

Revisions to Form CMS-2088-17 Community Mental Health Center Cost Report

The forms are revised to remove obsolete worksheets for certified outpatient physical therapy, outpatient occupational therapy and outpatient speech pathology providers, and comprehensive outpatient rehabilitation facilities that no longer have a cost report filing requirement. In addition, the forms are revised to incorporate data previously reported on OMB No. 0938-0301, the Provider Cost Report Reimbursement Questionnaire, Form CMS-339.

WORKSHEET DESCRIPTION	OLD	NEW	Reason
Community Mental Health Center Cost Report Certification and Settlement Summary	S Part II - III	S Part I - III	Changed to conform with other cost reporting forms.
Cost Report Identification Data	S Part I and IV	S-1 Part I and II	Changed format to include identification and statistical data on one worksheet.
Cost Report Reimbursement Questionnaire	New Worksheet	S-2	Incorporates the Form CMS-339
Reclassification and Adjustment of Trial Balance of Expenses	A	A	N/A
Reclassifications	A-1	A-6	Changed to conform with other cost reports.
Adjustments to Expenses	A-3	A-8	Changed to conform with other cost reports.
Statement of Costs of Services from Related Organizations	A-3-1	A-8-1	Changed to conform with other cost reports.
Provider-Based Physicians Adjustments	A-8-2	A-8-2	N/A
Cost Allocations General Service Costs\	B	B	N/A
Cost Allocations - Statistical Basis	B-1	B-1	N/A
Apportionment of Patient Service Costs	C	C	N/A
Calculation of Reimbursement Settlement	D	D	N/A
Analysis of Payments for Services Rendered to Program Beneficiaries	S-1	D-1	Changed to conform with other cost reporting forms.
Statement of Revenues and Expenses	New Worksheet	F	Requested by DCCM policy group.
Reasonable Costs Determination for Physical Therapy Services Furnished by Outside Suppliers	A-8-3 All PARTS	REMOVED	Obsolete
Reasonable Costs Determination for Respiratory Therapy Services Furnished by Outside Suppliers	A-8-4 ALL PARTS	REMOVED	Obsolete
Reasonable Costs Determination for Therapy Services Furnished by Outside Suppliers	A-8-5 ALL PARTS	REMOVED	Obsolete