ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic cost reporting. Each electronic cost report submission (file) has three types of records. The first group (type one records) contains information for identifying, processing, and resolving problems. The text used throughout the cost report for variable line labels (e.g., Worksheet A) and variable column headers (Worksheet B-1) is included in the type two records. Refer to Table 5 for cost center coding. The data detailed in Table 3 are identified as type three records. The encryption coding at the end of the file, records 1, 1.01, and 1.02, are type 4 records.

The medium for transferring cost reports submitted electronically to fiscal intermediaries is 3½" diskette. These disks must be in IBM format. The character set must be ASCII. You must seek approval from your fiscal intermediary regarding alternate methods of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

     1.   All alpha characters must be in upper case.

     2.   For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.

     3.   No record may exceed 60 characters.

Below is an example of a set of type 1 records with a narrative description of their meaning.

```
         1         2         3         4         5         6
123456789012345678901234567890123456789012345678901234567890
1         1    1446002004001200436 62A99P00120050312004366
```

Record #1:   This is a cost report file submitted by Provider 144600 for the period from January 1, 2004 (2004001) through December 31, 2004 (2004366). It is filed on FORM CMS-2088-92. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is alpha. Positions 39 and 40 remain constant for approvals issued after the first test case. This file is prepared by the community mental health center on January 31, 2005 (2005031). The electronic cost report specification dated December 31, 2004 (2004366) is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report file in the following manner:
     CMNNNNNN.YYL, where
     1.   CM (Community Mental Health Center Electronic Cost Report) is constant;
     2.   NNNNNN is the 6 digit Medicare community mental health center provider number;
     3.   YY is the year in which the provider's cost reporting period ends; and
     4.   L is a character variable (A-Z) to enable separate identification of files from community mental health centers with two or more cost reporting periods ending in the same calendar year.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Number 1

		Size	Usage	Loc.	Remarks
1.	Record Type	1	X	1	Constant "1"
2.	NPI	10	9	2-11	Numeric only
3.	Spaces	1	X	12	
4.	Record Number	1	X	13	Constant "1"
5.	Spaces	3	X	14-16	
6.	CM Provider Number	6	9	17-22	Field must have 6 numeric characters.
7.	Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8.	Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9.	MCR Version	1	9	37	Constant "2" (for FORM CMS-2088-92)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 18-503.
11.	Vendor Equipment	1	X	41	P = PC; M = Main Frame
12.	Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13.	Creation Date	7	9	45-51	YYYYDDD – Julian date; date on which the file was created (extracted from the cost report)
14.	ECR Spec. Date	7	9	52-58	YYYYDDD – Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2004366 (12/31/2004).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 1 Records - Record Numbers 2 - 99

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "1"
2.	Spaces	10	X	2-11	
3.	Record Number	2	9	12-13	#2-99 - Reserved for future use.
4.	Spaces	7	X	14-20	Spaces (optional)
5.	ID Information	40	X	21-60	Left justified to position 21.

RECORD NAME: Type 2 Records for Labels

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "2"
2.	Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	Subline Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Subcolumn Number	2	9	19-20	Numeric
8.	Cost Center Code	4	9	21-24	Numeric. Refer to Table 5 for appropriate cost center codes.
9.	Labels/Headings				
	a. Line Labels	36	X	25-60	Alphanumeric, left justified
	b. Column Headings Statistical Basis & Code	10	X	21-30	Alphanumeric, left justified

The type 2 records contain both the text that appears on the pre-printed cost report and any labels added by the preparer. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for stepdown entries; and (3) other text appearing in various places throughout the cost report.

A Worksheet A cost center label must be furnished for every cost center with cost or charge data anywhere in the cost report. The line and subline numbers for each label must be the same as the line and subline numbers of the corresponding cost center on Worksheet A. The columns and subcolumn numbers are always set to zero.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

Column headings for the General Service cost centers on Worksheets B and B-1 are supplied once. They consist of one to three records. Each statistical basis shown on Worksheet B-1 is also to be reported. The statistical basis consists of one or two records (lines 4-5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 6. The statistical code must agree with the statistical bases indicated on lines 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

The following type 2 cost center descriptions are to be used for all Worksheet A standard cost center lines.

Line	Description
1	CAP REL COSTS-BLDG & FIXT
2	CAP REL COSTS-MVBLE EQUIP
3	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL
5	MAINTENANCE & REPAIRS
6	OPERATION OF PLANT
7	LAUNDRY & LINEN SERVICE
8	HOUSEKEEPING
9	CAFETERIA
10	CENTRAL SERVICES & SUPPLY
11	MEDICAL RECORDS & LIBRARY
12	PRO ED & TRAINING (APPRVD)
29	DRUGS & BIOLOGICALS
30	OCCUPATIONAL THERAPY
31	PSYCHIATRIC / PSYCHOLOGICAL SERVICES
32	INDIVIDUAL THERAPY
33	GROUP THERAPY
34	INDIVIDUALIZED ACTIVITY THERAPIES
35	FAMILY COUNSELING
36	DIAGNOSTIC SERVICES
37	PATIENT TRAINING & EDUCATION
45	SHELTERED WORKSHOPS
46	RECREATIONAL PROGRAMS
47	RESIDENT DAY CAMPS
48	PRE-SCHOOL PROGRAMS
49	DIAGNOSTIC CLINICS
50	HOME EMPLOYMENT PROGRAMS
51	EQUIPMENT LOAN SERVICE
52	PHYSICIANS' PRIVATE OFFICES
53	FUND RAISING
54	COFFEE SHOPS & CANTEEN
55	RESEARCH
56	INVESTMENT PROPERTY
57	ADVERTISING
58	FRANCHISE FEES & OTHER ASSESSMENTS
59	PRO ED & TRAINING (NOT APPRVD)
61	MEALS & TRANSPORTATION
62	ACTIVITY THERAPIES
63	PSYCHOSOCIAL PROGRAMS
64	VOCATIONAL TRAINING

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

Type 2 records for Worksheet B-1, columns 1-5, for lines 1-12 are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE

	1	2	3	4	5	6
1	CAP REL	BLDGS &	FIXTURES	SQUARE	FEET	1
2	CAP REL	MOVABLE	EQUIPMENT	SQUARE	FEET	1
3	EMPLOYEE	BENEFITS		GROSS	SALARIES	3
4	ADMINIS-	TRATIVE &		ACCUM	COST	3
5	MAIN-	TENANCE &	GENERAL	SQUARE	FEET	1
6	OPERATION	OF PLANT	REPAIRS	SQUARE	FEET	1
7	LAUNDRY	& LINEN		POUNDS OF	LAUNDRY	3
8	HOUSE-	KEEPING	SERVICES	HOURS OF	SERVICE	3
9	CAFETERIA			MEALS	SERVED	3
10	CENTRAL	SERVICES &		COSTED	REQUSTNS	3
11	MEDICAL	RECORDS &		TIME		3
12	PROF.	& TRAINING	SUPPLY	ASSIGNED	SPENT	3
	EDUC.		LIBRARY		TIME	

Examples of type 2 records are below. Either zeros or spaces may be used in the line, subline, column, and subcolumn number fields (positions 11-20). However, spaces are preferred. (See the first two lines of the example for a comparison.)* Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

       Worksheet A line labels with embedded cost center codes:

```
*    2A000000     1          0100CAP REL COSTS-BLDG & FIXT
*    2A00000000101000000101CAP REL COSTS-BLDG & FIXT--WEST WING
     2A000000     2          0200CAP REL COSTS-MVBLE EQUIP
     2A000000     8          0800HOUSEKEEPING
     2A000000    30          3000OCCUPATIONAL THERAPY
     2A000000    49          4900DIAGNOSTIC CLINICS
     2A000000    49 1        4901DIAGNOSTIC CLINICS--OTHER
```

Examples of column headings for Worksheets B-1 and B; statistical bases used in cost allocation on Worksheet B-1; and statistical codes used for Worksheet B-1 (line 6) are displayed below.

```
     2B10000*     1  1   CAP REL
     2B10000*     2  1   BLDGS &
     2B10000*     3  1   FIXTURES
     2B10000*     4  1   SQUARE
     2B10000*     5  1   FEET
     2B10000*     6  1   1
     2B10000*     1  3   EMPLOYEE
     2B10000*     2  3   BENEFITS
     2B10000*     4  3   GROSS
     2B10000*     5  3   SALARIES
     2B10000*     6  3   3
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Nonlabel Data

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "3"
2.	Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	Subline Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Subcolumn Number	2	9	19-20	Numeric
8.	Field Data				
	a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
		4	X	57-60	Spaces (optional).
	b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

A sample of type 3 records are below.

```
3A000000    33   1                  36393
3A000000    33 1 1                   5599
3A000000     3   1                  47750
3A000000     4   1                 167922
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

The line numbers are numeric. In several places throughout the cost report (see list below), the line numbers themselves are data. The placement of the line and subline numbers as data must be uniform.

    Worksheet A-1, columns 3 and 6
    Worksheet A-3, column 4
    Worksheet A-3-1, Part B, column 1

Examples of records (*) with a Worksheet A line number as data are below.

```
      3A100010      13   0    TO SPREAD INTEREST EXPENSE
      3A100010      13   1    G
*     3A100010      13   3                 1.00
      3A100010      13   4               221409
*     3A100010      13   6                51.00
      3A100010      13   7               225321
      3A100010      14   0    BETWEEN CAPITAL-RELATED COST
      3A100010      14   1    G
*     3A100010      14   3                 4.00
      3A100010      14   4                 3912
      3A100010      15   0    BUILDING & FIXTURES AND
      3A100010      16   0    ADMINISTRATIVE AND GENERAL

      3A300010      18   0    IRS PENALTY
      3A300010      18   1    B
      3A300010      18   2                 -935
*     3A300010      18   4                 4.00
      3A300010      19 1 0    MISC INCOME
      3A300010      19 1 1    A
      3A300010      19 1 2              -114525
*     3A300010      19 1 4                4.00

*     3A31000A      1    1                 9.00
      3A31000A      3    1      KITCHEN
      3A31000A      4    1                 3352
      3A31000A      5    1                 1122
```

RECORD NAME: Type 4 Records - File Encryption

This type 4 record consists of 3 records: 1, 1.01, and 1.02. These records are created at the point in which the ECR file has been completed and saved to disk and insures the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 2 - WORKSHEET INDICATORS

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided for only those worksheets for which data are to be provided.

The worksheet indicator consists of seven digits in positions 2-8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is as part of the worksheet, e.g., A85.   For Worksheets A-1 and A-8-2, if there is a need for extra lines on multiple worksheets, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the page number. The seventh digit of the worksheet indicator (position 8 of the record identifier) represents the worksheet or worksheet part.

Worksheets That Apply to the CMHC Complex

Worksheet	Worksheet Indicator	
S, Part I	S000001	
S, Part III	S000003	
S, Part IV	S000004	
S-1	S100000	
A	A000000	
A-1	A100010	(b)
A-3	A300000	
A-3-1, Part A	A31000A	
A-3-1, Part B	A31000B	
A-3-1, Part C	A31000C	
A-8-2	A820010	
A-8-5	A850000	(a,c)
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C	C000000	
D	D000000	(a)
G	G000000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) <u>Worksheets With Multiple Parts Using Identical Worksheet Indicator</u>
Although some worksheets have multiple parts, the lines are numbered sequentially. In these instances, the same worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation, which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheet A-8-5.

(b) <u>Multiple Worksheets for Reclassifications and Adjustments Before Stepdown</u>
The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheet A-1. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.

(c) <u>Multiple Worksheets A-8-5</u>
This worksheet is used only for occupational therapy services furnished by outside suppliers. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of O for occupational therapy services.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

This table identifies those data elements necessary to calculate a home health agency cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 6) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the home health agency complex and the report produced by the fiscal intermediary. Where an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

Table 3 "Usage" column is used to specify the format of each data item as follows:

9	Numeric, greater than or equal to zero.
-9	Numeric, may be either greater than, less than, or equal to zero.
$9(x).9(y)$	Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
X	Character.

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first subline number displayed as "01" or " 1" (with a space preceding the 1) in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip subline numbers (i.e., 01, 03), except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding. Exceptions are specified in this manual. For Other (specify) lines, i.e., Worksheet settlement series, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted line number 01. Automated systems should reorder these numbers where providers skip or delete a line in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S				
Part I:				
Name	1	1	36	X
Street	1.01	1	36	X
P.O. Box	1.01	2	9	X
City	1.02	1	36	X
State	1.02	2	2	X
Zip Code	1.02	3	10	X
Cost reporting period beginning date	1.03	1	10	X
Cost reporting period ending date	1.03	2	10	X
Provider number (xxxxxx)	2	1	6	X
Type of control (See Table 3B.)	2	2	2	9
Type of control "other" (See Table 3B.)	2	3	36	X
Type of provider (see instructions)	2	4	2	9
Date certified (MM/DD/YYYY)	2	5	10	X
List amounts of malpractice premiums and paid losses:				
Premiums:	3.01	1	9	9
Paid losses:	3.02	1	9	9
Self insurance	3.03	1	9	9
Are malpractice premiums and paid losses reported in other than the administrative and general cost center? (Y/N)	4	1	1	X
Part III:				
Balances due provider or program:				
Title XVIII, Part B	6	1	9	-9
Part IV:				
Number of visits by discipline:				
Title XVIII patients	14-23	1	9	9
Other Than Title XVIII patients	14-23	2	9	9

| Total visits by discipline | 14-23 | 3 | 9 | 9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S (Continued)				
Patient count by discipline:				
Title XVIII	14-23	4	9	9
Other Than Title XVIII	14-23	5	9	9
In Total	14-23	6	9	9
FTE (full-time equivalent employees) on Payroll count by discipline:				
Staff Therapists	14-23	7	9	9
Physicians	14-23	8	9	9
Social Workers	14-23	9	9	9
Others	14-23	10	9	9
Unduplicated census count:				
Title XVIII	29	4	9	9(6).99
Other Than Title XVIII	29	5	9	9(6).99
In Total	29	6	9	9(6).99
SUPPLEMENTAL WORKSHEET S-1				
Total interim payments paid to provider	1	2	9	9
Interim payments payable	2	2	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2	9	9
Provider to program	3.50-3.98	2	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A				
Direct salaries by department	3-14,29-38, 45-64	1	9	-9
Total direct salaries	65	1	9	9
Other direct costs by department	1-14,29-38, 45-64	2	9	-9
Total other direct costs	65	2	9	9
Net expenses for allocation by department	1-14,29-38, 45-64	7	9	-9
Total expenses for allocation	65	7	9	9
WORKSHEET A-1				
For each expense reclassification:				
Explanation	1-29	0	36	X
Reclassification identification code	1-29	1	2	X
Increases:				
Worksheet A line number	1-29	3	6	9(3).99
Reclassification amount	1-29	4	9	9
Decreases:				
Worksheet A line number	1-29	6	6	9(3).99
Reclassification amount	1-29	7	9	9
WORKSHEET A-3				
Description of adjustment	18, 19	0	36	X
Basis (A or B)	2,5-12,18, 19	1	1	X
Amount	1-12,18-21	2	9	-9
Worksheet A line number	1-4,8-12,18,19	4	6	9(3).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
SUPPLEMENTAL WORKSHEET A-3-1				
Part A - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
Part B - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	6	9(3).99
Amount included in Worksheet A	1-4	3	9	-9
Amount allowable in reimbursable cost	1-4	4	9	-9
Part C - For each related organization:				
Type of interrelationship (A through G)	1-5	1	1	X
If type is G, specify description of relationship	1-5	0	36	X
Name of individual or partnership with interest in provider and related organization	1-5	2	36	X
Percent ownership of provider	1-5	3	6	9(3).99
Name of related organization	1-5	4	36	X
Percent ownership of related organization	1-5	5	6	9(3).99
Type of business	1-5	6	15	X
SUPPLEMENTAL WORKSHEET A-8-2				
By each cost center or physician:				
Worksheet A line number	1-100	1	6	9(3).99
Physician identifier and aggregate only	1-100	2	36	X
Total physicians' remuneration	1-100	3	9	9
Physicians' remuneration – professional component	1-100	4	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
SUPPLEMENTAL WORKSHEET A-8-2 (Continued)				
Physicians' remuneration – provider component	1-100	5	9	9
RCE amount	1-100	6	9	9
Number of physicians' hours – provider component	1-100	7	9	9
Cost of membership and continuing education	1-100	12	9	9
Physician cost of malpractice insurance	1-100	14	9	9
In total for the facility (sum of lines 1-100):				
Total physicians' remuneration	101	3	9	9
Physicians' remuneration – professional component	101	4	9	9
Physicians' remuneration – provider component	101	5	9	9
Number of physicians' hours – provider component	101	7	9	9
Cost of membership and continuing education	101	12	9	9
Physician cost of malpractice insurance	101	14	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEETS B and B-1				
Column heading (cost center name)	1-3 +	1-14	10	X
Statistical basis	4, 5 +	1-14	10	X

+   Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column
headings. There may be up to five type 2 records (3 for cost center name and 2 for the
statistical basis) for each column. However, for any column that has less than five type 2
record entries, blank records or the word blank is not required to maximize each column
record count.

WORKSHEET B				
Costs after cost finding by department	29-38, 45-64	17	9	-9
Total costs after cost finding	66	17	9	9
WORKSHEET B-1				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	1-14	1	X
All cost allocation statistics	1-14,29-38,45-64	1-14 *	9	9
Reconciliation	4-14,29-38,45-64	4A-14A	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET B-1 (Continued)				

* In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated column simultaneously. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, line 4 must be deleted and subscripts of line 4 must be used.

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET C				
Patient charges	29-38 (all on subline .02)	1	9	9
Total patient costs	39.01	1	9	9
Total patient charges	39.02	1	9	9
Medicare program charges	29-38 (all on subline .02)	3	9	9
Total Medicare patient costs	39.01	3	9	9
Total Medicare patient charges	39.02	3	9	9
Non-Medicare program charges	29-38 (all on subline .02)	4	9	9
Total Non-Medicare program costs	39.01	4	9	9
Total Non-Medicare program charges	39.02	4	9	9
Medicare charges for services rendered on or after 8/1/2000, 1/1/2002, 1/1/2003 or 1/1/2004	29-38	5	9	9
Total Medicare program charges after transition date	39	5	9	9
Medicare cost for services rendered on or after 8/1/2000, 1/1/2002, 1/1/2003 or 1/1/2004	29-38	6	9	9
Total Medicare program costs after transition date	39	6	9	9
WORKSHEET D				
Part I:				
Total PPS payments for CMHC – Part A and B	1.01	1 & 1.01	9	9
1996 CMHC specific payment to cost ratio	1.02	1 & 1.01	5	9.9(3)
Amounts paid by primary payers when Medicare liability is secondary to the primary payer	2	1 & 1.01	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET D (Continued)				
Deductibles billed to Medicare patients	4	1	9	9
Coinsurance billed to Medicare patients	9	1	9	9
Reimbursable bad debts	11	1	9	9
Reimbursable bad debts	11.01	1	9	9
Sequestration adjustment (see instructions)	16	1	9	9
Text as needed for blank line (specify)	16.5	0	36	X
Other adjustments (see instructions)	16.5	1	9	-9
WORKSHEET G				
Total patient revenues	1	2	9	9
Contractual allowances and discounts on patients' accounts	2	2	9	-9
Other income	6-22	1	9	9
Other expenses	25-30	1	9	9
Net income	32	2	9	-9
Text as needed for blank lines	20-22, 28-30	0	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part II
Worksheet A-8-5, Part II

TABLE 3B - TABLES TO WORKSHEET S, Part I

Type of Control   Type of Provider

1   =   Voluntary Nonprofit, Church   5   =   Community Mental Health Center
2   =   Voluntary Nonprofit, Other   (CMHC)
3   =   Proprietary, Sole Proprietor
4   =   Proprietary, Corporation
5   =   Proprietary, Partnership
6   =   Proprietary, Other
7   =   Governmental, State
8   =   Governmental, Hospital District
9   =   Governmental, County
10 =   Governmental, City
11 =   Governmental, City-County
12 =   Governmental, Other

TABLE 3C - LINES THAT CANNOT BE SUBSCRIPTED
(BEYOND THOSE PREPRINTED)

Worksheet	Lines
S, Parts I - III	All
S, Part IV	28, 29
Supplemental S-1	1, 2, 3.01-3.04, 3.50-3.53
A	65 (Lines 28, 39, 44 may not be used)
A-1	All
A-3	1-12, 13-17, 17.1, 17.2, 17.3, 22
Supplemental A-3-1, Part B	1-3
Supplemental A-3-1, Part C	1-4
B	65, 66 (Lines 28, 39, 44 may not be used)
B-1	65-67 (Lines 28, 39, 44 may not be used)
C	28, 39, 44
D	All (except line 16.5)*
G	All (except lines 22 and 30)
A-8-5	All

* NOTE: Line 16.5 may be subscripted 4 times from line 16.6 through 16.9.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

Cost center coding is required because there are thousands of unique cost center names in use by providers. Many of these names are peculiar to the reporting provider and give no hint as to the actual function being reported. Using codes to standardize meanings makes practical data analysis possible. The method to accomplish this must be rigidly controlled to assure accuracy.

For any added cost center names (the preprinted cost center labels must be precoded), preparers must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

   Do not allow any pre-existing codes for the line to be carried over.
   Do not precode all Other lines.
   For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard A Other . . ."
   For the nonstandard "Other . . .", prompt the preparers with, "Is this the most appropriate choice?," and then offer the chance to answer yes or to select another description.
   Allow the preparers to invoke the cost center coding process again to make corrections.
   For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
   On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many remain. The numbers are shown on the cost center tables.
   Do not change standard cost center lines, descriptions and codes. The acceptable formats for these items are listed on page 18-535 of the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding standardized the meaning of cost center labels used by health care providers on the Medicare cost reporting forms. The use of this coding methodology allows providers to continue to use their labels for cost centers that have meaning within the individual institution.

The four digit codes that are required to be associated with each label provide standardized meaning for data analysis. Normally, it is necessary to code only added labels because the preprinted standard labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found. Refer to Worksheet A, line 38.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The "use" column on that table indicates the number of times that a given code can be used on one cost report. You are required to compare your added label to the descriptions shown on the standard and nonstandard tables for purposes of selecting a code. Most CMS approved software provides an automated process to present you with the allowable choices for the line/column being coded and automatically associates the code for the selected matching description with your label.

Additional Guidelines

Categories

Make a selection from the proper category such as general service description for general service lines, special purpose cost center descriptions for special purpose cost center lines, etc.

Use of a Cost Center Coding Description More Than Once

Often a description from the "standard" or "nonstandard" tables applies to more than one of the labels being added or changed by the preparer. In the past, it was necessary to determine which code was to be used and then increment the code number upwards by one for each subsequent use. This was done to provide a unique code for each cost center label. Now, most approved software associate the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Use cost center codes only in designated lines in accordance with the classification of cost center(s), e.g., lines 29 through 37 may only contain cost center codes within the CMHC services cost center category of both standard and nonstandard coding.

Administrative and General Cost Centers

A&G can either be shown as one cost center with a code of 0400 or subscripted If A&G is subscripted, do not use line 4 or cost center code 0400.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE
GENERAL SERVICE COST CENTERS		
Capital Related - Buildings and Fixtures	0100	(20)
Capital Related - Movable Equipment	0200	(20)
Employee Benefits	0300	(20)
Administrative and General	0400	(20)
Maintenance and Repairs	0500	(20)
Operation of Plant	0600	(20)
Laundry and Linen Services	0700	(20)
Housekeeping	0800	(20)
Cafeteria	0900	(20)
Central Services and Supply	1000	(20)
Medical Records and Library	1100	(20)
Profession Education and Training	1200	(20)
CMHC		
Drugs and Biologicals	2900	(10)
Occupational Therapy	3000	(10)
Psychiatric/Psychological Services	3100	(10)
Individual Therapy	3200	(10)
Group Therapy	3300	(10)
Individualized Activities Therapy	3400	(10)
Family Counseling	3500	(10)
Diagnostic Services	3600	(10)
Patient Training & Education	3700	(10)
NONREIMBURSABLE COST SERVICES		
Sheltered Workshops	4500	(10)
Recreational Programs	4600	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	CODE	USE
NONREIMBURSABLE SERVICES (Continued)		
Resident Day Camps	4700	(10)
Pre-school Programs	4800	(10)
Diagnostic Clinics	4900	(10)
Home Employment Programs	5000	(10)
Equipment Loan Service	5100	(10)
Physician's Private Office	5200	(10)
Fund Raising	5300	(10)
Coffee shops and Canteen	5400	(10)
Research	5500	(10)
Investment Property	5600	(10)
Advertising	5700	(10)
Franchise Fees and Other Assessments	5800	(10)
Profession Education Training	5900	(10)

	CODE	USE
CMHC NONREIMBURSABLE SERVICES		
Meals and Transportation	6100	(10)
Activity Therapies	6200	(10)
Psychosocial Programs	6300	(10)
Vocational Training	6400	(10)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

SPECIAL PURPOSE COST CENTER

	CODE	USE
Other General Services Cost Centers	1300	(10)
Other General Services Cost Centers	1400	(10)
Other CMHC Services	3800	(10)
Other Nonreimbursable Cost Centers	6000	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 - EDITS

Medicare cost reports submitted electronically must be subjected to various edits, which are divided into two categories: Level I and level II edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software that produces an electronic cost report file for Medicare home health agencies must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the home health agency of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, where indicated, reject/edit code specified below. Any file containing a level I edit will be rejected by your fiscal intermediary without exception.

Level I edits (1000 series reject codes) test that the file conforms to processing specifications, identifying error conditions that would result in a cost report rejection. These edits also test for the presence of some critical data elements specified in Table 3. Level II edits (2000 series edit codes) identify potential inconsistencies and/or missing data items that may have exceptions and should not automatically cause a cost report rejection. Resolve these items and submit appropriate worksheets and/or data supporting the exceptions with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

The vendor requirements (above) and the edits (below) reduce both intermediary processing time and unnecessary rejections. Vendors should develop their programs to prevent their client community mental health centers from generating either a hard copy substitute cost report or electronic cost report file where level I edits exist. Ample warnings should be given to the provider where level II edit conditions are violated.

NOTE: Dates in brackets [ ] at the end of an edit indicate the effective date of that edit for cost reporting periods ending on or after that date. Dates followed by a "b" are for cost reporting periods beginning on or after the specified date. Dates followed by an "s" are for services rendered on or after the specified date unless otherwise noted. [10/31/2000]

I.   Level I Edits (Minimum File Requirements)

Reject Code   Condition

1000   The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [12/31/2004]

1005   No record may exceed 60 characters. [12/31/2004]

1010   All alpha characters must be in upper case. This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [12/31/2004]

1015   For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [12/31/2004]

1020   The CMHC provider number (record #1, positions 17-22) must be valid (issued by the applicable certifying agency and falls within the specified range) and numeric. [12/31/2004]

1025   All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate (the date must be possible and correspond to the current cost reporting period). [12/31/2004]

1030   The fiscal year beginning date (record #1, positions 23-29) must be less than or equal to the fiscal year ending date (record #1, positions 30-36). [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 - EDITS

Reject Code	Condition
1035	The vendor code (record #1, positions 38-40) must be a valid code. [12/31/2004]
1050	The type 1 record #1 must be correct and the first record in the file. [12/31/2004]
1055	All record identifiers (positions 1-20) must be unique. [12/31/2004]
1060	Only a Y or N is valid for fields which require a Yes/No response. [12/31/2004]
1065	Variable column (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [12/31/2004]
1070	All line, subline, column, and subcolumn numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except for any cost center with accumulated cost as its statistic, which must have its Worksheet B-1 reconciliation column numbered the same as its Worksheet A line number followed by an "A" as part of the line number followed by the subline number. [12/31/2004]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [12/31/2004]
1080	For every line used on Worksheets A, B, and C, there must be a corresponding type 2 record. [12/31/2004]
1090	Fields requiring numeric data (charges, visits, costs, FTEs, etc.) may not contain any alpha character. [12/31/2004]
1100	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [12/31/2004]
1005S	The cost report ending date must be on or after December 31, 2004. [12/31/2004]
1010S	The provider number displayed on Worksheet S, Part I, column 1, line 2, must contain six (6) alphanumeric characters. [12/31/2004]
1015S	The cost report period beginning date (Worksheet S, line 1.03, column 1) must precede the cost report ending date (Worksheet S, line 1.03, column 2). [12/31/2004]
1020S	The CMHC name, street address, city, state, and zip code (Worksheet S, Part I, column 1, line 1; columns 1 and 2, line 1.01; columns 1 through 3, line 1.02) must be present and valid. [12/31/2004]
1025S	The CMHC provider number, type of control, type of provider, and certification date (Worksheet S, Part I, columns 1, 2, 4, and 5, line 2) must be present and valid. [12/31/2004]
1030S	All amounts reported on Worksheet S, Part IV must not be less than zero. [12/31/2004]
1000A	All amounts reported on Worksheet A, columns 1-3, line 65, must be greater than or equal to zero. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 - EDITS

Reject Code	Condition
1020A	For reclassifications reported on Worksheet A-1, the sum of all increases (column 4) must equal the sum of all decreases (column 7). [12/31/2004]
1025A	For each line on Worksheet A-1, if there is an entry in columns 3, 4, 6, or 7, there must be an entry in column 1. There must be an entry on each line of column 4 for each entry in column 3 (and vice versa), and there must be an entry on each line of column 7 for each entry in column 6 (and vice versa). [12/31/2004]
1040A	For Worksheet A-3 adjustments on lines 1-12 and 20-21, if either columns 2 or 4 has an entry, then both columns 2 and 4 must have entries, and if any one of columns 0, 1, 2, or 4 for lines 18-19 and subscripts thereof has an entry, then all columns 0, 1, 2, and 4 must have entries. Only valid line numbers may be used in column 4. [12/31/2004]
1045A	If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Worksheet A-6, Part A, column 1, line 1 is "Y"), Worksheet A-6, Part B, columns 4 or 5, sum of lines 1-4 must be greater than zero; and Part C, column 1, any one of lines 1-5 must contain any one of alpha characters A through G. Conversely, if Worksheet A-6, Part A, column 1, line 1 is "N", Worksheet A-6, Parts B and C must not be completed. [12/31/2004]
1050A	Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5 and columns 6 and 7 must each be greater than zero if column 5 is greater than zero. [12/31/2004]
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [12/31/2004]
1005B	Worksheet B, column 17, line 64 must be greater than zero. [12/31/2004]
1010B	For each general service cost center with a net expense for cost allocation greater than zero (Worksheet A, column 7, lines 1-14), the corresponding total cost allocation statistics (Worksheet B-1, column 1, line 1; column 2, line 2; etc.) must also be greater than zero. Exclude from this edit any column that uses accumulated cost as its basis for allocation and any reconciliation column. [12/31/2004]
1000C	The sum of columns 3 and 4, lines 29 through 39 (and subscripts), must equal column 1 of the corresponding line on Worksheet C. [12/31/2004]
1000D	If Medicare CMHC visits (Worksheet S, Part IV, column 1, line 27) are greater than zero, then Medicare CMHC costs (Worksheet D, Part I, sum of columns 1 and subscripts, line 12) must be greater than zero. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 - EDITS

II.   Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, note form, or any other manner as may be required by your fiscal intermediary (FI). Failure to clear these errors in a timely fashion, as determined by your FI, may be grounds for withholding payments.

Edit	Condition
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [12/31/2004]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [12/31/2004]
2010	The cost center codes (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique. [12/31/2004]
2015	Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code. [12/31/2004]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [12/31/2004]
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category. [12/31/2004]
2030	The standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [12/31/2004]

Cost Center	Line	Code
Cap Rel Costs-Bldg & Fixt	1	0100-0119
Cap Rel Costs-Mvble Equip	2	0200-0219
Employee Benefits	3	0300-0319
Administrative and General	4	0400-0419
Maintenance and Repairs	5	0500-0519
Operation of Plant	6	0600-0619
Laundry and Linen	7	0700-0719
Housekeeping	8	0800-0819
Cafeteria	9	0900-0919
Central Services and Supply	10	1000-1019
Medical Records and Library	11	1100-1119

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 – EDITS

Cost Center	Line	Code
Pro Ed & Training (Apprvd)	12	1200-1219
Drugs and Biologicals	29	2900
Occupational Therapy	30	3000
Psychiatric / Psychological Services	31	3100
Individual Therapy	32	3200
Group Therapy	33	3300
Individualized Activity Therapy	34	3400
Family Counseling	35	3500
Diagnostic Services	36	2600
Patient Training and Education	37	3700
Sheltered Workshops	45	4500
Recreational Programs	46	4600
Resident Day Camps	47	4700
Pre-School Programs	48	4800
Diagnostic Clinics	49	4900
Home Employment Programs	50	5000
Equipment Loan Service	51	5100
Physician's Private Office	52	5200
Fund Raising	53	5300
Coffee Shop Canteen	54	5400
Research	55	5500
Investment Property	56	5600
Advertising	57	5700
Franchise Fees and Other Assessments	58	5800
Pro Ed & Training (Not Apprvd)	59	5900
Meals & Transportation	61	6100
Activity Therapy	62	6200
Psychosocial Programs	63	6300
Vocational Training	64	6400

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 6 – EDITS

Edit	Condition
2035	The administrative and general standard cost center code (0400) may appear only on line 4. [12/31/2004]
2040	All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY). [12/31/2004]
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February . [12/31/2004]
2005S	The amount due the provider or program (Worksheet S, Part II, line 6, column 1) should not equal zero. [12/31/2004]
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [12/31/2004]
2045S	Worksheet S, Part II, column 2, line 2 (type of control) must have a value of 1 through 12. (See Table 3B.) [12/31/2004]
2050S	On Worksheet S-2, a response is required for at least one of the questions on lines 3.01 or 3.03. [12/31/2004]
2000A	Worksheet A-1, column 1 (reclassification code) must be alpha characters. [12/31/2004]
2000B	a. At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center. This edit applies to all general service cost centers required and/or listed. Exclude any reconciliation columns from this edit. [12/31/2004]
2005B	b. The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [12/31/2004]
2005G	Net income or loss (Worksheet G, column 2, line 32) should not equal zero. [12/31/2004]
2050G	Total patient revenue (Worksheet F, column 1, line 1) should be equal to or greater than Medicare Part B CMHC charges (Worksheet C, column 1, sum of lines 29.02 through 38.02, respectively. [12/31/2004]

NOTE: CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.