

4003. WORKSHEET S - HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX  
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

4003.1 Part I - Cost Report Status.--This section is to be completed by the provider and contractor as indicated on the worksheet.

Lines 1 through 3, column 1--The provider must check the appropriate box to indicate on line 1 or 2, whether this cost report is being filed electronically or manually. For manually submitted cost reports, line 2 is only completed by providers filing low utilization cost reports in accordance with CMS Pub. 15-2, chapter 1, §110, or providers demonstrating financial hardship in accordance with §133. For electronically filed cost reports, indicate on line 1, the date and time corresponding to the creation of the electronic file. This date and time remain identifiers for the file by the contractor and are archived accordingly. This file is your original submission and is not to be modified. If this is an amended cost report, enter on line 3 the number of times the cost report has been amended.

Line 4, column 1--The provider must enter an "F" if this is a full cost report or an "L" for a low Medicare utilization (requires prior contractor approval, see CMS Pub. 15-2, chapter 1, §110).

Line 5, column 1--The contractor enters the Healthcare Cost Report Information System (HCRIS) cost report status code on line 5, column 1, that corresponds to the filing status of the cost report: 1=As submitted; 2=Settled without audit; 3=Settled with audit; 4=Reopened; or 5=Amended.

Line 6, column 2--The contractor enters the date (mm/dd/yyyy) an accepted cost report was received from the provider.

Line 7, column 2--The contractor enters the 5 position contractor number.

Lines 8 and 9, column 2--If this is an initial cost report, enter "Y" for yes in the box on line 8. If this is a final cost report, enter "Y" for yes in the box on line 9. If neither, enter "N".

An initial report is the very first cost report for a particular provider CCN. A final cost report is a terminating cost report for a particular provider CCN.

If the cost report is both initial and terminating in the same year (for example, the provider started Medicare and decided to leave the program in the same year), and the cost report is a full Medicare utilization report, the contractor must submit to HCRIS an as submitted and a final settled report. The as submitted extract is the initial report, and the final settled is the final report.

If the cost report is both initial and terminating in the same year, and the cost report is a No or Low Medicare utilization, the contractor must only submit to HCRIS a final settled with or without audit report. This is the only situation in which a HCRIS extract would be both initial and final.

Line 10, column 3--The contractor enters the Notice of Program Reimbursement (NPR) date (mm/dd/yyyy). The NPR date must be present if the cost report status code is 2 or 3.

Line 11, column 3--Enter software vendor code of the cost report software used by the contractor to process this HCRIS cost report file. Use "4" for HFS or "3" for KPMG.

Line 12, column 3--If this is a reopened cost report (response to line 5, column 1 is "4"), the contractor enters the number of times the cost report has been reopened.

4003.2 Part II - Certification.--This certification is read, prepared, and signed by an officer or administrator of the provider after the cost report has been completed in its entirety.

Effective for cost reporting periods ending on or after December 31, 2017--(1) A provider that is required to file an electronic cost report may elect to electronically submit the settlement summary and certification statement with an electronic signature of the provider's administrator or chief financial officer. The checkbox for electronic signature and submission immediately follows the certification statement as set forth in 42 CFR 413.24(f)(4)(iv)(B) and must be checked if electronic signature and submission is elected. (2) A provider that is required to file an electronic cost report but does not elect to *electronically* submit the settlement summary and certification statement with an electronic signature, must submit a hard copy of the settlement summary and certification statement with an original signature of the provider's administrator or chief financial officer as set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

4003.3 Part III - Settlement Summary.--Enter the balance due to or due from the applicable program for each applicable component of the hospital or hospital healthcare complex. Transfer settlement amounts as follows:

<u>Hospital/ Hospital Component</u>	<u>FROM</u>				
	<u>Title V</u>	<u>Title XVIII Part A</u>	<u>Title XVIII Part B</u>	<u>HIT</u>	<u>Title XIX</u>
Hospital	Wkst. E-3, Part VII, line 42	Wkst. E, Part A, line 74 or Wkst. E-3, Part I, line 21 or Wkst. E-3, Part II, line 34 or Wkst. E-3, Part III, line 35 or Wkst. E-3, Part IV, line 25 or Wkst. E-3, Part V, line 33	Wkst. E, Part B, line 43	Wkst. E-1, Part II, line 32	Wkst. E-3, Part VII, line 42
Subprovider-IPF	Wkst. E-3, Part VII, line 42	Wkst. E-3, Part II, line 34	Wkst. E Part B, line 43		Wkst. E-3, Part VII, line 42
Subprovider-IRF	Wkst. E-3 Part VII, line 42	Wkst. E-3, Part III, line 35	Wkst. E Part B, line 43		Wkst E-3, Part VII line 42

<u>Hospital/ Hospital Component</u>	<u>FROM</u>				
	<u>Title V</u>	<u>Title XVIII Part A</u>	<u>Title XVIII Part B</u>	<u>HIT</u>	<u>Title XIX</u>
Subprovider-Other					
Swing Bed - SNF	Wkst. E-2, col. 1, line 22	Wkst. E-2, col. 1, line 22	Wkst. E-2, col. 2, line 22		Wkst. E-2, col. 1, line 22
Swing Bed - NF	Wkst. E-2, col. 1, line 22	N/A	N/A		Wkst. E-2 col. 1, line 22
SNF	Wkst. E-3, Part VII, line 42	Wkst. E-3, Part VI, line 18	Wkst. E, Part B, line 43		Wkst. E-3, Part VII, line 42
NF, ICF/IID	Wkst. E-3, Part VII, line 42	N/A	N/A		Wkst. E-3, Part VII line 42
Home Health Agency	Wkst. H-4, Part II, sum of cols.1&2, line 34	Wkst. H-4, Part II, col. 1, line 34	Wkst. H-4, Part II, col. 2, line 34		Wkst. H-4, Part II, sum of cols.1 & 2, line 34
Outpatient Rehabilitation Providers	Wkst. J-3, line 29	N/A	Wkst. J-3, line 29		Wkst. J-3, line 29
Hospital-Based RHC/FQHC*	Wkst. M-3, line 29	N/A	Wkst. M-3, line 29		Wkst. M-3, line 29
Hospital-based FQHC**		N/A	Wkst. N-4, line 19		

\*For hospital-based FQHCs for cost reporting periods beginning prior to October 1, 2014.

\*\*For hospital-based FQHCs for cost reporting periods beginning on and after October 1, 2014.