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HOSPITAL COST REPORT INFORMATION SYSTEM
MINIMUM DATA SET
FROM FORM HCFA-2552-89

FOR COST REPORTING PERIODS BEGINNING ON OR AFTER
OCTOBER 1, 1989 AND BEFORE OCTOBER 1, 1991

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HOSPITAL COST REPORT DATA: MINIMUM DATA SETS

The Minimum Data Set contains cost, financial, and other information from the Medicare Hospital Cost Report. Each Minimum Data Set includes extracts of as submitted, final settled, and reopened cost reports. The data set includes only the most current cost report (as submitted, final settled or reopened) of Medicare certified hospitals submitted to HCFA by the Medicare fiscal intermediary.

Each file contains data from hospitals with cost reporting periods beginning during each Federal fiscal year.

File Name	Periods Included - Fiscal Years Beginning	Update Schedule
PPS VII	After 9/30/89 and before 10/1/90	Quarterly
PPS VIII	After 9/30/90 and before 10/1/91	Quarterly

HOSPITAL COST REPORT DATA FROM FORM HCFA-2552-89

FOR COST REPORTING PERIODS BEGINNING ON OR AFTER
OCTOBER 1, 1989 AND BEFORE OCTOBER 1, 1991

IDENTIFYING INFORMATION

SOURCES: FORM HCFA-2552-89, WORKSHEET S-2, AND HCFA RECORDS

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F1	Provider Number--Hospital	1A	2	6	X	1-6
F2	Provider Number--Subprovider I	1B	2	6	X	7-12
F3	Provider Number--Subprovider II	1C	2	6	X	13-18
F4	Provider Number--Subprovider III	1C-01	2	6	X	19-24
F5	Provider Number--Subprovider IV	1C-02	2	6	X	25-30
F6	Provider Number--Subprovider V	1C-03	2	6	X	31-36
F7	Provider Number--Swing Bed SNF	1D	2	6	X	37-42
F8	Provider Number--Swing Bed ICF	1E	2	6	X	43-48
F9	Provider Number--Hospital Based SNF	1F	2	6	X	49-54
F10	Provider Number--Hospital Based ICF	1G	2	6	X	55-60
F11	Provider Number--Hospital Based OLTC	1H	2	6	X	61-66
F12	Provider Number--Hospital Based HHA	1I	2	6	X	67-72
F13	Provider Number--Hospital Based CORF	1J	2	6	X	73-78
F14	Provider Number--Hospital Based ASC	1K	2	6	X	79-84
F15	Provider Number--Hospital Based Hospice	1L	2	6	X	85-90
F16	Hospital Name	1A	1	36	X	91-126
MAN	Manual Cost Report Indicator (M=Manual)			1	X	127-127
F17	Hospital Payment System (P=PPS, T=TEFRA, O=Other)	1A	5	1	X	128-128
F18	Subprovider I Payment System (P=PPS, T=TEFRA, O=Other)	1B	5	1	X	129-129
F19	Subprovider II Payment System (P=PPS, T=TEFRA, O=Other)	1C	5	1	X	130-130
F20	Subprovider III Payment System (P=PPS, T=TEFRA, O=Other)	1C-01	5	1	X	131-131
F21	Subprovider IV Payment System (P=PPS, T=TEFRA, O=Other)	1C-02	5	1	X	132-132
F22	Subprovider V Payment System (P=PPS, T=TEFRA, O=Other)	1C-03	5	1	X	133-133
F23	Cost Reporting Period Beginning Date (YYDDD)	2	2	5	9	134-138
F24	Cost Reporting Period Ending Date (YYDDD)	2	3	5	9	139-143
F25	Number of Months in the Cost Reporting Period	X	X	2	9	144-145
F26	Type of Control (See Table I)	3	1	2	9	146-147
F27	Type of Hospital (See Table II)	4	1	1	9	148-148
F27A	Medicare Certified Kidney Transplant Center? (Y/N)	5A	1	1	X	149-149
F27B	Medicare Certified Heart Transplant Center? (Y/N)	5A1	1	1	X	150-150
F27C	Sole Community Hospital? (Y/N)	5E	1	1	X	151-151
F27D	Eye and Ear Specialty Hospital? (Y/N)	5F	1	1	X	152-152
F27E	Rural Primary Care Hospital?	15	1	1	X	153-153
F27F	RESERVED FOR FUTURE USE			10	X	154-163
F28	Funded Depreciation (Y/N)	6G	1	1	X	164-164
F29	Inpatient Capital Reduction Rate (See Note 1)			6	V9(6)	165-170
F30	Outpatient Capital Reduction Rate (See Note 2)			6	V9(6)	171-176
F31	File Creation Date (See Note 3)			5	9	177-181
F31A	System Identification (See Note 3)			5	X	182-186
F32	SSA State Code (See Table III)			2	9	187-188
F33	MSA/NECMA Code			4	X	189-192
F34	Fiscal Intermediary Number			5	X	193-197
F35	Cost Report Status (See Table V)			1	X	198-198
F36	All Inclusive Rate Provider (Y/N)			1	X	199-199
F37	No or Low Medicare Utilization Report (See Note 4)			1	X	200-200
F38	Census Division (See Table V)			1	X	201-201
F39	HCFA Region (See Table VI)			2	X	202-203

STATISTICAL AND SUMMARY UTILIZATION DATA
SOURCE: FORM HCFA-2552-89, WORKSHEET S-3

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F40	General Service Beds Available (See Note 5)	1A	1	9	S9	204-212
F41	Intensive Care Beds Available	2	1	9	S9	213-221
F42	Coronary Care Beds Available	3	1	9	S9	222-230
F43	Other Special Care Unit Beds Available	4-6	1	9	S9	231-239
F44	Total Beds Available in the Hospital (Excl. Nursery)	X	1	9	S9	240-248
F45	Total Beds Available in the Hospital	8	1	9	S9	249-257
F46	Total Beds Available in the Facility	18	1	9	S9	258-266
F47	General Service Bed Days Available (See Note 5)	1A	2	9	S9	267-275
F48	Intensive Care Bed Days Available	2	2	9	S9	276-284
F49	Coronary Care Bed Days Available	3	2	9	S9	285-293
F50	Other Special Care Unit Bed Days Available	4-6	2	9	S9	294-302
F51	Total Bed Days Available in the Hospital (Excl. Nurs.)	X	2	9	S9	303-311
F52	Total Bed Days Available in the Hospital	8	2	9	S9	312-320
F53	Total Bed Days Available in the Facility	18	2	9	S9	321-329
F54	Medicare Routine Days (Excl. Swing Bed)	1A	4	9	S9	330-338
F55	Medicare Swing Bed Days	1B	4	9	S9	339-347
F56	Medicare Intensive Care Unit Days	2	4	9	S9	348-356
F57	Medicare Coronary Care Unit Days	3	4	9	S9	357-365
F58	Medicare Other Special Care Unit Days	4-6	4	9	S9	366-374
F59	Medicare Inpatient Days--Hospital Total	8	4	9	S9	375-383
F60	Medicare Inpatient Days--Facility Total	18	4	9	S9	384-392
F61	Medicaid Routine Days (Excl. Swing Bed)	1A	5	9	S9	393-401
F62	Medicaid Intensive Care Unit Days	2	5	9	S9	402-410
F63	Medicaid Coronary Care Unit Days	3	5	9	S9	411-419
F64	Medicaid Other Special Care Unit Days	4-6	5	9	S9	420-428
F65	Medicaid Inpatient Days--Hospital Total	8	5	9	S9	429-437
F66	Medicaid Inpatient Days--Facility Total	18	5	9	S9	438-446
F67	Total Routine Days (Excl. Swing Bed)	1A	6	9	S9	447-455
F68	Total Swing Bed Days	1B	6	9	S9	456-464
F69	Total Intensive Care Unit Days	2	6	9	S9	465-473
F70	Total Coronary Care Unit Days	3	6	9	S9	474-482
F71	Total Other Special Care Unit Days	4-6	6	9	S9	483-491
F72	Inpatient Days, All Patients--Hospital Total	8	6	9	S9	492-500
F73	Inpatient Days, All Patients--Facility Total	18	6	9	S9	501-509
F74	Full-Time Interns and Residents--Hospital Total	8	7	9	S9(7)V9(2)	510-518
F75	Full-Time Interns and Residents--Facility Total	18	7	9	S9(7)V9(2)	519-527
F76	Net Full-Time Interns and Residents--Hospital Total	8	9	9	S9(7)V9(2)	528-536
F77	Net Full-Time Interns and Residents--Facility Total	18	9	9	S9(7)V9(2)	537-545
F78	Average Number of Employees--Hospital Total	8	10	9	S9(7)V9(2)	546-554
F79	Average Number of Employees--Facility Total	18	10	9	S9(7)V9(2)	555-563
F80	Average Number of Nonpaid Workers--Hospital Total	8	11	9	S9(7)V9(2)	564-572
F81	Average Number of Nonpaid Workers--Facility Total	18	11	9	S9(7)V9(2)	573-581
F82	Medicare Discharges--Hospital Total (Including Swing Bed SNF)	8	13	9	S9	582-590
F82A	Medicare Discharges--Swing Bed SNF	1B	13	9	S9	591-599
F82B	Medicare Discharges--Hospital Total (Excluding Swing Bed SNF) (See Note 7)	X	13	9	S9	600-608
F83	Medicare Discharges--Facility Total	18	13	9	S9	609-617

STATISTICAL AND SUMMARY UTILIZATION DATA
SOURCE: FORM HCFA-2552-89, WORKSHEET S-3

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F84	Medicaid Discharges--Hospital Total (Including Swing Bed SNF and Swing Bed ICF)	8	14	9	S9	618-626
F84A	Medicaid Discharges--Swing Bed SNF	1B	14	9	S9	627-635
F84B	Medicaid Discharges--Swing Bed ICF	1C	14	9	S9	636-644
F84C	Medicaid Discharges--Hospital Total (Excluding Swing Bed SNF and Swing Bed ICF)	X	14	9	S9	645-653
F85	Medicaid Discharges--Facility Total	18	14	9	S9	654-662
F86	Medicare Discharges (Medicaid Elig.)--Hospital Total	8	16	9	S9	663-671
F86A	Medicare Discharges (Medicaid Elig.)--Swing Bed SNF	1B	16	9	S9	672-680
F87	Medicare Discharges (Medicaid Elig.)--Facility Total	18	16	9	S9	681-689
F88	Total Discharges--Hospital Total (Including Swing Bed SNF and Swing Bed ICF)	8	15	9	S9	690-698
F88A	Total Discharges, All Patients, Swing Bed SNF	1B	15	9	S9	699-707
F88B	Total Discharges, All Patients, Swing Bed ICF	1C	15	9	S9	708-716
F88C	Total Discharges--Hospital total (Excluding Swing Bed SNF and Swing Bed ICF)	X	15	9	S9	717-725
F89	Total Discharges, All Patients--Facility Total	18	15	9	S9	726-734

TOTAL COSTS

SOURCE: FORM HCFA-2552-89, WORKSHEET A

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F90	Capital Related Costs--Buildings and Fixtures, Before Reclassification or Adjustment	1	2	9	S9	735-743
F91	Capital Related Costs--Movable Equipment, Before Reclassification or Adjustment	2	2	9	S9	744-752
F92	Direct Salaries--All General Service Cost Centers	3-24	1	9	S9	753-761
F93	Direct Salaries (and fringe benefits)--Intern-Resident Service (Approved)	21	1	9	S9	762-770
F94	Direct Salaries--All Hospital Inpatient Cost Centers	25-30	1	9	S9	771-779
F95	Direct Salaries--All Other Inpatient Cost Centers	31-36	1	9	S9	780-788
F96	Direct Salaries--All Ancillary Service Cost Centers	37-59	1	9	S9	789-797
F97	Direct Salaries--All Outpatient Service Cost Centers	60-62	1	9	S9	798-806
F98	Direct Salaries--All Other Reimbursable Cost Centers	63-82	1	9	S9	807-815
F99	Direct Salaries--All Special Purpose Cost Centers	83-94	1	9	S9	816-824
F100	Direct Salaries--All Nonreimbursable Cost Centers	96-100	1	9	S9	825-833
F101	Direct Salaries--Total	101	1	9	S9	834-842
F102	Other Dir. Cost--All General Service Cost Centers	1-24	2	9	S9	843-851
F103	Other Dir. Cost--Intern-Resident Service (Approved)	22	2	9	S9	852-860
F104	Other Dir. Cost--All Hospital Inpatient Cost Centers	25-30	2	9	S9	861-869
F105	Other Dir. Cost--All Other Inpatient Cost Centers	31-36	2	9	S9	870-878
F106	Other Dir. Cost--All Ancillary Service Cost Centers	37-59	2	9	S9	879-887
F107	Other Dir. Cost--All Outpatient Service Cost Centers	60-62	2	9	S9	888-896
F108	Other Dir. Cost--All Other Reimbursable Cost Centers	63-82	2	9	S9	897-905
F109	Other Dir. Cost--All Special Purpose Cost Centers	83-94	2	9	S9	906-914
F110	Other Dir. Cost--All Nonreimbursable Cost Centers	96-100	2	9	S9	915-923
F111	Other Dir. Cost--Total	101	2	9	S9	924-932

PROVIDER-BASED PHYSICIAN ADJUSTMENTS
SOURCE: FORM HCFA-2552-89, SUPPLEMENTAL WORKSHEET A-8-2

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F112	Physicians' Remuneration--Total	Total	3	9	S9	933-941
F113	Physicians' Remuneration--Professional Component	Total	4	9	S9	942-950
F114	Physicians' Remuneration--Provider Component	Total	5	9	S9	951-959
F115	Number of Physicians' Hours--Provider Component	Total	7	9	S9	960-968
F116	Physician Cost of Malpractice Insurance--Total	Total	14	9	S9	969-977
F117	Physician Cost of Malpractice Insurance--Provider's Share	Total	15	9	S9	978-986
F118	RCE Disallowance--Total	Total	17	9	S9	987-995
F119	Adjustment for Physicians' Professional Services and Cost in Excess of RCE Limits	Total	18	9	S9	996-1004

REIMBURSABLE COSTS, BEFORE COST ALLOCATION
SOURCE: FORM HCFA-2552-89, WORKSHEET B, PART I

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F120	Capital Related Costs--Buildings and Fixtures, After Reclassification and Adjustment-Inpatient	3-33, 37-59	1	9	S9	1005-1013
F121	Capital Related Costs--Buildings and Fixtures, After Reclassification and Adjustment-Total	103	1	9	S9	1014-1022
F122	Capital Related Costs--Movable Equipment, After Reclassification and Adjustment-Inpatient	3-33, 37-59	2	9	S9	1023-1031
F123	Capital Related Costs--Movable Equipment, After Reclassification and Adjustment-Total	103	2	9	S9	1032-1040
F124	Nursing School Costs	20	0	9	S9	1041-1049
F125	Intern-Resident Service (Approved Programs)-Combined	21+22	0	9	S9	1050-1058
F126	Intern-Resident Service (Approved Programs)-Salary and Salary Related Fringe Benefits	21	0	9	S9	1059-1067
F127	Intern-Resident Service (Approved Programs)-Other	22	0	9	S9	1068-1076
F128	Paramedical Education Costs	23-24	0	9	S9	1077-1085
F129	All General Service Cost Centers	1-24	0	9	S9	1086-1094
F130	All Hospital Inpatient Cost Centers	25-30	0	9	S9	1095-1103
F131	All Other Inpatient Cost Centers	31-36	0	9	S9	1104-1112
F132	All Ancillary Service Cost Centers	37-59	0	9	S9	1113-1121
F133	All Outpatient Service Cost Centers	60-62	0	9	S9	1122-1130
F134	All Other Reimbursable Cost Centers	63-82	0	9	S9	1131-1139
F135	All Special Purpose Cost Centers	83-94	0	9	S9	1140-1148
F136	All Nonreimbursable Cost Centers	96-100	0	9	S9	1149-1157
F137	Negative Cost Center	102	0	9	S9	1158-1166
F138	Total Reimbursable Costs	103	0	9	S9	1167-1175

MEDICAL EDUCATION COSTS, AFTER COST ALLOCATION
SOURCE: FORM HCFA-2552-89, WORKSHEET B, PART I

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F139	Total Nonphysician Anesthetist Costs	103	19	9	S9	1176-1184
F140	Total Nursing School Costs	103	20	9	S9	1185-1193
F141	Total Paramedical Education Cost	103	22+24	9	S9	1194-1202

COST OF INTERNS & RESIDENTS IN APPROVED PROGRAMS
SOURCE: FORM HCFA-2552-89, WORKSHEET B, PART I

FIELD NAME	DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE	LOCATION
F142	Adults and Pediatrics (General Routine Care)	25	21+22	9	S9	1201-1211
F143	Intensive Care Unit	26	21+22	9	S9	1212-1220
F144	Coronary Care Unit	27	21+22	9	S9	1221-1229
F145	All Other Special Care Units	28-30	21+22	9	S9	1230-1238
F146	Subprovider-Total	31-32	21+22	9	S9	1239-1247
F147	Nursery	33	21+22	9	S9	1248-1256
F148	Skilled Nursing Facility	34	21+22	9	S9	1257-1265
F149	Intermediate Care Facility	35	21+22	9	S9	1266-1274
F150	Other Long Term Care Facility	36	21+22	9	S9	1275-1283
F151	Operating Room	37	21+22	9	S9	1284-1292
F152	Recovery Room	38	21+22	9	S9	1293-1301
F153	Delivery Room and Labor Room	39	21+22	9	S9	1302-1310
F154	Anesthesiology	40	21+22	9	S9	1311-1319
F155	Radiology--Diagnostic	41	21+22	9	S9	1320-1328
F156	Radiology--Therapeutic	42	21+22	9	S9	1329-1337
F157	Radioliscopes	43	21+22	9	S9	1338-1346
F158	Laboratory	44	21+22	9	S9	1347-1355
F159	Whole Blood and Packed Red Blood Cells	46	21+22	9	S9	1356-1364
F160	Blood Storing, Processing and Transfusion	47	21+22	9	S9	1365-1373
F161	Intravenous Therapy	48	21+22	9	S9	1374-1382
F162	Respiratory Therapy	49	21+22	9	S9	1383-1391
F163	Physical Therapy	50	21+22	9	S9	1392-1400
F164	Occupational Therapy	51	21+22	9	S9	1401-1409
F165	Speech Pathology	52	21+22	9	S9	1410-1418
F166	Electrocardiology	53	21+22	9	S9	1419-1427
F167	Electroencephalography	54	21+22	9	S9	1428-1436
F168	Medical Supplies Charged to Patients	55	21+22	9	S9	1437-1445
F169	Drugs Charged to Patients	56	21+22	9	S9	1446-1454
F170	Renal Dialysis	57	21+22	9	S9	1455-1463
F171	All Other Inpatient Ancillary Cost Centers	58-59	21+22	9	S9	1464-1472
F172	Outpatient Clinic	60	21+22	9	S9	1473-1481
F173	Emergency	61	21+22	9	S9	1482-1490
F174	All Other Outpatient Service Cost Centers	62	21+22	9	S9	1491-1499
F175	Other Reimbursable Cost Centers	63-82	21+22	9	S9	1500-1508
F176	Special Purpose Cost Centers	83-85, 91-94	21+22	9	S9	1509-1517
F177	Nonreimbursable Cost Centers	96-100	21+22	9	S9	1518-1526
F178	Cross Foot Adjustment	101	21+22	9	S9	1527-1535
F179	Negative Cost Center	102	21+22	9	S9	1536-1544
F180	Total Interns & Residents Costs (Approved Programs)	103	21+22	9	S9	1545-1553

TOTAL CAPITAL - RELATED COSTS AVAILABLE FOR PASS-THROUGH
SOURCE: FORM HCFA-2552-89, WORKSHEET B, PART II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F181	Directly Assigned Capital Related Costs--Inpatient	3-33, 37-59	0	9	S9	1554-1562
F182	Directly Assigned Capital Related Costs--Total	103	0	9	S9	1563-1571
F183	Adults and Pediatrics (General Routine Care)	25	27	9	S9	1572-1580
F184	Intensive Care Unit	26	27	9	S9	1581-1589
F185	Coronary Care Unit	27	27	9	S9	1590-1598
F186	All Other Special Care Units	28-30	27	9	S9	1599-1607
F187	Subprovider-Total	31-32	27	9	S9	1608-1616
F188	Nursery	33	27	9	S9	1617-1625
F189	Skilled Nursing Facility	34	27	9	S9	1626-1634
F190	Intermediate Care Facility	35	27	9	S9	1635-1643
F191	Other Long Term Care Facility	36	27	9	S9	1644-1652
F192	Operating Room	37	27	9	S9	1653-1661
F193	Recovery Room	38	27	9	S9	1662-1670
F194	Delivery Room and Labor Room	39	27	9	S9	1671-1679
F195	Anesthesiology	40	27	9	S9	1680-1688
F196	Radiology--Diagnostic	41	27	9	S9	1689-1697
F197	Radiology--Therapeutic	42	27	9	S9	1698-1706
F198	Radioisotope	43	27	9	S9	1707-1715
F199	Laboratory	44	27	9	S9	1716-1724
F200	Whole Blood and Packed Red Blood Cells	46	27	9	S9	1725-1733
F201	Blood Storing, Processing and Transfusion	47	27	9	S9	1734-1742
F202	Intravenous Therapy	48	27	9	S9	1743-1751
F203	Respiratory Therapy	49	27	9	S9	1752-1760
F204	Physical Therapy	50	27	9	S9	1761-1769
F205	Occupational Therapy	51	27	9	S9	1770-1778
F206	Speech Pathology	52	27	9	S9	1779-1787
F207	Electrocardiology	53	27	9	S9	1788-1796
F208	Electroencephalography	54	27	9	S9	1797-1805
F209	Medical Supplies Charged to Patients	55	27	9	S9	1806-1814
F210	Drugs Charged to Patients	56	27	9	S9	1815-1823
F211	Renal Dialysis	57	27	9	S9	1824-1832
F212	All Other Inpatient Ancillary Cost Centers	58-59	27	9	S9	1833-1841
F213	Outpatient Clinic	60	27	9	S9	1842-1850
F214	Emergency	61	27	9	S9	1851-1859
F215	All Other Outpatient Service Cost Centers	62	27	9	S9	1860-1868
F216	All Other Reimbursable Cost Centers	63-82	27	9	S9	1869-1877
F217	All Special Purpose Cost Centers	83-85, 91-94	27	9	S9	1878-1886
F218	All Nonreimbursable Cost Centers	96-100	27	9	S9	1887-1895
F219	CrossFoot Adjustment	101	27	9	S9	1896-1904
F220	Negative Cost Center	102	27	9	S9	1905-1913
F221	Total Capital - Related Costs	103	27	9	S9	1914-1922

TOTAL COST AFTER COST ALLOCATION

SOURCES: FORM HCFA-2552-89, WORKSHEET B, PART I, COLUMN 27 AND WORKSHEET C, PART I, COLUMN 2

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F222	Adults and Pediatrics (General Routine Care)	25	27	9	S9	1923-1931
F223	Intensive Care Unit	26	27	9	S9	1932-1940
F224	Coronary Care Unit	27	27	9	S9	1941-1949
F225	All Other Special Care Units	28-30	27	9	S9	1950-1958
F226	Subprovider-Total	31-32	27	9	S9	1959-1967
F227	Nursery	33	27	9	S9	1968-1976
F228	Skilled Nursing Facility	34	27	9	S9	1977-1985
F229	Intermediate Care Facility	35	27	9	S9	1986-1994
F230	Other Long Term Care Facility	36	27	9	S9	1995-2003
F231	Operating Room	37	27	9	S9	2004-2012
F232	Recovery Room	38	27	9	S9	2013-2021
F233	Delivery Room and Labor Room	39	27	9	S9	2022-2030
F234	Anesthesiology	40	27	9	S9	2031-2039
F235	Radiology--Diagnostic	41	27	9	S9	2040-2048
F236	Radiology--Therapeutic	42	27	9	S9	2049-2057
F237	Radioisotope	43	27	9	S9	2058-2066
F238	Laboratory	44	27	9	S9	2067-2075
F239	PBP Clinic Lab Services--Program Only	45	27	9	S9	2076-2084
F240	Whole Blood and Packed Red Blood Cells	46	27	9	S9	2085-2093
F241	Blood Storing, Processing and Transfusion	47	27	9	S9	2094-2102
F242	Intravenous Therapy	48	27	9	S9	2103-2111
F243	Respiratory Therapy	49	27	9	S9	2112-2120
F244	Respiratory Therapy Limit Adjustment (Worksheet C)	49	2	9	S9	2121-2129
F245	Physical Therapy	50	27	9	S9	2130-2138
F246	Physical Therapy Limit Adjustment (Worksheet C)	50	2	9	S9	2139-2147
F247	Occupational Therapy	51	27	9	S9	2148-2156
F248	Speech Pathology	52	27	9	S9	2157-2165
F249	Electrocardiology	53	27	9	S9	2166-2174
F250	Electroencephalography	54	27	9	S9	2175-2183
F251	Medical Supplies Charged to Patients	55	27	9	S9	2184-2192
F252	Drugs Charged to Patients	56	27	9	S9	2193-2201
F253	Renal Dialysis	57	27	9	S9	2202-2210
F254	All Other Inpatient Ancillary Cost Centers	58-59	27	9	S9	2211-2219
F255	Outpatient Clinic	60	27	9	S9	2220-2228
F256	Emergency	61	27	9	S9	2229-2237
F257	All Other Outpatient Service Cost Centers	62	27	9	S9	2238-2246
F258	All Other Reimbursable Cost Centers	63-62	27	9	S9	2247-2255
F259	Total Facility Reimbursable Costs After Step-down	25-68	27	9	S9	2256-2264
F260	All Special Purpose Cost Centers	83-85,				
		91-94	27	9	S9	2265-2273
F261	All Nonreimbursable Cost Centers	96-100	27	9	S9	2274-2282
F262	Negative Cost Center	102	27	9	S9	2283-2291
F263	Total Facility Costs	103	27	9	S9	2292-2300

TOTAL FACILITY ANCILLARY CHARGES
SOURCE: FORM HCFA-2552-89, WORKSHEET C, PART I

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F264	Operating Room	37	6	9	S9	2301-2309
F265	Recovery Room	38	6	9	S9	2310-2318
F266	Delivery Room and Labor Room	39	6	9	S9	2319-2327
F267	Anesthesiology	40	6	9	S9	2328-2336
F268	Radiology--Diagnostic	41	6	9	S9	2337-2345
F269	Radiology--Therapeutic	42	6	9	S9	2346-2354
F270	Radioisotope	43	6	9	S9	2355-2363
F271	Laboratory	44	6	9	S9	2364-2372
F272	PBP Clinic Lab Services-Program Only	45	6	9	S9	2373-2381
F273	Whole Blood and Packed Red Blood Cells	46	6	9	S9	2382-2390
F274	Blood Storing, Processing and Transfusion	47	6	9	S9	2391-2399
F275	Intravenous Therapy	48	6	9	S9	2400-2408
F276	Respiratory Therapy	49	6	9	S9	2409-2417
F277	Physical Therapy	50	6	9	S9	2418-2426
F278	Occupational Therapy	51	6	9	S9	2427-2435
F279	Speech Pathology	52	6	9	S9	2436-2444
F280	Electrocardiology	53	6	9	S9	2445-2453
F281	Electroencephalography	54	6	9	S9	2454-2462
F282	Medical Supplies Charged to Patients	55	6	9	S9	2463-2471
F283	Drugs Charged to Patients	56	6	9	S9	2472-2480
F284	Renal Dialysis	57	6	9	S9	2481-2489
F285	All Other Inpatient Ancillary Cost Centers	58-59	6	9	S9	2490-2498
F286	Outpatient Clinic	60	6	9	S9	2499-2507
F287	Emergency	61	6	9	S9	2508-2516
F288	All Other Outpatient Service Cost Centers	62	6	9	S9	2517-2525
F289	All Other Reimbursable Cost Centers	63-68	6	9	S9	2526-2534
F290	Total Charges - All Cost Centers	101	6	9	S9	2535-2543

MEDICARE PART A INPATIENT HOSPITAL ANCILLARY CHARGES
SOURCE: FORM HCFA-2552-89, SUPPLEMENTAL WORKSHEET D-4

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F291	Operating Room	37	2	9	S9	2544-2552
F292	Recovery Room	38	2	9	S9	2553-2561
F293	Delivery Room and Labor Room	39	2	9	S9	2562-2570
F294	Anesthesiology	40	2	9	S9	2571-2579
F295	Radiology--Diagnostic	41	2	9	S9	2580-2588
F296	Radiology--Therapeutic	42	2	9	S9	2589-2597
F297	Radioisotope	43	2	9	S9	2598-2606
F298	Laboratory	44	2	9	S9	2607-2615
F299	PBP Clinic Lab Services-Program Only	45	2	9	S9	2616-2624
F300	Whole Blood and Packed Red Blood Cells	46	2	9	S9	2625-2633
F301	Blood Storing, Processing and Transfusion	47	2	9	S9	2634-2642
F302	Intravenous Therapy	48	2	9	S9	2643-2651
F303	Respiratory Therapy	49	2	9	S9	2652-2660
F304	Physical Therapy	50	2	9	S9	2661-2669
F305	Occupational Therapy	51	2	9	S9	2670-2678

MEDICARE PART A INPATIENT HOSPITAL ANCILLARY CHARGES (Continued)
SOURCE: FORM HCFA-2552-89, SUPPLEMENTAL WORKSHEET D-4

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F306	Speech Pathology	52	2	9	S9	2679-2687
F307	Electrocardiology	53	2	9	S9	2688-2696
F308	Electroencephalography	54	2	9	S9	2697-2705
F309	Medical Supplies Charged to Patients	55	2	9	S9	2706-2714
F310	Drugs Charged to Patients	56	2	9	S9	2715-2723
F311	Renal Dialysis	57	2	9	S9	2724-2732
F312	All Other Inpatient Ancillary Cost Centers	58-59	2	9	S9	2733-2741
F313	Outpatient Clinic	60	2	9	S9	2742-2750
F314	Emergency	61	2	9	S9	2751-2759
F315	All Other Outpatient Service Cost Centers	62	2	9	S9	2760-2768
F316	All Other Reimbursable Cost Centers	63-68	2	9	S9	2769-2777
F317	Total Medicare Inpatient Hospital Charges	101	2	9	S9	2778-2786

MEDICARE PART A INPATIENT HOSPITAL ANCILLARY COSTS
SOURCE: FORM HCFA-2552-89, SUPPLEMENTAL WORKSHEET D-4

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F318	Operating Room	37	3	9	S9	2787-2795
F319	Recovery Room	38	3	9	S9	2796-2804
F320	Delivery Room and Labor Room	39	3	9	S9	2805-2813
F321	Anesthesiology	40	3	9	S9	2814-2822
F322	Radiology--Diagnostic	41	3	9	S9	2823-2831
F323	Radiology--Therapeutic	42	3	9	S9	2832-2840
F324	Radioisotope	43	3	9	S9	2841-2849
F325	Laboratory	44	3	9	S9	2850-2858
F326	PBP Clinic Lab Services-Program Only	45	3	9	S9	2859-2867
F327	Whole Blood and Packed Red Blood Cells	46	3	9	S9	2868-2876
F328	Blood Storing, Processing and Transfusion	47	3	9	S9	2877-2885
F329	Intravenous Therapy	48	3	9	S9	2886-2894
F330	Respiratory Therapy	49	3	9	S9	2895-2903
F331	Physical Therapy	50	3	9	S9	2904-2912
F332	Occupational Therapy	51	3	9	S9	2913-2921
F333	Speech Pathology	52	3	9	S9	2922-2930
F334	Electrocardiology	53	3	9	S9	2931-2939
F335	Electroencephalography	54	3	9	S9	2940-2948
F336	Medical Supplies Charged to Patients	55	3	9	S9	2949-2957
F337	Drugs Charged to Patients	56	3	9	S9	2958-2966
F338	Renal Dialysis	57	3	9	S9	2967-2975
F339	All Other Inpatient Ancillary Cost Centers	58-59	3	9	S9	2976-2984
F340	Outpatient Clinic	60	3	9	S9	2985-2993
F341	Emergency	61	3	9	S9	2994-3002
F342	All Other Outpatient Service Cost Centers	62	3	9	S9	3003-3011
F343	All Other Reimbursable Cost Centers	63-68	3	9	S9	3012-3020
F344	Total Inpatient Ancillary Costs	101	3	9	S9	3021-3029

MEDICARE INPATIENT HOSPITAL CAPITAL - RELATED PASS THROUGH COSTS
 SOURCES: FORM HCFA-2552-89, WORKSHEET D, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F345	Adults and Pediatrics (General Routine Care)	25	X	9	S9	3030-3038
F346	Intensive Care Unit	26	X	9	S9	3039-3047
F347	Coronary Care Unit	27	X	9	S9	3048-3056
F348	All Other Special Care Units	28-30	X	9	S9	3057-3065
F349	Subprovider-Total	31-32	X	9	S9	3066-3074
F350	Nursery	33	X	9	S9	3075-3083
F351	Operating Room	37	X	9	S9	3084-3092
F352	Recovery Room	38	X	9	S9	3093-3101
F353	Delivery Room and Labor Room	39	X	9	S9	3102-3110
F354	Anesthesiology	40	X	9	S9	3111-3119
F355	Radiology--Diagnostic	41	X	9	S9	3120-3128
F356	Radiology--Therapeutic	42	X	9	S9	3129-3137
F357	Radioisotope	43	X	9	S9	3138-3146
F358	Laboratory	44	X	9	S9	3147-3155
F359	Whole Blood and Packed Red Blood Cells	46	X	9	S9	3156-3164
F360	Blood Storing, Processing and Transfusion	47	X	9	S9	3165-3173
F361	Intravenous Therapy	48	X	9	S9	3174-3182
F362	Respiratory Therapy	49	X	9	S9	3183-3191
F363	Physical Therapy	50	X	9	S9	3192-3200
F364	Occupational Therapy	51	X	9	S9	3201-3209
F365	Speech Pathology	52	X	9	S9	3210-3218
F366	Electrocardiology	53	X	9	S9	3219-3227
F367	Electroencephalography	54	X	9	S9	3228-3236
F368	Medical Supplies Charged to Patients	55	X	9	S9	3237-3245
F369	Drugs Charged to Patients	56	X	9	S9	3246-3254
F370	Renal Dialysis	57	X	9	S9	3255-3263
F371	All Other Inpatient Ancillary Cost Centers	58-59	X	9	S9	3264-3272
F372	Outpatient Clinic	60	X	9	S9	3273-3281
F373	Emergency	61	X	9	S9	3282-3290
F374	All Other Outpatient Service Cost Centers	62	X	9	S9	3291-3299
F375	All Other Reimbursable Cost Centers	63-68	X	9	S9	3300-3308
F376	Total Medicare Capital Pass-Through Costs	X	X	9	S9	3309-3317

DIRECT MEDICAL EDUCATION COSTS AVAILABLE FOR PASS-THROUGH
 SOURCES: FORM HCFA-2552-89, WORKSHEET D, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F377	Adults and Pediatrics (General Routine Care)	25	5	9	S9	3318-3326
F378	Intensive Care Unit	26	5	9	S9	3327-3335
F379	Coronary Care Unit	27	5	9	S9	3336-3344
F380	All Other Special Care Units	28-30	5	9	S9	3345-3353
F381	Subprovider-Total	31-32	5	9	S9	3354-3362
F382	Nursery	33	5	9	S9	3363-3371
F383	Operating Room	37	5	9	S9	3372-3380
F384	Recovery Room	38	5	9	S9	3381-3389
F385	Delivery Room and Labor Room	39	5	9	S9	3390-3398
F386	Anesthesiology	40	5	9	S9	3399-3407

DIRECT MEDICAL EDUCATION COSTS AVAILABLE FOR PASS-THROUGH (CONTINUED)
 SOURCES: FORM HCFA-2552-89, WORKSHEET D, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F387	Radiology--Diagnostic	41	5	9	S9	3408-3416
F388	Radiology--Therapeutic	42	5	9	S9	3417-3425
F389	Radioisotope	43	5	9	S9	3426-3434
F390	Laboratory	44	5	9	S9	3435-3443
F391	Whole Blood and Packed Red Blood Cells	46	5	9	S9	3444-3452
F392	Blood Storing, Processing and Transfusion	47	5	9	S9	3453-3461
F393	Intravenous Therapy	48	5	9	S9	3462-3470
F394	Respiratory Therapy	49	5	9	S9	3471-3479
F395	Physical Therapy	50	5	9	S9	3480-3488
F396	Occupational Therapy	51	5	9	S9	3489-3497
F397	Speech Pathology	52	5	9	S9	3498-3506
F398	Electrocardiology	53	5	9	S9	3507-3515
F399	Electroencephalography	54	5	9	S9	3516-3524
F400	Medical Supplies Charged to Patients	55	5	9	S9	3525-3533
F401	Drugs Charged to Patients	56	5	9	S9	3534-3542
F402	Renal Dialysis	57	5	9	S9	3543-3551
F403	All Other Inpatient Ancillary Cost Centers	58-59	5	9	S9	3552-3560
F404	Outpatient Clinic	60	5	9	S9	3561-3569
F405	Emergency	61	5	9	S9	3570-3578
F406	All Other Outpatient Service Cost Centers	62	5	9	S9	3579-3587
F407	All Other Reimbursable Cost Centers	63-68	5	9	S9	3588-3596
F408	Total Medical Education Costs	X		9	S9	3597-3605

MEDICARE INPATIENT HOSPITAL DIRECT MEDICAL EDUCATION PASS THROUGH COSTS
 SOURCES: FORM HCFA-2552-89, WORKSHEET D, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F409	Adults and Pediatrics (General Routine Care)	25	X	9	S9	3606-3614
F410	Intensive Care Unit	26	X	9	S9	3615-3623
F411	Coronary Care Unit	27	X	9	S9	3624-3632
F412	All Other Special Care Units	28-30	X	9	S9	3633-3641
F413	Subprovider-Total	31-32	X	9	S9	3642-3650
F414	Nursery	33	X	9	S9	3651-3659
F415	Operating Room	37	X	9	S9	3660-3668
F416	Recovery Room	38	X	9	S9	3669-3677
F417	Delivery Room and Labor Room	39	X	9	S9	3678-3686
F418	Anesthesiology	40	X	9	S9	3687-3695
F419	Radiology--Diagnostic	41	X	9	S9	3696-3704
F420	Radiology--Therapeutic	42	X	9	S9	3705-3713
F421	Radioisotope	43	X	9	S9	3714-3722
F422	Laboratory	44	X	9	S9	3723-3731
F423	Whole Blood and Packed Red Blood Cells	46	X	9	S9	3732-3740
F424	Blood Storing, Processing and Transfusion	47	X	9	S9	3741-3749
F425	Intravenous Therapy	48	X	9	S9	3750-3758
F426	Respiratory Therapy	49	X	9	S9	3759-3767
F427	Physical Therapy	50	X	9	S9	3768-3776
F428	Occupational Therapy	51	X	9	S9	3777-3785
F429	Speech Pathology	52	X	9	S9	3786-3794
F430	Electrocardiology	53	X	9	S9	3795-3803

MEDICARE INPATIENT HOSPITAL DIRECT MEDICAL EDUCATION PASS THROUGH COSTS (Continued)
 SOURCES: FORM HCFA-2552-89, WORKSHEET D, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F431	Electroencephalography	54	X	9	S9	3804-3812
F432	Medical Supplies Charged to Patients	55	X	9	S9	3813-3821
F433	Drugs Charged to Patients	56	X	9	S9	3822-3830
F434	Renal Dialysis	57	X	9	S9	3831-3839
F435	All Other Inpatient Ancillary Cost Centers	58-59	X	9	S9	3840-3848
F436	Outpatient Clinic	60	X	9	S9	3849-3857
F437	Emergency	61	X	9	S9	3858-3866
F438	All Other Outpatient Service Cost Centers	62	X	9	S9	3867-3875
F439	All Other Reimbursable Cost Centers	63-68	X	9	S9	3876-3884
F440	Total Hospital Medical Education Pass-Through (See Note 12)	X	X	9	S9	3885-3893

MEDICARE OUTPATIENT HOSPITAL CHARGES AND COSTS
 SOURCE: FORM HCFA-2552-89, WORKSHEET D, PART III

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F441	Outpatient Clinic Charges	60	2A-5	9	S9	3894-3902
F442	Emergency Room Charges	61	2A-5	9	S9	3903-3911
F443	All Other Outpatient Department Charges	62	2A-5	9	S9	3912-3920
F444	Total Outpatient Charges	101	2A-5	9	S9	3921-3929
F445	Outpatient Clinic Costs	60	6A-9	9	S9	3930-3938
F445A	Outpatient Clinic Capital Reduction Amount	X	X	9	S9	3939-3947
F445B	Outpatient Clinic Non-Capital Reduction Amount (See Note 8)	X	X	9	S9	3948-3956
F446	Emergency Room Costs	61	6A-9	9	S9	3957-3965
F446A	Emergency Room Capital Reduction Amount	X	X	9	S9	3966-3974
F446B	Emergency Room Non-Capital Reduction Amount	X	X	9	S9	3975-3983
F447	All Other Outpatient Department Costs	62	6A-9	9	S9	3984-3992
F447A	All Other Outpatient Department Capital Reduction Amount	X	X	9	S9	3993-4001
F447B	All Other Outpatient Department Non-Capital Reduction Amount	X	X	9	S9	4002-4010
F448	Total Outpatient Costs	101	6A-9	9	S9	4011-4019
F448A	Total Outpatient Capital Reduction Amount	X	X	9	S9	4020-4028
F448B	Total Outpatient Non-Capital Reduction Amount	X	X	9	S9	4029-4037

SUMMARY OF INPATIENT OPERATING COSTS IN TOTAL AND FOR MEDICARE
 SOURCES: FORM HCFA-2552-89, WORKSHEET D-1, PARTS I AND II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F449	Total Swing-Bed Cost	26	1	9	S9	4038-4046
F450	General Inpatient Routine Service Cost Net of Swing-Bed Cost	27	1	9	S9	4047-4055
F451	General Inpatient Routine Service Cost, Net of Swing Bed Cost and Private Room Differential	17	1	9	S9	4056-4064
F452	General Inpatient Routine Service Cost-- Total Medicare cost	41	1	9	S9	4065-4073
F453	Intensive Care Unit--Total Medicare cost	43	e	9	S9	4074-4082
F454	Coronary Care Unit--Total Medicare cost	44	e	9	S9	4083-4091
F455	All Other Special Care Units--Total Medicare cost	45-47	e	9	S9	4092-4100
F456	Medicare Inpatient Ancillary Cost, Before Limitation	48	1	9	S9	4101-4109
F457	Medicare Malpractice Costs	49	1	9	S9	4110-4118
F458	Total Medicare Inpatient Operating Costs, Including Pass-Through Costs (See Note 12)	50	1	9	S9	4119-4127
F459	TEFRA Target Amount per Discharge	56	1	9	S9(7)V9(2)	4128-4136
F460	Incentive/Penalty Payment	59	1	9	S9	4137-4145

KIDNEY ACQUISITION COSTS

SOURCE: FORM HCFA-2552-89, SUPPLEMENTAL WORKSHEET D-6, PART III

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F461	Malpractice Insurance Costs	49	1	9	S9	4146-4154
F462	Direct Kidney Acquisition Costs	50	1	9	S9	4155-4163
F463	Revenue for Kidneys Sold	53	1	9	S9	4164-4172

MALPRACTICE LOSSES AND PREMIUMS

SOURCES: FORM HCFA-2552-89, WORKSHEET D-8, PARTS O AND I

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F464	Title V Paid Losses (Current and 4 Preceding Years)	6	1	9	S9	4173-4181
F465	Title XVIII Paid Losses (Current and 4 Preceding Years)	6	2	9	S9	4182-4190
F466	Title XIX Paid Losses (Current and 4 Preceding Years)	6	3	9	S9	4191-4199
F467	All Other Paid Losses (Current and 4 Preceding Years)	6	4	9	S9	4200-4208
F468	Total Paid Losses (Current and 4 Preceding Years)	6	5	9	S9	4209-4217
F469	Reimbursable Hospital Malpractice Insurance Premiums and/or Fund Contributions	1	1	9	S9	4218-4226

MEDICARE PART A SETTLEMENT SUMMARY
 SOURCES: FORM HCFA-2552-89, WORKSHEET E, PART A AND
 SUPPLEMENTAL WORKSHEET E-3, PARTS I, II, AND IV COLUMN 1

LINE(8) (See Note 5)

FIELD NAME	DESCRIPTION	E, PART A	E-3, PART I	E-3, PART II	FIELD SIZE	USAGE	LOCATION
F470	DRG Payments--Other Than Outliers	1A	*	*	9	S9	4227-4235
F471	DRG Outlier Payments	1B	*	*	9	S9	4236-4244
F472	Inpatient Hospital Services	*	1	1	9	S9	4245-4253
F473	Routine Service Pass Through Costs	2	*	*	9	S9	4254-4262
F473A	Routine Capital-Related Pass Through Costs (Included in F473)	X	*	*	9	S9	4263-4271
F473B	Routine Direct Medical Education Pass Through Costs (Included in F473)	X	*	*	9	S9	4272-4280
F473C	Routine Nonphysician Anesthetist Pass Through Costs (Included in F473)	X	*	*	9	S9	4281-4289
F474	Ancillary Service Pass Through Costs	3	*	*	9	S9	4290-4298
F474A	Ancillary Capital-Related Pass Through Costs (Included in F474)	X	*	*	9	S9	4299-4307
F474B	Ancillary Direct Medical Education Pass Through Costs (Included in F474)	X	*	*	9	S9	4308-4316
F474C	Ancillary Nonphysician Anesthetist Pass Through Costs (Included in F474)	X	*	*	9	S9	4317-4325
F475	Organ Acquisition Costs--Certified Transplant Centers Only	4	2	2	9	S9	4326-4334
F476	Cost of Teaching Physicians	5	3	3	9	S9	4335-4343
F477	Indirect Medical Education Adjustment	6A	*	*	9	S9	4344-4352
F478A	Direct Graduate Medical Payment (From Supplemental E-3, Part IV) (See Note 12)	18	18	18	9	S9	4353-4361
F479	Disproportionate Share Adjustment	6B	*	*	9	S9	4362-4370
F480	Additional Payment for High ESRD Use	7	*	*	9	S9	4371-4379
F481	RESERVED FOR FUTURE USE	*	*	*	9	S9	4380-4388
F482	Return on Equity Capital	8	8	8	9	S9	4389-4397
F483	Primary Payor Payments	10	5	5	9	S9	4398-4406
F484	Total Amount Payable for Medicare Beneficiaries	11	9	23	9	S9	4407-4415
F485	Deductibles	12A	10	24	9	S9	4416-4424
F486	Coinsurance	12B	12	27	9	S9	4425-4433
F487	Reimbursable Bad Debts, Net of Recoveries	13	14	29	9	S9	4434-4442
F487A	Other Adjustments	16A	18A	34A	9	S9	4443-4451
F488	Amount Due Provider, Before Sequestration	18A	20A	36A	9	S9	4452-4460
F489	Sequestration Adjustment or Payment Reduction (See Note 10)	18B	20B	36B	9	S9	4461-4469
F490	Interim Payments	19	21	37	9	S9	4470-4478
F491	Protested Amounts	21	23	39	9	S9	4479-4487

MEDICARE PART B SETTLEMENT SUMMARY
 SOURCES: FORM HCFA-2552-89, WORKSHEET E, PART B AND
 SUPPLEMENTAL WORKSHEET E-3, PART IV

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F492	Medical and Other Services	1	1	9	S9	4488-4496
F493	Interns and Residents Costs	2	1	9	S9	4397-4505
F494	Organ Acquisition Costs-- Certified Transplant Centers Only	3	1	9	S9	4506-4514
F495	Malpractice Insurance Costs	4	1	9	S9	4515-4523
F496	Cost of Teaching Physicians	5	1	9	S9	4524-4532
F497	Total Part B Reimbursable Costs Before Deductibles, Coinsurance and Return on Equity Capital	7	1	9	S9	4533-4541
F498	Return on Equity Capital	8	1	9	S9	4542-4550
F499	Total Reasonable Cost for Services not Subject to Reimbursement on a Fee Schedule	9	1	9	S9	4551-4559
F499A	Outpatient Ambulatory Surgery Reimbursement, Net of Deductibles and Coinsurance E, Part C (Included in F504, below)	21	1+2	9	S9	4560-4568
F499B	Outpatient Radiology Services Reimbursement, Net of Deductibles and Coinsurance From E, Part D (Included in F504, below)	21	1-3	9	S9	4569-4577
F499C	Outpatient Diagnostic Services Reimbursement, Net of Deductibles and Coinsurance From E, Part E (Included in F504, below)	21	1+2	9	S9	4578-4586
F499D	Outpatient Renal Dialysis Reimbursement, Net of Deductibles and Coinsurance from Supplemental Worksheet I-4 (Excluded from F504, below)	7	1	9	S9	4587-4595
F500	Deductibles and Coinsurance from E, Parts B - E	X	1	9	S9	4596-4604
F501	Primary Payor Payments	26	1	9	S9	4605-4613
F501A	Direct Graduate Medical Payment (from Supplemental Worksheet E-3, Part IV) (See Note 12)	19	1	9	S9	4614-4622
F501B	ESRD Direct Medical Education Costs (from Supplemental Worksheet E-3, Part IV) (See Note 12)	11	1	9	S9	4623-4631
F502	Bad Debts for Composite Rate ESRD Services	28A	1	9	S9	4632-4640
F503	All Other Bad Debts, Net of Recoveries	28B	1	9	S9	4641-4649
F503A	Other Adjustments	34A	1	9	S9	4650-4658
F504	Amount Due Provider, Before Sequestration (Excludes F499D)	36A	1	9	S9	4659-4667
F505	Sequestration Adjustment or Payment Reduction (See Note 6)	36B	1	9	S9	4668-4676
F506	Interim Payments	37	1	9	S9	4677-4685
F507	Protested Amounts	39	1	9	S9	4686-4694

FINANCIAL DATA

SOURCE: FORM HCFA-2552-89, WORKSHEET G

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F508	Total Current Assets	11	1-4	9	S9	4695-4703
F509	Total Fixed Assets	27	1-4	9	S9	4704-4712
F510	Total Other Assets	32	1-4	9	S9	4713-4721
F511	Total Assets	33	1-4	9	S9	4722-4730
F512	Total Current Liabilities	42	1-4	9	S9	4731-4739
F513	Total Long Term Liabilities	49	1-4	9	S9	4740-4748
F514	Total Liabilities	50	1-4	9	S9	4749-4757
F515	Total Fund Balances	58	1-4	9	S9	4758-4766

PATIENT REVENUES
SOURCE: FORM HCFA-2552-89, WORKSHEET G-2, PART I

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F516	Hospital Inpatient Routine Service Revenue	1	1	9	S9	4767-4775
F517	Total Facility Inpatient Revenue	9	1	9	S9	4776-4784
F518	Hospital Special Care Revenue	15	1	9	S9	4785-4793
F519	Inpatient Ancillary Revenue	17	1	9	S9	4794-4802
F520	Revenue from Outpatient Services Rendered In an Inpatient Setting	18	1	9	S9	4803-4811
F521	Revenue from Inpatient Services Rendered In an Outpatient Setting	17	2	9	S9	4812-4820
F522	Outpatient Services Revenue	18	2	9	S9	4821-4829
F523	Total Facility Inpatient Revenue	25	1	9	S9	4830-4838
F524	Total Facility Outpatient Revenue	25	2	9	S9	4839-4847

FACILITY REVENUES AND EXPENSES
SOURCE: FORM HCFA-2552-89, WORKSHEET G-3

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
F525	Total Patient Revenues	1	1	9	S9	4848-4856
F526	Allowances and Discounts on Patients' Accounts	2	1	9	S9	4857-4865
F527	Net Patient Revenues	3	1	9	S9	4866-4874
F528	Total Operating Expenses	4	1	9	S9	4875-4883
F529	Other Income - Contributions, Donations, Bequests, etc.	7	1	9	S9	4884-4892
F530	Income from Investments	8	1	9	S9	4893-4901
F530A	Governmental Appropriations	24	1	9	S9	4902-4910
F531	Total Nonpatient Revenue, Including Fields F529, F530 and F530A, Above	26	1	9	S9	4911-4919
F532	Total Other Expenses	31	1	9	S9	4920-4928
F533	Net Income or (Loss)	32	1	9	S9	4929-4937

HOSPITAL FINANCIAL WAGE INDEX INFORMATION
SOURCE: FORM HCFA-2552-89, WORKSHEET S-3, PART II

FIELD NAME	DESCRIPTION	LINE(S)	COL(S)	FIELD SIZE	USAGE	LOCATION
W1	Total Salaries	1A	1	9	S9	4938-4946
W2	On-call Wages or Stand-by Fees	1B	1	9	S9	4947-4955
W3	Unmet Physician Guarantees	1C	1	9	S9	4956-4964
W4	Home Office Personnel	1D	1	9	S9	4965-4973
W5	Sum of Lines 1B through 1D (W2 through W4)	1E	1	9	S9	4974-4982
W6	Revised Wages-Line 1A Minus Line 1E (W1 minus W5)	1F	1	9	S9	4983-4991
W7	SNF, ICF, and CLTC Salaries	2A	1	9	S9	4992-5000
W8	Home Program Dialysis Salaries	2B	1	9	S9	5001-5009
W9	Ambulance Service Salaries	2C	1	9	S9	5010-5018
W10	Interns & Residents Salaries (not in Approved Programs)	2D	1	9	S9	5019-5027
W11	HHA Salaries	2E	1	9	S9	5028-5036
W12	CORP Salaries	2F	1	9	S9	5037-5045
W13	ASC Salaries	2G	1	9	S9	5046-5054
W14	Hospice Salaries	2H	1	9	S9	5055-5063
W15	Non-reimbursable Salaries	2I	1	9	S9	5064-5072
W16	Other Excluded Salaries	2J	1	9	S9	5073-5081
W17	Total Excluded Salaries-Sum of Lines 2A through 2J (sum of W7 through W16)	2K	1	9	S9	5082-5090
W18	Net Hospital Salaries-Line 1F Minus Line 2K (W6 minus W17)	3	1	9	S9	5091-5099
W19	Contract Labor Costs	4	1	9	S9	5100-5108
W20	Home Office Salaries	5	1	9	S9	5109-5117
W21	Fringe Benefits & Deferred Compensation	6	1	9	S9	5118-5126
W22	Total Adjusted Salary-Sum of Lines 3 through 6 (sum of W18 through W21)	7	1	9	S9	5127-5135
W23	Total Paid Hours	8	1	9	S9	5136-5144
W24	Unadjusted Average Hourly Wage-Line 1F Divided by Line 8 (W6 divided by W23)	9	1	9	S9(7)V9(2)	5145-5153
W25	Excluded Hours	10	1	9	S9	5154-5162
W26	Adjusted Hours-Line 8 Minus Line 10 (W23 minus W25)	11	1	9	S9	5163-5171
W27	Contract Labor Hours	12	1	9	S9	5172-5180
W28	Home Office Salary Hours	13	1	9	S9	5181-5189
W29	Total Adjusted Hours-Sum of Lines 11, 12, and 13 (sum of W26, W27, and W28)	14	1	9	S9	5190-5198
W30	Adjusted Average Hourly Wage-Line 7 Divided by Line 14 (W22 divided by W29)	15	1	9	S9(7)V9(2)	5199-5207
	RESERVED FOR FUTURE USE			4	X	5208-5211

TABLES AND EXPLANATORY NOTES

Table I: Type of Control (F26)

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

Table II: Type of Hospital (F27)

1	=	General Short Term
2	=	General Long Term
3	=	Cancer
4	=	Psychiatric
5	=	Rehabilitation
6	=	Other

Table IV: SSA State Codes (the first two digits of the Medicare Provider Number) (F32)

01	=	Alabama	02	=	Alaska	03	=	Arizona
04	=	Arkansas	05/55	=	California	06	=	Colorado
07	=	Connecticut	08	=	Delaware	09	=	Washington, D.C.
10	=	Florida	11	=	Georgia	12	=	Hawaii
13	=	Idaho	14	=	Illinois	15	=	Indiana
16	=	Iowa	17	=	Kansas	18	=	Kentucky
19	=	Louisiana	20	=	Maine	21	=	Maryland
22	=	Massachusetts	23	=	Michigan	24	=	Minnesota
25	=	Mississippi	26	=	Missouri	27	=	Montana
28	=	Nebraska	29	=	Nevada	30	=	New Hampshire
31	=	New Jersey	32	=	New Mexico	33	=	New York
34	=	North Carolina	35	=	North Dakota	36	=	Ohio
37	=	Oklahoma	38	=	Oregon	39	=	Pennsylvania
40	=	Puerto Rico	41	=	Rhode Island	42	=	South Carolina
43	=	South Dakota	44	=	Tennessee	45	=	Texas
46	=	Utah	47	=	Vermont	49	=	Virginia
50	=	Washington	51	=	West Virginia	52	=	Wisconsin
53	=	Wyoming	99	=	Other			

TABLES AND EXPLANATORY NOTES

Table V: Cost Report Status (F35)

N = As Submitted
J = Settled without Audit
E = Settled with Audit
A = Reopened
O = Audited but not Settled

Table VI: Census Divisions (F38)

0 = National
1 = New England
2 = Middle Atlantic
3 = South Atlantic
4 = East North Central
5 = East South Central
6 = West North Central
7 = West South Central
8 = Mountain
9 = Pacific

Table VII: HCFA Regions (F39)

1 = Boston
2 = New York
3 = Philadelphia
4 = Atlanta
5 = Chicago
6 = Dallas
7 = Kansas
8 = Denver
9 = San Francisco
10 = Seattle

TABLES AND EXPLANATORY NOTES

1. Inpatient Capital Reduction Rate (F29):

The Omnibus Reconciliation Acts (OBRA) of 1986, 1987, 1989 and 1990 require that all inpatient capital-related costs and return on equity capital be reduced for services rendered in hospitals subject to Prospective Payment (other than Sole Community Hospitals) after September 30, 1986. The effective dates with reduction percentages are as follows:

10/01/87 - 11/20/87	3.5%
11/21/87 - 12/31/87	7.0%
01/01/88 - 09/30/88	12.0%
10/01/88 - 09/30/89	15.0%
10/01/89 - 12/31/89	0.0%
01/01/90 - 09/30/91	15.0%

This rate is applied to capital related costs after step-down and post step-down adjustments, if any, in arriving at capital-related costs for apportionment to Medicare (included in Worksheet D, Parts I and II, Column 4). Follow the example below to calculate the Medicare Inpatient Capital Related Costs before the Capital Reduction. This example illustrates the formula for calculating the Operating Room (O/R) before the Capital Reduction:

$$\frac{F351}{(1-F29)} = \text{Medicare O/R Costs before Capital Reduction}$$

2. Outpatient Capital Reduction Rate (F30)

OBRA 90 requires that all Part B Capital-Related costs be reduced for services rendered in hospitals subject to Prospective Payment (other than Sole Community Hospitals) after September 30, 1989. The effective dates with reduction percentages are as follows:

10/1/89 - 9/30/91	15.0%
10/1/91 - 9/30/95	10.0%

For cost reporting periods spanning the above dates, Part B costs (fields F445, F446, F447, and F448) will be shown after the capital reduction has been made. The Outpatient Capital Reduction amount is provided (fields F445A, F446A, F447A, and F448A) to enable comparisons with outpatient costs from earlier periods.

3. The File Creation Date (F31) and System Identification (F31A) fields are primarily for internal use only. F31 represents the date that the HCRIS information was extracted from the cost report. F31A enables system errors to be more quickly identified and corrected.

TABLES AND EXPLANATORY NOTES

9. In the Part A Settlement Summary (F470-F491), Worksheet E, Part A pertains only to hospitals reimbursed under the Prospective Payment System (PPS); Supplemental Worksheet E-3, Part I pertains only to hospitals subject to the Tax Equity and Fiscal Responsibility Act of 1983 (TEFRA) limits; and Supplemental Worksheet E-3, Part II pertains to hospitals reimbursed at reasonable cost, i.e., not subject to either PPS or TEFRA.

10. **Return on Equity Capital Elimination**

The reimbursable Return on Equity Capital (ROE) for proprietary providers was phased out for hospital services as indicated below.

A. **ROE on Inpatient Hospital Services**

Cost Reporting Periods Beginning From:	ROE Reduction Rate
10/01/86 - 11/25/87	25.0%
11/26/87 - 09/30/88	50.0%
10/01/88 - 09/30/89	75.0%
10/01/89 and later	100.0%

- B. ROE on Outpatient Hospital Services were eliminated with services rendered after December 31, 1987.

11. The Sequestration Adjustments under Part A (F489) and Part B (F505) is a reduction of Medicare reimbursement pursuant Public Law 99-177, the Balanced Budget and Emergency Deficit Control Act of 1985 (Gramm-Rudman-Hollings). Public Law 101-58 (Section 4158 of OBRA 90) mandated an additional payment reduction for Part B services rendered from 11/1/90 through 12/31/90. The applicable reduction percentages and time periods are as follows:

- Part A Inpatient Hospital Services:	
03/01/86 - 09/30/86	1.0%
11/21/87 - 03/31/88	2.324%
10/17/89 - 12/31/89	2.092%
- Other Part A Services:	
11/21/87 - 12/31/88	2.324%
- Part B Services:	
03/01/86 - 09/30/86	1.0%
11/21/87 - 03/31/88	2.324%
10/17/89 - 03/31/90	2.092%
04/01/89 - 09/30/90	1.4%
11/01/90 - 12/31/90	2.0%

TABLES AND EXPLANATORY NOTES

12. Reimbursement for Interns & Residents (I&R)

Effective with cost reporting periods beginning after June 30, 1985, Medicare reimburses for I&R prospectively under the Graduate Medical Education (GME) regulations. The Direct Medical Education (DME) costs of the nursing school and paramedical education will continue to be paid on a reasonable cost basis. Consequently, if F478A and F501A are less than one, Medicare reimbursed the hospital for any I&R services at reasonable cost.

If F478A and F501A are greater than zero, Medicare reimbursed the hospital for any I&R services prospectively. In the latter case, Medicare DME fields (F409-F440, F473B, and F474B) will exclude the reasonable cost of Interns and Residents. These fields may still be greater than zero which will represent the remainder of the DME Pass Through Costs still reimbursed at reasonable costs (nursing school and/or allied health). In cost reports containing prospectively reimbursed GME, the following fields will also be affected to varying degrees: F222-F243; F245; F247-F263; F318-F344; F377-F408; F445; F446; F447; F448; F449-F456; F458-F460; F473; F474; F484; F488; F492; F497; F499; and F504.

Finally, the two fields of prospective reimbursement for I&R services (F478A and F501A) represent the total Medicare reimbursement to the hospital and all hospital-based providers (subproviders, SNFs, etc.), except for I&R costs associated with End Stage Renal Disease services (F501A) which are still reimbursed at reasonable cost.