

CHAPTER 29

INDEPENDENT RURAL HEALTH CLINIC AND  
 FREESTANDING FEDERALLY QUALIFIED HEALTH CENTER  
 COST REPORT  
 FORM CMS-222-92

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## 2900. GENERAL

These forms must be used by all independent rural health clinics (RHCs) and freestanding Federally qualified health centers (FQHCs). These forms are required for determining Medicare payment for RHC and FQHC services under 42 CFR 405, Subpart X.

An RHC/FQHC must complete all applicable items on the worksheets. For its initial reporting period, the facility completes these worksheets with estimates of costs and visits and other information required by the reports. The contractor uses the estimates to determine an interim rate of payment for the facility. Following the end of the facility's reporting period, the facility is required to submit its worksheets using data based on its actual experience for the reporting period. This information is used by the contractor for determining the total Medicare payment due the RHC/FQHC for services furnished Medicare beneficiaries.

2900.1 Rounding Standards for Fractional Computations.--Throughout the Medicare cost report, required computations result in the use of fractions. Use the following rounding standards for such computations:

1. Round to 2 decimal places:
  - a. Rates
  - b. Cost per visit
  - c. Cost for pneumococcal vaccine
2. Round to 6 decimal places:
  - a. Ratios
  - b. Limit adjustments

2901. RECOMMENDED SEQUENCE FOR COMPLETING FORM *CMS-222-92*

Part I - General Statistics and Expense Reclassification  
and Adjustments

<u>Step No.</u>	<u>Worksheet</u>	<u>Page(s)</u>	
1	S, Part I	1	Read §§2903 and 2903.1. Complete Part I.
2	A	3 & 4	Read §2904. Complete columns 1 through 3, lines 1 through 62.
3	A-1	5	Read §2905. Complete entire worksheet if applicable.
4	A	3 & 4	Read §2904. Complete columns 4 and 5, lines 1 through 62.
5	Supp. A-2-1	6	Read §2909. Complete entire Parts I-III worksheet as applicable.
6	A-2	7	Read §2906. Complete entire worksheet.
7	A	3 & 4	Read §2904. Complete columns 6 and 7, lines 1 through 62.

Part II - Computation of Medicare Cost

<u>Step No.</u>	<u>Worksheet</u>	<u>Page(s)</u>	
1	Supp. B-1	8	Read §2910. Complete if applicable.
2	B, Parts I-II	9	Read §§2907 through 2907.2. Complete entire worksheet.

Part III - Calculation of Reimbursement Settlement

<u>Step No.</u>	<u>Worksheet</u>	<u>Page(s)</u>	
1	C, Parts I-III	10	Read §§2908 through 2908.3. Complete entire worksheet.
2	S, Part II	2	Read §2903.2. Complete certification statement.

## 2902. SEQUENCE OF ASSEMBLY

The following list of assembly of worksheets is provided so all facilities are consistent in the order of submission of their annual cost report. All facilities using Form **CMS-222-92** are to adhere to this sequence. Where worksheets are not completed because they are not applicable, blank worksheets are not included in the assembly of the cost report.

2902.1 Sequence of Assembly - Worksheets.--

<u>Worksheet</u>	<u>Part(s)</u>
S	I & II
A	N/A
A-1	N/A
A-2	N/A
Supp. A-2-1	I, II, & III
B	I & II
B-1	N/A
C	I, II, & III

2903. **WORKSHEET S - INDEPENDENT RURAL HEALTH CLINIC/FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA AND CERTIFICATION STATEMENT**

2903.1 Part I - Statistical Data.--At the top of the worksheet, indicate by checking the appropriate box whether the cost report being filed is a projected or an actual/final cost report.

Line 1.--Enter the full name of the RHC/FQHC. If the cost report is for multiple sites, see worksheet S, Part III.

Line 1.01.--Enter the street address and P.O. Box (if applicable) of the RHC/FQHC.

Line 1.02.--Enter the city, state and zip code of the RHC/FQHC.

Line 1.03.--Enter the county of the FQHC.

Line 2.--Enter the RHC/FQHC identification number that was provided by CMS.

Line 3.--For FQHCs only, enter your appropriate designation (“U” for urban or “R” for rural). See *IOM 100-04, chapter 9, section 20.6.2* of the RHC/FQHC *Claims Processing* Manual for information regarding urban and rural designations. If you are uncertain of your designation, contact your contractor. Do not complete this line for RHCs.

Line 4.--Enter on the appropriate lines the inclusive dates covered by these worksheets. A reporting period is a period of 12 consecutive months for which a clinic must report its costs and utilization. The first and last reporting periods may be less than 12 months but not less than one month or greater than 13. A cost reporting period exceeding 13 months is subject to the provisions of CMS Pub. 15-2, section 102.1A.

Line 5.--

Column 1.--Type of Control--Indicate the ownership or auspices of the RHC/FQHC by entering the number below that corresponds to the type of control of the RHC/FQHC.

Voluntary Non Profit	Proprietary	Government
1=Corporation	3=Individual	7=Federal
2=Other (specify)	4=Corporation	8=State
	5=Partnership	9=County
	6=Other (specify)	10=City
		11=Other (specify)

Column 2.-- If item 2, 6, or 11 is selected, “Other (specify)” category, specify the type of ownership or auspices in column 2.

Column 3.--Type of Provider--Enter the number which corresponds to the type of provider as defined in the conditions of participation. Enter 1 for a RHC and 2 for a FQHC.

Column 4.--Date Certified--Enter the date the RHC/FQHC was certified for participation in the Medicare program.

Line 6.--

Column 1--Source of Federal Funds--Indicate the source of *federal funds* by entering the number below that corresponds to the applicable source.

- 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 (Specify)

If item 6 is selected, “Other (Specify)” category, specify the source in *column 2* of the worksheet.

Column 3--Enter the grant award number.

Column 4--Enter the date the grant was awarded.

Line 7--In column 1, list all physicians furnishing services at the RHC/FQHC and in column 2 list the physician's Medicare billing number. Also in column 2, list any other Medicare Part B billing number used by the RHC/FQHC. This line is not applicable for cost reporting periods ending on or after May 31, 2009.

Line 8--In column 1, enter the name of all supervisory physicians and in column 2, enter the number of hours spent in supervision. This line is not applicable for cost reporting periods ending on or after May 31, 2009.

*Line 8.50-- If this facility is claiming allowable Graduate Medical Education (GME) costs as a result of substantial payment for interns and residents, enter "Y" for yes or "N" for no in column 1. Enter the number of Medicare visits performed by interns and residents in column 2 and total visits in column 3 performed by interns and residents. Complete Worksheet A, lines 20.50 and 53.50 as applicable. (See 42 CFR 405.2468 (f)(2).)*

*Line 8.51--Have you received an approval for an exception to the productivity standards? Enter "Y" for yes or "N" for no.*

Line 9--Does the facility operate as other than a RHC or FQHC? Enter "Y" for yes or "N" for no.

Line 10--If the answer on line 9 is yes, enter the type of operation (i.e., laboratory or physicians services).

Line 11--Enter the hours of operation (from/to) based on a 24 hour clock next to the appropriate day that the facility is available to provide RHC/FQHC services. For example 8:00 am is 0800 and 5:30 pm is 1730.

Line 12--If the answer on line 9 is yes, enter the hours of operation (from/to) next to the appropriate day that the facility is available to provide other than RHC/FQHC services.

Line 13--Indicate whether this is a low or no Medicare utilization cost report, enter an "L" for low Medicare utilization or "N" for no Medicare utilization. *If "L" is selected you must meet your contractor's criteria for filing a low Medicare utilization cost report.* (See 42 CFR 413.24 (h)).

Line 14--Indicate whether this facility is filing a consolidated cost report under CMS Pub. 100-04, chapter 9, section 30.8. Enter "Y" for yes or "N" for no. If yes, complete a separate Worksheet S, Part III for each clinic filing on the consolidated cost report.

2903.2 Part II - Certification Statement--The certification statement must be prepared and signed after the worksheets have been completed. The individual signing this statement must be an officer or other administrator.

2903.3 Part III - Statistical Data for Clinics Filing Under Consolidated Cost Reporting--This worksheet must be completed by each clinic filing under consolidated cost reporting. Indicate on each worksheet the corresponding clinic identification number under which the facility is certified to furnish Medicare services. Do not re-enter clinic information already entered on Worksheet S, Part I for the primary clinic.

Line 1--Enter the full name of the RHC/FQHC.

Line 2--Enter the street address and P.O. Box (if applicable) of the RHC/FQHC.

Line 3--Enter the city, state and zip code of the RHC/FQHC.

Line 4.--Enter the county of the FQHC. RHCs are not required to provide this information.

Line 5.--Enter the RHC/FQHC identification number that was provided by CMS.

Line 6.--For FQHCs only, enter your appropriate designation (urban or rural). See *IOM 100-04, chapter 9, section 20.6.2* for information regarding urban and rural designations. If you are uncertain of your designation, contact your contractor. Do not complete this line for RHCs.

Line 7.--On subscribers of line 7, in column 1, list all physicians furnishing services at the RHC/FQHC and in Column 2 list the physician's Medicare billing number. Also in Column 2, list any other Medicare Part B billing number used by the RHC/FQHC. This line is not applicable for cost reporting periods ending on or after May 31, 2009.

Line 8.--On subscribers of line 8, in column 1, enter the name of all supervisory physicians and in Column 2, enter the number of hours spent in supervision. This line is not applicable for cost reporting periods ending on or after May 31, 2009.

Line 9.--Does the facility operate as other than a RHC or FQHC? Enter "Y" for yes or "N" for no.

Line 10.--If the answer on line 9 is yes, enter the type of operation (i.e., laboratory or physicians services).

Line 11.--Enter the hours of operation (from/to) next to the appropriate day that the facility is available to provide RHC/FQHC services.

Line 12.--If the answer on line 9 is yes, enter the hours of operation (from/to) next to the appropriate day that the facility is available to provide other than RHC/FQHC services.

## 2904. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Use Worksheet A to record the trial balance of expense accounts from your books and records. The worksheet also provides for the necessary reclassification and adjustments to certain accounts. All cost centers listed do not apply to all RHCs/FQHCs using this worksheet. For example, a facility might not employ laboratory technicians and does not, in that case, complete line 8. In addition to those lines listed, the worksheet also provides blank lines for other facility cost centers.

If the cost elements of a cost center are maintained separately on your books, a reconciliation of costs per the accounting books and records to those on this worksheet must be maintained by you and are subject to review by your contractor.

Under certain conditions, a provider may elect to use different cost centers for allocation purposes. These conditions are stated in CMS Pub. 15-1, §2313.

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If a provider needs to use additional or different cost center descriptions, it may do so by adding additional lines to the cost report. Added cost centers must be appropriately coded. Identify the added line as a numeric subscript of the immediately preceding line. That is, if two lines are added between lines 5 and 6, identify them as lines 5.01 and 5.02. If additional lines are added for general services cost centers.

Also, submit the working trial balance of the facility with the cost report. A working trial balance is a listing of the balances of the accounts in the general ledger to which adjustments are appended in supplementary columns and is used as a basic summary for financial statements.

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by health care providers on the Medicare cost reports. The Form CMS 222-92 provides for *preprinted* cost center descriptions that may apply to RHC/FQHC services on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS approved cost reporting software, hereafter referred to as the standard cost centers. One additional cost center description with general meaning has been identified. This additional description will hereafter be referred to as a nonstandard label with an "Other..." designation to provide for situations where no match in meaning to the standard cost centers can be found. Refer to Worksheet A, line 9.

The use of this coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The four digit cost center codes that are associated with each provider label in their electronic file provide standardized meaning for data analysis. The preparer is required to compare any added or changed label to the descriptions offered on the standard or nonstandard cost center tables. A description of cost center coding and the table of cost center codes are in Table 5 of the electronic reporting specifications.

### Column Descriptions

Columns 1 through 3.--The expenses listed in these columns must be in accordance with your accounting books and records.

Enter on the appropriate lines in columns 1 through 3 the total expenses incurred during the reporting period. Detail the expenses as Compensation (column 1) and Other (column 2). The sum of columns 1 and 2 must equal column 3. Record any needed reclassification and adjustments in columns 4 and 6, as appropriate.

Column 4.--Enter any reclassification among cost center expenses which are needed to effect proper cost allocation.

Worksheet A-1 is provided to compute the reclassification affecting the expenses specified therein. This worksheet need not be completed by all facilities but must be completed only to the extent that the reclassification is needed and appropriate in the facility's circumstances.

NOTE: The net total of the entries in column 4 must equal zero on line 62.

Column 5--Adjust the amounts entered in column 3 by the amounts in column 4 (increase or decrease) and extend the net balances to column 5. The total of column 5, line 62, must equal the total of column 3, line 62.

Column 6--Enter on the appropriate lines the amounts of any adjustments to expenses indicated on Worksheet A-2, column 2. The total on Worksheet A, column 6, line 62, must equal the amount on Worksheet A-2, column 2, line 12.

Column 7--Adjust the amounts in column 5 by the amounts in column 6 (increases or decreases) and extend the net balances to column 7.

Transfer the amounts in column 7 to the appropriate lines on Worksheet B and Supplemental Worksheet B-1.

### Line Descriptions

Lines 1 through 11--Enter the costs of your health care staff on the appropriate line by type of staff.

Line 12--Enter the sum of the amounts on lines 1 through 11.

Line 13--Enter the cost of physician medical services furnished under agreement.

Line 14--Enter the expenses of physician supervisory services furnished under agreement.

Line 16--Enter the sum of the amounts on lines 13 through 15.

Lines 17 through 20--Enter the expenses of other health care costs.

*Line 20.50--Enter the total allowable interns and residents costs.*

*Lines 21 through 23--Enter the expenses of other health care costs.*

Line 24--Enter the sum of the amounts on lines 17 through 23.

Line 25--Enter the sum of the amounts on lines 12, 16, and 24. Transfer this amount to Worksheet B, Part II, line 10.

Lines 26 through 36--Enter the overhead expenses related to the facility.

Line 37--Enter the sum of the amounts on lines 26 through 36.

Lines 38 through 48--Enter the expenses related to the administration and management of the clinic.

Line 49--Enter the sum of the amount on lines 38 through 48.

Line 50--Enter the sum of lines 37 and 49. Transfer the total amount in column 7 to Worksheet B, Part II, line 14.

Lines 51 through 53--Enter the cost applicable to services other than RHC/FQHC services (excluding overhead).

*Line 53.50--If the clinic does not provide all or substantially all training costs, enter the total non-allowable GME cost.*

*Lines 54 through 56.--Enter the cost applicable to services other than RHC/FQHC services (excluding overhead).*

Line 57.--Enter the sum of the amounts on lines 51 through 56.

Lines 58 through 60.--Enter the cost of services that are not reimbursable under Medicare.

Line 61.--Enter the sum of the amounts on lines 58 through 60.

Line 62.--This is the total cost of the facility. It is the sum of the amounts on lines 25, 50, 57, and 61.

## 2905. WORKSHEET A-1 - RECLASSIFICATION

This worksheet provides for the reclassification of certain amounts to effect the proper cost allocation. The cost centers affected must be specifically identifiable in your accounting records. Use reclassifications in instances in which the expenses applicable to more than one of the cost centers listed on Worksheet A are maintained in your accounting books and records in one cost center. For example, if a physician performs administrative duties, the appropriate portion of his/her compensation, payroll taxes and fringe benefits must be reclassified from "Facility Health Care Staff Cost" to "Facility Overhead", line 38 for the office salaries and line 45 for the benefits and taxes.

## 2906. WORKSHEET A-2 - ADJUSTMENTS TO EXPENSES

This worksheet provides for adjusting the expenses listed on Worksheet A, column 5. Make these adjustments, which are required under the Medicare principles of reimbursement, on the basis of cost, or amount received. Enter the total amount received (revenue) only if the cost (including the direct cost and all applicable overhead) cannot be determined. However, if total direct and indirect cost can be determined, enter the cost. Once an adjustment to an expense is made on the basis of cost, you may not, in future cost reporting periods determine the required adjustment to the expense on the basis of revenue. Enter the following symbols in column 1 to indicate the basis for adjustments: "A" for costs and "B" for amount received. Line descriptions indicate the more common activities which affect allowable costs or result in costs incurred for reasons other than patient care and, thus, require adjustments.

Types of items to be entered on this worksheet are (1) those needed to adjust expenses incurred, (2) those items which constitute recovery of expenses through sales, charges, fees, etc, and (3) those items needed to adjust expenses in accordance with the Medicare principles of reimbursement. (See CMS Pub. 15-1, §2328.)

If an adjustment to an expense affects more than one cost center, record the adjustment to each cost center on a separate line on this worksheet.

### Line Descriptions

Line 1.--Investment income on restricted and unrestricted funds which are commingled with other funds must be applied together against the total interest expense included in allowable costs. (See CMS Pub. 15-1, §202.2.)

Apply the investment income on restricted and unrestricted funds which are commingled with other funds against the Administrative, Depreciation - Buildings and Fixtures, Depreciation - Equipment, and any other appropriate cost centers on the basis of the ratio that interest expense charged to each cost center bears to the total interest expense charges to all of your cost centers.

Line 5.--Enter the allowable home office costs which have been allocated to the facility. Use additional lines to the extent that various facility cost centers are affected. (See CMS Pub. 15-1, chapter 21.)

Line 6.--Obtain the amount to be entered on this line from Supplemental Worksheet A-2-1, Part II, column 6, line 5. Note that Worksheet A-2-1, Part II, lines 1 through 4, represent the detail of the various cost centers to be adjusted on Worksheet A.

Line 8.--Enter the amount which represents the allowable cost of the services furnished by National Health Service Corp (NHSC) personnel. Obtain this amount from your contractor.

Lines 9 and 10.--If depreciation expense computed in accordance with Medicare principles of reimbursement differs from depreciation expenses per your books, enter the difference on lines 9 and/or 10.

## 2907. WORKSHEET B - VISITS AND OVERHEAD COST FOR RHCs/FQHCs

Worksheet B is used by the RHC/FQHC to summarize (1) the visits furnished by your health care staff and by physicians under agreements with you, and (2) the overhead costs incurred by you which apply to RHC/FQHC services.

2907.1 Part I - Visits and Productivity.--Use Part I to summarize the number of facility visits furnished by the health care staff and to calculate the number of visits to be used in the rate determination. Productivity standards established by CMS are applied as a guideline that reflects the total combined services of the staff. Apply a level of 4200 visits for each physician and a level of 2100 visits for each nonphysician practitioner.

Lines 1 through 9 (and applicable subscripts) of Part I list the types of practitioners (positions) for whom facility visits must be counted and reported.

Line 1--Enter the number of FTEs and total visits furnished to facility patients by staff physicians working at the facility on a regular ongoing basis. Also include on this line, physician data (FTEs and visits) for services furnished to facility patients by staff physicians working under contractual agreement with you on a regular ongoing basis in the RHC/FQHC facility. These physicians are subject to productivity standards. See 42 CFR 405.2468(d)(2)(v).

Column 1.--Record the number of all full time equivalent (FTE) personnel in each of the applicable staff positions in the facility practice. (See *IOM 100-04, chapter 9, section 40.3* for a definition of FTEs.)

Column 2.--Record the total visits actually furnished to all patients by all personnel in each of the applicable staff positions in the reporting period. Count visits in accordance with instructions in 42 CFR 405.2401(b) defining a visit.

Column 3.--*Productivity standards established by CMS are guidelines that reflect the total combined services of the staff. Apply a level of 4200 visits for each physician and 2100 visits for each nonphysician practitioner. However, if you were granted an exception to the productivity standards (answered yes to question 8.51 of Worksheet S, Part I), enter on lines 1-3 the number of productivity visits approved by the contractor.*

*Contractors have the authority to waive productivity guidelines in cases where you have demonstrated reasonable justification for not meeting the standard. In such cases, the contractor may set any number of visits as reasonable (not just actual visits) if an exception is granted. For example, if the guideline is 4200 visits and you furnished only 1000 visits, the contractor may permit 2500 visits to be used in the calculation.*

Column 4.--This is the minimum number of facility visits the personnel in each staff position are expected to furnish. Enter the product of column 1 and column 3.

Column 5.--Enter the greater of the visits from column 2 or column 4. *Contractors* have the authority to waive the productivity guideline in cases where you have demonstrated reasonable justification for not meeting the standard. In such cases, the contractor could set any number of visits as reasonable (not just your actual visits) if an exception is granted. For example, if the guideline number is 4200 visits and you have only furnished 1000 visits, the contractor need not accept the 1000 visits but could permit 2500 visits to be used in the calculation.

Line 4.--Enter the total of lines 1 through 3.

Line 8.--Enter the total of lines 4 through 7.

Line 9.--Enter the number of visits furnished to facility patients by physicians under agreement with you who do not furnish services to patients on a regular ongoing basis in the RHC/FQHC facility. Physicians services under agreements with you are (1) all medical services performed at your site by a nonstaff physician who is not the owner or an employee of the facility, and (2) medical services performed at a location other than your site by such a physician for which the physician is compensated by you. While all physician services at your site are included in RHC/FQHC services, physician services furnished in other locations by physicians who are not on your full time staff are paid to you only if your agreement with the physician provides for compensation for such services.

2907.2 Part II - Determination of Total Allowable Cost Applicable To RHC/FQHC Services.--Use Part II to determine the amount of overhead cost applicable to RHC/FQHC services.

Line 10.--Enter the cost of RHC/FQHC services (excluding overhead) from Worksheet A, column 7, line 25 less the amount on Worksheet A, column 7, line 20.5

Line 11.--Enter the cost of services (other than RHC/FQHC services) excluding overhead from Worksheet A, column 7, sum of lines 57 and 61.

Line 12.--Enter the cost of all services (excluding overhead). It is the sum of lines 10 and 11.

Line 13.--Enter the percentage of RHC/FQHC services. This percentage is determined by dividing the amount on line 10 (the cost of RHC/FQHC services) by the amount on line 12 (the cost of all services, excluding overhead).

Line 14.--Enter the total overhead costs incurred from Worksheet A, column 7, line 50. It is the sum of facility costs and administrative overhead costs.

*Line 14.01.--Enter the amount of GME overhead costs. To determine the amount of GME overhead multiply the amount of facility overhead (from line 14) by the ratio of intern and resident visits (from Worksheet S, Part I, column 3, line 8.50) to total visits (from Worksheet C, Part I, line 6).*

*Line 14.02.--Enter the net facility overhead costs by subtracting line 14.01 from line 14.*

Line 15.--Enter the overhead amount applicable to RHC/FQHC services. Multiply the amount on line 13 (the percentage of RHC/FQHC services) by the amount on line 14 (total overhead). *When an amount is entered on line 14.01, enter the result of multiplying the amount on line 13 (the percentage of RHC/FQHC services) by the amount on line 14.02 (net facility overhead).*

Line 16.--Enter the total allowable cost of RHC/FQHC services. It is the sum of line 10 (cost of RHC/FQHC services other than overhead services) and line 15 (overhead services applicable to RHC/FQHC services).

**2908. WORKSHEET C - DETERMINATION OF MEDICARE PAYMENT**

Use this worksheet to determine the interim all inclusive rate of payment and the total Medicare payment due you for the reporting period.

**2908.1 Part I - Determination of Rate For RHC/FQHC Services.**--Use Part I to calculate the cost per visit for RHC/FQHC services and to apply the screening guideline established by CMS on your health care staff productivity.

Line 1.--Enter the total allowable cost from Worksheet B, Part II, line 16.

Line 2.--Enter the total cost of pneumococcal and influenza vaccine from Supplemental Worksheet B-1, line 15.

Line 3.--Subtract the amount on line 2 from the amount on line 1 and enter the result.

Line 4.--Enter the greater of the minimum or actual visits by the health care staff from Worksheet B, Part I, column 5, line 8.

Line 5.--Enter the visits made by physicians under agreement from Worksheet B, Part I, column 5, line 9.

Line 6.--Enter the total adjusted visits (sum of lines 4 and 5).

Line 7.--Enter the adjusted cost per visit. This is determined by dividing the amount on line 3 by the visits on line 6.

Lines 8 through 18.--Complete columns 1 and 2 of lines 8 through 18 to identify costs and visits affected by different payment limits during a cost reporting period. For lines 11 through 18, enter in column 3 the sum of columns 1 and 2 (and 2.01, if applicable). Enter the rates and the corresponding data chronologically in the appropriate column as they occur during the cost reporting period. For example, if only one payment limit is applicable during the cost reporting period complete column 1 only. Column 2 can be subscribed to accommodate the possibility of three per visit limits during a cost reporting period.

For services rendered from January 1, 2010, through December 31, 2013, the maximum rate per visit entered on line 8 and the outpatient mental health treatment service limitation applied on line 15 both correspond to the same time period (partial calendar year). Consequently, both are entered in the same column and no further subscribing of the columns are necessary.

Line 8.--Enter the maximum rate per visit that can be received by you. Obtain this amount from PM A-03-21 or from your contractor.

Line 9.--Enter the lesser of the amount on line 7 or line 8.

**2908.2 Part II - Determination of Total Payment.**--Use Part II to determine the total Medicare payment due you for covered RHC/FQHC services furnished to Medicare beneficiaries during the reporting period.

Line 10.--Enter the rate for Medicare covered visits from line 9.

Line 11.--Enter the number of Medicare covered visits excluding visits subject to the outpatient mental health services limitation from your contractor records.

Line 12.--Enter the subtotal of Medicare cost. This cost is determined by multiplying the rate per visit on line 10 by the number of visits on line 11 (the total number of covered Medicare beneficiary visits for RHC/FQHC services during the reporting period).

Line 13.--Enter the number of Medicare covered visits subject to the outpatient mental health services limitation from your contractor records.

Line 14.--Enter the Medicare covered cost for outpatient mental health services by multiplying the rate per visit on line 10 by the number of visits on line 13.

Line 15.--Enter the limit adjustment. In accordance with MIPPA 2008, section 102, the outpatient mental health treatment service limitation applies as follows: For services rendered through December 31, 2009, the limitation is 62.50 percent; services from January 1, 2010, through December 31, 2011, the limitation is 68.75 percent; services from January 1, 2012, through December 31, 2012, the limitation is 75 percent; services from January 1, 2013, through December 31, 2013, the limitation is 81.25 percent; and services on or after January 1, 2014, the limitation is 100 percent. This is computed by multiplying the amount on line 14 by the corresponding outpatient mental health treatment service limit percentage. This limit applies only to therapeutic services not initial diagnostic services.

*Line 15.10.*--Enter the total allowable GME pass-through costs determined by dividing Medicare visits performed by interns and residents (from Worksheet S, Part I, column 2, line 8.50) by the total intern and resident visits (from Worksheet S, Part I, column 3, line 8.50) and multiply that result by (the sum of the total allowable GME cost reported on Worksheet A, column 7, line 20.50 and allowable GME overhead reported on Worksheet B, Part II, line 14.01). **NOTE:** If Worksheet S, Part I, line 8.50, column 1 is "N", GME pass-through costs on this line must be zero.

Line 16.--Enter the total Medicare cost. This is equal to the sum of the amounts on lines 12, 15, and *15.10*.

Line 17.--Enter the amount credited to the RHC's Medicare patients to satisfy their deductible liabilities on the visits on lines 11 and 13 as recorded by the contractor from clinic bills processed during the reporting period. RHCs determine this amount from the *provider statistical and reimbursement (PS&R) report*. FQHCs enter zero on this line as deductibles do not apply.

Line 18.--Enter the net Medicare cost. This is equal to the result of subtracting the amount on line 17 from the amount on line 16. Enter in column 3 the sum of the amounts in columns 1 and 2.

NOTE: Section 4104 of ACA eliminates coinsurance and deductible for preventive services, effective for dates of service on or after January 1, 2011. RHCs and FQHCs must provide detailed healthcare common procedure coding system (HCPCS) coding for preventive services to ensure coinsurance and deductible are not applied. Providers must maintain this documentation in order to apply the appropriate reductions on lines 18.03 and 18.04. For cost reporting periods that overlap or begin on or after January 1, 2011, providers must complete lines 18.01 through 18.06.

Line 18.01.--Enter the total Medicare charges from the contractor's records (PS&R report). For cost reporting periods that overlap January 1, 2011, do not complete the column associated with services rendered prior to January 1, 2011, and enter total program charges in the column associated with services rendered on or after January 1, 2011. For cost reporting periods beginning on or after January 1, 2011, enter total program charges in each column, as applicable.

Line 18.02.--Enter the total Medicare preventive charges from the provider's records. For cost reporting periods that overlap January 1, 2011, do not complete the column associated with services rendered prior to January 1, 2011, and enter total program preventive charges in the column associated with services rendered on or after January 1, 2011. For cost reporting periods beginning on or after January 1, 2011, enter total program preventive charges in each column, as applicable.

Line 18.03.--Enter the total Medicare preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete the column associated with services rendered prior to January 1, 2011, and enter the total program preventive costs ((line 18.02 divided by line 18.01) times line *16*) in the column associated with services rendered on or after January 1, 2011. For cost reporting

periods beginning on or after January 1, 2011, enter the total program preventive costs ((line 18.02 divided by line 18.01) times line 16)) in each column, as applicable.

Line 18.04.--Enter the total Medicare non-preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete the column associated with services rendered prior to January 1, 2011, and enter the total program non-preventive costs ((line 18 minus line 18.03) times .80)) in the column associated with services rendered on or after January 1, 2011. For cost reporting periods beginning on or after January 1, 2011, enter the total program non-preventive costs ((line 18 minus line 18.03) times .80)) in each column, as applicable.

Line 18.05.--Enter the net Medicare costs. For cost reporting periods that overlap January 1, 2011, enter total program costs (line 18 times .80) in column 1, and enter the sum of lines 18.03 and 18.04, in column 2, as applicable. For cost reporting periods beginning on or after January 1, 2011, enter the sum of lines 18.03 and 18.04, in each column, as applicable.

Line 18.06.--Enter the coinsurance amount applicable to the RHC or FQHC for program patient visits on lines 11 and 13 as recorded by the contractor from clinic bills processed during the reporting period. This line is captured for informational and statistical purposes only. This line does not impact the settlement calculation.

Line 19.--Enter 80 percent of the amount on line 18, column 3. Do not use this line for cost reporting periods that overlap or begin on or after January 1, 2011.

Line 20.--Enter the Medicare cost of pneumococcal and influenza vaccines and their administration from Worksheet B-1, line 16.

Line 20.50.--Enter any other adjustment. Specify the adjustment in the space provided.

Line 21.--Enter the total reimbursable Medicare cost. For cost reporting periods ending before *January 1, 2011*, enter the sum of the amounts on lines 19 and 20. For cost reporting periods that overlap or begin on or after January 1, 2011, enter the sum of the amounts on lines 18.05, *column 3, plus, 20 and 20.50.*

Line 22.--Enter the total payments made to you for covered services furnished to Medicare beneficiaries during the reporting period (from contractor records).

Line 23.--This is equal to the result of subtracting the amount on line 22 from the amount on line 21.

Line 24.--Enter your total reimbursable bad debts, net of recoveries, from your records.

Line 24.01.--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts also are included on line 24. (4/1/2004b)

Line 24.02.--FOR CONTRACTOR USE ONLY--Enter contractor/contractor tentative and final settlements on this line.

*Line 24.10.--For cost reporting periods that begin prior to October 1, 2012, enter the amount from line 24. For cost reporting periods that begin on or after October 1, 2012, enter the result of line 24 (including negative amounts) times 88 percent, 76 percent for cost reporting periods that begin on or after October 1, 2013, and 65 percent for cost reporting periods that begin on or after October 1, 2014.*

*Line 24.11.--For cost reporting periods that overlap or begin on or after April 1, 2013, enter the sequestration adjustment amount as (2 percent times (total days in the cost reporting period that occur during the sequestration period beginning on or after April 1, 2013, divided by total days in the entire cost reporting period, rounded to four decimal places)) times the sum of lines 21 and 24.10.*

Line 25.--Enter the total amount due to/from the Medicare program (sum of lines 23 and *24.10* minus lines *24.02* and *24.11*). This is the amount of the payment reconciliation.

**This page is reserved for future use.**

Line 18.04.--Enter the total Medicare non-preventive costs. For cost reporting periods that overlap January 1, 2011, do not complete the column associated with services rendered prior to January 1, 2011, and enter the total program non-preventive costs ((line 18 minus line 18.03) times .80)) in the column associated with services rendered on or after January 1, 2011. For cost reporting periods beginning on or after January 1, 2011, enter the total program non-preventive costs ((line 18 minus line 18.03) times .80)) in each column, as applicable.

Line 18.05.--Enter the net Medicare costs. For cost reporting periods that overlap January 1, 2011, enter total program costs (line 18 times .80) in column 1, and enter the sum of lines 18.03 and 18.04, in column 2, as applicable. For cost reporting periods beginning on or after January 1, 2011, enter the sum of lines 18.03 and 18.04, in each column, as applicable.

Line 18.06.--Enter the coinsurance amount applicable to the RHC or FQHC for program patient visits on lines 11 and 13 as recorded by the contractor from clinic bills processed during the reporting period. This line is captured for informational and statistical purposes only. This line does not impact the settlement calculation.

Line 19.--Enter 80 percent of the amount on line 18, column 3. **Do not use this line for cost reporting periods that overlap or begin on or after January 1, 2011.**

Line 20.--Enter the Medicare cost of pneumococcal and influenza vaccines and their administration from Worksheet B-1, line 16.

Line 21.--Enter the total reimbursable Medicare cost. For cost reporting periods ending before 1/1/2011, enter the sum of the amounts on lines 19 and 20. For cost reporting periods that overlap or begin on or after January 1, 2011, enter the sum of the amounts on lines 18.05 and 20.

Line 22.--Enter the total payments made to you for covered services furnished to Medicare beneficiaries during the reporting period (from intermediary records).

Line 23.--This is equal to the result of subtracting the amount on line 21 from the amount on line 22.

Line 24.--Enter your total reimbursable bad debts, net of recoveries, from your records.

Line 24.01.--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts also are included on line 24. (4/1/2004b)

Line 24.02.--FOR INTERMEDIARY/CONTRACTOR USE ONLY--Enter intermediary/contractor tentative and final settlements on this line.

Line 25.--Enter the total amount due to/from the Medicare program (sum of lines 23 and 24 plus or minus line 24.02). This is the amount of the payment reconciliation.

2909. SUPPLEMENTAL WORKSHEET A-2-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

In accordance with 42 CFR 413.17, cost applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organization subject to the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to you by organizations related to you. In addition, certain information concerning the related organizations with which you have transacted business is shown. (See CMS Pub. 15-1, chapter 10.)

2909.1 Part I - Introduction.--If there are any costs included in Worksheet A which resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10, check the "Yes" box and complete Parts II and III.

If there are no costs included in Worksheet A which resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10, check the "No" box and do not complete the rest of the form.

2909.2 Part II - Costs Incurred and Adjustments Required.--Cost applicable to services, facilities, and supplies furnished to you by organizations related to you by common ownership or control are includable in your allowable cost at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere.

Complete each line as necessary and complete all columns for each of those lines.

Column 1.--Enter the line number from Worksheet A which corresponds to the cost center for which the adjustment is being made.

Column 2.--Enter the cost center from Worksheet A for which the adjustment is being made.

Column 3.--Enter the item of service, facility, or supplies which you obtained from the related organization.

Column 4.--Enter the cost to your organization for the service, facility, or supplies which were obtained from the related organization.

Column 5.--Enter the allowable cost of the service, facility, or supplies which were obtained from the related organization. The allowable cost is the lesser of the cost of the service, facility, or supplies to the related organization or the amount a prudent and cost conscious buyer pays for a comparable service, facility or supply purchased elsewhere.

Column 6.--Enter the amount in column 4 minus the amount in column 5. Transfer the(se) amount(s) to the corresponding line of Worksheet A, column 6.

2909.3 Part III - Interrelationship of Facility to Related Organization(s).--Use this part to show your interrelationship to organizations furnishing services, facilities, or supplies to you. The requested data relative to all individuals, partnerships, corporations or other organizations having either a related interest to you, a common ownership with you, or control over you as defined in CMS Pub. 15-1, chapter 10, is shown in columns 1 through 6, as appropriate.

Complete only those columns which are pertinent to the type of relationship which exists.

Column 1.--Enter the appropriate symbol which describes your interrelationship to the related organization.

Column 2.--If the symbol A, D, E, F or G is entered in column 1, enter the name of the related individual in column 2.

Column 3.--If the individual indicated in column 2 or the organization indicated in column 4 has a financial interest in you, enter the percent of ownership.

Column 4.--Enter the name of the related organization, partnership or other organization.

Column 5.--If you or the individual indicated in column 2 has a financial interest in the related organization, enter the percent of ownership in such organization.

Column 6.--Enter the type of business in which the related organization engages (e.g., medical drugs and/or supplies, laundry and linen service.)

#### 2910. SUPPLEMENTAL WORKSHEET B-1 - COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

The cost and administration of pneumococcal and influenza vaccine to Medicare beneficiaries are 100 percent reimbursable by Medicare. This worksheet provides for the computation of the cost of the pneumococcal vaccine.

Effective for services rendered on or after September 1, 2009, the administration of influenza H1N1 vaccines furnished by RHCs and FQHCs are cost reimbursed. However, no cost will be incurred for the influenza H1N1 vaccine as this is provided free of charge to providers/suppliers.

To account for the cost of administering seasonal influenza vaccines, influenza H1N1 vaccines, and/or both vaccines administered during the same patient visit, column 2 is subscripted adding column 2.01 (administration of only H1N1 vaccines) and 2.02 (administration of both the seasonal influenza and H1N1 vaccines during the same patient visit). The data entered in all columns (1, 2, and applicable subscripts) for lines 4, 11, and 13 are mutually exclusive. That is, the vaccine costs, the total number of vaccines administered, and the total number of Medicare covered vaccines shall only be represented one time in the appropriate column. Columns 2.01 and 2.02 will not reflect the cost of H1N1 vaccines as it is furnished at no cost to the provider. However, the cost of seasonal influenza vaccines are required in columns 2 and 2.02, line 4.

Line 1.--Enter the health care staff cost from Worksheet A, column 7, line 12.

Line 2.--Enter the ratio of the estimated percentage of time involved in administering pneumococcal and influenza vaccine injections to the total health care staff time. Do not include physician service under agreement time in this calculation.

Line 3.--Multiply the amount on line 1 by the amount on line 2 and enter the result.

Line 4.--Enter the cost of pneumococcal and influenza vaccine medical supplies from your records.

Line 5.--Enter the sum of lines 3 and 4.

Line 6.--Enter the amount on Worksheet A, column 7, line 25. This is your total direct cost of the facility.

Line 7.--Enter the amount from Worksheet A, column 7, line 50.

Line 8.--Divide the amount on line 5 by the amount on line 6 and enter the result.

Line 9.--Multiply the amount on line 7 by the amount on line 8 and enter the result.

Line 10.--Enter the sum of the amounts on lines 5 and 9. Transfer this amount to Worksheet C, Part I, line 2.

Line 11.--Enter the total number of pneumococcal and influenza vaccine injections from your records.

Line 12.--Enter the cost per pneumococcal and influenza vaccine injection by dividing the amount on line 10 by the number on line 11 and entering the result.

Line 13.--Enter the number of pneumococcal and influenza vaccine injections from your records.

Line 14.--Enter the cost per pneumococcal and influenza vaccine injection by multiplying the amount on line 12 by the amount on line 13.

Line 15.--Enter the total cost of pneumococcal and influenza vaccine and its (their) administration and the administration of H1N1 vaccines by entering the sum of the amount in column 1, line 10 and the amount in column 2 (and applicable subscripts), line 10. Transfer this amount to Worksheet C, Part I, line 2.

Line 16.--Enter the Medicare cost of pneumococcal and influenza vaccine and its (their) administration and the administration of H1N1 vaccines. This is equal to the sum of the amount in column 1, line 14 and column 2 (and applicable subscripts), line 14. Transfer the result to Worksheet C, Part II, line 20.

## EXHIBIT 1- Form CMS-222-92

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

<u>Worksheets</u>	<u>Page(s)</u>
Wkst. S, Part I	29-303
Wkst. S, Parts I (Cont.) & II	29-304
Wkst. S, Part III	29-304.1
Wkst. A, Page 1	29-305
Wkst. A, Page 2	29-306
Wkst. A-1	29-307
Wkst. A-2	29-308
Wkst. B, Parts I & II	29-309
Wkst. C, Part I	29-310
Wkst. C, Part II	29-311
Supp. Wkst. A-2-1, Parts I-III	29-312
Supp. Wkst. B-1	29-313

EXHIBIT 2-ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92  
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	<u>Topic</u>	<u>Page(s)</u>
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Table 2:	Worksheet Indicators	29-510 - 29-511
Table 3:	List of Data Elements With Worksheet, Line, and Column Designations	29-512 - 29-518
Table 3A:	Worksheets Requiring No Input	29-518
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Table 3C:	Table to Worksheet S	29-519
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	Level I Edits	29-525 - 29-527
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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 *contractors* is a 3½" *diskette, compact diskettes (CDs), or a flash drive*. 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
12345678901	2345678901	2345678901	2345678901	2345678901	234567890
1	1	213975200909120100904A99P00120101202009274			
1	2	14:30			

Record #1: This is a cost report file submitted by Provider 213975 for the period from April 1, 2009 (2009091) through March 31, 2010 (2010090). 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 April 30, 2010 (2010120). The electronic cost report specification dated October 1, 2009 (2009274) 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

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
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 <i>beginning</i> on or after <i>2012275 (10/1/2012)</i> . Prior approval(s) 2005090, 2009274 <i>and 2011001</i> .

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

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

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1.	Record Type	1	9	1	Constant "1"
2.	Spaces	10	X	2-11	
3.	Record Number				#2 - The time that the ECR file is created. This is represented in military time as alpha numeric. Use positions 21-25. Example 2:30 PM is expressed as 14:30. #3-99 - 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

		<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
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.

<u>Line</u>	<u>Description</u>
1	PHYSICIAN
2	PHYSICIAN ASSISTANT
3	NURSE PRACTITIONER
4	VISITING 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
<i>20.50</i>	<i>ALLOWABLE GME PASS THROUGH COSTS</i>
26	RENT
27	INSURANCE
28	INTEREST ON MORTGAGE OR LOANS
29	UTILITIES
30	DEPRECIATION-BUILDINGS 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
<i>53.50</i>	<i>NON-ALLOWABLE GME PASS THROUGH COSTS</i>

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

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
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

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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
<i>Are you claiming allowable GME costs? Y or N.</i>	<i>8.50</i>	<i>1</i>	<i>1</i>	<i>X</i>
<i>If yes, enter the number of Medicare visits in column 2 and total visits in column 3</i>	<i>8.50</i>	<i>2,3</i>	<i>8</i>	<i>9</i>
<i>Have you received an approval for an exception to the productivity standard? Enter Y or N.</i>	<i>8.51</i>	<i>1</i>	<i>1</i>	<i>X</i>
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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>WORKSHEET S, PART I (Continued)</b>				
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
<b>WORKSHEET S, PART III</b>				
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	9
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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>WORKSHEET S, PART III (Continued)</b>				
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 8:30 am is 0830 and 5:00 pm is 1700.

**WORKSHEET A**

Physicians salaries by department	1-11,13-15,17-23, <del>20.50</del> ,26-36,38-48,51-56, <del>53.50</del> ,58-60	1	9	-9
Total compensation	62	1	9	9
Other costs by department	1-11,13-15,17-23, <del>20.50</del> ,26-36,38-48,51-56, <del>53.50</del> ,58-60	2	9	-9
Total other costs	62	2	9	9
Net expenses by department	1-11,13-15,17-23, <del>20.50</del> ,26-36,38-48,51-56, <del>53.50</del> ,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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<b>WORKSHEET A-1</b>				
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	4,7	9	9
<b>WORKSHEET A-2</b>				
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	1-5,7,8,11	4	6	9(3).99
<b>SUPPLEMENTAL WORKSHEET A-2-1</b>				
<u>Part I</u> - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
<u>Part II</u> - 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
<u>Part III</u> - 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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
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
Total Program Cost	18	1,2,2.01	11	9
Total Program Charges	18.01	1,2,2.01	11	9
Total Program Preventative Charges	18.02	1,2,2.01	11	9
Total Net Program Cost	18.05	1,2,2.01	11	9
Beneficiary Coinsurance	18.06	1,2,2.01	11	9

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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET C-PART II				
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
<i>Adjusted reimbursable bad debts (see instructions)</i>	<i>24.10</i>	<i>3</i>	<i>11</i>	<i>-9</i>
<i>Sequestration adjustment amount</i>	<i>24.11</i>	<i>3</i>	<i>11</i>	<i>9</i>
Total Amount Due To/From The Medicare Program	25	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 Pneumococcal and Influenza Vaccine Staff Time to Total Health Care Staff Time	2	1,2,2.01,2.02	8	9.9(6)
Medicare supplies cost-Pneumococcal and Influenza Vaccine (From Your Records)	4	1,2,2.02	11	9
Total Number of Pneumococcal and Influenza injections (From Provider Records)	11	1,2,2.01,2.02	11	9
Number of Pneumococcal and Influenza Vaccine Injections Administered to Medicare Beneficiaries allowable cost	13	1,2,2.01,2.02	11	9

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet B, Part II

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

<u>Worksheet</u>	<u>Lines</u>
S, Part I	1-5,8.50,8.51,9,10,13,14
S, Part III	1-6,9,10
A	1-8,12-14,16-20,20.50,24-33,37- 42,44,49-53,53.50,57,61,62
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	10-14,14.01,14.02,15,16
C, Part I	1-9
C, Part II	10-15,15.10,16- 24,24.01,24.02,24.10,24.11,25 (except 20.50)
B-1	1-16

**This page is reserved for future use.**

## 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), 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:

- X Do not allow any pre-existing codes for the line to be carried over.
- X Do not precode all Other lines.
- X For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard AOther . . ."
- X 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.
- X Allow the preparers to invoke the cost center coding process again to make corrections.
- X 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.
- X 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.
- X 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

	<u>CODE</u>	<u>USE</u>
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 Superv 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)
<i>Allowable GME Pass Through Costs</i>	<i>2050</i>	<i>(01)</i>
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-CONTINUED

STANDARD COST CENTER DESCRIPTIONS AND CODES (Continued)

	<u>CODE</u>	<u>USE</u>
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)
<i>Non-allowable GME Pass Through Costs</i>	<i>5350</i>	<i>(01)</i>

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
FACILITY HEALTH CARE STAFF COSTS		
Other Facility Health Care Staff Costs	0900	(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-CONTINUED

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES (Continued)

	<u>CODE</u>	<u>USE</u>
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. [3/31/2005]

I. Level I Edits (Minimum File Requirements)

<u>Reject Code</u>	<u>Condition</u>
1000	The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [3/31/2005]
1005	No record may exceed 60 characters. [3/31/2005]
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. [3/31/2005]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [3/31/2005]
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). [3/31/2005]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate. [3/31/2005]
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). [3/31/2005]

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<u>Reject Code</u>	<u>Condition</u>
1035	The vendor code (record #1, positions 38-40) must be a valid code. [3/31/2005]
1050	The type 1 record #1 must be correct and the first record in the file. [3/31/2005]
1055	All record identifiers (positions 1-20) must be unique. [3/31/2005]
1060	Only a Y or N is valid for fields which require a Yes/No response. [3/31/2005]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [3/31/2005]
1080	For every line used on Worksheet A, there must be a corresponding type 2 record. [3/31/2005]
1090	Fields requiring numeric data (charges, treatments, costs, FTEs, etc.) may not contain any alpha character. [3/31/2005]
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. [3/31/2005]
1005S	The cost report ending date (Worksheet S, Part I, column 2, line 4) must be on or after March 31, 2005. [3/31/2005]
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). [3/31/2005]
1020S	The independent RHC/FQHC facility name, address, provider number, and certification date (Worksheet S, line 1, column 1(name); line 1.01, column 1 (street address); line 1.02, columns 1 (city), 2 (State), and 3 (ZIP code); line 1.03, column 1 (county); line 2, column 1 (provider number); and line 5, column 4 (certification date), respectively) must be present and valid. [3/31/2005]
1025S	If the response to Worksheet S, Part I, line 14, column 1 is “Y”, then the facility name, address, provider number, designation (applicable for FQHCs only, (Worksheet S, Part I, line 5, column 3 = “2”)), 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. [3/31/2005]
1030S	If the response to Worksheet S, Part I, line 14, column 1 is “Y”, then Worksheet S, Part I, line 14, column 2 must be greater than 0 (zero), but if Worksheet S, Part I, line 14, column 1 is “N”, then Worksheet S, Part I, line 14, column 2 must equal 0 (zero). Additionally, if line 14, column 2, is greater than zero, this number must reflect the number of consolidated facilities (Worksheet S, part III), excluding the main provider. [12/31/2006]
1000A	All amounts reported on Worksheet A, columns 1-2, line 62, must be greater than or equal to zero. [3/31/2005]
1020A	For reclassifications reported on Worksheet A-1 the sum of all increases (column 4) must equal the sum of all decreases (column 7). [3/31/2005]

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<u>Reject Code</u>	<u>Condition</u>																
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). [3/31/2005]																
1040A	For Worksheet A-2 adjustments on lines 1-5, 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. [3/31/2005]																
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. [3/31/2005]																
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 vice versa: <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><u>Worksheet A, column 7,</u></th> <th style="text-align: left;"><u>Worksheet B, Part I, columns 1 &amp; 2,</u></th> </tr> <tr> <th style="text-align: left;"><u>Line:</u></th> <th style="text-align: left;"><u>Line:</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>2</td> <td>2</td> </tr> <tr> <td>3</td> <td>3</td> </tr> <tr> <td>4</td> <td>5</td> </tr> <tr> <td>6</td> <td>6</td> </tr> <tr> <td>7</td> <td>7</td> </tr> </tbody> </table>	<u>Worksheet A, column 7,</u>	<u>Worksheet B, Part I, columns 1 &amp; 2,</u>	<u>Line:</u>	<u>Line:</u>	1	1	2	2	3	3	4	5	6	6	7	7
<u>Worksheet A, column 7,</u>	<u>Worksheet B, Part I, columns 1 &amp; 2,</u>																
<u>Line:</u>	<u>Line:</u>																
1	1																
2	2																
3	3																
4	5																
6	6																
7	7																
	[3/31/2005]																
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 vice versa. [3/31/2005]																
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 Worksheet C, Part II, lines 11 & 13, columns 1, 2, & 2.01. [3/31/2005]																
1000C	The sum of Worksheet C, Part II, line 18.02, columns 1 and 2, must be less than or equal to the sum of line 18.01, columns 1 and 2. [1/1/2011s].																

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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.

<u>Edit</u>	<u>Condition</u>
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). [3/31/2005]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [3/31/2005]
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. [3/31/2005]
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. [3/31/2005]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [3/31/2005]
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category. [3/31/2005]
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. [3/31/2005]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
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
Physician Services Under Agreement	13	1300
Physician Supervision Under Agreement	14	1400
Medical Supplies	17	1700
Transportation (Health Care Staff)	18	1800

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<u>Edit</u>	<u>Condition</u>	<u>Line</u>	<u>Code</u>
	<u>Cost Center</u>		
	Depreciation-Medical Equipment	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 and 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	43	4300
	Telephone	44	4400
	Fringe Benefits and 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). [3/31/2005]		
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February. [3/31/2005]		
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [3/31/2005]		
2020A	Worksheet A-2-1, Part I, must contain a "Y" or "N" response. [3/31/2005]		
<b>NOTE:</b>	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.		