EXHIBIT 1- Form CMS-222-92

The following is a listing of the Form CMS –222-92 worksheets and the page number location.

EXHIBIT 2-ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE OF CONTENTS

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
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) 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   213975200400120043664A99P00120050312004366
```

Record #1:   This is a cost report file submitted by Provider 213975 for the period from January 1, 2004 (2004001) through December 31, 2004 (2004366). It is filed on FORM CMS-222-92. 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 independent rural health clinic facility 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:
    RFNNNNNN.YYL, where
    1. RF (Independent Rural Health Clinic or Federally Qualified Health Center Electronic Cost Report) is constant;
    2. NNNNNN is the 6 digit Medicare independent rural health clinic or federally qualified 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 independent RHC/FQHC facility with two or more cost reporting periods ending in the same calendar year.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
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.	RHC/FQHC 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 "4" (for FORM CMS-222-92)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 32-503.
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 222-92
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 except for records 5 & 6 (if applicable) which are right justified to position 36.

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); and (2) 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 222-92
TABLE 1 - RECORD SPECIFICATIONS

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

Line	Description
1	PHYSICIAN
2	PHYSICIAN ASSISTANT
3	NURSE PRACTITIONER
4	VISITNG NURSE
5	OTHER NURSE
6	CLINICAL PSYCHOLOGIST
7	CLINICAL SOCIAL WORKER
8	LABORATORY TECHNICIAN
13	PHYSICIAN SERVICES UNDER AGREEMENT
14	PHYSICIAN SUPERV UNDER AGREEMENT
17	MEDICAL SUPPLIES
18	TRANSPORTATION (HEALTH CARE STAFF)
19	DEPRECIATION-MEDICAL EQUIPMENT
20	PROFESSIONAL LIABILITY INSURANCE
26	RENT
27	INSURANCE
28	INTEREST ON MORTAGE OR LOANS
29	UTILITIES
30	DEPRECIATION-BUILDING AND FIXTURES
31	DEPRECIATION-EQUIPMENT
32	HOUSEKEEPING AND MAINTENANCE
33	PROPERTY TAX
38	OFFICE SALARIES
39	DEPRECIATION-OFFICE EQUIPMENT
40	OFFICE SUPPLIES
41	LEGAL
42	ACCOUNTING
43	INSURANCE
44	TELEPHONE
45	FRINGE BENEFITS AND PAYROLL TAXES
51	PHARMACY
52	DENTAL
53	OPTOMETRY

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 1 - RECORD SPECIFICATIONS

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.   Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

2A000000   1   0100PHYSICIAN
2A000000   2   0200PHYSICIAN ASSISTANT
2A000000   8   0800LABORATORY TECHNICIAN
2A000000   17   1700MEDICAL SUPPLIES
2A000000   19   1900DEPRECIATION-MEDICAL EQUIPMENT
2A000000   26   2600RENT

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
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. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values unless the field is defined as negative on the form. 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     5   1            20502
3A000000     8   1            46347
3A000000    17   2              469
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
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-2, column 4
     Worksheet A-2-1, Part II, column 1

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

```
      3A100010      1   0   NON-RHC PHYSICIAN COMPENSATION
      3A100010      1   1   AA
*     3A100010      1   3                  58.00
      3A100010      1   4              121656
*     3A100010      1   6                   1.00
      3A100010      1   7              121656

      3A200000      7   1   B
      3A200000      7   2                -1993
*     3A200000      7   4                 26.00

      3A210002      1   1                 17.00
      3A210002      1   3   LATEX GLOVES
      3A210002      1   4                   325
*     3A210002      1   5                   280
```

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-222-92
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 used to identify Supplemental worksheet A-2-1.   For Worksheet A-1, 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 Rural Health Clinic/Federally Qualified Health Center Cost Report

Worksheet	Worksheet Indicator	
S, Part I	S000001	
S, Part III	S000013	(a)
A	A000000	
A-1	A100010	(a)
A-2	A200000	
B, Part I	B000001	(b)
C, Part I	C000001	(b)
A-2-1, Part 1	A210001	
A-2-1, Part 2	A210002	
A-2-1, Part 3	A210003	
B-1	B100000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) Multiple Worksheets for Reclassifications and Consolidated Cost Reports
    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 Worksheets S, Part III and
    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.

(b) Worksheets With Multiple Parts Using Identical Worksheet Indicator
    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 Worksheets B and
    C.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

This table identifies those data elements necessary to calculate a independent renal dialysis cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 8) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the independent renal dialysis facility 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 222-92
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
County	1.03	1	36	X
Provider Number (999999)	2	1	6	9
Designation (R for Rural or U for Urban)	3	1	1	X
Cost reporting period beginning date (MM/DD/YYYY)	4	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	4	2	10	X
Type of control (See Table 3C)	5	1	2	9
Type of Provider	5	3	1	X
Date Certified (MM/DD/YYYY)	5	4	10	X
Source of Federal Funds (See Table 3D)	6	1	1	9
Grant Award Number	6	3	20	X
Date of Grant (MM/DD/YYYY)	6	4	10	X
Name of Physicians Furnishing Services				
Name of Physician	7.01-7.30	1	36	X
Billing Number	7.01-7.30	2	36	X
Supervisor Physician				
Name	8.01-8.30	1	36	X
Hours of Supervision For Reporting Period	8.01-8.30	2	6	9
Does the facility operate as other than a RHC or FQHC? Enter "Y" for yes or "N" for no.	9	1	1	X
If yes, specify what type of operation , (i.e. physicians office, independent laboratory).	10	1	36	X
Identify days and hours of operation (from/to) by listing the time the facility operates as an RHC or FQHC next to the applicable day. *				
Sunday	11.01	1,2	4	9
Monday	11.02	1,2	4	9
Tuesday	11.03	1,2	4	9
Wednesday	11.04	1,2	4	9
Thursday	11.05	1,2	4	9
Friday	11.06	1,2	4	9
Saturday	11.07	1,2	4	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S, PART I (Continued)				
Identify days and hours (from/to) by listing the time the facility operates as other than an RHC or FQHC next to the applicable day . *				
Sunday	12.01	1,2	4	9
Monday	12.02	1,2	4	9
Tuesday	12.03	1,2	4	9
Wednesday	12.04	1,2	4	9
Thursday	12.05	1,2	4	9
Friday	12.06	1,2	4	9
Saturday	12.07	1,2	4	9
If this is a low or no Medicare utilization cost report, enter "L" for low or "N" for no Medicare utilization (L/N).	13	1	1	X
Is this facility filing a consolidated cost report? Enter "Y" for yes or "N" for no.	14	1	1	X
If "Y" for question 14, then enter the number of additional providers filing under the consolidated cost report option (excluding the main provider).	14	2	2	9
WORKSHEET S, PART III				
Name	1	1	36	X
Street	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
Zip Code	3	3	10	X
County	4	1	36	X
Provider Number (xxxxxx)	5	1	6	X
Designation (R for Rural or U for Urban)	6	1	1	X
Date Certified (MM/DD/YYYY)	6	2	10	X
Name of Physicians Furnishing Services				
Name of Physician	7.01-7.30	1	36	X
Billing Number	7.01-7.30	2	36	X
Supervisor Physician				
Name	8.01-8.30	1	36	X
Hours of Supervision For Reporting Period	8.01-8.30	2	6	X
Does the facility operate as other than a RHC or FQHC? Enter "Y" for yes or "N" for no.	9	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S, PART III (Continued)				
If yes, specify what type of operation , (i.e. physicians office, independent laboratory).	10	1	36	X
Identify days and hours (from/to) by listing the time the facility operates as an RHC or FQHC next to the applicable day. *				
Sunday	11.01	1,2	4	9
Monday	11.02	1,2	4	9
Tuesday	11.03	1,2	4	9
Wednesday	11.04	1,2	4	9
Thursday	11.05	1,2	4	9
Friday	11.06	1,2	4	9
Saturday	11.07	1,2	4	9
Identify days and hours (from/to) by listing the time the facility operates as other than an RHC or FQHC next to the applicable day. *				
Sunday	12.01	1,2	4	9
Monday	12.02	1,2	4	9
Tuesday	12.03	1,2	4	9
Wednesday	12.04	1,2	4	9
Thursday	12.05	1,2	4	9
Friday	12.06	1,2	4	9
Saturday	12.07	1,2	4	9

* Enter the time based on a 24 hour clock. For example 8:30am is 0830 and 5:00pm is 1700.

WORKSHEET A				
Physicians salaries by department	1-11,13-15,17-23,26-36,38-48,51-56,58-60	1	9	-9
Total compensation	62	1	9	9
Other costs by department	1-11,13-15,17-23,26-36,38-48,51-56,58-60	2	9	-9
Total other costs	62	2	9	9
Net expenses by department	1-11,13-15,17-23,26-36,38-48,51-56,58-60	7	9	-9
Total expenses	62	7	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-1				
For each expense reclassification:				
Explanation	1-35	0	36	X
Reclassification identification code	1-35	1	2	X
Increases:				
Worksheet A line number	1-35	3	6	9(3).99
Reclassification amount	1-35	4	9	9
Decreases:				
Worksheet A line number	1-35	6	6	9(3).99
Reclassification amount	1-35	7	9	9
Total increases and decreases	36	3,7	9	9
WORKSHEET A-2				
Description of adjustment	11	0	36	X
Basis (A or B)	1,4,5,7-11	1	1	X
Amount	1-5,7-11,	2	9	-9
Worksheet A line number	1-5,7-11	4	6	9(3).99
SUPPLEMENTAL WORKSHEET A-2-1				
Part I - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
Part II - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	5	9(3).99
Expense item(s)	1-4	3	36	X
Amount included in Worksheet A	1-4	4	9	-9
Amount allowable in reimbursable cost	1-4	5	9	-9
Part III - For each related organization:				
Type of interrelationship (A through G)	1-4	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
SUPPLEMENTAL WORKSHEET A-2-1 (Continued)				
If type is G, specify description of relationship	1-4	0	36	X
Name of related individual or organization	1-4	2	36	X
Percentage of ownership	1-4	3	6	9 (3).99
Name of related individual or organization	1-4	4	36	X
Percentage of ownership of provider	1-4	5	6	9(3).99
Type of business	1-4	6	15	X
WORKSHEET B-PART I				
Position by department:				
Number of Full Time Equivalent Personnel	1-3,5-7	1	6	9(3).99
Total Visits	1-3,5-7,9	2	11	9
Productivity Standard (see instructions)	1-3	3	11	9
Greater of columns 2 or 4	4	5	11	9
WORKSHEET C-PART I				
Maximum Rate Per Visit	8	1,2,2.01	6	9(3).99
WORKSHEET C-PART II				
Medicare Covered Visits Excluding Mental Health Services	11	1,2,2.01	11	9
Medicare Covered Visits For Mental Health Services	13	1,2,2.01	11	9
Beneficiary Deductibles	17	1,2,2.01	11	9
Payments to RHC/FQHC during Reporting Period	22	3	11	9
Total Reimbursable Bad Debts, Net of Recoveries	24	3	11	9
Total Gross Reimbursable Bad Debts for Dual Eligible Beneficiaries	24.01	3	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

SUPPLEMENTAL WORKSHEET B-1

Ratio of Pneomococcal and Influenza Vaccine Staff Time to Total Health Care Staff Time	2	1,2	8	9.9(6)
Medicare supplies cost-Pneumococcal and Influenza Vaccine (From Your Records)	4	1,2	11	9
Total Number of Pneumococcal and Influenza injections (From Provider Records)	11	1,2	11	9
Number of Pneumococcal and Influenza Vaccine Injections Administered to Medicare Beneficiaries allowable cost	13	1,2	11	9

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet B, Part II

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

Worksheet	Lines
S, Part I	1-6,9,10,13,14
S, Part III	1-6,9,10
A	1-8,13-14,16-23,24-33,37-42,44-45,49-53,57,61,62
A-1	ALL
A-2	1-10
A-2-1, Part I	1
A-2-1, Part II	1-3,5
A-2-1, Part III	1-3
B-Part I	1-9
B-Part II	10-16
C, Part I	1-9
C, Part II	10-25
B-1	1-16

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92

TABLE 3C -TABLE TO WORKSHEET S

Type of Control
    1 = Voluntary Nonprofit, Corporation
    2 = Voluntary Nonprofit, Other
    3 = Proprietary, Individual
    4 = Proprietary, Corporation
    5 = Proprietary, Partnership
    6 = Proprietary, Other
    7 = Government, Federal
    8 = Government, State
    9 = Government, County
  10 = Government, City
  11 = Government, Other

Type of Provider
    1= RHC
    2= FQHC

TABLE 3D-TABLE TO WORKSHEET S

Source of Federal Funds

    1 = Community Health Center(Section 330 (d), Public Health Service Act)

    2 = Migrant Health Center (Section 329 (d), Public Health Service Act)
    3 = Health Services for the Homeless (Section 340 (d), Public Health Service Act)
    4 = Appalachian Regional Commission
    5 = Look-Alikes
    6 = Other

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
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), prepares 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 AOther . . ."
- 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 29-521 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 some nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found. Refer to Worksheet A, line 9 or 21.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
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 58 through 60 may only contain cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE
FACILITY HEALTH CARE STAFF COSTS		
Physician	0100	(01)
Physician Assistant	0200	(01)
Nurse Practitioner	0300	(01)
Visiting Nurse	0400	(01)
Other Nurse	0500	(01)
Clinical Psychologist	0600	(01)
Clinical Social Worker	0700	(01)
Laboratory Technician	0800	(01)
COSTS UNDER AGREEMENT		
Physician Services Under Agreement	1300	(01)
Physician Supervision Under Agreement	1400	(01)
OTHER HEALTH CARE COSTS		
Medical Supplies	1700	(01)
Transportation (Health Care Staff)	1800	(01)
Depreciation-Medical Equipment	1900	(01)
Professional Liability Insurance	2000	(01)
FACILITY OVERHEAD-FACILITY COST		
Rent	2600	(01)
Insurance	2700	(01)
Interest on Mortgage or Loans	2800	(01)
Utilities	2900	(01)
Depreciation-Building and Fixtures	3000	(01)
Depreciation-Equipment	3100	(01)
Housekeeping and Maintenance	3200	(01)
Property Tax	3300	(01)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 5 - COST CENTER CODING-CONTIUED

STANDARD COST CENTER DESCRIPTIONS AND CODES (Continued)

	CODE	USE
FACILITY OVERHEAD-ADMINISTRATIVE COSTS		
Office Salaries	3800	(01)
Depreciation-Office Equipment	3900	(01)
Office Supplies	4000	(01)
Legal	4100	(01)
Accounting	4200	(01)
Insurance	4300	(10)
Telephone	4400	(01)
Fringe Benefits and Payroll Taxes	4500	(01)
COSTS OTHER THAN RHC/FQHC SERVICES		
Pharmacy	5100	(01)
Dental	5200	(01)
Optometry	5300	(01)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE
FACILITY HEALTH CARE STAFF COSTS		
Other Facility Health Care Staff Costs	9000	(10)
Other Facility Health Care Staff Costs	1000	(10)
Other Facility Health Care Staff Costs	1100	(10)
COSTS UNDER AGREEMENT		
Other Costs Under Arrangement	1500	(10)
OTHER HEALTH CARE COSTS		
Other Health Care Costs	2100	(10)
Other Health Care Costs	2200	(10)
Other Health Care Costs	2300	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 5 - COST CENTER CODING-CONTIUED

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES (Continued)

	CODE	USE
FACILITY OVERHEAD-FACILITY COSTS		
Other Facility Overhead-Facility Costs	3400	(10)
Other Facility Overhead-Facility Costs	3500	(10)
Other Facility Overhead-Facility Costs	3600	(10)
FACILITY OVERHEAD-ADMINISTRATIVE COSTS		
Other Facility Overhead-Administrative Costs	4600	(10)
Other Facility Overhead-Administrative Costs	4700	(10)
Other Facility Overhead-Administrative Costs	4800	(10)
COSTS OTHER THAN RHC/FQHC SERVICES		
Other Than RHC/FQHC Service Costs	5400	(10)
Other Than RHC/FQHC Service Costs	5500	(10)
Other Than RHC/FQHC Service Costs	5600	(10)
NON-REIMBURSABLE COSTS		
Other Non-reimbursable Costs	5800	(10)
Other Non-reimbursable Costs	5900	(10)
Other Non-reimbursable Costs	6000	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
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 RHC/FQHCs 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 RHC/FQHC 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 RHC/FQHCs 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. [12/31/2004]

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 independent RHC/FQHC facility provider number (record #1, positions 17-22) must be valid and numeric (issued by the applicable certifying agency and falls within the specified range). [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. [12/31/2004]
1030	The fiscal year beginning date (record #1, positions 23-29) must be less than the fiscal year ending date (record #1, positions 30-36). [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
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]
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 Worksheet A, there must be a corresponding type 2 record. [12/31/2004]
1090	Fields requiring numeric data (charges, treatments, 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 (Worksheet S, Part I, column 2, line 4) must be on or after December 31, 2004. [12/31/2004]
1015S	The cost report period beginning date (Worksheet S, Part I, column 1, line 4) must precede the cost report ending date (Worksheet S, Part I, column 2, line 4). [12/31/2004]
1020S	The independent RHC/FQHC facility name, address, provider number, and certification date (Worksheet S, line 1, column 1; line 1.01, column 1; line 1.02, columns 1, 2, and 3; line 1.03, column 1; line 2, column 1; and line 5, column 4, respectively) must be present and valid. [12/31/2004]
1025S	If the response to Worksheet S, Part I, line14, column 1 is "Y", then the facility name, address, provider number, designation, and certification date (Worksheet S, Part III, line 1, column 1; line 2, column 1; line 3, columns 1, 2, and 3; line 4, column 1; line 5, column 1; and line 6, columns 1 and 2, respectively) must be present and valid. [12/31/2004]
1000A	All amounts reported on Worksheet A, columns 1-2, line 62, must be greater than or equal to zero. [12/31/2004]
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-2 adjustments on lines1-5, and 7-10, 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 line 11 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]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
TABLE 6 – EDITS

Reject Code	Condition
1045A	If there are any transactions with related organizations as defined in CMS Pub. 15-I, chapter 10 (Worksheet A-2-1, Part I, column 1, line 1 is "Y"), Worksheet A-2-1, Part II, columns 4 or 5, sum of lines 1-4 must be greater than zero; and Part C, column 1, any one of lines 1-4 must contain any one of alpha characters A through G. Conversely, if Worksheet A-2-1, Part I, column 1, line 1 is "N", Worksheet A-2-1, Parts II and III must not be completed. [12/31/2004]

1050A   If the following amounts on Worksheet A are greater than zero, then the
corresponding FTEs and total visits on worksheet B, Part I must also be greater
than zero and vise versa:

Worksheet A, column 7, Line:	Worksheet B, Part I, columns 1& 2, Line:
1	1
2	2
3	3
4	5
6	6
7	7

[12/31/2004]

1055A	If the amount on Worksheet A, column 7, line 13 (Physician Services Under Agreement) is greater than zero, then the corresponding total visits on worksheet B, Part I, column 2, line 9 must also be greater than zero and vise versa. [12/31/2004]
1000B	Total visits on Worksheet B, Part I (sum of column 2, lines 1-3, 5-7, & 9), must be greater than or equal to the sum of the total Medicare covered visits on lines 11 &13, columns 1, 2, & 2.01. [12/31/2004]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
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
Physician	1	0100
Physician Assistant	2	0200
Nurse Practitioner	3	0300
Visiting Nurse	4	0400
Other Nurse	5	0500
Clinical Psychologist	6	0600
Clinical Social Worker	7	0700
Laboratory Technician	8	0800
Physicians Services Under Agreement	13	1300
Physicians Supervision Under Agreement	14	1400
Medical Supplies	17	1700
Transportation (Health Care Staff)	18	1800

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-92
TABLE 6 – EDITS

Edit	Condition		
	Cost Center	Line	Code
	Depreciation	19	1900
	Professional Liability Insurance	20	2000
	Rent	26	2600
	Interest on Mortgage or Loans	28	2800
	Utilities	29	2900
	Depreciation-Building & Fixtures	30	3000
	Depreciation-Equipment	31	3100
	Housekeeping & Maintenance	32	3200
	Property Tax	33	3300
	Office Salaries	38	3800
	Depreciation-Office Equipment	39	3900
	Office Supplies	40	4000
	Legal	41	4100
	Accounting	42	4200
	Insurance (Specify)	43	4300
	Telephone	44	4400
	Fringe Benefits & Payroll Taxes	45	4500
	Pharmacy	51	5100
	Dental	52	5200
	Optometry	53	5300

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]

2020S   The length of the cost reporting period should be greater than 27 days and less than 459 days. [12/31/2004]

2020A   Worksheet A-2-1, Part I, must contain a "Y" or "N" response. [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.