospital Cost Report within 150 days of the Medicare CMS year end.

Other considerations

Hospital specific instructions will be provided to hospitals with unique situations.
Please contact CHIA at CHIA.data@state.ma.us if:

- The hospital is filing for a period that is less than 12 months
- There is a hospital acquisition or closure
- There is a hospital merger or sold
- There are any deviations from these cost report instructions

Cost Centers

The cost centers are broken into general service (lines 1 to 23), inpatient routine service (lines 30.01 to 46), ancillary service (lines 50 to 76), outpatient service including special purpose (lines 88-117) and non-patient service (lines 190 to 194).

Cost Center Segregation

The cost report requires that any use of lines 30, 31, 40 or 43 on the Inpatient Routine Service Cost Center from the Form CMS-2552-10 be broken out into the following separate line items. Any reclassifications or adjustments entered into the Form CMS-2552-10 will require the same segregation.

Segregation of Form CMS-2552-10 Cost Center Adult and Pediatric (30) into three separate lines: Medical and Surgical (30.01), Pediatric (30.02), and Obstetric (30.03). Any further breakout for this cost center will be entered with the next sequential subscript line number, starting with 30.04.

Segregation of Form CMS-2552-10 Cost Center Intensive Care (31) into three separate lines: Adult (31.01), Pediatric (31.02) and Neonatal (31.03). Any further breakout for this cost center will be entered with the next sequential subscript line number, starting with 31.04.

Segregation of Form CMS-2552-10 Cost Center Subprovider (40) IPF into two separate lines: Adult - Psych (40.01) and Pediatric - Psych (40.02). Any further breakout for this cost center will be entered with the next sequential subscript line number, starting with 40.03.

Segregation of Form CMS-2552-10 Cost Center Nursery (43) into two separate lines: Newborn (43.01) and Special (43.02). Any further breakout for this cost center will be entered with the next sequential subscript line number, starting with 43.03.

Line Numbers and Cost Center Descriptions

The line numbers and cost center descriptions are consistent throughout on the cost report. For example: The line number and the cost center descriptions for lines 30.01 through 46 on Tab 6 Gross Patient Service Revenue are the same line numbers and cost center descriptions for lines 30.01 through 46 on Tab 9 Direct Expenses.

Subscripted Lines

Standard line numbers and cost center descriptions cannot be changed and must be maintained throughout the reports. If the use of additional or different cost center descriptions is required, add or subscript additional lines to the cost report. The added cost center description line will require a logical relationship to the standard line. The location of the added label must be inserted below the related standard line on the worksheet. This line is identified by the numeric subscript of the immediately preceding line. For example, if two lines are added between lines 7 and 8, identify them as lines 7.01 and 7.02.

Any additional lines that are added for general service cost centers must have corresponding columns built. For Form CMS-2552-10 HCRIS Codes 00100 through 02300, any subscript lines must be built as columns in Tabs 13, 14, and 15. For Form CMS-2552-10 HCRIS Codes 05000 through 07600, any subscript lines must be built as columns in Tabs 16, 17, and 18.

Any line or column numbers identified from the cost report will include any subscripts, unless specified. Since most of the subscripts are entered by the hospitals, the instruction manual will assume the standard including any created. For example, if the instructions say “lines 190 through 194”, any sub-lines created for the specified line 194 (194.01, 194.7) will be included.

HCRIS Codes

HCRIS, or the Healthcare Cost Report Information System, is used in Form CMS-2552-10 to identify the cost centers being reported. These codes are also used in the Massachusetts Hospital Cost Report, matching Form CMS-2552-10 for each code. Within each worksheet, a cost center's HCRIS code is identified on the left of the description. Any subscript must include the HCRIS code for submission.

Values in the Fields

For each field within the report, the expected value will be a whole number, as a default. There are some specified entries that may require rounding two places after the decimal and will be identified in the description.

Rounding standards for Tab 14, 15, 17 and 18

Rounding will be completed using the same method from CMS.gov form CMS-2552-10 instructions Chapter 40, Section 4000.**1.** Where a difference exists within a column as a result of computed allocation and the sum of the parts does not equal the whole, the difference should be added/subtracted to/from the largest data point in that column. If there are multiple points that represent the largest figure, adjust the first high number from the top of the worksheet only.

Tab 1: Identification and Index

Tab 1 lists the hospital, individual completing the cost report, and the filing period. It includes an electronic signature of a qualified individual from the hospital to ensure the report's accuracy. It also includes an index of the tabs.

Line 1 - Hospital: Name of the reporting hospital

Line 2 - Reporting Year: Fiscal year being documented as the reporting year

Line 3 - Address: Hospital's mailing address

Line 4 - Filer Name: Name of the person filing the report

Line 5 - Filer Title: Title of the person filing the report

Line 6 - Filer Phone Number: Phone number of the person filing the report

Line 7 - Filer Email: Email address of the person filing the report

Line 8 - Type of Hospital: Type of Hospital, options being 1=Acute and 2=Non-Acute

Line 9 - Medicare Provider CCN: Medicare Provider Claim Control Number (CCN)

Line 10 - Hospital Cost Report Submission Date: Will match the value from the Hospital Cost Report submission date. This is the date that the MA Cost Report was last saved before being filed.

Line 11 - Start Period: Will match the value from Form CMS-2552-10 start period of the reporting period

Line 12 - End Period: Will match the value from Form CMS-2552-10 end period of the reporting period

Line 13 - Days in Period: Subtract line 12 from line 11, then add 1

Line 14 - Electronic Signature: Name serving as electronic signature of individual certifying the report

Tab 2: Summary Schedule of Revenue and Expense

This schedule provides a summary of revenue and expense for each cost center or department by service. It summarizes the data from many other tabs. Expenses are identified both including and excluding capital amounts.

Lines

Lines 1 to 23 - General Service Cost Centers: General Expenses pertain to overall operations of a hospital. These are expenses that cannot be directly attributed to the specific cost of a service provided. They include but are not limited to rent, utilities, insurance, cafeteria, laundry and administrative costs.

Line 300 - Total General Service Cost Centers: Sum of lines 1 through 23 in each column

Lines 50 to 76 - Ancillary Service cost Centers: Support services other than room, board, and medical and nursing services that are provided to hospital patients in the course of care. These include services such as laboratory, radiology, pharmacy, and physical therapy services. The description for each cost center in lines 50 through 76 is consistent with the cost center description on Tab 9, lines 50 through 76.

Line 301 - Total Ancillary Service Cost Centers: Sum of lines 50 through 76 in each column

Lines 30.01 to 46.00 - Inpatient Routine Service Cost Centers: Inpatient care refers to medical treatment that is provided in a hospital and requires overnight care. It generally is includes the room and board. The description for each cost center in lines 30.01 through 46.00 is consistent with the cost center description on Tab 9, lines 30.01 through 46.00.

Line 302 - Total Inpatient Routine Service Cost Centers: Sum of 30.01 through 46.00 in each column

Lines 88 to 101 - Outpatient Service Cost Centers: Outpatient services are medical procedures, visits or tests that can be done in a hospital outpatient or clinic setting and. There is no overnight stay. Many procedures and tests can be done in a few hours. Outpatient services include, but are not limited to, Wellness and prevention, such as counseling and weight-loss programs. Diagnosis, such as lab tests and MRI scans. The description for each cost center in lines 88 through 101 is consistent with the cost center description on Tab 9, lines 88 through 101.

Lines 105 to 117 - Special Purpose Cost Centers: These are unique expenses where are identified by Medicare in its report. They are included here but should be reclassified using the mechanics of the report. The description for each cost center in lines 105 through 117 is consistent with the cost center description on Tab 9, lines 105 through 117.

Line 303 - Total Outpatient Service Cost Centers and Special Service Cost Centers: Sum of lines 88 through 117 in each column

Line 304 - Subtotal: Sum of subtotal lines 300, 301, 302, and 303 in each column. This total represents patient care costs.

Lines 190 to 194 - Non-Patient Cost Centers: Non-Patient costs are not required for patient care. The description for each cost center in lines 190 through 194 is consistent with the cost center description on Tab 9, lines 190 through 194.

Line 305 - Total Non-Patient Cost Centers: Sum of lines 190 through 194 in each column

Line 500 - Total Costs: Sum of lines 304 and 305 in each column

Columns

Column 1 - Expense Before Reclassifications: Will match the values in the Tab 9, column 3

Column 2 - Direct Expense: Will match the values in the Tab 9, column 6

Column 3 - Expense after General Costs Stepdown Excluding Capital: Will match the values in the Tab 15, column 24

Column 4 - Expense after General Costs Stepdown Including Capital: Will match the values in the Tab 14, column 24

Column 5 - Patient Service Expense by Department Excluding Capital: Will match the values in the Tab 18, line 300, columns 4 through 30 by column header

Column 6 - Patient Service Expense by Department Including Capital: Will match the values in the Tab 17, line 300, columns 4 through 30 by column header

Column 7 - Gross Revenue by Department: Will match the values in the Tab 6, line 302, columns 4 through 30 by column header

Column 8 - Patient Service Expense by Service Excluding Capital:

- Will match the values found in Tab 21, lines 30 through 46, column 9
- Will match the values found in Tab 18, lines 88 through 91, column 1
- Will match the values found in Tab 12, line 92 columns 10
- Will match the values found in Tab 18, lines 92.01 through 101, column 1
- Will match the values found in Tab 21, lines 105 through 112, column 9
- Will match the values found in Tab 18, lines 113 through 117, column 1
- Will match the values found in Tab 18, lines 190 through 194, column 1

Column 9 - Patient Service Expense by Service Including Capital:

- Will match the values found in Tab 21, lines 30 through 46, column 5
- Will match the values found in Tab 17, lines 88 through 91, column 1
- Will match the values found in Tab 12, line 92 columns 5
- Will match the values found in Tab 17, lines 92.01 through 101, column 1
- Will match the values found in Tab 21, lines 105 through 112, column 5
- Will match the values found in Tab 17, lines 113 through 117, column 1
- Will match the values found in Tab 17, lines 190 through 194, column 1

Column 10 - Gross Revenue by Service: Will match the values in the Tab 6, column 1.

Tab 3: Patient Service Statistical Data

On this tab, hospitals are to report their weighted average licensed beds, weighted average available beds, and weighted average staffed beds. The tab allows hospitals to report inpatient days and discharges by inpatient service cost center.

Lines

Lines 1 to 19 - Statistical Data for Inpatient Routine Service: Lines 1 through 19 correspond to Tab 9 lines 30.01 to 46 as listed below:

- Medical and Surgical — Line 1 corresponds to Tab 9 line 30.01
- Pediatric — Line 2 corresponds to Tab 9 line 30.02
- Obstetric — Line 3 corresponds to Tab 9 line 30.03
- Intensive Care Unit Adult — Line 4 corresponds to Tab 9 line 31.01
- Intensive Care Unit Pediatric — Line 5 corresponds to Tab 9 line 31.02
- Intensive Care Unit Neonatal — Line 6 corresponds to Tab 9 line 31.03
- Coronary Care Unit — Line 7 corresponds to Tab 9 line 32
- Burn Intensive Care Unit — Line 8 corresponds to Tab 9 line 33
- Surgical Intensive Care Unit — Line 9 corresponds to Tab 9 line 34
- Other Special Care Specify — Line 10 corresponds to Tab 9 line 35
- Subprovider IPF / Adult Psy — Line 11 corresponds to Tab 9 line 40.01
- Subprovider IPF / Pediatric Psy — Line 12 corresponds to Tab 9 line 30.02
- Subprovider IRF — Line 13 corresponds to Tab 9 line 41
- Subprovider Specify — Line 14 corresponds to Tab 9 to line 42
- Nursey / Newborn — Line 15 corresponds to Tab 9 line 43.01
- Nursery / Special — Line 16 corresponds to Tab 9 line 43.02
- Skilled Nursing Facilities — Line 17 corresponds to Tab 9 line 44
- Nursing Facility — Line 18 corresponds to Tab 9 line 45
- Other Long Term Care — Line 19 corresponds to Tab 9 line 46

Line 500 - Total: Calculates the total of lines 1 through 19 in each column

Columns

Column 1 - Weighted Average Licensed Beds: Enter the average number of licensed beds for each service, determined by dividing the sum of the calendar days each bed was available by the number of days within the reporting year.

Column 2 - Weighted Average Available Beds: Enter the average number of available beds for each service, determined by dividing the sum of the calendar days each bed was available by the number of days within the reporting year.

Column 3 - Weighted Average Staffed Beds: Enter the average number of staffed bed days for each service, determined by dividing the sum of the calendar days each bed was staffed by the number of days within the reporting year.

Column 4 - Inpatient Days: Enter the number of inpatient days for each service. The inpatient days include all days of care for all admitted patients in each unit. The day of discharge or death will not be included. NOTE: Equivalent Observation Bed Days should not be included in this Column.

Column 5 - Discharges: Enter the number of discharges for each service. The value in this field must reflect any form of discharges from the hospital including deaths.

Column 6 - Percentage Occupancy: Enter the percentage of occupancy for each service, determined by dividing column 4 - Inpatient Days by the product of multiplying column 3 - Weighted Average Staffed Beds and the days in the reporting period. This calculation should be rounded two decimal places.

Column 7 - Average Daily Census: Enter the average daily census for each service, determined by dividing column 4 - Inpatient Days by the number of days within the reporting year. This calculation should be rounded two decimal places.

Column 8 - Average Length of Stay: Enter the average length of stay for each service, determined by dividing column 4 - Inpatient Days by column 5 - Discharges. This calculation should be rounded two decimal places.

Tab 4: Supplementary Information

This section collects the number of personnel FTEs, salary and benefit data, Medicaid supplemental revenues, and patient statistics

Personnel

Lines

Lines 1 to 13:

- Line 1 - Management and Supervision
- Line 2 - Technicians and Specialists
- Line 3 - Registered Nurses
- Line 4 - Licensed Practical Nurses
- Line 5 - Certified Nurses Assistants
- Line 6 - Physician Assistants
- Line 7 - Nurses Practitioners
- Line 8 - Physicians
- Line 9 - Non-Physicians Medical Practitioners
- Line 10 - Aides, Orderlies, and Attendants
- Line 11 - Interns, Residents and Fellows
- Line 12 - Environment, Hotel, and Food Service employees
- Line 13 - Clerical and Other Administrative Employees

Line 500 - Total: Total of lines 1 through 13

Columns

Column 1 - Number of FTEs: Include the number of full time equivalents (FTE) for each employee classification in this Column. Hospitals are responsible for entering numerical values as defined in Form CMS-2552-10 for reporting FTEs.

Salary & Benefit Data

Lines

Lines 14 to 19 (excluding temporary employees):

- Line 14 - Registered Nurses Medical and Surgical
- Line 15 - Registered Nurses Specialists
- Line 16 - Licensed Practical Nurses
- Line 17 - Certified Nurse Assistants
- Line 18 - Physician Assistants
- Line 19 - Nurse Practitioners

Line 501 - Total: Total of lines 14 through 19

Columns

Column 1 - Salaries and Wages (Excludes Overtimes and Shift Differentials): will be used to enter any base wage, salary, or bonus payments. Do not include any shift differentials or overtime differentials paid to the employee. Do not include the employer's share of payroll taxes.

Column 2 - Shift Differential Wages: will be used to enter the shift differentials wages and any amounts paid over an employee's base wage to compensate for working a second, third shift or weekend. The amounts reported must only include payments related to the shift differential. Do not include the base wages in this Column.

Column 3 - Overtime Differential Wages: will be used to enter the overtime differentials wages and any amounts paid above an employee's base wage to compensate as remuneration for overtime worked. The amounts reported must only include payments related to overtime. Do not include the base wages in this Column.

Column 4 - Total Salaries and Wages: Calculate the amount total sum from the salaries and wages entered in column 1, shift differential wages entered in column 2, and overtime wages entered in column 3 for each Line.

Column 5 - Fringe Benefits: enter the fringe benefits compensation amount for each employee classification

Column 6 - Total Hours: enter the total number of hours worked for each employee classification as listed

Medicaid Supplement Revenue

Lines

Lines 20 to 25:

- Line 20 - Disproportionate Share Hospital supplement
- Line 21 - Federally Mandated Disproportionate Share
- Line 22 - Safety Net Revenue
- Line 23 - Supplemental Revenue
- Line 24 - Other
- Line 25 - Other

Line 502 - Total: Total of lines 20 through 25, columns 2 and 3 only

Columns

Column 1 - Name of Program: The name of the supplementary program

Column 2 - Revenue Amount: Revenue amount

Column 3 - Amount Included in NPSR: Enter the Net Patient Service Revenue (NPSR) amount related to the revenue amount reported on column 2

Column 4 - Payer type NPSR Assigned to Tab 5: will enter type of payer(s) for amount listed in column 3. Hospitals are responsible for entering text only in this column, except for line 502.

Column 5 - Purpose of use / General Notes: Enter the reason for using the program listed in column 1. Hospitals are responsible for entering text only in this column, except for line 502.

MassHealth Providers

Lines

Lines 26 to 30: Blank space for text data entry in column 1 through 4

Columns

Column 1 - Name of Provider: Name of the provider

Column 2 - Masshealth (VPN) Number: Provider's MassHealth Vendor Payment Number (VPN)

Column 3 - Medicare Provider Number: Provider's Medicare Provider number

Column 4 - Address if different from hospital: Provider's address if different from the hospital

Patient Statistics

Lines 31 to 35:

- Line 31 - Number of Medical admissions
- Line 32 - Number of Surgical admissions
- Line 33 - Number of Deliveries
- Line 34 - Number of Newborn Boarder Days. These are days incurred for the baby after the mother's discharge.
- Line 35 - Number of Private Referrals. These are for patients' that received ancillary services at the hospital when they were referred to the hospital from a private physician practice for tests only. These patients did not have an outpatient clinic, ER, ambulatory surgery, or other clinic visit at the hospital.

Line 503 - Total: Total of lines 31 through 35

Columns

Column 1 - Data: Amount of encounters for the cost reporting year

Tab 5: Statistical Data and Revenue by Payer

This tab requires hospitals to enter inpatient service days and outpatient visits by cost center and by payer. Hospitals will also enter their gross patient service revenue, detail of deductions from gross patient service revenue in total, and net patient service revenue by payer on this tab.

This tab is divided into four different sections across 13 categories, each listed by columns. Hospitals are required to enter numerical values in each column, for each section, unless specified. The information about the classification of payers for these columns is contained in the payer code mappings on the CHIA website labeled Payer Codes Mapped to Tab 5 (Excel). http://www.chiamass.gov/hospital-cost-reports-2/ These payer code mappings were updated for the FY2019 submission therefore filers should review this section with emphasis on the data required to report columns 4 and 5 Medicaid Managed (Managed Care Organization (MCO)) and Medicaid Non-Managed (Massachusetts Management Information System (MMIS)\(Fee For Service (FFS)) respectively.

Statistical Data Inpatient Routine Service (Days)

Lines

Lines 30.01 to 46 – Patient Days: Reporting of patient days for inpatient routine service cost centers The description for each cost center in lines 30.01 through 46 is consistent with the cost center description on Tab 9, lines 30.01 through 46.

Line 300 - Patient Days: Calculate total of rows 30.01 through 46

Line 47 - Discharges: Reporting of discharges in column 2 to 14

Statistical Data Outpatient Service (Visits)

Lines 88 to 101 – Patient Visits: Reporting of outpatient visits for outpatient service cost centers. The description for each cost center in lines 88 through 101 is consistent with the cost center description on Tab 9, lines 88 through 101.

Note: Private Referrals are reported on Tab 4 line 35. Do not report on Tab 5. These are for patients' that received ancillary services at the hospital when they were referred to the hospital from a private physician practice for tests only. These patients did not have an outpatient clinic, ER, ambulatory surgery, or other clinic visit at the hospital.

Note: Line 92.00 Observation Beds Non-Distinct and line 92.01 Observation Beds Distinct should contain observation visits or encounters only. Observation bed hours should be reported on Tab 12.

Line 301 - Outpatient Visits: Calculate the total of lines 88 through 101 in each column

Line 206 - Inpatient GPSR: Reporting of inpatient Gross Patient Service Revenue (GPSR) for each column

Line 207 - Outpatient GPSR: Reporting of outpatient Gross Patient Service Revenue (GPSR) for each column

Line 302 - Inpatient and Outpatient GPSR: Calculate the total of lines 206 and 207 in each column

Line 208 - Inpatient NPSR Including Premium Revenue: Reporting of inpatient Net Patient Service Revenue (NPSR) for each column

Line 209 - Outpatient NPSR Including Premium Revenue: Reporting of outpatient Net Patient Service Revenue (NPSR) for each column

Line 303 - Inpatient and Outpatient NPSR: Calculate the total of lines 208 and 209 in each column

Line 304 - Inpatient and Outpatient GPSR: To matching values in line 302

Line 210 - Less Contractual Allowance: Reporting of the contractual allowance for each column

Line 211 - Less Charges for Free Care Provided: Reporting of the charges for free care provided for each column

Line 212 - Add Payment Received for Free Care: Reporting of the payment received for free care for each column

Line 213 - Less Provision for Bad Debt: Reporting of the provision for bad debt for each column

Line 305 - Inpatient and Outpatient NPSR: Calculate the total of lines 304 through 213 in each column

Line 214 - Bad Debt Write Offs: Reporting of the amount for Bad debt write-offs for each column

Columns

Column 1 - Total of Columns 2 to 13: Calculate the total for each line for columns 2 through 13

Column 2 - Medicare Managed: Enter statistical or revenue data where applicable for services rendered to Medicare Managed payer type

Column 3 - Medicare Non-Managed: Enter statistical or revenue data where applicable for services rendered to Non-Medicare Managed payer type

Column 4 - Medicaid Managed (MCO): Enter statistical or revenue data where applicable for services rendered to Medicaid Managed payer type

Column 5 - Medicaid Non-Managed (MMIS/FFS): Enter statistical or revenue data where applicable for services rendered to Non-Medicaid Managed payer type

Column 6 - Worker's Comp: Enter statistical or revenue data where applicable for services rendered to Worker's Comp payer type

Column 7 - Self Pay: Enter statistical or revenue data where applicable for services rendered to Self-Pay patients

Column 8 - Other Government: Enter statistical or revenue data where applicable for services rendered to Other Government payer types

Column 9 - Commercial Managed Care: Enter statistical or revenue data where applicable for services rendered to Commercial Managed Care payer type

Column 10 - Commercial Non-Managed Care: Enter statistical or revenue data where applicable for services rendered to Commercial Non-Managed Care payer types

Column 11 - Other: Enter statistical or revenue data where applicable for services rendered to other payer type

Column 12 - ConnectorCare: Enter statistical or revenue data where applicable for services rendered ConnectorCare payer type. Qualified Health Plan should be reported as Connector Care. A Qualified Health Plan (QHP) is a health insurance program available through the Massachusetts Health Connector. Qualified Health Plans meet minimum coverage standards and make it possible for Massachusetts residents to get quality, affordable health coverage for themselves and their families. Depending on a family's income and size, the family may receive a subsidy towards premium costs.

Column 13 - HSN (Health Safety Net): Enter statistical or revenue data where applicable for services rendered to Health Safety Net payer type

Column 14 - Non-Patient Service: Enter statistical or revenue data where applicable for services rendered to Non-Patient Service payer type. Some items report as non-patient service is (1) to other than hospital patients, (2) to other hospitals and institutions with no third party billing and (3) to doctors and employees.

Tab 6: Gross Patient Service Revenue (GPSR)

Hospitals should report routine gross patient service revenues and ancillary gross patient service revenues for the inpatient routine service centers, outpatient service centers, and non-patient cost centers on this tab.

The data reported on this tab aggregates revenue centers: inpatient routine service centers, outpatient service centers, and non-patient service cost centers. Within these sections, sub-columns need to be reported for each ancillary center entered in Tab 9 "Direct Expense", lines 50 through 76. These sub-columns will be entered to the right of the main cost center in columns 4 through 30.

Lines

Lines 30.01 to 46 - GPSR for Inpatient Routine Service: Reporting of routine and ancillary GPSR for the inpatient routine service cost center. Report routine GPSR in Column 2 and ancillary GPSR in column 4 to 30 for each line. The description for each cost center in lines 30.01 through 46 is consistent with the cost center description on Tab 9, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Line 300 - Total Inpatient Routine Service GPSR: Calculate the total of lines 30 through 46 in each column

Lines 88 to 117 - GPSR for Outpatient Service including Special Purpose: Reporting of routine and ancillary GPSR for the outpatient / special purpose cost center. Report routine GPSR in Column 2 and ancillary GPSR in column 4 to 30 for each line. The description for each cost center in line 88 through 117 is consistent with the cost center description on Tab 9, lines 88 through 117, which starts with line 88 Rural Health Clinic and ends with line 117 Other Special Purpose Specify.

Line 301 - Total Outpatient Service GPSR including Special Purpose: Calculate the total of lines 88 to 117 in each column.

Line 302 - Total Patient Service GPSR: Calculate the total of lines 300 and 301.

Lines 190 to 194 - Non-Patient GPSR: Reporting of routine and ancillary GPSR for the non-patient service cost center. Report routine GPSR in Column 2 and ancillary GPSR in column 4 to 30 for each line. The description for each cost centers in lines 190 through 194 is consistent with the cost center description on Tab 9, lines 190 through 194, which starts with line 190 Gifts, Flower, Coffee Shops & Canteen and ends with line 194 Other Non-Patient Specify.

Line 500 - Total GPSR: Calculate the total of lines 302 and 190 through 194.

Columns

Column 1 - Total GPSR: Calculate the total for each line for column 2 plus column 3

Column 2 - Routine GPSR: Enter routine GPSR

Column 3 - Ancillary GPSR: Calculate the total of each line for columns 4 through 30

Column 4 - Operating Room GPSR: Enter operating room GPSR if appropriate

Column 5 - Recovery Room GPSR: Enter recovery room GPSR if appropriate

Column 6 - Labor and Delivery GPSR: Enter labor and delivery Room GPSR if appropriate

Column 7 - Anesthesiology GPSR: Enter anesthesiology GPSR if appropriate

Column 8 - Radiology Diagnostic GPSR: Enter radiology diagnostic GPSR if appropriate

Column 9 - Radiology Therapeutic GPSR: Enter radiology therapeutic GPSR if appropriate

Column 10 - Radioisotope GPSR: Enter radioisotope GPSR if appropriate

Column 11 - Computed Tomography (CT) Scan GPSR: Enter computed tomography (CT) Scan GPSR if appropriate

Column 12 - Magnetic Resonance Imaging (MRI) GPSR: Enter magnetic resonance imaging (MRI) GPSR if appropriate

Column 13 - Cardiac Catheterization GPSR: Enter cardiac catheterization GPSR if appropriate

Column 14 - Laboratory GPSR: Enter laboratory GPSR if appropriate

Column 15 - PBP Laboratory Services Program Only GPSR: Enter PBP clinical laboratory program GPSR if appropriate

Column 16 - Whole Blood & Packed Red Blood Cells GPSR: Enter whole blood and packed red blood cells GPSR if appropriate

Column 17 - Blood Storing, Processing & Trans GPSR: Enter blood storing, processing and transfusion GPSR if appropriate

Column 18 - Intravenous Therapy GPSR: Enter intravenous therapy GPSR if appropriate

Column 19 - Respiratory Therapy GPSR: Enter respiratory therapy GPSR if appropriate

Column 20 - Physical Therapy GPSR: Enter physical therapy GPSR if appropriate

Column 21 - Occupational Therapy GPSR: Enter occupational therapy GPSR if appropriate

Column 22 - Speech Pathology GPSR: Enter speech pathology GPSR if appropriate

Column 23 - Electro Cardiology GPSR: Enter cardiology therapy GPSR if appropriate

Column 24 - Electroencephalography GPSR: Enter electroencephalography GPSR if appropriate

Column 25 - Medical Supplies Special Charged to Patients GPSR: Enter medical supplies charged to patients GPSR if appropriate

Column 26 - Implantable Devices Charged to Patients GPSR: Enter implantable devices charged to patients GPSR if appropriate

Column 27 - Drugs Special Charged to Patient GPSR: Enter drugs special charged to patients GPSR if appropriate.

Column 28 - Renal Dialysis GPSR: Enter renal dialysis GPSR if appropriate

Column 29 - ASC Non-Distinct Part GPSR: Enter Non-Distinct Part of ASC GPSR if appropriate

Column 30 - Other Ancillary Specify: Enter other ancillary (specify with subscript) GPSR if appropriate

Tab 7: Reclassifications

Hospitals should use this tab to reclassify certain costs to ensure that proper cost allocation is determined. The total of the increases in a reclassification must equal the total of the decreases in that reclassification. Most of the data reported for Tab 7 will derive from the Form CMS-2552-10 Worksheet A-6 "Reclassifications". Reclassifications of "Other Capital Related Costs" originating on Form CMS-2552-10 Worksheet A-7 will need to be added to this schedule and coded in column 2 as "A7". Please note that Tab 9 "Direct Expenses" (line 3, column 6) must be a zero amount.

In instances where there are multiple line entries for a particular cost center, the net amount is required to carry forward to Tab 9, column 4. In preparation of this, each reclassification entry for the different cost centers, identified in Tab 7 as columns 4 and 8, in the increase and decrease sections (columns 5, 6, 9, and 10) will need to be totaled together. This should be done separately from this worksheet. Calculations for these entries are the following: total sum of each individual cost center's salary and other found in the increase columns. Then subtract from that the total sum of each individual cost center's salary and other found in the decrease columns.

Lines

Lines 1 to 499 - Reclassification Entries: Reporting of increase and decrease reclassification entries by salary and other. The line number in this tab is created in sequence when the reclassification entry is created.

Line 500 - Total: Calculate the total of lines 1 to 499 in columns 5, 6, 9, and 10.

Columns

Column 1 - Explanations of Reclassifications: Will match the description entered in Form CMS-2552-10 Worksheet A-6 column labelled "Explanation of Reclassifications".

Column 2 - Code: Will match the alpha character or "A7"entered in Form CMS-2552-10 Worksheet A-6 column 1. Column 3 will match the description entered in Form CMS-2552-10 Worksheet A-6 column 2. Column 4 will match the value entered in Form CMS-2552-10 Worksheet A-6 column 3.

Column 3 - Increases Cost Center: Will match the description entered in Form CMS-2552-10 Worksheet A-6 column 2. Column 4 will match the value entered in Form CMS-2552-10 Worksheet A-6 column 3.

Column 4 - Line Number: Will match the description entered in Form CMS-2552-10 Worksheet A-6 column 2. Column 4 will match the value entered in Form CMS-2552-10 Worksheet A-6 column 3.

Column 5 - Salary: Column 5 will match the salary increase based on the value entered in Form CMS-2552-10 Worksheet A-6 column 4. The sum of the increases in column 5 must be equal to the sum of the decreases in column 9.

Column 6 - Other: Will match the value entered in Form CMS-2552-10 Worksheet A-6 column 5 for each line. The sum of the increases in columns 6 must be equal to the sum of the decreases in columns 10.

Column 7 - Decreases Cost Center: Will match the description entered in Form CMS-2552-10 Worksheet A-6 column 6.

Column 8 - Line Number: Will match the value entered in Form CMS-2552-10 Worksheet A-6 column 7.

Column 9 - Salary: Column 9 will match the value entered in Form CMS-2552-10 Worksheet A-6 column 8. The sum of the increases in column 5 must be equal to the sum of the decreases in column 9.

Column 10 - Other: Will match the value entered in Form CMS-2552-10 Worksheet A-6 column 9. The sum of the increases in columns 6 must be equal to the sum of the decreases in column 10.

Tab 8: Adjustments

Hospitals should use this tab enter adjustments to expense. Medicare entries that should be included are those that adjust expenses to reflect actual expenses incurred or allowed as well as those items which constitute recovery of expenses through sales, charges and fees. Adjustments that are not required for this tab would be those that are made pursuant to Medicare cost limitations. For example, physician and therapy service costs should not be reduced because they exceed Medicare's reasonable cost equivalent limitations. Most of the data reported for Tab 8 will match the data found in Form CMS–2552–10 Worksheets A-8 series.

In instances where there are multiple line entries for a particular cost center, the net amount is required to carry forward to Tab 9, column 5. In preparation of this, each adjustment entry for the different cost centers, identified in Tab 8 column 5, will need to be totaled together. This should be done separately from this worksheet. Calculations for these entries are the following: total sum of each individual cost center's amount.

Lines

Lines 1 through 12 - Adjustment Entries: Enter the adjustment to expenses amount. Lines 10 and 12 are to be entered as the individual detailed line information this will match the values in A-8-1 and A-8-2

Lines 13 through 49 - Adjustment Entries: Are available for any additional adjustments

Line 500 - Total: Calculate the total of lines 1 through 49 for column 3 only

Columns

Column 1 - Description: Will match the description on Form CMS-2552-10 Worksheet A-8 column labeled "Description"

Column 2 - Basis / Code: Will match the description on Form CMS-2552-10 Worksheet A-8 column 1

Column 3 - Amount: Will match value entered in Form CMS-2552-10 Worksheet A-8 column 2

Column 4 - Cost Center (to/from) which the amount is to be adjusted: Will match the descriptions entered in Form CMS-2552-10 Worksheet A-8 column 3

Column 5 - Cost Center Line Number: Will generally match the values entered in Form CMS-2552-10 Worksheet A-8 column 4. Hospitals are required to edit this line to segregate Adults and Pediatrics for the cost center's line numbers affected.

Tab 9: Direct Expense

This tab lists the trial balance salary and other expense amounts for general service cost centers, inpatient routine service cost centers, ancillary service cost centers, outpatient service cost centers, and non-patient cost centers. Reclassifications and adjustments are then included to determine the total that is used in the stepdown allocation. Hospitals are responsible for entering numerical values in each column.

Lines

Lines 1 to 23 - Expense for General Service: Will match the values in Form CMS-2552-10 Worksheet A, Reclassification and Adjustment of Trial Balance Expenses, column 1 through 3 for each line. Column 4 will match the values in Tab 7. Column 5 will match the values in Tab 8. The description for each cost center in lines 1 through 23 is consistent with the cost center description in the Form CMS-2552-10, lines 1 through 23, which starts with line 1 Capital Related Costs Buildings and Fixtures and ends with line 23 Paramedical Education Program.

Lines 30.01 to 46 - Expense for Inpatient Routine Service: Will match the values in the Form CMS-2552-10 Worksheet A, Reclassification and Adjustment of Trial Balance Expenses, column 1 through 3 for each line. Column 4 will match the values in Tab 7. Column 5 will match the values in Tab 8. The description for each cost center in lines 30.01 through 46 is consistent with the cost center description in the Form CMS-2552-10, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care. Cost Center segregation is required for Form CMS-2552-10 Cost Centers 30, 31, 40, 43, as explained in the General Instruction.

Lines 50 to 76 - Expenses for Ancillary Service: Will match the values in the Form CMS-2552-10 Worksheet A, Reclassification and Adjustment of Trial Balance Expenses, column 1 through 3 for each line. Column 4 will match the values in Tab 7. Column 5 will match the values in Tab 8. The description for each cost center in lines 50 through 76 is consistent with the cost center description in the Form CMS-2552-10, lines 50 through 76, which starts with line 50 Operating Room and ends with line 76 Other Ancillary.

Lines 88 to 117 - Expense for Outpatient Service including Special Purpose: Will match the values in the Form CMS-2552-10 Worksheet A, Reclassification and Adjustment of Trial Balance Expenses, column 1 through 3 for each line. Column 4 will match the values in Tab 7. Column 5 will match the values in Tab 8. The description for each cost center in lines 88 through 117 is consistent with the cost center description in the Form CMS-2552-10, lines 88 through 117, which starts with line 88 Rural Health Clinic and ends with line 117 Other Special Purpose Specify.

Line 300 - Subtotal: Calculate the subtotal of lines 1 through 117 for each column

Lines 190 to 194 - Expense for Non-Patient Service: Will match the values in the Form CMS-2552-10 Worksheet A, Reclassification and Adjustment of Trial Balance Expenses, column 1 through 3 for each line. Column 4 will match the values in Tab 7. Column 5 will match the values in Tab 8. The description for each cost center in lines 190 through 194 is consistent with the cost center description in Form CMS-2552-10 , lines 190 through 194, which starts with line 190 Gifts, Flower, Coffee Shops & Canteen and ends with line 194 Other Non-Patient Specify.

Line 500 - Total Costs: Calculate the total of lines 300 and 190 through 194 for each column

Columns

Column 1 - Salaries: Will match the values entered in the CMS-2552-10 Worksheet “A”, column 1

Column 2 - Other: Will match the values entered in the CMS-2552-10 Worksheet “A”, column 2

Column 3 - Total: Calculate the total of columns 1 and 2

Column 4 - Reclassifications: Calculate the total sum of columns 5, 6, 9, and 10 with the matching cost center line items identified in Tab 7, columns 4 and 8. The Cost Center’s Increased (Salary and Other) sum is added to the Decreases (Salary and Other) sum. More information on this calculation can be found in Tab 7 section. The net total of the line item values in this column must equal zero on line 500.

Column 5 - Adjustments: Calculate the total of the matching cost center line items identified in Tab 8, column 5. More information on this calculation can be found in Tab 8 section. This column is used to document the total adjustments made by the hospital on each Line.

Column 6 - Net Expenses for Stepdown Allocation: Calculate the total for columns 3, 4, and 5 for each line

Tab 10: Reconciliation to Audited Financial Statements

Hospitals should use this tab to reconcile revenue and expenses reported to their financial statements. Hospitals shall enter a description of all variances.

Lines

Reconciliation of Net Patient Service Revenue (NPSR) to Financial Statement

Line 1 - NPSR Patient Service: Will match the value of Tab 5, line 303, column 1

Line 2 - NPSR Non Patient Service: Will match the value of Tab 5, line 303, column 14

Line 3 - Reported NPSR: Sum of lines 1 and 2

Line 4 - NPSR Audited Financial Statement: Enter value from the hospital's audited financials

Line 5 - NPSR Internal Financial Statement: Enter value from the hospital's internal financial statements only if line 4 above has no value due to the unavailability of an audited financials

Line 6 - HSN Assessment: Enter the amount of HSN assessment if HSN assessment was reported net against NPSR in the financials

Line 7 - Expected Total NPSR: Sum of lines 4 through 6

Line 8 - Difference Requiring Reconciliation: Calculate variance by subtracting line 7 from line 3 in column 3

Lines 9 through 13 - Blank Space for Entry: Enter text explanations in column1 and the amount in column 2 to explain the variance between the cost report and the financials for the reconciling amount in line 8

Line 14 – Amount Reconciled: Calculate amount reconciled the total of lines 9 through 13 in column 2

Line 15 - Amount not Reconciled: Calculate amount not reconciled, subtracting line 14, column 2 from line 8 in column 2

Reconciliation of Total Expense to Financial Statement

Line 16 - Total Expense: Will match the value entered in Tab 9, line 500, column 3

Line 17 - Reported Expense: Will match the value line 16

Line 18 - Total Expense Audited Financial Statement: Enter value from the hospital's audited financials

Line 19 - Total Expense Internal Financial Statement: Enter value from the hospital's internal financial statement only if Line 18 above has no value due to the unavailability of the audited financials

Line 20 - HSN Assessment: Enter the HSN Assessment if the assessment was reported net against NPSR in the financials

Line 21 - Expected Total Expense: Sum of lines 18 through 20

Line 22 - Difference Requiring Reconciliation: Calculate variance by subtracting line 21 from line 17 in column 3

Line 23 to 27 - Blank Space for Entry: Enter text explanations in column 1 and the amount in column 2 to explain the variance between the cost report and the financials for the reconciling amount in line 22

Line 28 - Amount Reconciled: Sum of lines 23 through 27

Line 29 - Amount Not Reconciled: Subtract line 22 from line 28

Columns

Column 1: Text Explanation to explain variance between the cost report and financials

Column 2: Enter the numeric value to explain variance between the cost report and financials

Column 3: Calculate values for line 8 and line 22

Tab 11: Financial Statements (Non–Acute Hospitals Only)

This tab is for Non-Acute Hospitals only. (The line numbers of this tab are consistent with the Acute Hospital Standardize Financial Fillings.) Hospitals are responsible for entering numerical values within the Lines in each section.

Current Assets

Line 6 - Cash and Cash Equivalents: Cash Equivalents are short term, highly liquid investments (including note receivables) with a maturity of 3 months or less, excluding amounts whose use is limited by Board designation, other arrangements under trust agreements, or with third party payers.

Line 7 - Short Term Investments: Investments in equity or fixed-income securities with a maturity of 3 to 12 months

Line 8 - Current Assets Whose Use is Limited: Any current portion of assets, whose use is limited, either identified as board-designated, trustee-held, or other designations

Receivables

Line 10 - Net Patient Account Receivable: Patient accounts receivable, less an allowance for uncollectable and contractual adjustments.

Line 11 - Due from Affiliates: Transferred funds (including loans, advances, transfers, and equity contributions made) that are expected to be received from affiliated entities within the current accounting period.

Line 12 - Third Party Settlements Receivable: Includes amounts reported as current that represent final settlements due to the hospital

Line 12.1 - Other Current Assets: Other Current Assets includes receivables and all other current assets except those cited in lines 10, 11, and 12

Line 16 - Total Current Assets: Calculate the total of lines 6 through 12.1 in column 1.

Non-Current Assets

Line 18 - Assets Whose Use is Limited: Includes any non-current portion of assets, whose use is limited, identified as board-designated, trustee-held, or other designations.

Line 19 - Contribution Receivables: Includes contributions, pledges, gifts, and bequests from donors that are not expected to be collected during the current period.

Line 19.1 - Interest in Net Assets: FASB Statement #136 requires recipient organizations to recognize the beneficial interest in net assets of a beneficiary organization if those entities have an ongoing economic interest in one another. This beneficial interest is executed in the form of 'contribution' through transfers or promises to transfer cash and investments. Other assets include land, buildings, use of facilities or utilities, materials and supplies, intangible assets, and services.

Line 22 - Investment in Affiliates: Amount recorded as equity investments in other entities, which are related to the hospital

Line 25 - Gross PP&E: Gross value of land, buildings, equipment, construction in progress, and capitalized leases

Line 26 - Accumulation Depreciation: Includes all depreciation of PP&E and amortization of capitalized leases.

Line 27 - Net PP&E: Calculate the value by subtracting line 26 from line 25

Line 27.1 - Other Noncurrent Assets: Enter the value of all other non-current assets

Line 28 - Total Noncurrent Assets: To Calculate the total of lines 18, 19, 19.1, 22, 27, 27.1. in column 1

Line 29 - Total Assets: Calculate the total of lines 16 and 28 in column 1.

Liabilities and Net Assets

Line 32 - Current Long Term Debt: Current portion of long-term debt, capital leases, and notes payable

Line 34 - Estimated Third Party Settlements: Amounts received from third parties, which may be in excess of allowable amounts and may therefore be paid back to third parties or else resolved favorably and recognized as revenue in the future. This will also include the current portion of deferred revenue.

Line 35 - Due to Affiliates: Transferred funds (including loans, advances, transfers and equity contributions received) that are expected to be paid or returned to affiliated entities, within the current accounting period.

Line 36 - Other Current Liabilities: All other current liabilities

Line 37 - Total Current Liabilities: Calculate the total of lines 32 through 36 in column 1

Noncurrent Liabilities

Line 39 - Long Term Care Net of Current Portion: Includes any long-term debt (not including current portion), obligations under capital leases, and notes payable

Line 42 - Due to Affiliates: Transferred funds (including loans, advances, transfers and equity contributions received) that are expected to be paid or returned to affiliated entities. This is beyond the current accounting cycle.

Line 44 - Other Noncurrent Liabilities: This is for all other non-current liabilities

Line 45 - Total Non-Current Liabilities: Calculate the total of lines 39 through 44 in column 1

Line 46 - Total Liabilities: Calculate the total of lines 37 and 45 in column 1.

Net Assets

Line 48 - Unrestricted: This is for the part of net assets that is neither permanently restricted nor temporarily restricted by donor imposed stipulations.

Line 49 - Temporarily Restricted: The part of the net assets resulting from: (i) Contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) Other asset enhancements and diminishments subject to the same kind of stipulations, or (iii) Reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.

Line 50 - Permanently Restricted: The part of the net assets resulting from: (i) Contributions and other assets whose use is limited by donor imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) Other asset enhancements and diminishments subject to the same kind of stipulations, (iii) Reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations

Line 51 - Total Net Assets: Calculate the total of lines 48 through 50 in column 1.

Line 52 - Total Liabilities and Net Assets: Calculate the total of lines 46 and 51 in column 1.

Unrestricted Revenue, Gains and Other Support

Line 55 - Net Patient Service Revenue (includes premium revenue): is for Net Patient Service Revenue (including Premium Revenue). Total inpatient and outpatient revenue after deductions for free care charges and contractual adjustments. To be included in NPSR are: (i)Prior year third party settlements, (ii) Gross receipts for emergency bad debts, (iii)Free care costs expected to be recovered from the uncompensated care pool, and Premium Revenue, which means, fixed amount (per individual) paid by HMOs periodically to provider as compensation for providing comprehensive services for the period.

Line 57 - Other Operating Revenue: This includes revenue from services other than health care provided to patients, as well as sales & services to non-patients.

Line 57.1 - Net Assets Released from Restricted Use for Operations: Net assets released from donor restrictions by incurring expenses and thus satisfying donor stipulations or by occurrence of other events or passage of a particular time period specified by the donor(s).

Line 57.2 - Total Operating Revenue: Calculate the total of lines 55, 57 and 57.1.

Line 58 - Investment Income: All investment income which includes interest income, dividend income and realized gains (losses) from sale of investments actively traded as well as interest income and dividend income on passive investments.

Line 58.1 - Contribution Revenue: Donation, gift or bequest of cash, or other assets from a donor that is not revocable, repayable, or reciprocal.

Line 58.2 - Change In Interest In Net Assets: This is for the Revenue from Interest in Net Assets. For definition of this Interest in Net Assets, see description of line 19.1.

Line 59 - Non-operating Gains (Losses): These are gains and losses that result from a provider's peripheral or incidental transactions. These may include: (i) Subsidies received from governmental or community agencies. (ii) Net realized gains/losses resulting from increases and decreases in the value of 'passive' investments. (iii) Gains/losses on sale or disposal of assets.

Line 59.1 - Equity Method of Alternate Investments: This is to report investments accounted for by the Equity Method

Line 64.1 - Total Non-operating Revenue: Calculate the total of lines 58, 58.1, 58.2, 59 and 59.1

Line 65 - Total Unrestricted Revenue, Gains and Other Supports: Calculate the total of lines 57.2 and 64.1

Expenses

Line 66.1 - Salary and Benefits: This includes salaries, wages, and cost of fringe benefits such as paid vacations and contribution to pension funds. Salaries refer to any amounts of compensation. Wages refer to the pay earned by employees at a certain rate per hour, day, or week.

Line 68 - Depreciation / Depreciation and Amortization: Depreciation is the allocation for the cost of tangible fixed assets. Amortization refers to allocation of the cost of intangible assets (for example, periodic payments on Capital Leases).

Line 69 - Interest: Any charges made for the use of money over a period of time

Line 70 - HSN Assessment: This includes Gross Assessment to the Uncompensated Care Pool

Line 71: No input required

Line 72 - Other Operating Expense: All other expenses not reported in lines 67 through 71

Line 73 - Total Expenses: Calculate the total of lines 66.1, 68, 69, 70, 71 and 72

Line 74 - Excess of Revenue, Gains and Other Support Over Expenses: Calculate the value by subtracting line 73 from line 65

Change in Unrestricted Net Assets

Line 78 Transfer from and (to) Parent / Affiliates: Includes funds transferred from (to) parent and affiliates

Line 78.1 - Other Changes in Unrestricted Net Assets, Before Extraordinary: Any changes in unrestricted net assets, except what is entered in line 74 and 78s

Line 79 - Total Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Items: Calculate the total of lines 74, 78, and 78.1

Line 80 - Extraordinary Gains (Losses): Any gains (losses) resulting from transactions that are unusual in nature or infrequent in occurrence

Line 81 - Change in Accounting Principle / Other: This is for any adjustments resulting from changes in accounting principle

Line 82 - Total Increase / Decrease in Unrestricted Net Assets: Calculate the total of lines 79 through 81

Tab 12: Allocation of Observation Bed Costs to a Non Distinct Unit

Hospitals will allocate non-distinct observation bed day costs included in the medical and surgical, pediatric, and obstetric inpatient cost centers to an outpatient non-distinct unit on this tab. This calculation is done both including and excluding capital. The allocation is based on patient days and bed day equivalents for the respective cost centers. With the exception of bed day equivalents, all information is derived from other tabs within the cost report. Bed day equivalents needs to be entered by the hospital. Hospitals are required to enter numerical values for each entry, unless specified.

Allocation to Non-Distinct Observation Costs (Including Capital)

Lines

Line 30.01 - Medical and Surgical Costs: Will match the value on respective lines on Tab 17, line 30.01

Line 30.02 - Pediatric Costs: Will match the value on respective lines on Tab 17, line 30.02

Line 30.03 - Obstetric Costs: Will match the value on respective lines on Tab 17, line 30.03

Line 92 - Non-Distinct Observation Unit Statistical Data: Bed days equivalents

Line 500 - Total: Calculate the total of lines 30.01 to 30.03 for column 1, 30.01 to 92 for column 2 and 5

Columns

Column 1 - Total Expenses Including Capital: Will match Tab 17, column 1, lines 30.01 to 30.03

Column 2 - Patient Days and Bed day Equivalents: Will match Tab 3, column 4, line 1, 2, and 3. Enter Non-Distinct Bed Day equivalents determined by dividing the number of observation bed hours by 24.

Column 3 - Total Expense Per Day: Calculate by dividing line 500, column 1 by line 500, column 2

Column 4 - Allocation of Non-Distinct Observation Bed Day Costs: These will be determined by dividing the respective line (lines 30.01, 30.02, or 30.03, column 2) by the sum of values entered in line (lines 30.01, 30.02, and 30.03, column 2), then multiply the quotient by (line 92, column 5). Line 92 is determined by multiplying line 500, column 3 total by line 92, column 2.

Column 5 - Total Costs Net of Non-Distinct Observation Beds Including Capital : Calculate by subtracting the respective line, lines 30.01, 30.02, or 30.03, column 4 from the same respective line, lines 30.01, 30.02, or 30.03, column 1. line 92, column 5, will match the value entered in line 92, column 4.

Allocation to Non-Distinct Observation Costs (Excluding Capital)

Lines

Line 30.01 - Medical and Surgical Costs: Will match the value on respective lines on Tab 18, line 30.01

Line 30.02 - Pediatric Costs: Will match the value on respective lines on Tab 18, line 30.02

Line 30.03 - Obstetric Costs: Will match the value on respective lines on Tab 18, line 30.03

Line 92 - Non-Distinct Observation Unit Statistical Data: Bed days equivalents

Line 500 - Total: Calculate the total of lines 30.01 to 30.03 for column 6, 30.01 to 92 for column 7 and 10

Columns

Column 6 - Total Expenses Excluding Capital: Will match Tab 18, column 1, lines 30.01 to 30.03

Column 7 - Patient Days and Bed Day Equivalents: Will match Tab 3, column 4, line 1, 2, and 3. Enter Non-Distinct Bed Day equivalents determined by dividing the number of observation bed hours by 24.

Column 8 - Total Expense Per Day: Calculate by dividing line 500, column 6 by line 500, column 7

Column 9 - Allocation of Non-Distinct Observation Bed Day Costs: These will be determined by dividing the respective line (lines 30.01, 30.02, or 30.03, column 7) by the sum of values entered in line (lines 30.01, 30.02, and 30.03, column 7), then multiply the quotient by (line 92, column 10). Line 92 is determined by multiplying line 500, column 8 total by line 92, column 7.

Column 10 - Total Costs Net of Non-Distinct Observation Beds Excluding Capital: Calculate by subtracting the respective line, lines 30.01, 30.02, or 30.03, column 9 from the same respective line, lines 30.01, 30.02, or 30.03, column 1. Line 92, column 10, will match the value entered in line 92, column 9.

Tab 13: Statistic for General Cost Stepdown

The statistics reported on this tab will be used to allocate the costs from the general service cost centers to inpatient routine service cost centers, ancillary service cost centers, outpatient service cost centers, and Non-Patient cost centers.

The statistics reported will be used in the Stepdown Expenses in Tabs 14 and 15. To facilitate this stepdown process, the following of the general format found in Tabs 13, 14, and 15 must be identical:

- Each general service cost centers' line number
- Line numbers for each routine service, ancillary service, outpatient service, special purpose, and non-patient service cost center
- Its respective column number across the top

As described below, most of the line items will match the values entered in the CMS-2552-10 Report, Worksheet B-1 "Cost Allocation–Statistical Basis", unless specified.

Lines

Lines 1 through 117 - Statistical Basis of General Service Costs Stepdown for Patient Service: Reporting of numerical statistical basis in each appropriate column for each line to use for general service costs stepdown allocation into cost centers of ancillary services, inpatient routine service, outpatient service including special purpose for each column. The description for each cost center in lines 1 through 117 is consistent with the cost center description on Tab 9, lines 1 through 117. Any subscripted cost centers on Tab 9 must also be subscripted to match with cost centers on this Tab. Hospitals are required to enter numerical values in each column, for each section, except for line 92 Observation beds Non-Distinct, which does not require data.

Line 300 - Subtotal: Calculate subtotal of lines 1 through 117 in each column

Lines 190 through 194 - Statistical Basis of General Service Costs Stepdown for Non-Patient Service: Reporting of numerical statistical basis in each appropriate column for each line to use for general service costs stepdown allocation into cost centers of non-patient service for each line in each column. The description for each cost center in lines 190 through 194 is consistent with the cost center description on Tab 9, lines 1 through 194. Any subscripted cost centers on Tab 9 must also be subscripted to match with cost centers on this Tab. Hospitals are required to enter numerical values in each column in lines 190 to 194.

Line 201 - Negative Cost Center: Not applicable for this tab

Line 202 - General Cost to be Allocated Including Capital: The general cost to be allocated Including capital in each column

Line 203 - Unit Cost Multiplier Including Capital: The unit cost multiplier including capital in each column. See each column instruction for multiplier computation. See General instruction for six decimal places rounding definition.

Line 204 - General Costs to be Allocated Excluding Capital: The general cost to be allocated excluding capital in each column. See each column instruction for multiplier computation. See General instruction for six decimal places rounding definition.

Line 205 - Unit Cost Multiplier Excluding Capital: The unit cost multiplier excluding capital

Columns

Column 1 - Capital Buildings and Fixtures:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 1 to 194 in column 1
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown Including Capital" (line 1, column 1) for line 202
- Multiplier is determined by dividing (line 202, column 1) by (line 1, column 1) for line 203
- Will not be required to have data entered for line 204
- Multiplier will not be required to have data entered for line 205

Column 2 - Capital Movable Equipment:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 2 to 194 in column 2
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown Including Capital" (line 2, column 2) for line 202
- Multiplier is determined by dividing (line 202, column 2) by (line 2, column 2) for line 203
- Will not be required to have data entered for line 204
- Multiplier will not be required to have data entered for line 205

Column 4 - Employee Benefits Department:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 4 to 194 in column 4
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 4, column 4) for line 202
- Multiplier is determined by dividing (line 202, column 4) by (line 4, column 4) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 4, column 4) for line 204
- Multiplier is determined by dividing (line 204, column 4) by (line 4, column 4) for line 205

Column 5A - Reconciliation: Dedicated to list the costs attributable to the difference between the total accumulated cost and reconciled costs not listed in column 5 for allocation. Any total allocations listed in (column 5, line 5) or subscripted fields are to be calculated by subtracting them from the subtotaled accumulated cost reported in Tab 14 (column 4A, line 500). The rest of the column will be used as the following:

- Enter any amounts reported on Tab 14 column 4A for:
  (1) Any service provided under arrangements to patients and which is not grossed up
  (2) Negative balances
- If a cost center will not be receiving A & G costs using accumulated costs in Tab 14 column 4A
- If not needed to report the amount receiving A & G costs then only those costs to receive overhead will receive the proper allocation. Including a statistical cost which does not relate to the allocation of administrative and general expenses that causes an improper distribution of overhead.
- Any other reported costs on line 5, the administrative and general costs, do not need to be reported in Tab 14 and Tab 15
- Not applicable for line 202, 203, 204 and 205

Column 5 - Administrative and General: Which have not been componentized? A&G includes a wide variety of provider administrative costs such as but not limited to cost of executive staff, legal and accounting services, and facility administrative services (not already included in other general services cost centers). If the hospital is not using accumulated cost as statistical basis, contact CHIA.

- Column 5, line 5 is calculated by totaling the sum of the values that are entered in lines 300, 190 through 194, column 5
- Column 5, line 6 to 194 are determined by calculating the sum of Tab 14 column 4A and Tab 13 column 5A for each respected line
  If this line is componentized into more than one cost center, eliminate (Column 5, Line 5). Componentized A&G lines must begin with subscripted lines/columns beginning with 5.01 and then continuing in sequential and consecutive order. For componentized A&G cost centers, the accumulated cost center line number must have a matching reconciliation column number. Include in the reconciliation column number the alpha character "A", i.e., if the accumulated cost center for A&G is line 5.01 (Other A&G), the reconciliation column designation must be 5A.01.
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown Including Capital" (line 5, column 5) or if componentized, use the componentized column number for line 202
- Multiplier is determined by dividing (line 202, column 5) by (line 5, column 5) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 5, column 5) for line 204
- Multiplier is determined by dividing (line 204, column 5) by (line 5, column 5) for line 205

Column 6 - Maintenance and Repairs:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 6 to 194 in column 6
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown Including Capital" (line 6, column 6) for line 202
- Multiplier is determined by dividing (line 202, column 6) by (line 6, column 6) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 6, column 6) for line 204
- Multiplier is determined by dividing (line 204, column 6) by (line 6, column 6) for line 205

Column 7 - Operation of Plant:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 7 to 194 in column 7
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 7, column 7) for line 202
- Multiplier is determined by dividing (line 202, column 7) by (line 7, column 7) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 7, column 7) for line 204
- Multiplier is determined by dividing (line 204, column 7) by (line 7, column 7) for line 205

Column 8 - Laundry and Linen Service:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 8 to 194 in column 8
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 8, column 8) for line 202
- Multiplier is determined by dividing (line 202, column 8) by (line 8, column 8) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 8, column 8) for line 204
- Multiplier is determined by dividing (line 204, column 8) by (line 8, column 8) for line 205

Column 9 - Housekeeping:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 9 to 194 in column 9
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 9, column 9) for line 202
- Multiplier is determined by dividing (line 202, column 9) by (line 9, column 9) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 9, column 9) for line 204
- Multiplier is determined by dividing (line 204, column 9) by (line 9, column 9) for line 205

Column 10 - Dietary:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 10 to 194 in column 10
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 10, column 10) for line 202
- Multiplier is determined by dividing (line 202, column 10) by (line 10, column 10) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 10, column 10) for line 204
- Multiplier is determined by dividing (line 204, column 10) by (line 10, column 10) for line 205

Column 11 - Cafeteria:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 11 to 194 in column 11
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 11, column 11) for line 202
- Multiplier is determined by dividing (line 202, column 11) by (line 11, column 11) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 11, column 11) for line 204
- Multiplier is determined by dividing (line 204, column 11) by (line 11, column 11) for line 205

Column 12 - Maintenance of Personnel

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 12 to 194 in column 12
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 12, column 12) for line 202
- Multiplier is determined by dividing (line 202, column 12) by (line 12, column 12) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 12, column 12) for line 204
- Multiplier is determined by dividing (line 204, column 12) by (line 12, column 12) for line 205

Column 13 - Nursing Administration:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 13 to 194 in column 13
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 13, column 13) for line 202
- Multiplier is determined by dividing (line 202, column 13) by (line 13, column 13) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 13, column 13) for line 204
- Multiplier is determined by dividing (line 204, column 13) by (line 13, column 13) for line 205

Column 14 - Central Services and Supply:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 14 to 194 in column 14
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 14, column 14) for line 202
- Multiplier is determined by dividing (line 202, column 14) by (line 14, column 14)
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 14, column 14) for line 204
- Multiplier is determined by dividing (line 204, column 14) by (line 14, column 14)

Column 15 - Pharmacy:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 15 to 194 in column 15
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 15, column 15) for line 202
- Multiplier is determined by dividing (line 202, column 15) by (line 15, column 15) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 15, column 15) for line 204
- Multiplier is determined by dividing (line 204, column 15) by (line 15, column 15) for line 205

Column 16 - Medical Records and Library:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 16 to 194 in column 16
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 16, column 16) for line 202
- Multiplier is determined by dividing (line 202, column 16) by (line 16, column 16) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 16, column 16) for line 204
- Multiplier is determined by dividing (line 204, column 16) by (line 16, column 16) for line 205

Column 17 - Social Service:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 17 to 194 in column 17
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 17, column 17) for line 202
- Multiplier is determined by dividing (line 202, column 17) by (line 17, column 17) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 17, column 17) for line 204
- Multiplier is determined by dividing (line 204, column 17) by (line 17, column 17) for line 205

Column 18 - Other General Service:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 18 to 194 in column 18
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 18, column 18) for line 202
- Multiplier is determined by dividing (line 202, column 18) by (line 18, column 18) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 18, column 18) for line 204
- Multiplier is determined by dividing (line 204, column 18) by (line 18, column 18) for line 205

Column 19 - Non-Physician Anesthetists:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 19 to 194 in column 19
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 19, column 19) for line 202
- Multiplier is determined by dividing (line 202, column 19) by (line 19, column 19) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 19, column 19) for line 204
- Multiplier is determined by dividing (line 204, column 19) by (line 19, column 19) for line 205

Column 20 - Nursing School:

- Will match the values in the Form CMS–2552–10, Worksheet B–1, lines 20 to 194 in column 20
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 20, column 20) for line 202
- Multiplier is determined by dividing (line 202, column 20) by (line 20, column 20) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 20, column 20) for line 204
- Multiplier is determined by dividing (line 204, column 20) by (line 20, column 20) for line 205

Column 21 - Interns and Residents Salaries and Fringes:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 21 to 194 in column 21
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 21, column 21) for line 202
- Multiplier is determined by dividing (line 202, column 21) by (line 21, column 21) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 21, column 21) for line 204
- Multiplier is determined by dividing (line 204, column 21) by (line 21, column 21) for line 205

Column 22 - Interns and Residents Program Costs:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 22 to 194 in column 22
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 22, column 22) for line 202
- Multiplier is determined by dividing (line 202, column 22) by (line 22, column 22) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 22, column 22) for line 204
- Multiplier is determined by dividing (line 204, column 22) by (line 22, column 22) for line 205

Column 23 - Paramedical Education:

- Will match the values in the Form CMS-2552-10, Worksheet B-1, lines 23 to 194 in column 23
- Will match the value in Tab 14 "Expenses after General Service Costs Stepdown – Including Capital" (line 23, column 23) for line 202
- Multiplier is determined by dividing (line 202, column 23) by (line 23, column 23) for line 203
- Will match the value in Tab 15 "Expenses after General Service Costs Stepdown – Excluding Capital" (line 23, column 23) for line 204
- Multiplier is determined by dividing (line 204, column 23) by (line 23, column 23) for line 205

Tab 14: Expenses after General Service Costs Stepdown Including Capital

On this tab, general service department costs including capital are stepped down to inpatient, ancillary, outpatient, and non-patient cost centers by multiplying the general cost to be allocated by the unit cost multiplier (including capital) calculated on Tab 13.

On this tab, the costs from the non–revenue producing (general service) departments are stepped down to the general service, inpatient, ancillary, outpatient, and non-patient cost centers.

For this report to work with the statistics found in Tab 13, the following of the general format must be identical:

- Each general service cost center's line number
- line numbers for each routine service, ancillary, outpatient service, special purpose, and non-patient service cost center
- its respective column number across the top

The description for each cost centers in lines 1 through 194 is consistent with the cost center description on Tab 9, lines 1 through 194. Any subscripted lines on Tab 9 must also be subscripted to match with the lines on this Tab. Hospitals are required to enter numerical values in each column, for each section, unless specified.

Lines

Line 1 - Capital Related Costs Buildings and Fixtures: Line 1, column 1 is the sum of (line 1, column 0). This is the amount to be allocated to lines 2 to 194 in column 1

Line 2 - Capital Related Costs Movable Equipment: Line 2, column 2 is the sum of (line 2, columns 0 and 1). This is the amount to be allocated to lines 4 to 194 in column 2

Line 4 - Employee Benefits Department: Line 4, column 4 is the sum of (line 4, columns 0 through 2). This is the amount to be allocated to lines 5 to 194 in column 4

Line 4 - (A) Subtotal: Calculate subtotal of lines in columns 0 through 4

Line 5 - Administrative and General: Line 5, column 5 will match the value in (line 5, columns 0 through 4). This is the amount to be allocated to lines 6 to 194 in column 5. If line 5 is componentized in Tab 13, then use the respective line(s) and column(s) for each componentized Administrative and General Cost Center.

Line 6 - Maintenance and Repairs: Line 6, column 6 is the sum of (line 6, columns 4A and 5). This is the amount to be allocated to lines 7 to 194 in column 6. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 7 - Operation of Plant: Line 7, column 7 is the sum of (line 7, columns 4A through 6). . This is the amount to be allocated to lines 8 to 194 in column 7. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01

Line 8 - Laundry and Linen Service: Line 8, column 8 is the sum of (line 8, columns 4A through 7). This is the amount to be allocated to lines 9 to 194 in column 8. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 9 - Housekeeping: Line 9, column 9 is the sum of (line 9, columns 4A through 8). This is the amount to be allocated to lines 10 to 194 in column 9. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 10 - Dietary: Line 10, column 10 is the sum of (line 10, columns 4A through 9).This is the amount to be allocated to lines 11 to 194 in column 10. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 11 - Cafeteria: Line 11, column 11 is the sum of (line 11, columns 4A through 10). This is the amount to be allocated to lines 12 to 194 in column 11. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 12 - Maintenance of Personnel: Line 12, column 12 is the sum of (line 12, columns 4A through 11). This is the amount to be allocated to lines 13 to 194 in column 12. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 13 - Nursing Administration: Line 13, column 13 is the sum of (line 13, columns 4A through 12). This is the amount to be allocated to lines 14 to 194 in column 13. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 14 - Central Services: Line 14, column 14 is the sum of (line 14, columns 4A through 13). This is the amount to be allocated to lines 15 to 194 in column 14. If Line/Column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, Column 5A.01.

Line 15 - Pharmacy: Line 15, column 15 is the sum of (line 15, columns 4A through 14). This is the amount to be allocated to lines 16 to 194 in column 15. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 16 - Medical Records & Medical Records Library: Line 16, column16 is the sum of (line 16, columns 4A through 15). This is the amount to be allocated to lines 17 to 194 in column 16. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 17 - Social Service: Line 17, column 17 is the sum of (line 17, columns 4A through 16). This is the amount to be allocated to lines 18 to 194 in column 17. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 18 - Other Specify General Service: Line 18, column 18 is the sum of (line 18, columns 4A through 17). This is the amount to be allocated to lines 19 to 194 in column 18. If Line/Column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 19 - NonPhysician Anesthetists: Line 19, column 19 is the sum of (line 19, Columns 4A through 18). This is the amount to be allocated to lines 20 to 194 in column 19. If Line/Column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 20 - Nursing School: Line 20, column 20 is the sum of (line 20, Columns 4A through 19). This is the amount to be allocated to lines 21 to 194 in column 20. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 21 - Intern & Residents Salary & Fringes: Line 21, column 21 is the sum of (line 21, columns 4A through 20). This is the amount to be allocated to lines 22 to 194 in column 21. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 22 - Intern & Residents Other Program: Line 22, column 22 is the sum of (line 22, columns 4A through 21). This is the amount to be allocated to lines 23 to 194 in column 22. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 23 - Paramedical Education Program Specify: Line 23, column 23: is the sum of (line 23, Columns 4A through 22). This is the amount to be allocated to lines 23 to 194 in column 23. If line/column 5 is subscripted, the sum for this value will not include any instance of additional subtotal columns with labels, for example, column 5A.01.

Line 201 - Negative Cost Center: Reserved for reporting a general service cost center's credit balance. After receiving costs from the applicable cost centers, if a general service cost center has a credit balance at the point it is to be allocated, do not allocate the credit balance rather enter the credit balance for this line. This value, which will appear positive, is carried over when the cost center's allocation amount is negative.

Line 300 - Subtotal: Calculate the subtotal of lines 2 through 117 in each column. This subtotal will not include the initial value for each column's stepdown, the net expenses for stepdown allocation. The initial value will appear at the top line of each column.

Line 500 - Total Costs: Calculate the total of lines 300, 190 through 194, and 201 in each column.

Columns

For each column, the first applicable line corresponds to the column's matching line number. Enter the sum of all of the prior columns on that line number. For each line below multiply the corresponding column's unit cost multiplier on Tab 13, line 203 to applicable statistic on each line.

Column 0 - All Net Expenses for Stepdown Allocation Including Capital: Will match the value in Tab 9 "Direct Expenses" (Respective Line, column 6)

Column 1 - Capital Related Costs Buildings and Fixtures: Determined by multiplying the square feet of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 1 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 1) for each line.

Column 2 - Capital Related Costs Movable Equipment: Determined by multiplying the dollar amount of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 2 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 2) for each line.

Column 4 - Employee Benefits Department: Determined by multiplying the gross salaries of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 4 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 4) for each line.

Column 4A - Subtotal: Calculate the subtotal of columns 0 through 4 for each Line

Column 5 - Administrative and General: Determined by multiplying the accumulated costs of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 5 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 5) for each line.

Column 6 - Maintenance and Repairs: Determined by multiplying the Square Feet of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 6 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 6) for each line.

Column 7 - Operation of Plant: Determined by multiplying the Square Feet of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 7 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 7) for each line.

Column 8 - Laundry and Linen Service: Determined by multiplying the Pounds of Laundry of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 8 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 8) for each line.

Column 9 - Housekeeping: Determined by multiplying the Hours of Service of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 9 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 9) for each line.

Column 10 - Dietary: Determined by multiplying the Meals Served of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 10 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 10) for each line.

Column 11 - Cafeteria: Determined by multiplying the Meal Served of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 11 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 11) for each line.

Column 12 - Maintenance of Personnel: Determined by multiplying the Number Housed of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 12 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 12) for each line.

Column 13 - Nursing Administration: Determined by multiplying the Direct Nurses Hours of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 13 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 13) for each line.

Column 14 - Central Services and Supply: Determined by multiplying the Costed Requisition of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 14 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 14) for each line.

Column 15 - Pharmacy: Determined by multiplying the Costed Requisition of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 15 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 15) for each line.

Column 16 - Medical Records & Medical Records Library: Determined by multiplying the Time Spent of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 16 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 16) for each line.

Column 17 - Social Service: Determined by multiplying the Time Spent of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 17 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 17) for each line.

Column 18 - Other General Service (specify): Determined by multiplying the (specify) of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 18 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 18) for each line.

Column 19 - Non-physician Anesthetists: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 19 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 19) for each line.

Column 20 - Nursing School: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 20 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 20) for each line.

Column 21 - Interns & Residents Service Salary & Fringes: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 21 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 21) for each line.

Column 22 - Interns & Residents-Other Program Costs: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 22 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 22) for each line.

Column 23 - Paramedical Education Program (specify): Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 23 by Tab 13, “Unit Cost Multiplier Including Capital” (line 203, column 23) for each line.

Column 24 - Total Expense Including Capital After General Costs Stepdown: Calculate the total of columns 0 through 23 for each respective line. Subscripted columns 5A are not to be included in this calculation. Lines 1 through 23 are not applicable.

Tab 15: Expenses After General Service Costs Stepdown Excluding Capital

On this tab, General Service department costs excluding capital are stepped down to inpatient, ancillary, outpatient, and Non-Patient cost centers by multiplying the general cost to be allocated by the unit cost multiplier (excluding capital) calculated on Tab 13.

On this tab, the costs from the non-revenue producing (general service) departments are stepped down to the general service, inpatient, ancillary, outpatient, and non-patient cost centers.

For this report to work with the statistics found in Tab 13, the following of the general format must be identical:

- Each general service cost centers' line number
- Line numbers for each routine service, ancillary, outpatient service, special purpose, and non-patient service cost center
- Its respective column number across the top

The description for each cost centers in lines 4 through 194 is consistent with the cost center description on Tab 9, lines 4 through 194. Any subscripted lines on Tab 9 must also be subscripted to match with the lines on this Tab. Hospitals are required to enter numerical values in each column, for each section, unless specified.

Lines

Line 1 - Capital Related Costs Buildings and Fixtures: Line 1, column 1 is not applicable as capital costs are not being allocated on this tab. There is no allocation for this column.

Line 2 - Capital Related Costs Movable Equipment: Line 2, column 2 is not applicable as capital costs are not being allocated on this tab. There is no allocation for this column.

Line 4 - Employee Benefits Department: Line 4, column 4 is the sum of (line 4, column 0). This is the amount to be allocated to lines 5 to 194 in column 4.

Line 5 - Administrative and General: Line 5, column 5 is the sum of (line 5, columns 0 through 4). This is the amount to be allocated to lines 6 to 194 in column 5.

Line 6 - Maintenance and Repairs: Line 6, column 6 is the sum of (line 6, columns 0 through 5). This is the amount to be allocated to lines 7 to 194 in column 6.

Line 7 - Operation of Plant: Line 7, column 7 is the sum of (line 7, columns 0 through 6). This is the amount to be allocated to lines 8 to 194 in column 7.

Line 8 - Laundry and Linen Service: Line 8, column 8 is the sum of (line 8, columns 0 through 7). This is the amount to be allocated to lines 9 to 194 in column 8.

Line 9 - Housekeeping: Line 9, column 9 is the sum of (line 9, columns 0 through 8). This is the amount to be allocated to lines 10 to 194 in column 9.

Line 10 - Dietary: Line 10, column 10 is the sum of (line 10, columns 0 through 9). This is the amount to be allocated to lines 11 to 194 in column 10.

Line 11 - Cafeteria: Line 11, column 11 is the sum of line 11, columns 0 through 10. This is the amount to be allocated to lines 12 to 194 in column 11.

Line 12 - Maintenance of Personnel: Line 12, column 12 is the sum of line 12, columns 0 through 11. This is the amount to be allocated to lines 13 to 194 in column 12.

Line 13 - Nursing Administration: Line 13, column 13 is the sum of line 13, columns 0 through 12. This is the amount to be allocated to lines 14 to 194 in column 13.

Line 14 - Central Services and Supply: Line 14, column 14 is the sum of line 14, columns 0 through 13. This is the amount to be allocated to lines 15 to 194 in column 14.

Line 15 - Pharmacy: Line 15, column 15 is the sum of line 15, columns 0 through 14. This is the amount to be allocated to lines 16 to 194 in column 15.

Line 16 - Medical Records & Library: Line 16, column 16 is the sum of line 16, columns 0 through 15. This is the amount to be allocated to lines 17 to 194 in column 16.

Line 17 - Social Service: Line 17, column 17 is the sum of line 17, columns 0 through 16. This is the amount to be allocated to lines 18 to 194 in column 17.

Line 18 - Other General Service (specify): Line 18, column 18 is the sum of line 18, columns 0 through 17. This is the amount to be allocated to lines 19 to 194 in column 18.

Line 19 - Non-physician Anesthetists: Line 19, column 19 is the sum of line 19, columns 0 through 18. This is the amount to be allocated to lines 20 to 194 in column 19.

Line 20 - Nursing School: Line 20, column 20 is the sum of line 20, columns 0 through 19. This is the amount to be allocated to lines 21 to 194 in column 20.

Line 21 - Interns & Residents Salary & Fringes: Line 21, column 21 is the sum of line 21, columns 0 through 20. This is the amount to be allocated to lines 22 to 194 in column 21.

Line 22 - Interns & Residents Other Program Costs: Line 22, column 22 is the sum of line 22, columns 0 through 21. This is the amount to be allocated to lines 23 to 194 in column 22.

Line 23 - Paramedical Education Program (specify): Line 23, column 23 is the sum of line 23, columns 0 through 22. This is the amount to be allocated to lines 24 to 194 in column 23.

Line 201 - Negative Cost Centers: This is reserved for reporting a general service cost center's credit balance. After receiving costs from the applicable cost centers, if a general service cost center has a credit balance at the point it is to be allocated, do not allocate the credit balance rather enter the credit balance for this line.

Line 300 - Subtotal: Calculate the subtotal of lines 4 through 117, when applicable, for each column. This subtotal will not include the initial value for each column's stepdown, the net expenses for stepdown allocation. The initial value will appear at the top line of each column.

Line 500 - Total Costs: Calculate the total sums of lines 300, 190 through 194, and 201 for each column

Columns

Column 0 - All Program Net Expenses for Stepdown Allocation Excluding Capital: Matches the value in Tab 9 “Direct Expenses” (Respective Line, column 6).

Column 4 - Employee Benefits Department: Determined by multiplying the gross salaries of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 4 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 4).

Column 5 - Administrative and General: Determined by multiplying the Accumulated Costs of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 5 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 5). If line 5 is componentized in Tab 13, then use the respective line(s) and column(s) for each componentized Administrative and General Cost Center.

Column 6 - Maintenance and Repairs: Determined by multiplying the Square Feet of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 6 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 6).

Column 7 - Operation of Plant: Determined by multiplying the Square Feet of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 7 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 7).

Column 8 - Laundry and Linen Service: is determined by multiplying the Pounds of Laundry of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 8 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 8).

Column 9 - Housekeeping: Determined by multiplying the Hours of Service of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 9 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 9).

Column 10 - Dietary: Determined by multiplying the Meals Served of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 10 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 10).

Column 11 - Cafeteria: Determined by multiplying the Meal Served of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 11 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 11).

Column 12 - Maintenance of Personnel: Determined by multiplying the Number Housed of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 12 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 12).

Column 13 - Nursing Administration: Determined by multiplying the Direct Nurses Hours of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 13 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 13).

Column 14 - Central Services and Supply: Determined by multiplying the Costed Requisition of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 14 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 14).

Column 15 - Pharmacy: Determined by multiplying the Costed Requisition of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 15 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 15).

Column 16 - Medical Records & Library: Determined by multiplying the Time Spent of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 16 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 16).

Column 17 - Social Service: Determined by multiplying the Time Spent of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 17 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 17).

Column 18 - Other General Service (specify): Determined by multiplying those specified service of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 18 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 18).

Column 19 - Non-physician Anesthetists: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 19 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 19).

Column 20 - Nursing School: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 20 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 20) to be allocated.

Column 21 - Interns & Residents Salary & Fringes: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 21 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 21).

Column 22 - Interns & Residents Other Program Costs: Determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 22 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 22).

Column 23 - Paramedical Education Program (specify): is determined by multiplying the Assigned Time of each respective line on Tab 13 “Statistic for General Cost Stepdown” column 23 by Tab 13, “Unit Cost Multiplier Excluding Capital” (line 205, column 23).

Column 24 - Total Expense Excluding Capital After General Costs Stepdown: Calculate the total of columns 0 through 23 for each respective line. Lines 1 through 23 are not applicable.

Tab 16: Ancillary Service Statistic (Gross Patient Service Revenue) for Costs Allocation

The statistics required on this tab are Gross Patient Service Revenue (GPSR) and will be used to allocate ancillary costs to inpatient routine service cost centers, outpatient service cost centers, and non-patient cost centers. Hospitals should note that Non-Distinct Observations should not receive allocations of ancillary expenses on this tab. Ancillaries are allocated to non-distinct observation units on Tab 12.

The statistics reported will be used in the stepdown expenses allocations in Tabs 17 and 18. To facilitate this allocation process, the following of the general format found in Tabs 16, 17, and 18 must be identical:

- Each general service cost center's line number
- Line numbers for each routine service, ancillary, and non-patient service cost center
- Its respective column number across the top

The line items for the cost centers' descriptions are consistent with Tab 6. Any subscripted lines on Tab 6 must also be subscripted to match with the lines on this Tab. Hospitals are required to enter numerical values in each column, for each section, unless specified.

The descriptions for the cost centers are consistent with Tab 6. Any subscripted lines on Tab 6 must also be subscripted to match with the lines on this Tab. Hospitals are required to enter numerical values in each column, for each section, unless specified.

Lines

Lines 30.01 to 117 - Using GPSR As Basis for Ancillary Service Costs Allocation into Patient Service: Reporting of GPSR in each column for each line to use as the cost allocation statistical basis for ancillary service cost assignment into cost centers of inpatient routine service, outpatient service including special purpose. The description for each cost center in lines 30.01 through 117 is consistent with the cost center description on Tab 6, lines 30.01 through 117. Hospitals are required to enter numerical values in each column for each section, except for line 92 Observation beds Non-Distinct, which does not require data.

Line 300 - Subtotal: Calculate the subtotal for lines 30 through 117 in each column.

Lines 190 to 194 - Using GPSR as Basis for Ancillary Services Costs Allocation into Non-Patient Service: Reporting of GPSR in each column for each line to use as the cost allocation statistical basis for ancillary service cost assignment into cost centers of non-patient service. The description for each cost center in lines 190 through 194 is consistent with the cost center description on Tab 6, lines 190 through 194. Hospitals are required to enter numerical values in each column.

Line 500 - Total Statistic: Calculate the total of lines 300 and 190 through 194 in all Columns.

Line 210 - Ancillary Cost to be Allocated Including Capital: is the ancillary cost to be allocated Including Capital. The column header names will match the values found in Tab 14 on the same cost center line, column 24. As an example, column 4 "Operating Room GPSR" will match the value in Tab 14 "Expenses after General Service Costs Stepdown Including Capital" (line 50, column 24).

Line 211 - Unit Cost Multiplier Including Capital: Determined by dividing line 210 by line 500 for each column.

Line 213 - Ancillary Cost to be Allocated Excluding Capital: The column header name will match the value found in Tab 15 on the same cost center line, column 24. As an example, column 4 "Operating Room GPSR" will match the value in Tab 15 "Expenses after General Service Costs Stepdown Excluding Capital" (line 50, column 24).

Line 214 - Unit Cost Multiplier Excluding Capital: Determined by dividing line 213 by line 500 for each column

Columns

Column 1 to 3: Not applicable

Columns 4 - Operating Room through Column 30 Other Ancillary Specific:

- Will match the values entered from Tab 6 Gross Patient Service Revenue, column 4 to 30 for line 30.01 through 46.
- Will match the values entered from Tab 6 "Gross Patient Service Revenue, column 4 to 30 for lines 88 through 101.
- Will match the values entered from Tab 6 Gross Patient Service Revenue, column 4 to 30 for lines 105 through 117.
- Will match the values entered from Tab 6 Gross Patient Service Revenue, column 4 to 30 for lines 190 through 194.

Tab 17: Allocation of Ancillary Expenses to IP & OP Routine Cost Centers (Including Capital)

This tab shows the ancillary costs including capital allocation to inpatient, outpatient, and non-patient cost centers. These are calculated by multiplying the ancillary cost to be allocated by the unit cost multiplier including capital calculated on Tab 16. This tab shows costs before the allocation of non-distinct observation costs and organ acquisition costs. Hospitals should note that non-distinct observations should not receive allocations of ancillary expenses on this tab. Ancillaries are allocated to non-distinct observation units on Tab 12.

This tab shows the distribution of total expenses including capital after stepdown by inpatient, outpatient, and non-patient services.

The statistics reported will be used in the Expense Allocation in Tab 16. To facilitate this allocation process, the following of the general format found in Tabs 16 and 17 must be identical:

- line numbers for each routine service, ancillary service, and non-patient service cost center
- its respective Column number across the top

Lines

Lines 30.01 to 46 - Ancillary Expense Allocation to Inpatient Routine Service: Allocated values of ancillary service costs allocation for inpatient routine service cost centers. The description for each cost center in lines 30.01 through 46 is consistent with the cost center descriptions on Tab 16, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Line 92 - Observation Beds Non Distinct: Does not require data

Lines 88 to 117 - Ancillary Expense Allocation to Outpatient Service including Special Purpose: Allocated values of ancillary service costs allocation for outpatient service cost centers including special purpose. The description for each cost center in lines 88 through 117 is consistent with the cost center descriptions on Tab1 6, lines 88 through 117, which starts with line 88 Rural Health Clinic and ends with line 117 Other Special Purpose Specify.

Line 300 - Subtotal: Calculate the subtotal of lines 30 through 117 in each column

Lines 190 to 194 - Non-Patient Service: Allocated values of ancillary service costs allocation for non-patient service cost centers. The description for each cost center in lines 190 through 194 is consistent with the cost center descriptions on Tab 16, lines 190 through 194, which starts with line 190 Gifts, Flower, Coffee Shops & Canteen and ends with line 194 Other Non-Patient Specify.

Line 500 - Total Costs: Calculate the total for lines 300 and 190 through 194 in each column

Columns

Column 1 - Total Expenses: Calculate the total for each line in columns 2 and 3

Column 2 - After General Cost Stepdown Expense Including Capital : Will match the value from the same cost center in Tab 14 Expenses after General Service Costs Stepdown Including Capital, lines 30.01 through 194, column 24.

Column 3 - Ancillary Expense Allocation: Calculate the total for lines 30.01 through 194, columns 4 through 30

Columns 4 - Operating Room through Column 30 Other Ancillary Specify: Will be determined by multiplying the matching coordinates in Tab 16, (lines 30.01 through 194, columns 4 through 30) by the appropriate GPSR "Unit Cost Multiplier Including Capital", Tab 16 (line 211, appropriate column).

Tab 18: Allocation of Ancillary Expenses to IP & OP Routine Cost Centers (Excluding Capital)

This tab shows the ancillary costs excluding capital allocation to inpatient, outpatient, and non-patient r cost centers. These are calculated by multiplying the ancillary cost to be allocated by the unit cost multiplier including capital calculated on Tab 16. This tab shows costs before the allocation of non-distinct observation costs and organ acquisition costs. Hospitals should note that non-distinct observations should not receive allocations of ancillary expenses on this tab. Ancillaries are allocated to non-distinct observation units on Tab 12.

This tab shows the distribution of total expenses excluding capital after stepdown by inpatient, outpatient, and non-patient services.

The statistics reported will be used in the expense allocation in Tab 16. To facilitate this allocation process, the following of the general format found in Tabs 16 and 18 must be identical:

- line numbers for each routine service, ancillary service, and non-patient cost center
- its respective Column number across the top

Lines

Lines 30.01 to 46 - Ancillary Expense Allocation to Inpatient Routine Service: Allocated values of ancillary service costs allocation for inpatient routine service cost centers. The description for each cost center in lines 30.01 through 46 is consistent with the cost center descriptions on Tab 16, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Line 92 - Observation Beds Non Distinct: does not require data.

Lines 88 to 117 - Ancillary Expense Allocation to Outpatient and Special Purpose Service: Allocated values of ancillary service costs allocation for outpatient service cost centers including special purpose. The description for each cost center in lines 88 through 117 is consistent with the cost center descriptions on Tab 16, lines 88 through 117, which starts with line 88 Rural Health Clinic and ends with line 117 Other Special Purpose Specify.

Line 300 - Subtotal: Calculate the subtotal of lines 30 through 117

Lines 190 to 194 - Ancillary Expense Allocation to Non-Patient Service: Allocated values of ancillary service costs allocation for non-patient service cost centers. The description for each cost center in lines 190 through 194 is consistent with the cost center descriptions on Tab 16, lines 190 through 194, which starts with line 190 Gifts, Flower, Coffee Shops & Canteen and ends with line 194 Other Non-Patient Specify.

Line 500 - Total Costs: Calculate the total of lines 300 and 190 through 194

Columns

Column 1 - Total Expenses: Calculate the total for each line in columns 2 and 3

Column 2 - After General Cost Stepdown Expense Including Capital: will match the value from the same cost center in Tab 15 Expenses after General Service Costs Stepdown Excluding Capital, lines 30.01 through 194, column 24.

Column 3 - Ancillary Expense Allocation: Calculate the Total for lines 30.01 through 194, columns 4 through 30

Columns 4 - Operating Room through Column 30 Other Ancillary Specify: Will be determined by multiplying the matching coordinates in Tab 16, (lines 30.01 through 194, columns 4 through 30) by the appropriate GPSR "Unit Cost Multiplier Including Capital", Tab 16 (line 214, appropriate column).

Tab 19: 340B Pharmacy Schedule

This tab is required for hospitals that participate in the 340B Pharmacy Program. Hospitals that do not participate in this program should not report information on this tab.

The purpose of this schedule is to collect information on pharmacy staffing, non-staffing expenses, revenue, statistics, and co-payments for analysis related to 340B Pharmacy Program. This is not 340B pricing for drugs used in the clinics.

Line 1 - Name: Enter name of pharmacy claiming participation of the 340B.

Pharmacy Staffing Information

Lines

Lines 2 to 9 - Pharmacy Staffing Information: Including Pharmacists line 1, Expense including Pharmacists line 2, Pharmacy Technicians line 3, Clerical Support line 4, Consultants and contracted Staff line 5, Donated Salaries line 6, Other Specify line 7, Other Specify line 8, Other Specify line 9.

Line 10 - Subtotal: Subtotal of lines 2 through 9

Line 11 - Total Payroll Taxes: Amount of total payroll taxes

Line 12 - Total benefits: Amount of total benefits

Line 13 - Subtotal Payroll: Subtotal line 11 and 12

Line 14 - Total Pharmacy Staff Expenses: Total line 10 and 13

Columns

Column 1 - Other (specify): list other for the appropriate line

Column 2 - Expenses: List Expenses for the appropriate line

Column 3 - Pharmacy FTEs: list FTE for the appropriate lien

Non-Staffing Expenses

Lines

Line 15 to 26 - Non-staffing expense: Expense of each item listed

Line 27 - Subtotal of Non-Staffing Expenses: sub-total sum lines 15 to 26

Line 28 - Administration Allocation: Allocated amount

Line 29 - Total Non-staffing Expense: Sum line 27 and 28

Line 30 - Total Staff and Non-Staff Expenses: Total line 14 and 29

Columns

Column 1 - Other (specify): list other for the appropriate line

Column 2 - Expenses: list expense for the appropriate line

Total Revenue

Lines

Line 31 - Medicare: is for Medicare Plans

Line 32 - MassHealth Fee-For-Service / PCC Plan: PCC Plan members and other MassHealth FFS members are paid directly by MassHealth

Line 33 - MassHealth MCO: MassHealth members enrolled in Neighborhood Health Plan, Boston Medical Center HealthNet Plan, Network Health or Fallon Community Health Plan.

Line 34 - ConnectorCare: is for ConnectorCare plans

Line 35 - Commercial / Private Third Parties: Neighborhood Health Plan (NHP Commercial Members Only), Blue Cross / Blue Shield, Tufts Health Plan, RX America, Unicare (Including CMSP and Health Start programs), etc.

Line 36 - Health Safety Net (HSN): Prescriptions that are dispensed to a HSN-eligible recipient and billed to the HSN according to 114.6 CMR 14.00 Health Safety Net Payments and Funding

Line 37 - Patient Assistance Programs HSN eligible Recipients: Prescriptions that are dispensed to a HSN–eligible recipient from donated drugs as part of the Patient Assistance Program (bulk replacements, patient assistance programs, etc.)

Line 38 - Patient Assistance Programs: Prescriptions that are dispensed to a NON–HSN eligible recipient from donated drugs as part of a Patient Assistance Program.

Line 39 - DPH Programs I: Programs supported by DPH initiatives via funding (Family Planning, Refugee, HDAP, etc.)

Line 40 - DPH Programs II: Supported by DPH initiatives for drugs that are provided to TB Clinics, etc

Line 41 - State Capitated Programs: Programs administered by capitated payment methods (PACE, SCO, etc.)

Line 42 - Patient Payments: Payments from patients who pay for any prescriptions without any other insurance or HSN payment

Line 43 - Other Patient Revenue: Payments in the form of copays, co–insurance or partial payments for patients that use some other source as the primary payment (MassHealth, ComMedicare, Commercial, HSN, etc.)

Line 44 - Subtotal: Calculate the Subtotal, lines 31 6through 43 for each column

Line 45 - Donated Goods and Services: Should equal total of Donated Salaries and Donated Services listed above.

Line 46 - Bad Debt Expense

Line 47 - Other Income: Specify with subscript. This also includes grants

Line 48 - Farmworker's Grant, Cash Prescriptions for Employees

Line 49 - Subtotal: Calculate the Subtotal, lines 45 through 48 for each column

Line 50 - Total Revenue: Calculate the Total Revenue, lines 44 and 49 for each column

Line 51 - Profit (Loss) of 340B Pharmacy: Calculate the Profit (Loss) from the 340B Pharmacy Program. This is determined by subtracting line 30 from line 50 for each column.

Columns

Column 1 - Other (Specify): list other for the appropriate line

Column 2 - Revenue: list revenue for the appropriate line

Statistics & Copayments

Lines

Line 52 - Medicare to Line 64 Other Patient Revenue: Enter statistic for service rendered to payers type

Line 65 - Total: Total of lines 52 to 64

Line 66 - Mass Health Fee for Service / PPC to Line 69 Health Safety Net (HSN): Enter copay for service rendered to payers type

Line 70 - Total: Total of lines 66 to 69

Columns

Column 1 - Number of Prescriptions, Brand: to documenting the number of brand prescriptions filled / co-payment

Column 2 - Number of Prescriptions, Generic: to documenting the number of generic prescriptions filled / co-payment

Column 3 - Number of Prescriptions, Total: Calculate the total of columns 1 and 2

Column 4 - Ingredient Cost of Prescriptions, Brand: Cost of brand prescriptions filled / co-payment

Column 5 - Ingredient Cost of Prescriptions, Generic: Cost of generic prescriptions filled / co-payment

Column 6 - Ingredient Cost of Prescriptions, Total: Calculate the total of columns 4 and 5

Column 7 - Revenue from Prescriptions, Brand: Net revenue for brand prescriptions filled / co-payment

Column 8 - Revenue from Prescriptions, Generic: Net revenue for generic prescriptions filled / co-payment

Column 9 - Revenue from Prescriptions, Total: Calculate the total of columns 7 and 8 for each Line

Tab 20: Physician Compensation

Hospitals are required to report information on the salaries of all of the hospital's physicians, both contracted and salaried. The information on this tab may differ from the Form CMS -2552-10, which only requires information about physicians subject to reasonable compensation equivalent (RCE) limits.

Lines

Lines 1 to 3 - Capital Costs: Not applicable

Lines 4 to 23 - Physician Compensation for General Service: Reporting of physician compensation for the general service cost centers in each line. The description for each cost center in lines 4 through 23 is consistent with the cost center description on Tab 9, lines 4 through 23, which starts with line 4 Employee Benefits Department and ends with line 23 Paramedical Education Program.

Lines 30.01 to 46 - Physician Compensation for Inpatient Routine Service: Reporting of physician compensation for the inpatient routine service cost centers in each line. The description for each cost center in lines 30.01 through 46 is consistent with the cost center description on Tab 9, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Lines 50 to 76 - Physician Compensation for Ancillary Service: Reporting of physician compensation for the ancillary service cost centers in each line. The description for each cost center in lines 50 through 76 is consistent with the cost center description on Tab 9, lines 50 through 76, which starts with line 50 Operating Room and ends with line 76 Other.

Lines 88 to 117 Physician Compensation for Outpatient and Special Purpose Service: Reporting of physician compensation for the outpatient service centers including special purpose in each line. The description for each cost center in lines 88 through 117 is consistent with the cost center description on Tab 9, lines 88 through 117, which starts with line 88 Rural Health Clinic and ends with line 117 Other Special Purpose Specify.

Line 300 - Subtotal: Calculate the total of the lines 4 to 117 in each column.

Lines 190 to 194 - Physician Compensation for Non-Patient Service: Reporting of physician compensation for the non-patient service cost centers in each line. The description for each cost center in lines 190 through 194 is consistent with the cost center description on Tab 9, lines 190 through 194, which starts with line 190 Gifts, Flower, Coffee Shops & Canteen and ends with line 194 Other Non-Patient Specify.

Line 500 - Total Costs: Calculate the total of lines 300 and 190 through 194 in each column.

Columns

Column 1 - Total Compensation: Calculate the total for each line in columns 2, 3, and 4

Column 2 - Professional Component: Enter all physicians' compensation for services to individual patients

Column 3 - Provider Component: Enter all providers' compensation for services that benefit patients in general

Column 4 - Other Physician Compensation: include amounts paid for fringe benefits, deferred compensation, costs of physician membership in professional societies, continuing education, malpractice, and any other items of value (excluding office space or billing and collection services).

Tab 21: Reclassification of Organ Acquisition to Inpatient from Special Purpose Cost Centers

This tab is the mechanism for hospitals to appropriately reclassify organ acquisition costs to the inpatient routine service cost center. Hospitals should reclassify organ acquisition costs in the special purpose cost centers to inpatient routine cost centers for allocations both including and excluding capital using the number of organs as the basis of allocation. Organ acquisition costs should allocated to inpatient cost centers.

In this Tab, hospitals are to reclassify organ acquisition reported in the special purpose cost center Lines to the inpatient cost centers as appropriate.

Allocation Including Capital

Lines

Lines 30.01 to 46 - Organ Acquisition Costs for Inpatient Routine Service: To reclassify organ acquisition costs to the appropriate inpatient routine service cost center. The description for each cost center in lines 30.01 through 46 is consistent with the cost center description on Tab 9, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Lines 105 to 112 - Organ Acquisition Costs for Special Purpose Service: To reclassify organ acquisition costs out of special purpose service cost center where appropriate. The description for each cost center in lines 105 through 112 is consistent with the cost center description on Tab 9, lines 105 through 112, which starts with line 105 Kidney Acquisition ends with line 112 Other Organ Acquisition Specify.

Line 500 - Total Costs: Calculate the total of lines 30 through 46 and 105 through 112 in columns 2 to 5

Columns

Column 1 - Number of Organs: Enter number of organs for lines 105 to 112.

Column 2 - Total Costs before Allocation of Organ Acquisition Costs Including Capital: will match the value as follows,

- Tab 12 column 5, lines 30.01 through 30.03
- Tab 17 column 1, lines 31.01 through 46
- Tab 17 column 1, lines 105 through 112

Column 3 - Increase: hospitals are responsible for entering the increase for each cost center.

Column 4 - Decrease: hospitals are responsible for entering the decrease for each cost center.

Column 5 - Total costs Net of NonDistinct Observation Beds and Including Organ Acquisition Including Capital: Calculate the total of columns 2, 3, and 4

Allocation Excluding Capital

Lines

Lines 30.01 to 46 - Organ Acquisition Costs for Inpatient Routine Service: To reclassify organ acquisition costs to the appropriate inpatient routine service cost center. The description for each cost center in lines 30.01 through 46 is consistent with the cost center description on Tab 9, lines 30.01 through 46, which starts with line 30.01 Medical and Surgical and ends with line 46 Other Long Term Care.

Lines 105 to 112 - Organ Acquisition Costs for Special Purpose Service: To reclassify organ acquisition costs out of special purpose service cost center where appropriate. The description for each cost center in lines 105 through 112 is consistent with the cost center description on Tab 9, lines 105 through 112, which starts with line 105 Kidney Acquisition ends with line 112 Other Organ Acquisition Specify.

Line 500 - Total Costs: Calculate the total of lines 30 through 46 and 105 through 112 in columns 6 to 9.

Columns

Column 6 - Total Costs before Allocation of Organ Acquisition Costs Excluding Capital: Will match the value as follows,

- Tab 12 column 10, lines 30.01 through 30.03
- Tab 18 column 1, lines 31.01 through 46
- Tab 18 column 1, lines 105 through 112

Column 7 - Increase: Hospitals are responsible for entering the increase for each cost center.

Column 8 - Decrease: Hospitals are responsible for entering the decrease for each cost center.

Column 9 - Total Costs Net of NonDistinct Observation Beds and Including Organ Acquisition Excluding Capital: Calculate the total of columns 6, 7, and 8

Appendix A: Explanation of Warning/Fatal Errors

This Section criterion met that will receive a Warning or Fatal error. It is the responsibility of the hospitals to recognizing these errors. Warning errors are required to be explained by the hospital and submit reasons for the errors in a PDF format as described on the File and PDF Submission Requirement in the General Instruction.

The list below defines each Warning Edit. Each Column identifies the following:
Column 1: Description of Error: defines the description of the error
Column 2: Tab/Line/Column Reference: Identifies where the Warning Edit is located in the workbook
Column 3: Type: Identifies if the error is either a 'Warning' or 'Fatal' errors

Each warning is described below:

	Description of Error	Tab/Line/Column Reference	Type
1	To ensure hospital identifies the description when required to "specify" cost centers	"Specify" Cost Center with data in Column must fill in a text description	Warning
2	To ensure hospital identifies the description for "subscripted " cost centers	"Subscripted" Cost Center with suffixes .01 -.99 with data in that line or column must fill in a text description of the "Subscripted"	Warning
3	To ensure the following expenses equal the same total that were transferred from different tabs: Direct Expense, Expense After General Service Stepdown Including Capital, Patient Service Expense by Department Including Capital, Patient Service by Service Including Capital	Tab 2, Line 500, Column 2, 4, 6, 9 must have the same value	Warning
4	To ensure the following expenses equal the same total that were transferred from different tabs: Expense after General Costs Stepdown Excluding Capital, Patient Service Expense by Department Excluding Capital, and Patient Service Expense by Service Excluding Capital	Tab 2, Line 500, Column 3, 5, 8 must have the same value	Warning
5	To ensure the following gross revenues equal the same total on different tabs: Gross Revenue by Department and Gross Revenue by Service	Tab 2, Line 304, Column 7 and 10 must have the same value and Tab 5, Column 1, Line 302	Warning
6	To ensure all statistic data are presented for licensed beds, available beds, staffed beds, and inpatient days and discharges. All five columns must have data if any column has data reported	If any column on Tab 3, Lines 1 to 19, Columns 1 to 5 has an amount then there must be data in all Columns 1-5	Warning
7	To ensure inpatient days reported in Tab 3 match the inpatient days in Tab 5	Tab 3, Line 500, Column 4 should equal to Tab 5, Line 300, Column 1	Warning
8	To ensure discharges reported in Tab 3 match the discharges in Tab 5	Tab 3, Line 500, Column 5 should equal to Tab 5, Line 47, Column 1	Warning
9	Net Patient Service Revenue (NPSR) must be less than Gross Service Revenue (GPSR)	Tab 5, Line 303, Column 1 should be less than Tab 5, Line 302, Column 1	Warning
10	A negative entry is not allowed for reporting of statistical data such as days and visits.	Tab 5, Line 30 to 46, 47, and 88-101, Column 1 must have positive values	Warning

	Description of Error	Tab/Line/Column Reference	Type
11	To ensure Filer name is entered	Tab 1, Line 4, Column 1 has not been entered	Warning
12	To ensure Filer title is entered	Tab 1, Line 5, Column 1 has not been entered	Warning
13	To ensure filing certification is entered	Tab 1, Line 14, Column 1 has not been entered	Warning
14	To ensure Distinct Unit Observation Beds data is consistently reported for visits, revenue and expense	Tab 5, Line 92.01, Column 1 Tab 6, Line 92.01, Columns 2 and 3 Tab 9, Line 92.01, Column 6 Tab 13, Line 92.01 Columns 1-23	Warning
15	To ensure data entered for salary and benefits	Tab 4, Salary and Benefit, Line 14 to 19, Column 1 to 6, must have value greater than zero	Warning
16	To ensure GPSR on Tab 5 to GPSR on Tab 6	Tab 5, Line 302, Column 1 should equal to Tab 6, Line 302, Column 1	Warning
17	To ensure Ancillary Cost Centers report revenue, expense, and statistics for each applicable line	If Tab 6, Line 500, Column 4 to 30 has a value then the corresponding lines in Tab 9, Lines 50-76, Column 6, must have value and Tab 13, Lines 50-76, Columns 1-23 must have a value	Warning
18	To ensure inpatient cost centers report revenue, expense, and statistics for each applicable line	If Tab 6, Lines 30-46, Column 2 has a value then the corresponding lines in Tab 9, Lines 30-46, Column 6, must have value and Tab 13, Lines 30-46, Columns 1-23 must have a value	Warning
19	To ensure Outpatient and Special Purpose Cost Centers report revenue, expense, and statistics for each applicable line	If Tab 6, Lines 88-117, Column 2 has a value then the corresponding lines in Tab 9, Lines 88-117, Column 6, must have value and Tab 13, Lines 88-117, Columns 1-23 must have a value	Warning
20	To ensure Non-Patient cost centers report revenue, expense, and statistics for each applicable line	If Tab 6, Lines 190-194, Column 2 has a value then the corresponding lines in Tab 9, Lines 190-194, Column 6, must have value and Tab 13, Lines 190-194, Columns 1-23 must have a value	Warning
21	A reminder to hospital to separate Adult and Pediatric inpatient services on the 2552-10 CMS report into inpatient services of a) Medical and Surgical, b) Pediatric and c) Obstetric To ensure Non-Patient cost centers report revenue, expense and statistics for each applicable line	If Tab 3, Line 1, Column 3 has a value and no value in Tab 3, Line 2, Column 3 and / or no value in Tab 3, Line 3, Column 3 then a flag to confirm that the hospital has no service appropriate to reporting on Line 2 and Line 3. If Tab 3, Line 4, Column 3 has a value and no value in Tab 3, Line 5, Column 3 and / or no value in Tab 3, Line 6, Column 3 then a flag to confirm that the hospital has no service appropriate to reporting on Lines 5 and Line 6. If Tab 3, Line 11, Column 3 has a value and no value in Tab 3, Line 12, Column 3 then a flag to confirm that the hospital has no service appropriate to reporting on Line 12. If Tab 3, Line 15, Column 3 has a value and no value in Tab 3, Line 16, Column 3 then a flag to confirm that the hospital has no service appropriate to reporting on Line 16.	Warning
22	To ensure Acute hospitals reports malpractice insurance premium	Tab 1, Line 8, Column 1 text is "Acute" then Tab 4, Lines 31-35, Column 1 must contain a value	Warning
23	To ensure the reporting of hospital Outpatient Gross Patient Service Revenue (GPSR)	Tab 5, Line 207, Column 1 must contain a positive value	Warning
24	To ensure the reporting of Net Patient Service Revenue (NPSR) and Premium Revenue for inpatient service	Tab 5, Line 208, Columns 1 to 5 must contain a positive value	Warning

	Description of Error	Tab/Line/Column Reference	Type
25	To ensure the reporting of Total Net Patient Service Revenue (NPSR) for payers in Column 6 to 14	Tab 5, Line 303, Column 6 to 14 must contain a positive value	Warning
26	To ensure statistics are reported for general service costs	General Service Cost Centers on Tab 9, Lines 1-23, Column 6, there must be corresponding statistics on Tab 13, Column 1 through 23	Warning

Each Fatal error is described below:

	Description of Error	Tab/Line/Column Reference	Type
1	To ensure Tab 7 Reclassifications, increases and decreases net to zero	Tab 7, Line 500, Column 5 must agree with Tab 7, Line 500, Column 9 and Tab 7, Line 500, Column 6 must agree with Tab 7, Line 500, Column 10	Fatal
2	To ensure Non Distinct Unit Observation Bed Visits on Tab 5 is not the same as Non Distinct Observation Bed Days (hours / 365) on Tab 12	Tab 5, Line 92, Column 1 is not the same as Tab 12, Line 4, Column 2	Fatal
4	To ensure Non-Acute hospital reports financial statements	Tab 1, Line 8, Column 1 text is "NonAcute" then Tab 11, Lines 52, 65, 74 and 82, Column 1 must contain values	Fatal
5	To ensure the reporting of Inpatient Gross Patient Service Revenue (GPSR)	Tab 5, Line 206, Column 1 must contain a positive value	Fatal
6	To ensure the matching of GPSR to Expense including capital	If Tab 6, Lines 30 to 46, Column 1 contain a value, then Tab 17, Line 30 to 46, Column 1 must also contain a value	Fatal
7	To ensure the matching of GPSR to Expense excluding capital	If Tab 6, Lines 30 to 46, Column 1 contain a value, then Tab 18, Line 30 to 46, Column 1 must also contain a value	Fatal
8	To ensure the sum of reclassification entries result to a zero	Tab 9, Line 500 Column 4, must contain a zero value	Fatal
9	To ensure cost center line reference is posted for the reclassification increase entry	Tab 7, if there is a value in Column 5 or 6, there must be a line reference in Column 4	Fatal
10	To ensure cost center line reference is posted for the reclassification decrease entry	Tab 7, if there is a value in Column 9 or 10, there must be a line reference in Column 8	Fatal
11	To ensure reclassification entries are related to cost center originated from the Direct Expense Tab.	Tab 7, value in Column 4 and 8 must have corresponding cost center in Tab 9	Fatal
12	To ensure Tab 21 Reclassifications, increases and decreases net to zero	Tab 21, Line 500, Column 3 must agree with Tab 21, Line 500, Column 4 and Tab 21, Line 500, Column 7 must agree with Tab 21, Line 500, Column 8	Fatal

Appendix B: Filing Submission Instruction

Submitting an XML File and PDF Warning Report

1. Create an XML file based on the requirements noted in Appendix C: XML Schema for Intake and PDF report with the reasons for warning errors as noted in Appendix A: Explanation of Warning/Fatal Errors.

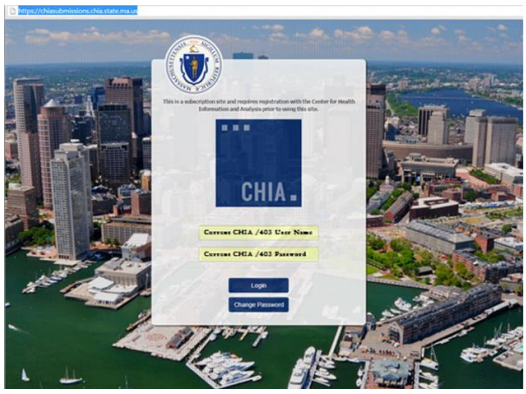
2. The file name convention should match the following for both XML and PDF:
   {HospitalID} + "_" + {FilingTypeID} + "_" + {FilingYear} + "_" + {Submission DateTime}

   a. HospitalID – Or OrgID entered – If a hospital is using a software vendor, the vendor has been provided this number and will incorporate it into its naming logic.
   b. FilingTypeID – Acute Facilities will enter "3", Non-Acute Facilities will enter "9"
   c. FilingYear – Enter the filing year
   d. Submission DateTime – Todays date and current time without dashes or slashes

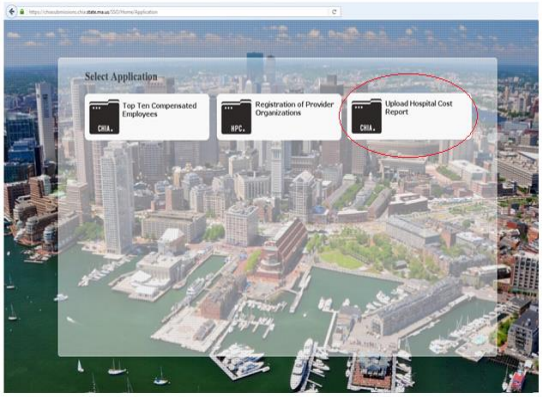
   1234_CHIA_3_2015_011220161430.xml

3. The new URL for submitting Cost Report Submittal: https://chiasubmissions.chia.state.ma.us

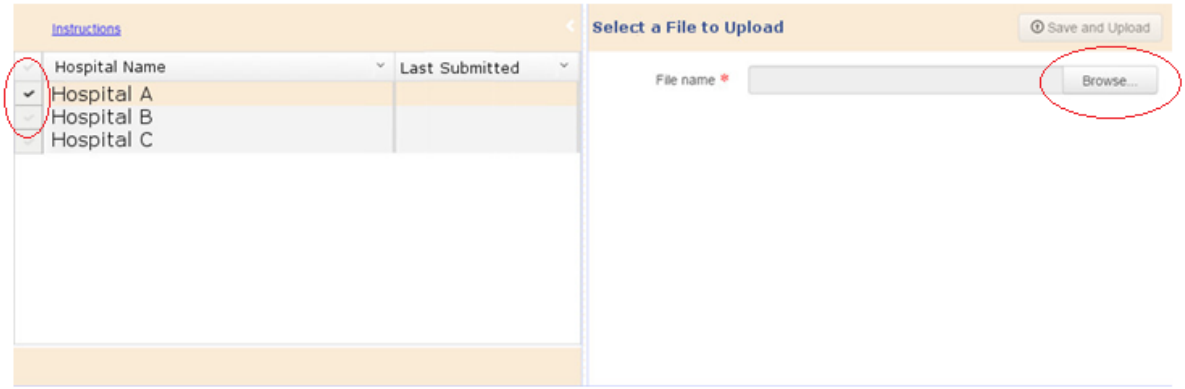
4. Login using your current CHIA / 403 username and password.



5. You will see folders for several CHIA applications. Select "Upload Hospital Cost Report"

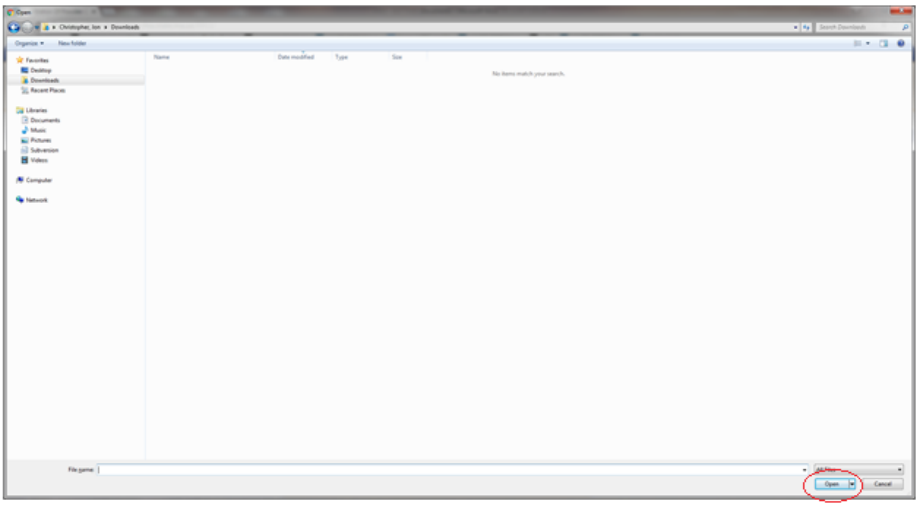


6. Locate the hospital's name in the box on the left and click on the check box. Then locate your XML or PDF file using the "Browse" button on the right. This should be done separately for XML and PDF

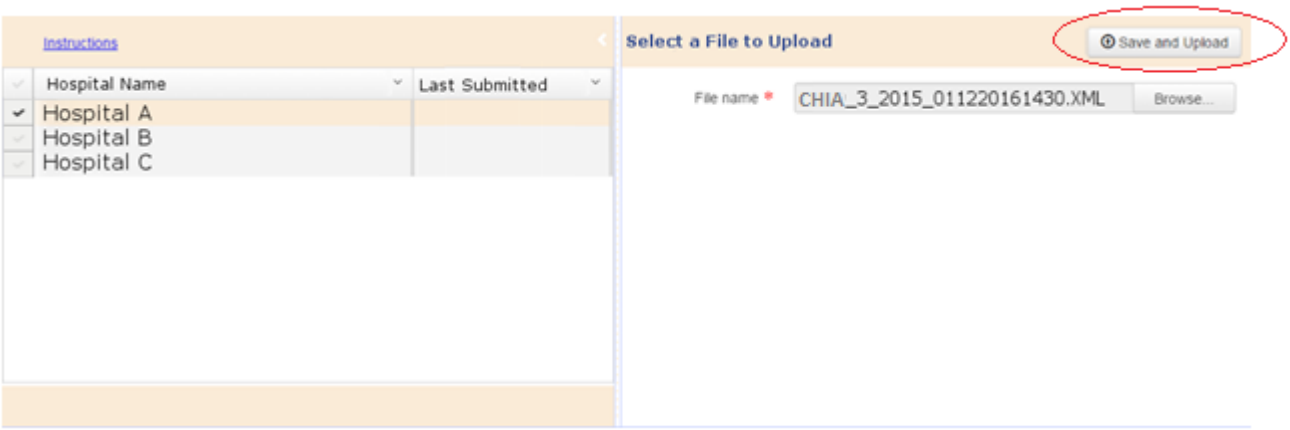


7. The use the Windows upload dialog to browse to the location of your XML and PDF file and select the file to upload.

8. Select “Open” at the bottom of the browse dialog.



9. Once the name of the file appears in the File Name field, then click on the “Save and Upload” button on the top right. Repeat the process for uploading the Warning Error Explanations in the PDF.



Appendix C: XML Schema for Intake

Report Identification

Each XML Submission must start with the version control number and the encoding ID followed by the report name. The initial XML versioning will be 1, until newer versions are needed. When this happens, notifications will be presented by Administrative Bulletin.

```
Report Header
        <?xml version="1.0"
```

Hospital Identification and reporting year

Each XML submission must include the below information about the filing. Each submitted XML file may only contain information for one hospital.

- Organization ID
- Hospital Name
- Filing Year

```
Hospital ID and Reporting year
        <Organization>
                <Orgid>5423</Orgid>
                <Name>Hospital Name</Name>
```

Cost Report Tab Data

Each tab will be delimitated by <Tab>……</Tab>.
Tab name and tab number are required for the start of each tab.

```
Tab Name and Year
<Name>Statistic for
```

Cost report Row/Column data

The XML schema is row centric with each row delimited by
<SeqNumber ID ="#">……</SeqNumber>.
SeqNumber surrounds major or parent rows, all sub-rows remain between their parent seqNumberID.
SeqNumber starts at 1 regardless of row number and restarts on each tab.

The standard tag structure for value is SeqNumber, RowID, ColumnID then Value.

```
Standard Value Structure
        <SeqNumber ID ="1">
         <RowID ID ="4"></RowID>
          <ColumnID ID
```

Note: For any null or zero values, column and row data does not need to be sent unless column or row value has any of the below listed modifiers.

Cost Report Row/Column Modifiers

There are many case in the report that require information beyond the standard structure, in this case modifier tags are required.

Tag	Use
<RowName></RowName>	Alters or adds name to row or sub row.
<HCRIS></HCRIS>	Add HCRIS to given row
<ColumnName></ColumnName>	Alters or adds column name
<SubColumnName Name =""></SubColumnName>	Only used on Tab 13 to add allocation method text
<SubColumn></SubColumn>	Indicates the following tags are part of a sub column connected to parent.
<SubRow></SubRow>	Indicates the following tags are part of a sub row connected to parent.

Row with Altered Name

```
                <SeqNumber ID ="2">
                <RowID ID ="98"></RowID>
                        <HCRIS>05950</HCRIS>
                        <RowName>Infusion &amp; Respiratory
Services </RowName>
                        <ColumnID ID ="1"></ColumnID>
```

Row and Sub Row with Altered Names

```
        <SeqNumber ID ="3">
         <RowID ID ="98">
                <HCRIS>05950</HCRIS>
                <RowName>Infusion &amp; Respiratory
Services</RowName>
                <ColumnID ID ="1"></ColumnID>
                <Value>154856</Value>
                <ColumnID ID ="2"></ColumnID>
                <Value>125456</Value>
                 <SubRow>
                        <SubRowID>98.01</SubRowID>
                        <HCRIS>05951</HCRIS>
```

Row with sub column

```
        <SeqNumber ID ="4">
        <RowID ID = "4"></RowID>
           <ColumnID ID ="23">
           <SubColumn>
           <SubColumnID>23.01</SubColumnID>
           <ColumnName>Clinical Pastoral
Education</ColumnName>
           <Value>-1348127</Value>
        </SubColumn>
```

Sub Rows with Sub Columns


```
<SeqNumber ID = "4">
   <RowID ID ="23">
          <subrow>
                <subrowID>23.01</subrowID>
                <HCRIS>02301</HCRIS>
                <RowName>Clinical Pastoral Education</RowName>
                <ColumnID ID ="23">
                  <SubColumn>
                    <SubColumnID>23.01</SubColumnID>
                    <ColumnName>Clinical Pastoral
Education</ColumnName>
                    <Value>0</Value>
                  </SubColumn>
                  <SubColumn>
                    <SubColumnID>23.02</SubColumnID>
                    <ColumnName>Pharmacy Education
Program</ColumnName>
                    <Value>12453</Value>
                  </SubColumn>
                </ColumnID>
          </subrow>
          <subrow>
                <SubrowID>23.01</SubrowID>
                <HCRIS>02301</HCRIS>
                <RowName>Clinical Pastoral Education</RowName>
                <ColumnID ID ="23">
```

XML for Massachusetts Cost Report

```xml
<?xml version="1.0" encoding="UTF-8"?>
<MHCR>
  <Organization>
    <CHIAOrgID></CHIAOrgID>
    <CHIAOrgName></CHIAOrgName>
        <FilingYear></FilingYear>
  </Organization>
  <Tab TabID="">
    <!-- With Row and Column-->
    <Sequence SeqID="">
      <Row RowID="">
        <HCRIS></HCRIS>
        <RowName>(Optional)</RowName>
        <Column ColumnID="">
          <ColumnName>(Optional)</ColumnName>
          <ColumnValue></ColumnValue>
      </Row>
        </Sequence>
    <!-- With Row, Column, and SubColumn -->
    <Sequence SeqID="">
    <Row RowID="">
      <HCRIS></HCRIS>
      <RowName>(Optional)</RowName>
      <Column ColumnID="">
        <ColumnName>(Optional)</ColumnName>
        <ColumnValue></ColumnValue>
        <SubColumn SubColumnID="">
          <SubColumnName>SubColumn (Mandatory)</SubColumnName>
          <SubColumnValue></SubColumnValue>
        </SubColumn>
      </Column>
    </Row>
        </Sequence>
    <!-- With Row, SubRow, and Column-->
    <Sequence SeqID="">
      <Row RowID="">
      <HCRIS></HCRIS>
      <RowName>(Optional)</RowName>
        <SubRow SubRowID="">
        <SubRowName>SubRow (Mandatory)</SubRowName>
        <Column ColumnID="">
          <ColumnName>(Optional)</ColumnName>
          <ColumnValue></ColumnValue>
        </Column>
      </SubRow>
    </Row>
        </Sequence>
    <!-- With Row, SubRow, Column, and SubColumn-->
    <Sequence SeqID="">
    <Row RowID="">
      <HCRIS></HCRIS>
      <RowName>(Optional)</RowName>
      <SubRow SubRowID="">
        <SubRowName>SubRow (Manditory)</SubRowName>
        <Column ColumnID="">
          <ColumnName>(Optional)</ColumnName>
          <SubColumn SubColumnID="">
            <SubColumnName>SubColumn (Manditory)</SubColumnName>
            <SubColumnValue></SubColumnValue>
          </SubColumn>
        </Column>
      </SubRow>
    </Row>
        </Sequence>
     </Tab>
</MHCR>
```