

Medicare

Department of Health and
Human Services (DHHS)

Provider Reimbursement Manual

Centers for Medicare and
Medicaid Services (CMS)

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

Transmittal 11

DATE: MAY 2013

This Transmittal is reissued to correct the sequencing of Worksheets. All other material remains the same.

<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
2901 - 2908.3 (Cont.)	29-3 - 29-11.3 (16 pp.)	29-3 - 29-11 (12 pp.)
2990 (Cont.) - 2990 (Cont.)	29-303 - 29-304 (2 pp.)	29-303 - 29-304 (2 pp.)
	29-305 - 29-306 (2 pp.)	29-305 - 29-306 (2 pp.)
	29-309 - 29-312 (4 pp.)	29-309 - 29-312 (4 pp.)
2995 (Cont.) - 2995 (Cont.)	29-503 - 29-506 (4 pp.)	29-503 - 29-506 (4 pp.)
	29-513 - 29-518.2 (8 pp.)	29-513 - 29-518.2 (8 pp.)
	29-521 - 29-524 (4 pp.)	29-521 - 29-524 (4 pp.)

NEW/REVISED MATERIAL--EFFECTIVE: Various

This transmittal updates Chapter 29, Independent Rural Health Clinic (RHC)/Freestanding Federally Qualified Health Center (FQHC) Cost Report (Form CMS-222-92) to reflect clarifications and corrections to existing instructions, incorporate statutory changes, and comply with an Executive order. The effective dates for changes vary.

Significant revisions include:

Worksheet S, Part I:

- Adds line 8.50 to capture total visits performed by interns and residents to facilitate the calculation of allowable graduate medical education (GME) pass through costs incurred by RHCs and FQHCs.
- Adds line 8.51 to determine if an approval was granted for an exception to the productivity standard.

Worksheet A, Part I:

- Adds line 20.50 to provide for allowable GME pass through costs.

Worksheet A, Part II:

- Adds Line 53.50 to provide for non-allowable GME pass through costs.

Worksheet B, Part I:

- Clarifies productivity standards for column 3.

Worksheet B, Part II:

- Adds line 14.01 for allowable GME overhead costs.
- Adds line 14.02 to identify net facility overhead costs.

Worksheet C, Part II:

- Adds line 15.10 to accommodate GME pass through costs.
- Adds line 24.02 to accommodate tentative settlement.
- Adds line 24.10 to implement section 3201(c) of the Middle Class Tax Relief and Job Creation Act of 2012 which reduces bad debts by 12 percent for cost reporting periods that begin on or after October 1, 2012, 24 percent for cost reporting periods that begin on or after October 1, 2013, and 35 percent for cost reporting periods that begin on or after October 1, 2014.

Pub. 15-2-29

- Adds line 24.11 to calculate the 2 percent Medicare sequestration adjustment, as indicated in the Office of Management and Budget Report to the Congress on the sequestration required by section 251A of the Balanced Budget and Emergency Deficit Control Act, as amended by the Joint Committee. The sequestration adjustment is effective for portions of cost reporting periods that overlap or begin on or after April 1, 2013.

REVISED ELECTRONIC SPECIFICATIONS EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods beginning on or after October 1, 2012.

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/revised information only, and not the entire table of contents.

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 subscripts 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 subscripts 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 subscripted 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 subscripting 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.

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
1234567890123456789012345678901234567890123456789012345678901234567890					
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 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>
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, 20.50 ,26-36,38-48,51-56, 53.50 ,58-60	1	9	-9
Total compensation	62	1	9	9
Other costs by department	1-11,13-15,17-23, 20.50 ,26-36,38-48,51-56, 53.50 ,58-60	2	9	-9
Total other costs	62	2	9	9
Net expenses by department	1-11,13-15,17-23, 20.50 ,26-36,38-48,51-56, 53.50 ,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
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 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)