
Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 18, Form CMS-2088-92

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**REVISED COST REPORTING FORMS AND INSTRUCTIONS--EFFECTIVE DATE:
CMHC changes effective for cost reporting periods ending on or after December 31, 2004.**

This transmittal appends the electronic cost reporting specifications to Chapter 18, Outpatient Rehabilitation Provider Cost Reporting Form CMS-2088-92 to be completed by Community Mental Health Centers (CMHC). This transmittal also includes instructional revisions to insure consistency with the electronic reporting specifications.

DISCLAIMER: The revision date and transmittal number only apply to the redlined material. All other material was previously published in the manual and is only being reprinted.

Chapter 18

OUTPATIENT REHABILITATION PROVIDER COST REPORT FORM CMS-2088-92

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2. Round to 5 decimal places
 - a. Payment reduction (e.g., outpatient cost reduction)
3. Round to 6 decimal places
 - a. Ratios (e.g., unit cost multipliers, cost/charge ratios)

If a residual exists as a result of computing costs using a fraction, adjust the residual in the largest amount resulting from the computation. For example, in cost finding, a unit cost multiplier is applied to the statistics in determining costs. After rounding each computation, the sum of the allocation may be more or less than the total cost being allocated. Adjust this residual to the largest amount resulting from the allocation so that the sum of the allocated amounts equals the amount being allocated.

1801. RECOMMENDED SEQUENCE FOR COMPLETING FORM CMS-2088-92

<u>Step</u>	<u>Worksheet</u>	
1	S	Complete Parts I and IV.
2	S-1	Complete lines 1 through 4.
3	A	Complete columns 1 through 3, all lines.
4	A-1	Complete entire worksheet if applicable.
5	A	Complete columns 4 and 5, all lines.
6	A-3	Complete lines 1 through 12.
7	A-3-1	Complete Part A. If the answer to Part A is "Yes," complete Parts B and C.
8	A-3	Complete lines 13 through 19.
9	Supp. A-8-2	Complete entire worksheet, if applicable.
10	Supp. A-8-3	Complete entire worksheet, if applicable.
11	Supp. A-8-4	Complete entire worksheet, if applicable.
12	Supp. A-8-5	Complete entire worksheet, if applicable.
13	A-3	Complete remainder of Worksheet A-3.
14	A	Complete columns 6 and 7, all lines.
15	B & B-1	Complete entire worksheets.
16	C	Complete entire worksheet.
17	D	Complete lines 1 through 5, 9, 11, 18, and 20 through 29.
18	D	Complete lines 6 through 8, 10, 12 through 17, and 19.
19	G	Complete entire worksheet.
20	S	Complete Part III, then complete Part II.

1802. WORKSHEET S - OUTPATIENT REHABILITATION PROVIDER COST REPORT

The intermediary indicates in the appropriate box whether this is the initial cost report (first cost report filed for the period), final report due to termination, or if this is a reopening. If it is a reopening, indicate the number of times the cost report has been reopened.

1802.1 Part I - Identification Data.--

The information required in this section is needed to properly identify the provider.

Line 1.--Enter the Outpatient Rehabilitation Facility name.

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

Line 1.02.--Enter the city, state, and zip code of the facility.

Line 1.03.--Enter the inclusive dates covered by this cost report. In accordance with 42 CFR 413.24(f), you are required to submit periodic reports of your operations which generally cover a consecutive 12 month period of your operations. (See §§102.1-102.3 and 110 for situations where you may file a short period cost report.)

Line 2.--

Column 1.--Enter the provider identification number.

Column 2.--Type of Control.--Indicate the ownership or auspices of the provider by entering the number below that corresponds to the type of control of the facility.

Voluntary Nonprofit:	Government (Non-Federal):
1 = Church	7 = State
2 = Other (specify)	8 = Hospital District
Proprietary:	9 = County
3 = Individual	10 = City
4 = Corporation	11 = City-County
5 = Partnership	12 = Other (specify)
6 = Other (specify)	

If item 12 is selected, "Other (specify)" category, specify the type of provider in column 3 of the worksheet.

Column 4.--Type of Provider.--Enter the number which corresponds to the type of provider as defined in the conditions of participation.

OPT/OSP/OOT Provider:	
1 = Rehabilitation Agency	4 = Comprehensive Outpatient Rehabilitation Facility (CORF)
2 = Public Health Agency	5 = Community Mental Health Center (CMHC)
3 = Clinic	

OPT, OOT, OSP Provider.--This is a provider furnishing either outpatient physical therapy, outpatient occupational therapy and/or outpatient speech pathology services. These services are furnished through one of the following:

Rehabilitation Agency.--This is an agency which provides an integrated multidisciplinary program designed to upgrade the physical function of handicapped, disabled individuals by bringing together as a team specialized rehabilitation personnel. At a minimum, a rehabilitation agency must provide physical therapy, occupational therapy or speech pathology services, and a rehabilitation

program which, in addition to OPT, OOT, or OSP services, includes social or vocational adjustment services.

Public Health Agency.--This is an official agency established by a State or local government, the primary function of which is to maintain the health of the population served by performing environmental health services, preventive medical services, and, in certain cases, therapeutic services.

Clinic.--This is a facility which is established primarily for the provision of outpatient physicians' services, having two or more physicians practicing medicine together and having at least one physician present at all times during the hours of operation.

Community Mental Health Center (CMHC).--This is an entity that provides the services described in DME1916(c)(4) of the Public Health Service Act and meets applicable licensing or certification requirements for community mental health centers in the State in which it is located.

Comprehensive Outpatient Rehabilitation Facility (CORF).--This is a nonresidential facility established and operated exclusively for the purpose of providing diagnostic, therapeutic, and restorative services to outpatients for the rehabilitation of injured, disabled, or sick persons, at a single fixed location, by or under the supervision of a physician.

Although generally all CORF services are required to be rendered onsite to be covered services, one offsite visit is permitted to evaluate the potential impact of the home environment on the rehabilitation goals.

NOTE: In the case of physical therapy, occupational therapy and speech pathology services, there is no requirement that the service be furnished at any single fixed location if the item or service is furnished pursuant to a plan established by a physician and payments are not otherwise made for the item or service under title XVIII.

Column 5--Date Certified.--Enter the Medicare certification date of the facility.

Line 3.01-3.03.--Enter the amount of malpractice insurance premiums, paid losses and/or self insurance premiums, respectively.

Line 4.--If malpractice premiums are reported in other than the A&G cost center, enter Y (yes) or N (no). If yes, submit a supporting schedule listing the cost centers and amounts contained therein.

1802.2 Part II - Certification by Officer or Administrator of Provider(s).-- This certification is read, prepared, and signed after the cost report has been completed in its entirety. The cost report is not accepted by the fiscal intermediary unless it contains an original signature.

1802.3 Part III - Settlement Summary.--Enter the balance due to or from the complex. Transfer the settlement amounts as follows:

Outpatient Rehabilitation Provider from Worksheet D, Part I, line 19.

1802.4 Part IV - Outpatient Rehabilitation Provider Statistical Data.--

Columns 1 through 3.--Enter on the appropriate lines the number of visits by type of service. The number of visits shown includes all visits on your premises and in the patients' homes. If more than one treatment was furnished to a patient in the same visit, record a separate visit for each different treatment rendered to the patient.

Columns 4 through 6.--Enter on the appropriate lines the total number of individual patients who received services during the cost reporting period, regardless of the number of visits of each individual patient.

For example, if a patient receives both covered services and noncovered services, he or she is counted once as Medicare (title XVIII for covered services), once as other (for noncovered services), and only once as total.

Columns 7 through 10.--Enter on the appropriate line the number of full-time equivalent employees (FTE) for each of your various types of employees. Average number of employees for the period (full-time equivalent) means the sum of the total number of employees on the first payroll at the beginning of each quarter divided by 4. Or, if on a semiannual basis, it is the sum of the total number of employees on the payroll at the beginning of each period divided by 2. To arrive at the full-time equivalent, add the total number of hours worked by all employees on the first payroll at the beginning of the above periods and divide the result by the number of hours in the standard work period.

Line 28--Enter the sum of lines 1 through 27 for all columns as appropriate.

Line 29--Enter in the appropriate column (columns 4 through 6) the unduplicated census count for Medicare patients and all other patients provided by employees of the provider or provided under contract during the reporting period. Count each individual only once. However, because a patient may be covered under more than one health insurance program or a patient could be receiving more than one type of service, the total unduplicated census count may not equal the sum of the title XVIII and all other census counts.

NOTE: If Medicare patient visits exist on Worksheet S, Part IV, column 1, for any Medicare covered service, the corresponding Medicare covered service on Worksheet C must contain the corresponding cost and the charge amounts in column 1. Conversely, if costs and corresponding charges exist on Worksheet C, column 1 for Medicare covered services, the corresponding Medicare patient visits must be present on Worksheet S, Part IV, column 1.

1804. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A provides for recording the trial balance of expense accounts from your accounting books and records. It also provides for the necessary reclassifications and adjustments to certain accounts prior to the cost finding calculations.

The cost centers on this worksheet are listed in a manner which facilitates the transfer of the various cost center data to the cost finding worksheets. Each cost center listed does not apply to every provider using these forms. Therefore, use those cost centers applicable to your type of provider.

The worksheets have been revised so that the revenue cost centers are grouped separately for each of the different types of providers using Form CMS-2088-92. Each of the different types of providers are reimbursed under the Medicare program for certain specific services. All providers complete the general service cost centers section, but a provider completes only the revenue cost centers that apply to that provider. For example, on Worksheet A, CORFs enter figures in the lines 15 through 27, CMCHs enter figures in lines 29 through 38 and the other providers (rehabilitation agencies, public health agencies and clinics) enter figures in lines 40 through 43.

Under certain conditions, a provider may elect to use different cost centers for allocation purposes. These conditions are stated in CMS Pub. 15-I, §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, corresponding columns must be added to Worksheets B and B-1 for cost finding.

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 2088-92 provides for 40 preprinted cost center descriptions that may apply to CMHC 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. These 27 cost center descriptions are 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 38.

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.

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

Columns 1, 2, And 3.--The expenses listed in these columns must be in accordance with your accounting books and records.

List on the appropriate lines in columns 1, 2, and 3 the total expenses incurred during the cost reporting period. The expenses must be detailed between salaries (column 1) and other than salaries (column 2). The sum of columns 1 and 2 must equal column 3. Any needed reclassifications and adjustments must be rendered in columns 4 and 6, as appropriate. Blank lines are provided for additional cost centers, as required.

Column 4.--Enter any reclassifications which are needed to effect proper cost allocation among the cost center expenses in column 3. Worksheet A-1 is provided to compute the reclassifications affecting the expenses specified therein. This worksheet need not be completed by all providers, but only to the extent reclassifications are needed in your particular circumstances. Show reductions to expenses in parentheses (). The net total of the entries in column 4 must equal zero on line 65.

Column 5.--Adjust the amounts entered in column 3 by the amounts entered in column 4 (increase or decrease) and extend the net balances to column 5. The total of column 5 must equal the total of column 3 on line 65.

Column 6.--Enter on the appropriate lines in column 6 the amounts of any adjustments to expenses indicated on Worksheet A-3, column 2. The total on Worksheet A, column 6, line 65 must equal Worksheet A-3, column 2, line 22.

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

Transfer the amounts in column 7, lines 2 through 65, to the corresponding line on Worksheet B, column 0.

Line Descriptions

The line numbers 28, 39, and 44 are not shown on Worksheets A, B, or B-1, but are used on Worksheet C for compiling totals.

Lines 1 and 2.--These cost centers include depreciation, leases and rentals for the use of facilities and/or equipment, interest incurred in acquiring land or depreciable assets used for patient care, insurance on depreciable assets used for patient care and taxes on land or depreciable assets used for patient care.

Line 4.--Use this cost center to record the expenses of several costs which benefit the entire facility. Examples include fiscal services, legal services, accounting, data processing, taxes, malpractice costs, and physician's administrative services. The following services of the facility physician constitute CORF services: consultation with and medical supervision of nonphysician staff, establishment and review of the plan of treatment, team conferences and initial evaluations and other medical and facility administrative activities.

If the physician is paid a salary that compensates him or her for both provider services and professional services, then include the salary in this cost center. The cost attributable to the professional services is subsequently removed by an adjustment computed using Worksheet A-8-2. See Worksheet A-8-2 for the instructions on that adjustment.

If the physician bills the carrier for services to individual CORF patients, then no compensation is payable from the CORF to the physician for these services. Therefore, the cost of these services is not includable in this cost center or on Worksheet A-8-2.

The professional services of physicians, physicians assistants (PA) and clinical psychologists (CP) are not considered as provider services and are not includable as an element of cost in the provider's cost report. These services are billed directly to a carrier for payment. A provider must distinguish between professional services and provider services of the physicians, PA, and CP. The provider

services are includable on the cost report. The payment for services of a physician to providers is discussed in 42 CFR 405.480 and in CMS Pub. 15-1, §2108. Not all provider services of physicians are entered as an administrative and general cost, i.e., if a physician supervises a revenue cost center such as physical therapy, then the physician's salary or part of it is a cost of the physical therapy cost center.

Line 10.--Enter the costs for minor medical or surgical supplies. These are supplies for which patients are not separately charged, and for which the recording of use by each individual patient is extremely time consuming and costly for providers. Examples include cotton balls and alcohol prep.

Line 11.--This cost center includes the direct costs of the medical records cost center including the medical records library. The general library and the medical library must not be included in this cost center, but are reported in the administrative and general cost center.

Line 16.--These services include (1) testing and measurement of the function or dysfunction of the neuromuscular, musculoskeletal, cardiovascular, and respiratory systems; and (2) assessment and treatment related to dysfunction caused by illness or injury and aimed at preventing or reducing disability or pain and restoring lost function.

The establishment of a maintenance therapy program for an individual whose restoration potential has been reached is a physical therapy service.

NOTE: Maintenance therapy is not covered as part of this service.

Line 17.--These are services for the diagnosis and treatment of speech and language disorders that create difficulties in communication.

Line 18.--These services include (1) teaching of compensatory techniques to permit an individual with a physical impairment or limitation to engage in daily activities; (2) evaluation of an individual's level of independent functioning; (3) selection and teaching of task-oriented therapeutic activities to restore sensory-integrative function; and (4) assessment of an individual's vocational potential, except when the assessment is related solely to vocational rehabilitation.

Line 19.--These are services for the assessment, diagnostic evaluation, treatment, management, and monitoring of patients with deficiencies or abnormalities of cardiopulmonary function.

Line 20.--These services include (1) assessment of the social and emotional factors related to the individual's illness, need for care, response to treatment, and adjustment to care furnished by the facility; (2) casework services to assist in resolving social or emotional problems that may have an adverse effect on the beneficiary's ability to respond to treatment; and (3) assessment of the relationship of the individual's medical and nursing requirements to his or her home situation, financial resources, and the community resources available upon discharge from facility care.

Line 21.--These services include (1) assessment, diagnosis and treatment of an individual's mental and emotional functioning as related to the individual's rehabilitation; (2) psychological evaluations of the individual's response to and rate of progress under the treatment plan; and (3) assessment of those aspects of an individual's family and home situation that affect the individual's rehabilitation treatment.

Line 22.--These services include any services necessary to design the device, select the materials and components, measure, fit and align the device, and instruct the patient in its use. Included are (1) prosthetic devices (excluding dental devices and renal dialysis machines), that replace all or

part of an internal body organ or external body member (including contiguous tissue) or that replace all or part of the function of a permanently inoperative or malfunctioning external body member or internal body organ; and (2) orthopedic devices that support or align movable parts of the body, prevent or correct deformities, or improve functioning.

Line 23.--These are drugs and biologicals that are (1) prescribed by a physician and administered by or under the supervision of a physician or a registered professional nurse; and (2) not excluded from Medicare Part B payment for reasons specified in 42 CFR §410.29.

Line 24.--Report the cost of medical supplies that are directly identifiable supplies furnished to individual patients and for which a separate charge is made. These supplies are generally specified in the patient's plan of treatment and furnished under the specific direction of the patient's physician.

Line 25.--Enter the number of durable medical equipment (DME) items that are sold directly to the patient or individuals when ordered by the facility physician for the purpose of carrying out the plan of treatment. Also, include all the direct expenses incurred by you in requisitioning and issuing the DME sold to patients or individuals. The DME must be acquired by the beneficiary for use outside of the CORF.

Line 31.--Enter the expenses for the professional services of social workers, trained psychiatric nurses, and other staff trained to work with psychiatric patients. Administrative services, such as supervisory duties, rendered by these individuals are includable in the administrative and general cost center. Any services by these individuals in nonreimbursable activities, such as psychosocial programs, activities therapies, etc., is entered in the appropriate nonreimbursable cost center.

Line 32.--Enter the expenses for individual therapy with physicians, psychologists, or other mental health professionals to the extent authorized under State law. Do not include professional services of physicians, PAs, or CPs if billable to a Medicare carrier.

Line 33.--Enter the expenses for group therapy with physicians, psychologists, or other mental health professionals to the extent authorized under State law. Do not include the expenses of professional services of physicians, PAs, or CPs if billable to a Medicare carrier.

Line 34.--Enter the expenses for individualized activity therapies that are not primarily recreational or diversionary.

Line 35.--Enter the expenses for family counseling services, the primary purpose of which is treatment of the beneficiary's (the patient) condition.

Line 37.--Enter the expenses for patient training and education to the extent the training and educational activities are closely and clearly related to the individual's care and treatment.

1807. SUPPLEMENTAL WORKSHEET A-3-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

Worksheet A-3-1 provides for the computation of any needed adjustments to costs applicable to services, facilities and supplies furnished to the provider by organizations related to the provider by common ownership or control. In addition, certain information concerning the related organizations with which the provider has transacted business must be shown. (See CMS Pub. 15-I, §1004.)

Part A.--This part must be completed by all providers. If the answer to Part A is "Yes," Parts B and C must also be completed.

Part B.--Costs applicable to services, facilities and supplies furnished to the provider by organizations related to the provider by common ownership or control are includable in the allowable cost of the provider at the cost to the related organizations. However, such cost must not exceed the amount a prudent and cost conscious buyer would pay for comparable services, facilities or supplies that are purchased elsewhere.

Part C.--This part shows the interrelationship of the provider to organizations furnishing services, facilities or supplies to the provider. The requested data relative to all individuals, partnerships, corporations or other organizations having either a related interest to the provider, a common ownership with the provider, or control over the provider as defined in CMS Pub. 15-I, §1004, must be shown in columns 1 through 6, as appropriate.

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

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

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

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

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

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

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

1808. WORKSHEET B - COST ALLOCATION - GENERAL SERVICE COSTS AND
WORKSHEET B-1 - COST ALLOCATION - STATISTICAL BASIS

Worksheet B provides for the allocation of the expenses of each general service cost center to those cost centers which receive the services. The cost centers serviced by the general service cost centers include all cost centers within the provider organization e.g., other general service cost centers, revenue cost centers, nonreimbursable cost centers - patient care, and other nonreimbursable cost centers. Obtain the total direct expenses from Worksheet A, column 7.

Worksheet B-1 provides for the proration of the statistical data needed to equitably allocate the expenses of the general service cost centers on Worksheet B.

To facilitate the allocation process, the general formats of Worksheets B and B-1 are identical. Each general service cost center has the same line number as its respective column number across the top. Also, the column and line numbers for each general service cost center are identical on the two worksheets. In addition, the line numbers for each reimbursable and nonreimbursable cost center are identical on the two worksheets. Prepare these worksheets in conjunction with each other.

The statistical bases shown at the top of each column on Worksheet B-1 are the recommended bases of allocation of the cost centers indicated.

Most cost centers are allocated on different statistical bases. However, for those cost centers with the same basis (e.g., square feet), the total statistical base over which the costs are allocated differs because of the prior elimination of cost centers that were closed.

When closing the general service cost centers, first close those cost centers that render the most services to and receive the least services from other cost centers. The cost centers are listed in this sequence from left to right on the worksheets. However, your circumstances may be such that it is more accurate to allocate certain cost centers in a sequence different from that followed on these worksheets.

NOTE: If you wish to change an allocation basis for a particular cost center or the order in which the cost center is allocated, you must make a written request to your intermediary for approval of the change and submit reasonable justification for such change prior to the beginning of the cost reporting period for which the change is to apply. The effective date of the change is the beginning of the cost reporting period for which the request has been made. (See CMS Pub. 15-I, §2313.)

If the amount of any cost center on Worksheet A, column 7, has a credit balance, show this amount as a credit balance on Worksheet B, column 0. The costs from the applicable overhead cost centers are allocated in the normal manner to such cost center showing a credit balance. If after receiving costs from the applicable overhead cost centers, a general service cost center has a credit balance at the point it is to be allocated, do not allocate such general service cost center. Rather, enter the credit balance in parenthesis on line 65 of the appropriate column, as well as the first line of the column.

This enables you to crossfoot column 17, line 65 to column 0, line 65. After receiving costs from the applicable overhead cost centers, if a revenue producing cost center has a credit balance on Worksheet B, column 17, do not carry such credit balance forward to Worksheet C.

On Worksheet B-1, enter on the first line in the column of the cost center being allocated, the total statistical base over which the expenses are to be allocated (e.g., for column 1 (Capital Related - Buildings and Fixtures), enter on line 1 the total square feet of the buildings and fixtures on which depreciation was taken).

Such statistical base does not include any statistics related to services furnished under arrangements except when:

o Both Medicare and non-Medicare costs of arranged for services are recorded in your records; or

o The intermediary determines that the provider is able to gross up the costs and charges for services to non-Medicare patients so that both costs and charges are recorded as if the provider had furnished such services directly to all patients (Medicare and non-Medicare). (See CMS Pub. 15-1, §2314.)

For all cost centers (below the first line of the column) to which the capital-related costs are being allocated, enter that portion of the total statistical base applicable to each. The sum of the statistical base applied to each cost center receiving the services rendered must equal the total base entered on line 1.

Enter on line 66 the total expenses of the cost center being allocated. Obtain this amount from the same column and line number on Worksheet B used to enter the total statistical base on Worksheet B-1. (In the case of buildings and fixtures, this amount is on Worksheet B, column 1, line 1.)

Divide the amount entered on line 66 by the total statistical base entered in the same column on the first line. Enter the resulting unit cost multiplier on line 67. The unit cost multiplier must show at least six decimal places.

Multiply the unit cost multiplier by that portion of the total statistical base applicable to each cost center receiving the services rendered. Enter the result of each computation on Worksheet B in the corresponding column and line.

After the unit cost multiplier has been applied to all the cost centers receiving the services rendered, the total cost (line 66) of all of the cost centers receiving the allocation on Worksheet B must equal the amount entered on the first line. Perform the preceding procedures for each general service cost center. Complete the column for each cost center on both Worksheets B and B-1 before proceeding to the next column for the cost center.

After all the costs of the general service cost centers have been allocated on Worksheet B, enter in column 17, the sum of expenses on lines 15 through 65, columns 1 through 16. The total expenses entered in column 17, line 66, must equal the total expenses entered in column 0, line 66.

Transfer the totals in column 17, lines 15 through 43 of Worksheet B to Worksheet C, column 1, corresponding lines (above the dotted rules). Do not transfer the nonreimbursable cost center totals, lines 45 through 65.

NOTE: Whenever an adjustment is required to expenses after cost allocation, submit a supporting worksheet showing the computation of the adjustment, the amount applicable to each cost center, and the cost center balances which are to be carried forward from Worksheet B for cost apportionment to the health care programs.

Column Descriptions

Column 1.--Depreciation on buildings and fixtures and expenses pertaining to buildings and fixtures e.g., insurance, interest, rent, and real estate taxes are combined in this cost center to facilitate cost allocation. Allocate all expenses to the cost centers on the basis of square feet of area occupied.

If a clinic, CORF, public health agency, or rehabilitation agency occupies more than one building, it may allocate the depreciation and related expenses by building, using a supportive worksheet showing the detail allocation and transferring the accumulated costs by cost center to Worksheet B, column 1.

Column 2.--If you do not directly assign the depreciation on movable equipment and expenses pertaining to movable equipment, e.g., insurance, interest and rent, as part of your normal accounting systems, you must accumulate the expenses in this cost center. Allocate all expenses (e.g., interest, personal property tax) for movable equipment to the appropriate cost centers on the basis of square feet of area occupied or dollar value.

Column 3.--The salary statistics used for employee health and welfare cost allocation must be reconcilable to total salaries and salary by department shown on Worksheet A, column 1. Adjustments are necessary to take into account salaries reclassified in column 4 of Worksheet A and the salaries adjusted in column 6 of Worksheet A.

Column 4.--Allocate the administrative and general expenses on the basis of accumulated cost. Therefore the amount entered in Worksheet B-1, column 4 is the sum of Worksheet B, columns 1 through 3, lines as applicable.

A negative cost center balance in the statistics for allocating administrative and general expenses causes an improper distribution of this overhead cost center. Exclude negative balances from the allocation statistics.

Worksheet B-1, Column 4A--Enter the costs attributable to the difference between the total accumulated cost reported on Worksheet B, column 3A, line 66 and the accumulated cost reported on Worksheet B-1, column 4, line 4. Enter any amounts reported on Worksheet B, column 3A for (1) any service provided under arrangements to program patients that is not grossed up and (2) negative balances. Including these costs in the statistics for allocating administrative and general expenses causes an improper distribution of overhead. In addition, report on line 4 the administrative and general costs reported on Worksheet B, column 4, line 4 since these costs are not included on Worksheet B-1, column 4 as an accumulated cost statistic.

For **subscripted** A&G cost centers, the accumulated cost center line number must match the reconciliation column number. Include in the column number the alpha character "A", i.e., if the accumulated cost center for A&G is line 4 (A&G), the reconciliation column designation must be 4A.

Worksheet B-1, Column 4--The administrative and general expenses are allocated on the basis of accumulated costs. Therefore, the amount entered on Worksheet B-1, column 4, line 4, is the difference between the amounts entered on Worksheet B, column 4A and Worksheet B-1, column 4A. A negative cost center balance in the statistics for allocating administrative and general expenses causes an improper distribution of this overhead cost center. Exclude negative balances from the allocation statistics.

Medicare is not the primary payer under the following situations:

1. If the items of services have been, or can reasonably be expected to be paid under a worker's compensation law of a State or of the United States, including the Federal Black Lung Program;
2. If the items of services have been, or can reasonably be expected to be paid by automobile medical or no-fault insurance, or any liability insurance;
3. If the beneficiary is entitled to Medicare solely on the basis of end stage renal disease (ESRD) and is covered by an employer group health plan (EGHP), Medicare is the secondary payer for the first 18 months (See §1862(b)(1)(C) of the Act);
4. If the beneficiary is age 65 or over and either employed, or the spouse of an employed individual of any age, and the beneficiary is thereby covered by an EGHP; and
5. If the beneficiary is under age 65 and disabled and is covered by a large group health plan (LGHP) as a current employee, self-employed individual, or family member of such an employee, or self-employed individual.

When payment by the primary payer satisfies the total liability of the beneficiary, the services are treated as if they were non-Medicare services. The patient charges are included in total patient charges but are not included in Medicare charges, and no primary payer payment is entered on line 2.

If the primary payment does not satisfy the beneficiary's liability, include the covered charges in Medicare charges, and include the total charges in total charges for cost apportionment purposes. Enter the primary payment on line 2 to the extent the primary payer payment is not applied to the beneficiary's deductible and coinsurance.

Any part of the payment by the primary payer that satisfies some or all of the beneficiary's Medicare deductible and coinsurance is applied against the deductible and coinsurance. Do not enter primary payer payments that are applied against the deductible or the coinsurance on line 2. The providers must familiarize themselves with primary payer situations because they have a legal responsibility to attempt to recover their costs from the primary payer before seeking payment from Medicare. The primary payer rules are more fully explained in 42 CFR 411.

Line 3--For cost based CMHC services rendered prior to August 1, 2000, enter in the applicable column the total expenses for CMHC services by subtracting line 2 from line 1. Enter in the applicable column the total PPS payment for CMHC services furnished on or after August 1, 2000, by adding lines 1.01 and 1.05 minus line 2. CORFs and OPTs enter the result of line 1 plus line 1.1 minus line 2.

Line 4--Enter the total amount of deductibles billed to program patients.

Line 6--CMHCs (only the portion of the reporting period reimbursed under cost during the beginning transition year) enter in the applicable column the amount from line 29 of Part II. For CMHCs with cost reporting periods beginning on or after August 1, 2000, do not complete this line as PPS reimbursed services are not subject to LCC. CORFs, and other providers enter in column 1 the amount from line 29 of Part II.

Line 8--CORFs, OPTs, and CMHCs (only the portion of the reporting period reimbursed under cost during the beginning transition year), enter in the applicable column 80 percent of the amount shown on line 7. CMHCs enter 0 (zero) for services reimbursed under PPS.

Line 9--CORFs and OPTs enter in the applicable column the coinsurance amount billed to Medicare beneficiaries, but this amount may not exceed 20 percent of the customary charges as shown on line

27, Part II. For CMHCs, enter in the applicable the column the gross coinsurance amount billed to Medicare beneficiaries.

Line 11.--Enter reimbursable bad debts, net of bad debt recoveries, applicable to any Medicare deductibles and coinsurance. The amount entered applicable to CMHC PPS must not exceed the discounted coinsurance applicable to Medicare beneficiaries.

Line 11.01--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts must also be reported on line 11. (12/31/2004)

Line 12.--CORFs, OPTs and CMHCs for cost reimbursed services only, enter in the appropriate column the result of line 11 plus the lesser of the amounts on line 8 or 10. For CMHC PPS reimbursed services, enter in the appropriate column the result of line 11 plus the lesser of the amounts on line 7 or 10.

Line 15.--Enter the sum of columns 1 and 1.01, line 12 plus line 14.

Line 16.--Enter the sequestration adjustment as required by the Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177). (See §120 of CMS Pub. 15-II).

Line 16.5.--Enter any other adjustments. For example, enter an adjustment resulting from changing the recording of vacation pay from cash basis to accrual basis. (See CMS Pub. 15-I, §2146.4)

Line 17.--Subtract lines 16 and 16.5 from line 15 and enter the result.

Line 18.--Enter the total interim payments applicable to this cost reporting period from Worksheet S-1, line 4. For intermediary final settlement, report on line 18.5 the amount from Worksheet S-1, line 5.99.

Line 19.--Subtract the total amount entered on line 18 from the amount entered on line 17 and enter the resulting amount. This represents the amount due to or from the provider before any tentative or final settlement. Transfer this amount to Worksheet S, Part III, line 6.

1810.2 Part II - Computation of Lesser of Reasonable Cost or Customary Charges.--Part II provides for the computation of the lesser of reasonable cost as defined in 42 CFR 413.13(b)(2) or customary charges as defined in 42 CFR 413.13(b)(1).

NOTE: For CORF services rendered prior to January 1, 1998, complete lines 22 through 27 as these services are not subject to LCC but are reimbursed based on Reasonable Costs. For CORF services rendered on or after January 1, 1998, complete lines 21 through 29, as these services are subject to LCC.

Line Descriptions

Line 21.--CMHCs enter the reasonable cost of Title XVIII services as follows: Reporting periods overlapping August 1, 2000, from Part I, line 1, column 1; Reporting periods beginning on or after August 1, 2000 do not complete Part II of this worksheet. For CORFs this line represents the reasonable cost of Title XVIII services rendered on or after January 1, 1998 from line 1. OPTs enter the reasonable cost of Title XVIII services from Worksheet C, column 8, line 44.

Line 21.1.--This line is the CORF reasonable cost of Title XVIII services rendered prior to January 1, 1998 from Part I, line 1.1.

Line 22.--This line provides for the charges which relate to the reasonable cost on line 21. CMHCs with cost reporting periods which overlap August 1, 2000, enter the result of Worksheet C, column 3, line 39.02 minus column 5, line 39 and for reporting periods beginning on or after August 1, 2000 do not complete Part II of this worksheet. OPTs enter the amount from Worksheet C, column 3, line

1816 WORKSHEET A-8-5 - REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS ON OR AFTER APRIL 10, 1998

This worksheet provides for the computation of any needed adjustments to costs applicable to respiratory therapy, physical therapy, occupational therapy and speech pathology services furnished by outside suppliers. (See 42 CFR §413.106.) The information required on this worksheet provides, in the aggregate, all data for therapy services furnished by all outside suppliers in determining the reasonableness of therapy costs. (See PRM-I, chapter 14.)

NOTE: CORFs (for ORT, OPT, OOT and OSP services) and OPTs (for OPT, OOT and OSP services) that furnish therapy services under arrangement with outside suppliers, complete this worksheet. CMHCs complete this worksheet only for occupational therapy services furnished by outside suppliers. **CMHCs do not compete this worksheet for services rendered on or after August 1, 2000.** OPTs do not complete this worksheet for respiratory therapy. For services furnished on or after April 10, 1998, prorate, based on total charges, any statistics and costs for purposes of calculating standards, allowances, or the actual reasonable cost determination, if your cost report overlaps April 10, 1998, i.e., overtime hours. (See 42 CFR § 413.106.) Do not complete this form for CORFs and OPTs rendering OPT, OOT, and OSP services on or after January 1, 1999 and CORFs and OPTs rendering ORT services on or after July 1, 2000 as these services are subject to a fee schedule.

If you contract with an outside supplier for therapy services, the potential for limitation and the amount of payment you receive depend on several factors:

- o An initial test to determine whether these services are categorized as intermittent part time or full time services;
- o The location where the services are rendered, i.e, at your site or HHA home visit;
- o Add-ons for supervisory functions, aides, overtime, equipment and supplies; and
- o Intermediary determinations of reasonableness of rates charged by the supplier compared with the salary equivalency guidelines amounts.

1816.1 Part I - General Information--This part provides for furnishing certain information concerning therapy services furnished by outside suppliers.

Line 1--Enter the number of weeks that services were performed on site. Count only those weeks during which a supervisor, therapist or an assistant was on site. For services performed at the patient's residence, count only those weeks during which services were rendered by supervisors, therapists, or assistants to patients of the HHA. Weeks when services were performed both at your site and at the patients home are only counted once. (See PRM-I, chapter 14.)

Line 2--Multiply the amount on line 1 by 15 hours per week. This calculation is used to determine whether services are full-time or intermittent part-time.

Line 3--Enter the number of days in which the supervisor or therapist (report the therapists only for respiratory therapy) was on site. Count only one day when both the supervisor and therapist were at the site during the same day.

Line 4--Enter the number of days in which the therapy assistant (PT, OT, SP only) was on site. Do not include days when either the supervisor or therapist was also at the site during the same day.

NOTE: Count an unduplicated day for each day the contractor has at least one employee on site. For example, if the contractor furnishes a supervisor, therapist, and assistant on one day, count one therapist day. If the contractor provides two assistants on one day (and no supervisors or therapists), count one assistant day.

Line 5.--Enter the number of unduplicated offsite visits made by the supervisor or therapist. Count only one visit when both the supervisor and therapist were present during the same visit. Do not complete these lines.

Line 6.--Enter the number of unduplicated offsite visits made by the therapy assistant. Do not include in the count the visits when either the supervisor or therapist was present during the same visit.

Line 7.--Enter the standard travel expense rate applicable. (See PRM-I, chapter 14.)

Line 8.--Enter the optional travel expense rate applicable. (See PRM-I, chapter 14.) Use this rate only for services for which time records are available.

Line 9.--Enter in the appropriate columns the total number of hours worked for each category.

Line 10.--Enter in each column the appropriate adjusted hourly salary equivalency amount (AHSEA). This amount is the prevailing hourly salary rate plus the fringe benefit and expense factor described in PRM-I, chapter 14. This amount is determined on a periodic basis for appropriate geographical areas and is published as an exhibit at the end of PRM-1, chapter 14. Use the appropriate exhibit for the period of this cost report.

Enter in column 1 the supervisory AHSEA, adjusted for administrative and supervisory responsibilities. Determine this amount in accordance with the provisions of PRM-I, §1412.5. Enter in columns 2, 3, and 4 (for therapists, assistants, aides, and trainees respectively) the AHSEA from either the appropriate exhibit found in PRM-I, chapter 14 or from the latest publication of rates. If the going hourly rate for assistants in the area is unobtainable, use no more than 75 percent of the therapist AHSEA. The cost of services of a therapy aide or trainee is evaluated at the hourly rate, not to exceed the hourly rate paid to your employees of comparable classification and/or qualification, e.g., nurses' aides. (See PRM-I, §1412.2.)

Line 11.--Enter the standard travel allowance equal to one half of the AHSEA. Enter in columns 1 and 2 one half of the amount in column 2, line 10. Enter in column 3 one half of the amount in column 3, line 10. (See PRM-I, §1402.4.)

Lines 12 and 13.--Enter the number of travel hours and number of miles driven, respectively, if time records of visits are kept. Lines 12 and 13 are subscripted into two categories of, provider site and provider offsite. (See HCFA Pub. 15-I, §§1402.5 and 1403.1.)

NOTE: There is no travel allowance for aides employed by outside suppliers.

1816.2 Part II - Salary Equivalency Computation.--This part provides for the computation of the full-time or intermittent part-time salary equivalency.

When you furnish therapy services from outside suppliers to health care program patients but simply arrange for such services for non health care program patients and do not pay the non health care program portion of such services, your books reflect only the cost of the health care program portion. Where you can gross up costs and charges in accordance with provisions of PRM-I, §2314, complete Part II, lines 14 through 20 and 23 in all cases and lines 21 and 22 where appropriate. See PRM-I, §2810 for instructions regarding grossing up costs and charges. However, where you cannot gross up costs and charges, complete lines 14 through 20 and 23.

Line 14 - 20.--To compute the total salary equivalency allowance amounts, multiply the total hours worked (line 9) by the adjusted hourly salary equivalency amount for supervisors, therapists, assistants, aides and trainees (for respiratory therapy only.)

Line 17.--Enter the sum of lines 14 and 15 for respiratory therapy or sum of lines 14 through 16 for all others.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
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**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
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) and variable column headers (Worksheet B-1) 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
12345678901	2345678901	2345678901	2345678901	2345678901	234567890
1	1	1446002004001	20043662A99P001	20050312004366	

Record #1: This is a cost report file submitted by Provider 144600 for the period from January 1, 2004 (2004001) through December 31, 2004 (2004366). It is filed on FORM CMS-2088-92. 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 community mental health center on January 31, 2005 (2005031). The electronic cost report specification dated December 31, 2004 (2004366) is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report file in the following manner:

CMNNNNNN.YYL, where

1. CM (Community Mental Health Center Electronic Cost Report) is constant;
2. NNNNNN is the 6 digit Medicare community mental 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 community mental health centers with two or more cost reporting periods ending in the same calendar year.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
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. CM 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 "2" (for FORM CMS-2088-92)
10. Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 18-503.
11. Vendor Equipment	1	X	41	P = PC; M = Main Frame
12. Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13. Creation Date	7	9	45-51	YYYYDDD - Julian date; date on which the file was created (extracted from the cost report)
14. ECR Spec. Date	7	9	52-58	YYYYDDD - Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2004366 (12/31/2004).

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
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	9	12-13	#2-99 - Reserved for future use.
4. Spaces	7	X	14-20	Spaces (optional)
5. ID Information	40	X	21-60	Left justified to position 21.

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); (2) column headings for stepdown entries; and (3) 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 2088-92
TABLE 1 - RECORD SPECIFICATIONS

Column headings for the General Service cost centers on Worksheets B and B-1 are supplied once. They consist of one to three records. Each statistical basis shown on Worksheet B-1 is also to be reported. The statistical basis consists of one or two records (lines 4-5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 6. The statistical code must agree with the statistical bases indicated on lines 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

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	CAP REL COSTS-BLDG & FIXT
2	CAP REL COSTS-MVBLE EQUIP
3	EMPLOYEE BENEFITS
4	ADMINISTRATIVE & GENERAL
5	MAINTENANCE & REPAIRS
6	OPERATION OF PLANT
7	LAUNDRY & LINEN SERVICE
8	HOUSEKEEPING
9	CAFETERIA
10	CENTRAL SERVICES & SUPPLY
11	MEDICAL RECORDS & LIBRARY
12	PRO ED & TRAINING (APPRVD)
29	DRUGS & BIOLOGICALS
30	OCCUPATIONAL THERAPY
31	PSYCHIATRIC / PSYCHOLOGICAL SERVICES
32	INDIVIDUAL THERAPY
33	GROUP THERAPY
34	INDIVIDUALIZED ACTIVITY THERAPIES
35	FAMILY COUNSELING
36	DIAGNOSTIC SERVICES
37	PATIENT TRAINING & EDUCATION
45	SHELTERED WORKSHOPS
46	RECREATIONAL PROGRAMS
47	RESIDENT DAY CAMPS
48	PRE-SCHOOL PROGRAMS
49	DIAGNOSTIC CLINICS
50	HOME EMPLOYMENT PROGRAMS
51	EQUIPMENT LOAN SERVICE
52	PHYSICIANS' PRIVATE OFFICES
53	FUND RAISING
54	COFFEE SHOPS & CANTEEN
55	RESEARCH
56	INVESTMENT PROPERTY
57	ADVERTISING
58	FRANCHISE FEES & OTHER ASSESSMENTS
59	PRO ED & TRAINING (NOT APPRVD)
61	MEALS & TRANSPORTATION
62	ACTIVITY THERAPIES
63	PSYCHOSOCIAL PROGRAMS
64	VOCATIONAL TRAINING

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

Type 2 records for Worksheet B-1, columns 1-5, for lines 1-12 are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

LINE						
1	2	3	4	5	6	
1	CAP REL	BLDGS &	FIXTURES	SQUARE	FEET	1
2	CAP REL	MOVABLE	EQUIPMENT	SQUARE	FEET	1
3	EMPLOYEE	BENEFITS		GROSS	SALARIES	3
4	ADMINIS-	TRATIVE &	GENERAL	ACCUM	COST	3
5	MAIN-	TENANCE &	REPAIRS	SQUARE	FEET	1
6	OPERATION	OF PLANT		SQUARE	FEET	1
7	LAUNDRY	& LINEN	SERVICES	POUNDS OF	LAUNDRY	3
8	HOUSE-	KEEPING		HOURS OF	SERVICE	3
9	CAFETERIA			MEALS	SERVED	3
10	CENTRAL	SERVICES &	SUPPLY	COSTED	REQUSTNS	3
11	MEDICAL	RECORDS &	LIBRARY	TIME	SPENT	3
12	PROF. EDUC.	& TRAINING		ASSIGNED	TIME	3

Examples of type 2 records are below. Either zeros or spaces may be used in the line, subline, column, and subcolumn number fields (positions 11-20). However, spaces are preferred. (See the first two lines of the example for a comparison.)* Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

```
* 2A000000 1 0100CAP REL COSTS-BLDG & FIXT
* 2A0000000000101000000101CAP REL COSTS-BLDG & FIXT--WEST WING
2A000000 2 0200CAP REL COSTS-MVBLE EQUIP
2A000000 8 0800HOUSEKEEPING
2A000000 30 3000OCCUPATIONAL THERAPY
2A000000 49 4900DIAGNOSTIC CLINICS
2A000000 49 1 4901DIAGNOSTIC CLINICS--OTHER
```

Examples of column headings for Worksheets B-1 and B; statistical bases used in cost allocation on Worksheet B-1; and statistical codes used for Worksheet B-1 (line 6) are displayed below.

```
2B10000* 1 1 CAP REL
2B10000* 2 1 BLDGS &
2B10000* 3 1 FIXTURES
2B10000* 4 1 SQUARE
2B10000* 5 1 FEET
2B10000* 6 1 1
2B10000* 1 3 EMPLOYEE
2B10000* 2 3 BENEFITS
2B10000* 4 3 GROSS
2B10000* 5 3 SALARIES
2B10000* 6 3 3
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

RECORD NAME: Type 3 Records for Nonlabel Data

	<u>Size</u>	<u>Usage</u>	<u>Loc.</u>	<u>Remarks</u>
1. Record Type	1	9	1	Constant "3"
2. Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3. Spaces	2	X	9-10	
4. Line Number	3	9	11-13	Numeric
5. Subline Number	2	9	14-15	Numeric
6. Column Number	3	X	16-18	Alphanumeric
7. Subcolumn Number	2	9	19-20	Numeric
8. Field Data				
a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
	4	X	57-60	Spaces (optional).
b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

A sample of type 3 records are below.

3A000000	33	1	36393
3A000000	33	1 1	5599
3A000000	3	1	47750
3A000000	4	1	167922

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 1 - RECORD SPECIFICATIONS

The line numbers are numeric. In several places throughout the cost report (see list below), the line numbers themselves are data. The placement of the line and subline numbers as data must be uniform.

Worksheet A-1, columns 3 and 6
Worksheet A-3, column 4
Worksheet A-3-1, Part B, column 1

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

	3A100010	13	0	TO SPREAD INTEREST EXPENSE	
	3A100010	13	1	G	
*	3A100010	13	3		1.00
	3A100010	13	4		221409
*	3A100010	13	6		51.00
	3A100010	13	7		225321
	3A100010	14	0	BETWEEN CAPITAL-RELATED COST	
	3A100010	14	1	G	
*	3A100010	14	3		4.00
	3A100010	14	4		3912
	3A100010	15	0	BUILDING & FIXTURES AND	
	3A100010	16	0	ADMINISTRATIVE AND GENERAL	
	3A300010	18	0	IRS PENALTY	
	3A300010	18	1	B	
	3A300010	18	2		-935
*	3A300010	18	4		4.00
	3A300010	19	1	0	MISC INCOME
	3A300010	19	1	1	A
	3A300010	19	1	2	-114525
*	3A300010	19	1	4	4.00
*	3A31000A	1	1		9.00
	3A31000A	3	1	KITCHEN	
	3A31000A	4	1		3352
	3A31000A	5	1		1122

RECORD NAME: Type 4 Records - File Encryption

This type 4 record consists of 3 records: 1, 1.01, and 1.02. These records are created at the point in which the ECR file has been completed and saved to disk and insures the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 2 - WORKSHEET INDICATORS

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided for only those worksheets for which data are to be provided.

The worksheet indicator consists of seven digits in positions 2-8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is as part of the worksheet, e.g., A85. For Worksheets A-1 and A-8-2, if there is a need for extra lines on multiple worksheets, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the page number. The seventh digit of the worksheet indicator (position 8 of the record identifier) represents the worksheet or worksheet part.

Worksheets That Apply to the CMHC Complex

<u>Worksheet</u>	<u>Worksheet Indicator</u>	
S, Part I	S000001	
S, Part III	S000003	
S, Part IV	S000004	
S-1	S100000	
A	A000000	
A-1	A100010	(b)
A-3	A300000	
A-3-1, Part A	A31000A	
A-3-1, Part B	A31000B	
A-3-1, Part C	A31000C	
A-8-2	A820010	
A-8-5	A850000	(a,c)
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C	C000000	
D	D000000	(a)
G	G000000	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

- (a) Worksheets With Multiple Parts Using Identical Worksheet Indicator
Although some worksheets have multiple parts, the lines are numbered sequentially. In these instances, the same worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation, which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheet A-8-5.
- (b) Multiple Worksheets for Reclassifications and Adjustments Before Stepdown
The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheet A-1. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.
- (c) Multiple Worksheets A-8-5
This worksheet is used only for occupational therapy services furnished by outside suppliers. The fourth digit of the worksheet indicator (position 5 of the record) is an alpha character of O for occupational therapy services.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

This table identifies those data elements necessary to calculate a home health agency cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 6) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the home health agency complex and the report produced by the fiscal intermediary. Where an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

Table 3 "Usage" column is used to specify the format of each data item as follows:

9	Numeric, greater than or equal to zero.
-9	Numeric, may be either greater than, less than, or equal to zero.
9(x).9(y)	Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
X	Character.

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first subline number displayed as "01" or " 1" (with a space preceding the 1) in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip subline numbers (i.e., 01, 03), except for skipping subline numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding. Exceptions are specified in this manual. For Other (specify) lines, i.e., Worksheet settlement series, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted line number 01. Automated systems should reorder these numbers where providers skip or delete a line in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

<u>DESCRIPTION</u>	<u>LINE(S)</u> <u>WORKSHEET S</u>	<u>COLUMN(S)</u>	<u>FIELD SIZE</u>	<u>USAGE</u>
<u>Part I:</u>				
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
Cost reporting period beginning date	1.03	1	10	X
Cost reporting period ending date	1.03	2	10	X
Provider number (xxxxxx)	2	1	6	X
Type of control (See Table 3B.)	2	2	2	9
Type of control "other" (See Table 3B.)	2	3	36	X
Type of provider (see instructions)	2	4	2	9
Date certified (MM/DD/YYYY)	2	5	10	X
List amounts of malpractice premiums and paid losses:				
Premiums:	3.01	1	9	9
Paid losses:	3.02	1	9	9
Self insurance	3.03	1	9	9
Are malpractice premiums and paid losses reported in other than the administrative and general cost center? (Y/N)	4	1	1	X
<u>Part III:</u>				
Balances due provider or program:				
Title XVIII, Part B	6	1	9	-9
<u>Part IV:</u>				
Number of visits by discipline:				
Title XVIII patients	14-23	1	9	9
Other Than Title XVIII patients	14-23	2	9	9
Total visits by discipline	14-23	3	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
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 (Continued)				
Patient count by discipline:				
Title XVIII	14-23	4	9	9
Other Than Title XVIII	14-23	5	9	9
In Total	14-23	6	9	9
FTE (full-time equivalent employees) on Payroll count by discipline:				
Staff Therapists	14-23	7	9	9
Physicians	14-23	8	9	9
Social Workers	14-23	9	9	9
Others	14-23	10	9	9
Unduplicated census count:				
Title XVIII	29	4	9	9(6).99
Other Than Title XVIII	29	5	9	9(6).99
In Total	29	6	9	9(6).99
SUPPLEMENTAL WORKSHEET S-1				
Total interim payments paid to provider	1	2	9	9
Interim payments payable	2	2	9	9
Date of each retroactive lump sum adjustment (MM/DD/YYYY)	3.01-3.98	1	10	X
Amount of each lump sum adjustment				
Program to provider	3.01-3.49	2	9	9
Provider to program	3.50-3.98	2	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
 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				
Direct salaries by department	3-14,29-38, 45-64	1	9	-9
Total direct salaries	65	1	9	9
Other direct costs by department	1-14,29-38, 45-64	2	9	-9
Total other direct costs	65	2	9	9
Net expenses for allocation by department	1-14,29-38, 45-64	7	9	-9
Total expenses for allocation	65	7	9	9
WORKSHEET A-1				
For each expense reclassification:				
Explanation	1-29	0	36	X
Reclassification identification code	1-29	1	2	X
Increases:				
Worksheet A line number	1-29	3	6	9(3).99
Reclassification amount	1-29	4	9	9
Decreases:				
Worksheet A line number	1-29	6	6	9(3).99
Reclassification amount	1-29	7	9	9
WORKSHEET A-3				
Description of adjustment	18, 19	0	36	X
Basis (A or B)	2,5-12,18,19	1	1	X
Amount	1-12,18-21	2	9	-9
Worksheet A line number	1-4,8-12,18,19	4	6	9(3).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
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-3-1				
<u>Part A</u> - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
<u>Part B</u> - For costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	6	9(3).99
Amount included in Worksheet A	1-4	3	9	-9
Amount allowable in reimbursable cost	1-4	4	9	-9
<u>Part C</u> - For each related organization:				
Type of interrelationship (A through G)	1-5	1	1	X
If type is G, specify description of relationship	1-5	0	36	X
Name of individual or partnership with interest in provider and related organization	1-5	2	36	X
Percent ownership of provider	1-5	3	6	9(3).99
Name of related organization	1-5	4	36	X
Percent ownership of related organization	1-5	5	6	9(3).99
Type of business	1-5	6	15	X
SUPPLEMENTAL WORKSHEET A-8-2				
By each cost center or physician:				
Worksheet A line number	1-100	1	6	9(3).99
Physician identifier and aggregate only	1-100	2	36	X
Total physicians' remuneration	1-100	3	9	9
Physicians' remuneration – professional component	1-100	4	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
 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-8-2 (Continued)				
Physicians' remuneration – provider component	1-100	5	9	9
RCE amount	1-100	6	9	9
Number of physicians' hours – provider component	1-100	7	9	9
Cost of membership and continuing education	1-100	12	9	9
Physician cost of malpractice insurance	1-100	14	9	9
In total for the facility (sum of lines 1-100):				
Total physicians' remuneration	101	3	9	9
Physicians' remuneration – professional component	101	4	9	9
Physicians' remuneration – provider component	101	5	9	9
Number of physicians' hours – provider component	101	7	9	9
Cost of membership and continuing education	101	12	9	9
Physician cost of malpractice insurance	101	14	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
 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>
WORKSHEETS B and B-1				
Column heading (cost center name)	1-3 +	1-14	10	X
Statistical basis	4, 5 +	1-14	10	X
+ Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column that has less than five type 2 record entries, blank records or the word blank is not required to maximize each column record count.				
WORKSHEET B				
Costs after cost finding by department	29-38, 45-64	17	9	-9
Total costs after cost finding	66	17	9	9
WORKSHEET B-1				
For each cost allocation using accumulated costs as the statistic, include a record containing an X.	0	1-14	1	X
All cost allocation statistics	1-14,29- 38,45-64	1-14 *	9	9
Reconciliation	4-14,29- 38,45-64	4A-14A	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
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 B-1 (Continued)				
* In each column using accumulated costs as the statistical basis for allocating costs, identify each cost center that is to receive no allocation with a negative 1 (-1) placed in the accumulated cost column. Providers may elect to indicate total accumulated cost as a negative amount in the reconciliation column. However, there should never be entries in both the reconciliation column and accumulated column simultaneously. For those cost centers that are to receive partial allocation of costs, provide only the cost to be excluded from the statistic as a negative amount on the appropriate line in the reconciliation column. If line 4 is fragmented, line 4 must be deleted and subscripts of line 4 must be used.				
WORKSHEET C				
Patient charges	29-38 (all on subline .02)	1	9	9
Total patient costs	39.01	1	9	9
Total patient charges	39.02	1	9	9
Medicare program charges	29-38 (all on subline .02)	3	9	9
Total Medicare patient costs	39.01	3	9	9
Total Medicare patient charges	39.02	3	9	9
Non-Medicare program charges	29-38 (all on subline .02)	4	9	9
Total Non-Medicare program costs	39.01	4	9	9
Total Non-Medicare program charges	39.02	4	9	9
Medicare charges for services rendered on or after 8/1/2000, 1/1/2002, 1/1/2003 or 1/1/2004	29-38	5	9	9
Total Medicare program charges after transition date	39	5	9	9
Medicare cost for services rendered on or after 8/1/2000, 1/1/2002, 1/1/2003 or 1/1/2004	29-38	6	9	9
Total Medicare program costs after transition date	39	6	9	9
WORKSHEET D				
<u>Part I:</u>				
Total PPS payments for CMHC – Part A and B	1.01	1 & 1.01	9	9
1996 CMHC specific payment to cost ratio	1.02	1 & 1.01	5	9.9(3)
Amounts paid by primary payers when Medicare liability is secondary to the primary payer	2	1 & 1.01	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
 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 D (Continued)				
Deductibles billed to Medicare patients	4	1	9	9
Coinsurance billed to Medicare patients	9	1	9	9
Reimbursable bad debts	11	1	9	9
Reimbursable bad debts	11.01	1	9	9
Sequestration adjustment (see instructions)	16	1	9	9
Text as needed for blank line (specify)	16.5	0	36	X
Other adjustments (see instructions)	16.5	1	9	-9
WORKSHEET G				
Total patient revenues	1	2	9	9
Contractual allowances and discounts on patients' accounts	2	2	9	-9
Other income	6-22	1	9	9
Other expenses	25-30	1	9	9
Net income	32	2	9	-9
Text as needed for blank lines	20-22, 28-30	0	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet S, Part II
Worksheet A-8-5, Part II

TABLE 3B - TABLES TO WORKSHEET S, Part I

Type of Control	Type of Provider
1 = Voluntary Nonprofit, Church	5 = Community Mental Health Center (CMHC)
2 = Voluntary Nonprofit, Other	
3 = Proprietary, Sole Proprietor	
4 = Proprietary, Corporation	
5 = Proprietary, Partnership	
6 = Proprietary, Other	
7 = Governmental, State	
8 = Governmental, Hospital District	
9 = Governmental, County	
10 = Governmental, City	
11 = Governmental, City-County	
12 = Governmental, Other	

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

<u>Worksheet</u>	<u>Lines</u>
S, Parts I - III	All
S, Part IV	28, 29
Supplemental S-1	1, 2, 3.01-3.04, 3.50-3.53
A	65 (Lines 28, 39, 44 may not be used)
A-1	All
A-3	1-12, 13-17, 17.1, 17.2, 17.3, 22
Supplemental A-3-1, Part B	1-3
Supplemental A-3-1, Part C	1-4
B	65, 66 (Lines 28, 39, 44 may not be used)
B-1	65-67 (Lines 28, 39, 44 may not be used)
C	28, 39, 44
D	All (except line 16.5)*
G	All (except lines 22 and 30)
A-8-5	All

* **NOTE:** Line 16.5 may be subscribed 4 times from line 16.6 through 16.9.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

Cost center coding is required because there are thousands of unique cost center names in use by providers. Many of these names are peculiar to the reporting provider and give no hint as to the actual function being reported. Using codes to standardize meanings makes practical data analysis possible. The method to accomplish this must be rigidly controlled to assure accuracy.

For any added cost center names (the preprinted cost center labels must be precoded), preparers must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

- X Do not allow any pre-existing codes for the line to be carried over.
- X Do not precode all Other lines.
- X For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard A Other . . ."
- X For the nonstandard "Other . . .", prompt the preparers with, "Is this the most appropriate choice?," and then offer the chance to answer yes or to select another description.
- X Allow the preparers to invoke the cost center coding process again to make corrections.
- X For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
- X On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many remain. The numbers are shown on the cost center tables.
- X Do not change standard cost center lines, descriptions and codes. The acceptable formats for these items are listed on page 18-535 of the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding standardized the meaning of cost center labels used by health care providers on the Medicare cost reporting forms. The use of this coding methodology allows providers to continue to use their labels for cost centers that have meaning within the individual institution.

The four digit codes that are required to be associated with each label provide standardized meaning for data analysis. Normally, it is necessary to code only added labels because the preprinted standard labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found. Refer to Worksheet A, line 38.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
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 29 through 37 may only contain cost center codes within the CMHC services cost center category of both standard and nonstandard coding.

Administrative and General Cost Centers

A&G can either be shown as one cost center with a code of 0400 or subscripted. If A&G is subscripted, do not use line 4 or cost center code 0400.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES

	<u>CODE</u>	<u>USE</u>
GENERAL SERVICE COST CENTERS		
Capital Related - Buildings and Fixtures	0100	(20)
Capital Related - Movable Equipment	0200	(20)
Employee Benefits	0300	(20)
Administrative and General	0400	(20)
Maintenance and Repairs	0500	(20)
Operation of Plant	0600	(20)
Laundry and Linen Services	0700	(20)
Housekeeping	0800	(20)
Cafeteria	0900	(20)
Central Services and Supply	1000	(20)
Medical Records and Library	1100	(20)
Profession Education and Training	1200	(20)
CMHC		
Drugs and Biologicals	2900	(10)
Occupational Therapy	3000	(10)
Psychiatric/Psychological Services	3100	(10)
Individual Therapy	3200	(10)
Group Therapy	3300	(10)
Individualized Activities Therapy	3400	(10)
Family Counseling	3500	(10)
Diagnostic Services	3600	(10)
Patient Training & Education	3700	(10)
NONREIMBURSABLE COST SERVICES		
Sheltered Workshops	4500	(10)
Recreational Programs	4600	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 2088-92
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (CONTINUED)

	<u>CODE</u>	<u>USE</u>
NONREIMBURSABLE SERVICES (Continued)		
Resident Day Camps	4700	(10)
Pre-school Programs	4800	(10)
Diagnostic Clinics	4900	(10)
Home Employment Programs	5000	(10)
Equipment Loan Service	5100	(10)
Physician's Private Office	5200	(10)
Fund Raising	5300	(10)
Coffee shops and Canteen	5400	(10)
Research	5500	(10)
Investment Property	5600	(10)
Advertising	5700	(10)
Franchise Fees and Other Assessments	5800	(10)
Profession Education Training	5900	(10)
	<u>CODE</u>	<u>USE</u>

CMHC NONREIMBURSABLE SERVICES

Meals and Transportation	6100	(10)
Activity Therapies	6200	(10)
Psychosocial Programs	6300	(10)
Vocational Training	6400	(10)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

SPECIAL PURPOSE COST CENTER

Other General Services Cost Centers	1300	(10)
Other General Services Cost Centers	1400	(10)
Other CMHC Services	3800	(10)
Other Nonreimbursable Cost Centers	6000	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-2088-92
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 home health agencies 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 home health agency 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 community mental health centers 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. [10/31/2000]

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). [12/31/2004]
1005	No record may exceed 60 characters. [12/31/2004]
1010	All alpha characters must be in upper case. This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [12/31/2004]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [12/31/2004]
1020	The CMHC provider number (record #1, positions 17-22) must be valid (issued by the applicable certifying agency and falls within the specified range) and numeric. [12/31/2004]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate (the date must be possible and correspond to the current cost reporting period). [12/31/2004]
1030	The fiscal year beginning date (record #1, positions 23-29) must be less than or equal to the fiscal year ending date (record #1, positions 30-36). [12/31/2004]

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<u>Reject Code</u>	<u>Condition</u>
1035	The vendor code (record #1, positions 38-40) must be a valid code. [12/31/2004]
1050	The type 1 record #1 must be correct and the first record in the file. [12/31/2004]
1055	All record identifiers (positions 1-20) must be unique. [12/31/2004]
1060	Only a Y or N is valid for fields which require a Yes/No response. [12/31/2004]
1065	Variable column (Worksheet B and Worksheet B-1) must have a corresponding type 2 record (Worksheet A label) with a matching line number. [12/31/2004]
1070	All line, subline, column, and subcolumn numbers (positions 11-13, 14-15, 16-18, and 19-20, respectively) must be numeric, except for any cost center with accumulated cost as its statistic, which must have its Worksheet B-1 reconciliation column numbered the same as its Worksheet A line number followed by an "A" as part of the line number followed by the subline number. [12/31/2004]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [12/31/2004]
1080	For every line used on Worksheets A, B, and C, there must be a corresponding type 2 record. [12/31/2004]
1090	Fields requiring numeric data (charges, visits, costs, FTEs, etc.) may not contain any alpha character. [12/31/2004]
1100	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [12/31/2004]
1005S	The cost report ending date must be on or after December 31, 2004. [12/31/2004]
1010S	The provider number displayed on Worksheet S, Part I, column 1, line 2, must contain six (6) alphanumeric characters. [12/31/2004]
1015S	The cost report period beginning date (Worksheet S, line 1.03, column 1) must precede the cost report ending date (Worksheet S, line 1.03, column 2). [12/31/2004]
1020S	The CMHC name, street address, city, state, and zip code (Worksheet S, Part I, column 1, line 1; columns 1 and 2, line 1.01; columns 1 through 3, line 1.02) must be present and valid. [12/31/2004]
1025S	The CMHC provider number, type of control, type of provider, and certification date (Worksheet S, Part I, columns 1, 2, 4, and 5, line 2) must be present and valid. [12/31/2004]
1030S	All amounts reported on Worksheet S, Part IV must not be less than zero. [12/31/2004]
1000A	All amounts reported on Worksheet A, columns 1-3, line 65, must be greater than or equal to zero. [12/31/2004]

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<u>Reject Code</u>	<u>Condition</u>
1020A	For reclassifications reported on Worksheet A-1, the sum of all increases (column 4) must equal the sum of all decreases (column 7). [12/31/2004]
1025A	For each line on Worksheet A-1, if there is an entry in columns 3, 4, 6, or 7, there must be an entry in column 1. There must be an entry on each line of column 4 for each entry in column 3 (and vice versa), and there must be an entry on each line of column 7 for each entry in column 6 (and vice versa). [12/31/2004]
1040A	For Worksheet A-3 adjustments on lines 1-12 and 20-21, 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 lines 18-19 and subscripts thereof has an entry, then all columns 0, 1, 2, and 4 must have entries. Only valid line numbers may be used in column 4. [12/31/2004]
1045A	If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Worksheet A-6, Part A, column 1, line 1 is "Y"), Worksheet A-6, Part B, columns 4 or 5, sum of lines 1-4 must be greater than zero; and Part C, column 1, any one of lines 1-5 must contain any one of alpha characters A through G. Conversely, if Worksheet A-6, Part A, column 1, line 1 is "N", Worksheet A-6, Parts B and C must not be completed. [12/31/2004]
1050A	Worksheet A-8-2, column 3 must be equal to or greater than the sum of columns 4 and 5 and columns 6 and 7 must each be greater than zero if column 5 is greater than zero. [12/31/2004]
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero, except for reconciliation columns. [12/31/2004]
1005B	Worksheet B, column 17, line 64 must be greater than zero. [12/31/2004]
1010B	For each general service cost center with a net expense for cost allocation greater than zero (Worksheet A, column 7, lines 1-14), the corresponding total cost allocation statistics (Worksheet B-1, column 1, line 1; column 2, line 2; etc.) must also be greater than zero. Exclude from this edit any column that uses accumulated cost as its basis for allocation and any reconciliation column. [12/31/2004]
1000C	The sum of columns 3 and 4, lines 29 through 39 (and subscripts), must equal column 1 of the corresponding line on Worksheet C. [12/31/2004]
1000D	If Medicare CMHC visits (Worksheet S, Part IV, column 1, line 27) are greater than zero, then Medicare CMHC costs (Worksheet D, Part I, sum of columns 1 and subscripts, line 12) must be greater than zero. [12/31/2004]

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II. Level II Edits (Potential Rejection Errors)

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

<u>Edit</u>	<u>Condition</u>
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [12/31/2004]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file. [12/31/2004]
2010	The cost center codes (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique. [12/31/2004]
2015	Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code. [12/31/2004]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [12/31/2004]
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category. [12/31/2004]
2030	The standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [12/31/2004]

<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Cap Rel Costs-Bldg & Fixt	1	0100-0119
Cap Rel Costs-Mvble Equip	2	0200-0219
Employee Benefits	3	0300-0319
Administrative and General	4	0400-0419
Maintenance and Repairs	5	0500-0519
Operation of Plant	6	0600-0619
Laundry and Linen	7	0700-0719
Housekeeping	8	0800-0819
Cafeteria	9	0900-0919
Central Services and Supply	10	1000-1019
Medical Records and Library	11	1100-1119

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<u>Cost Center</u>	<u>Line</u>	<u>Code</u>
Pro Ed & Training (Apprvd)	12	1200-1219
Drugs and Biologicals	29	2900
Occupational Therapy	30	3000
Psychiatric / Psychological Services	31	3100
Individual Therapy	32	3200
Group Therapy	33	3300
Individualized Activity Therapy	34	3400
Family Counseling	35	3500
Diagnostic Services	36	2600
Patient Training and Education	37	3700
Sheltered Workshops	45	4500
Recreational Programs	46	4600
Resident Day Camps	47	4700
Pre-School Programs	48	4800
Diagnostic Clinics	49	4900
Home Employment Programs	50	5000
Equipment Loan Service	51	5100
Physician's Private Office	52	5200
Fund Raising	53	5300
Coffee Shop Canteen	54	5400
Research	55	5500
Investment Property	56	5600
Advertising	57	5700
Franchise Fees and Other Assessments	58	5800
Pro Ed & Training (Not Apprvd)	59	5900
Meals & Transportation	61	6100
Activity Therapy	62	6200
Psychosocial Programs	63	6300
Vocational Training	64	6400

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<u>Edit</u>	<u>Condition</u>
2035	The administrative and general standard cost center code (0400) may appear only on line 4. [12/31/2004]
2040	All calendar format dates must be edited for 10 character format, e.g., 01/01/1996 (MM/DD/YYYY). [12/31/2004]
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February . [12/31/2004]
2005S	The amount due the provider or program (Worksheet S, Part II, line 6, column 1) should not equal zero. [12/31/2004]
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [12/31/2004]
2045S	Worksheet S, Part II, column 2, line 2 (type of control) must have a value of 1 through 12. (See Table 3B.) [12/31/2004]
2050S	On Worksheet S-2, a response is required for at least one of the questions on lines 3.01 or 3.03. [12/31/2004]
2000A	Worksheet A-1, column 1 (reclassification code) must be alpha characters. [12/31/2004]
2000B	a. At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center. This edit applies to all general service cost centers required and/or listed. Exclude any reconciliation columns from this edit. [12/31/2004]
2005B	b. The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [12/31/2004]
2005G	Net income or loss (Worksheet G, column 2, line 32) should not equal zero. [12/31/2004]
2050G	Total patient revenue (Worksheet F, column 1, line 1) should be equal to or greater than Medicare Part B CMHC charges (Worksheet C, column 1, sum of lines 29.02 through 38.02, respectively. [12/31/2004]
NOTE:	CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.

To download Forms and/or Specifications associated with this instruction, click [here](#).