
Medicare

Provider Reimbursement Manual -

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 29, Form CMS-222-92

Department of Health and
Human Services (DHHS)
Centers for Medicare and
Medicaid Services (CMS)

Transmittal 9

Date: March 12, 2010

<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
2903.1 - 2903.3 (Cont.) 2908.2 (Cont.) - 2909	29-4.1 - 29-4.2 (2 pp.) 29-11 - 29-12 (2 pp.)	29-4.1 - 29-4.2 (2 pp.) 29-11 - 29-12 (2 pp.)
2990 (Cont.) - 2990 (Cont.)	29-303 - 29-304 (2 pp.) 29-305 - 29-306 (2 pp.)	29-303 - 29-304 (2 pp.) 29-305 - 29-306 (2 pp.)
2995 (Cont.) - 2995 (Cont.)	29-503 - 29-506 (4 pp.) 29-513 - 29-518 (6 pp.) 29-521 - 29-529 (9 pp.)	29-503 - 29-506 (4 pp.) 29-513 - 29-518 (6 pp.) 29-521 - 29-529 (9 pp.)

NEW/REVISED MATERIAL--EFFECTIVE DATE:

This transmittal updates Chapter 29, Independent Rural Health Clinic (RHC)/Freestanding Federally Qualified Health Center (FQHC) Cost Report, (Form CMS-222-92). The effective date for instructional changes will vary due to various implementation dates.

Significant Revisions:

- This transmittal reflects clarifications to existing instructions and electronic cost reporting (ECR) specifications to insure cost report software date sensitivity and backward compatibility. No new Medicare policy is implemented through this transmittal. For ECR purposes, the effective date of this transmittal is identical to the immediately preceding transmittal 8.

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods ending on or after October 1, 2009.

DISCLAIMER: The revision date and transmittal number apply to the red *italicized material* only. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revise information only, and not the entire table of contents.

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 §505.2 of the RHC/FQHC Manual for information regarding urban and rural designations. If you are uncertain of your designation, contact your intermediary. 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
1=Corporation
2=Other (specify)

Proprietary
3=Individual
4=Corporation
5=Partnership
6=Other (specify)

Government
7=Federal
8=State
9=County
10=City
11=Other(specify)

If item 2,6, or 11 is selected, “Other (specify)” category, specify the type of provider in column 2 of the worksheet.

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 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. (See 42 CFR 413.24 (h)).

Line 14--Indicate whether this facility is filing a consolidated cost report under CMS Pub. 100-4, 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 §505.2 of the RHC/FQHC Manual for information regarding urban and rural designations. If you are uncertain of your designation, contact your intermediary. Do not complete this line for RHCs.

Line 7--On subscripsts 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 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 intermediary 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 16.--Enter the total Medicare cost. This is equal to the sum of the amounts on lines 12 and 15.

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 intermediary from clinic bills processed during the reporting period. RHCs determine this amount from the interim payment lists provided by the intermediaries. 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.

Line 19.--Enter 80 percent of the amount on line 18, column 3.

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. This is equal to the sum of the amounts on lines 19 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 22.01.--FOR INTERMEDIARY /CONTRACTOR USE ONLY--Enter intermediary/contractor tentative and final settlements this line.

Line 23.--This is equal to the result of subtracting the amount on line 21 from the amount on line 22, *plus or minus line 22.01.*

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 25.--Enter the total amount due to/from the Medicare program (sum of lines 23 and 24). 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-I, 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.

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

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

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

The following are requirements for all records:

1. All alpha characters must be in upper case.
2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.
3. No record may exceed 60 characters.

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

1	2	3	4	5	6
123456789012345678901234567890123456789012345678901234567890					
1	1	213975	200909120100904	A99P001	20101202009274
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 ending on or after 2009274 (10/1/2009). Prior approval(s) <i>2005090</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	<i>Left justified to position 21.</i>

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
 TABLE 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
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>
WORKSHEET S, PART I (Continued)				
Identify days and hours (from/to) by listing the time the facility operates as other than an RHC or FQHC next to the applicable day . *				
Sunday	12.01	1,2	4	9
Monday	12.02	1,2	4	9
Tuesday	12.03	1,2	4	9
Wednesday	12.04	1,2	4	9
Thursday	12.05	1,2	4	9
Friday	12.06	1,2	4	9
Saturday	12.07	1,2	4	9
If this is a low or no Medicare utilization cost report, enter "L" for low or "N" for no Medicare utilization (L/N).	13	1	1	X
Is this facility filing a consolidated cost report? Enter "Y" for yes or "N" for no.	14	1	1	X
If "Y" for question 14, then enter the number of additional providers filing under the consolidated cost report option (excluding the main provider).	14	2	2	9
WORKSHEET S, PART III				
Name	1	1	36	X
Street	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
Zip Code	3	3	10	X
County	4	1	36	X
Provider Number (xxxxxx)	5	1	6	X
Designation (R for Rural or U for Urban)	6	1	1	X
Date Certified (MM/DD/YYYY)	6	2	10	X
Name of Physicians Furnishing Services				
Name of Physician	7.01-7.30	1	36	X
Billing Number	7.01-7.30	2	36	X
Supervisor Physician				
Name	8.01-8.30	1	36	X
Hours of Supervision For Reporting Period	8.01-8.30	2	6	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>
WORKSHEET S, PART III (Continued)				
If yes, specify what type of operation , (i.e. physicians office, independent laboratory).	10	1	36	X
Identify days and hours (from/to) by listing the time the facility operates as an RHC or FQHC next to the applicable day. *				
Sunday	11.01	1,2	4	9
Monday	11.02	1,2	4	9
Tuesday	11.03	1,2	4	9
Wednesday	11.04	1,2	4	9
Thursday	11.05	1,2	4	9
Friday	11.06	1,2	4	9
Saturday	11.07	1,2	4	9
Identify days and hours (from/to) by listing the time the facility operates as other than an RHC or FQHC next to the applicable day. *				
Sunday	12.01	1,2	4	9
Monday	12.02	1,2	4	9
Tuesday	12.03	1,2	4	9
Wednesday	12.04	1,2	4	9
Thursday	12.05	1,2	4	9
Friday	12.06	1,2	4	9
Saturday	12.07	1,2	4	9

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

WORKSHEET A

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

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

<u>DESCRIPTION</u>	<u>LINE(S)</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
WORKSHEET A-1				
For each expense reclassification:				
Explanation	1-35	0	36	X
Reclassification identification code	1-35	1	2	X
Increases:				
Worksheet A line number	1-35	3	6	9(3).99
Reclassification amount	1-35	4	9	9
Decreases:				
Worksheet A line number	1-35	6	6	9(3).99
Reclassification amount	1-35	7	9	9
Total increases and decreases	36	4,7	9	9
WORKSHEET A-2				
Description of adjustment	11	0	36	X
Basis (A or B)	1,4,5,7-11	1	1	X
Amount	1-5,7-11	2	9	-9
Worksheet A line number	1-5,7,8,11	4	6	9(3).99
SUPPLEMENTAL WORKSHEET A-2-1				
<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
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>Total Amount Due To/From The Medicare Program</i>	<i>25</i>	<i>3</i>	<i>11</i>	<i>9</i>

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, <i>2.01,2.02</i>	8	9.9(6)
Medicare supplies cost-Pneumococcal and Influenza Vaccine (From Your Records)	4	1,2, <i>2.02</i>	11	9
Total Number of Pneumococcal and Influenza injections (From Provider Records)	11	1,2, <i>2.01,2.02</i>	11	9
Number of Pneumococcal and Influenza Vaccine Injections Administered to Medicare Beneficiaries allowable cost	13	1,2, <i>2.01,2.02</i>	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	<i>1-5</i> ,9,10,13,14
S, Part III	1-6,9,10
A	1-8, <i>12-14</i> ,16-20,24-33,37-42,44,49-53,57,61,62
A-1	ALL
A-2	1-10
A-2-1, Part I	1
A-2-1, Part II	1-3,5
A-2-1, Part III	1-3
B-Part I	1-9
B-Part II	10-16
C, Part I	1-9
C, Part II	10-25
B-1	1-16

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 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 <i>Superv</i> Under Agreement	1400	(01)
OTHER HEALTH CARE COSTS		
Medical Supplies	1700	(01)
Transportation (Health Care Staff)	1800	(01)
Depreciation-Medical Equipment	1900	(01)
Professional Liability Insurance	2000	(01)
FACILITY OVERHEAD-FACILITY COST		
Rent	2600	(01)
Insurance	2700	(01)
Interest on Mortgage or Loans	2800	(01)
Utilities	2900	(01)
Depreciation-Building and Fixtures	3000	(01)
Depreciation-Equipment	3100	(01)
Housekeeping and Maintenance	3200	(01)
Property Tax	3300	(01)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 222-92
TABLE 5 - COST CENTER CODING-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)
NONSTANDARD COST CENTER DESCRIPTIONS AND CODES		
	<u>CODE</u>	<u>USE</u>
FACILITY HEALTH CARE STAFF COSTS		
Other Facility Health Care Staff Costs	<i>0900</i>	(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). <i>[3/31/2005]</i>
1005	No record may exceed 60 characters. <i>[3/31/2005]</i>
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. <i>[3/31/2005]</i>
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. <i>[3/31/2005]</i>
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). <i>[3/31/2005]</i>
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate. <i>[3/31/2005]</i>
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). <i>[3/31/2005]</i>

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

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

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

<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). <i>[3/31/2005]</i>																
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. <i>[3/31/2005]</i>																
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. <i>[3/31/2005]</i>																
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 & 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> <i>[3/31/2005]</i>	<u>Worksheet A, column 7,</u>	<u>Worksheet B, Part I, columns 1 & 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 & 2,</u>																
<u>Line:</u>	<u>Line:</u>																
1	1																
2	2																
3	3																
4	5																
6	6																
7	7																
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. <i>[3/31/2005]</i>																
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 <i>Worksheet C, Part II</i> , lines 11 & 13, columns 1, 2, & 2.01. <i>[3/31/2005]</i>																

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

II. Level II Edits (Potential Rejection Errors)

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

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

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

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

<u>Edit</u>	<u>Condition</u>	<u>Line</u>	<u>Code</u>
	<u>Cost Center</u>		
	Depreciation- <i>Medical Equipment</i>	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 <i>and</i> 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
	<i>Insurance</i>	43	4300
	Telephone	44	4400
	Fringe Benefits <i>and</i> 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). <i>[3/31/2005]</i>		
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February. <i>[3/31/2005]</i>		
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. <i>[3/31/2005]</i>		
2020A	Worksheet A-2-1, Part I, must contain a "Y" or "N" response. <i>[3/31/2005]</i>		
NOTE:	CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.		