

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 prepared electronically or manually. Only providers submitting manually prepared cost reports, 1) reporting low Medicare utilization in accordance with CMS Pub. 15-2, chapter 1, §110, or 2) after demonstrating financial hardship in accordance with §133, may select line 2, manually prepared. For electronically prepared cost reports, indicate on line 1, the date and time corresponding to the creation of the electronic file. The 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, an "L" for a low Medicare utilization (requires prior contractor approval, see CMS Pub. 15-2, chapter 1, §110 (B)), or an "N" for no Medicare utilization in accordance with CMS Pub. 15-2, chapter 1, §110(A).

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 by a Chief Financial Officer or Administrator.--The signatory, either a chief financial officer (CFO) or administrator of the hospital, reads, prepares, and signs this certification after cost report completion.

Line 1.--The signatory (administrator or Chief Financial Officer) must either:

- when signing electronically through the ECR software, sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and in column 2, enter “Y” (for yes) to check the electronic signature checkbox to transmit the cost report electronically with an electronic signature; or
- when signing outside the ECR software, sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and enter a check mark in column 2, to check the electronic signature checkbox to submit the cost report with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(2); and make no entry in column 2 to submit the cost report with an original signature.

Lines 2, 3, and 4.--Enter the signatory name, the signatory title, and the date signed on lines 2, 3, and 4, respectively.

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
Hospital- <i>PARHM</i>		Wkst. E, Part A, Line 74.01	Wkst. E, Part B, Line 43.01		
		Wkst. E-3, Part V, Line 33.01			

Hospital/ Hospital Component	FROM				
	Title V	Title XVIII Part A	Title XVIII Part B	HIT	Title XIX
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
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- <i>PARHM</i>		Wkst. E-2, col. 1, line 22.01	Wkst. E-2, col. 2, line 22.01		
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.