

CHAPTER 46
INDEPENDENT RURAL HEALTH CLINIC
COST REPORT
FORM CMS-222-17

| | <u>Section</u> |
|--|----------------|
| General | 4600 |
| Rounding Standards for Fractional Computations..... | 4600.1 |
| Recommended Sequence for Completing Form CMS-222-17 | 4601 |
| Acronyms and Abbreviations | 4602 |
| Worksheet S - Rural Health Clinic Cost Report Certification and Settlement | |
| Summary | 4603 |
| Part I - Cost Report Status..... | 4603.1 |
| Part II - Certification by a Chief Financial Officer or Administrator..... | 4603.2 |
| Part III - Settlement Summary..... | 4603.3 |
| Worksheet S-1 - Rural Health Clinic Identification Data | 4604 |
| Part I - Rural Health Clinic Identification Data | 4604.1 |
| Part II - Rural Health Clinic Consolidated Cost Report | |
| Identification Data | 4604.2 |
| Worksheet S-2 - Rural Health Clinic Reimbursement Questionnaire | 4605 |
| Worksheet S-3 - Rural Health Clinic Statistical Data..... | 4606 |
| Worksheet A - Reclassification and Adjustment of Trial Balance of Expenses..... | 4607 |
| Worksheet A-6 - Reclassification..... | 4608 |
| Worksheet A-8 - Adjustments to Expenses..... | 4609 |
| Worksheet A-8-1 - Statement of Costs of Services from Related | |
| Organizations and Home Office Costs | 4610 |
| Part I - Costs Incurred and Adjustments Required as a Result of | |
| Transactions with Related Organizations or Claimed Home Office Costs | 4610.1 |
| Part II - Interrelationship to Related Organizations and/or Home Office | 4610.2 |
| Worksheet B - Visits and Overhead Cost for RHC Services..... | 4611 |
| Part I - Visits and Productivity | 4611.1 |
| Part II - Determination of Total Allowable Cost Applicable to RHC Services | 4611.2 |
| Worksheet B-1 - Computation of Vaccine Cost | 4612 |
| Worksheet C - Determination of Medicare Payment..... | 4613 |
| Part I - Determination of Rate for RHC Services..... | 4613.1 |
| Part II - Determination of Total Payment..... | 4613.2 |
| Worksheet C-1 - Analysis of Payments to the Rural Health Clinic | |
| for Services Rendered..... | 4614 |
| Exhibit 1-Form CMS-222-17 Worksheets..... | 4690 |
| Electronic Cost Reporting Specifications for Form CMS-222-17..... | 4695 |

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4600. GENERAL

The Paperwork Reduction Act of 1995 establishes the requirement that the private sector be informed why information is collected and how it will be used by the government. In accordance with §§1815(a) and 1861(v)(1)(A) of the Social Security Act (the Act), providers of medical and other healthcare services as defined under §1861(s), participating in the Medicare program are required to submit annual information to achieve settlement of costs for health care services rendered to Medicare beneficiaries. Rural health clinics (RHCs) must file cost reports in accordance with 42 CFR 413.24(f). The data submitted on the cost reports supports management of federal programs. The information reported on Form CMS-222-17, must conform to the requirements and principles set forth in the Provider Reimbursement Manual, CMS Pub. 15-1, as well as those set forth in the Medicare Benefit Policy Manual, CMS Pub. 100-02, chapter 13, and the Medicare Claims Processing Manual, CMS Pub. 100-04, chapter 9.

These forms must be used by all independent rural health clinics (RHC) for cost reporting periods beginning on or after October 1, 2017, and ending on or after September 30, 2018. These forms are required for determining Medicare payment for RHC services under 42 CFR 405, Subpart X.

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0107. The expiration date of this information collection instrument is *November 30, 2027*. The time required to complete this information collection is estimated to average 55 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to:

Centers for Medicare and Medicaid Services
7500 Security Boulevard
Attn: PRA Reports Clearance Officer
Mail Stop C4-26-05
Baltimore, Maryland 21244-1850

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

4600.1 Rounding Standards for Fractional Computations.--Throughout the Medicare cost report, required computations result in the use of fractions. Use the following rounding standards for such computations. When performing multiple calculations, round after each calculation.

1. Round to 2 decimal places:
 - a. Rates
 - b. Cost per visit
 - c. Cost for pneumococcal vaccine
2. Round to 6 decimal places:
 - a. Ratios (e.g., days to days)
 - b. Limit adjustments

4601. RECOMMENDED SEQUENCE FOR COMPLETING FORM CMS-222-17

| <u>Step No.</u> | <u>Worksheet</u> | <u>Instructions</u> |
|-----------------|---------------------|---|
| 1 | S, Part I | Read §4603.1. Complete Part I. |
| 2 | S-1, Part I | Read §4604.1. Complete entire worksheet. |
| 3 | S-1, Part II | Read §4604.2. Complete entire worksheet. |
| 4 | S-2 | Read §4605. Complete entire worksheet if applicable. |
| 5 | S-3 | Read §4606. Complete entire worksheet. |
| 6 | A | Read §4607. Complete columns 1 through 3, lines 1 through 100. |
| 7 | A-6 | Read §4608. Complete entire worksheet if applicable. |
| 8 | A | Read §4607. Complete columns 4 and 5, lines 1 through 100. |
| 9 | A-8-1, Parts I & II | Read §4610 through 4610.2. Complete entire worksheet if applicable. |
| 10 | A-8 | Read §4609. Complete entire worksheet. |
| 11 | A | Read §4607. Complete columns 6 and 7, lines 1 through 100. |
| 12 | B, Parts I & II | Read §§4611 through 4611.2. Complete entire worksheet. |
| 13 | B-1 | Read §4612. Complete if applicable. |
| 14 | C, Parts I & II | Read §§4613 through 4613.2. Complete lines 1 through 34. |
| 15 | C-1 | Read §4614. Complete lines 1 through 4. |
| 16 | C, Part II | Read §§4613 through 4613.2. Complete lines 35 through 38. |
| 17 | S, Parts II & III | Read §4603.3. Complete Parts II & III. |

4602. Acronyms and Abbreviations.--Throughout the Medicare cost report and instructions, a number of acronyms and abbreviations are used. For your convenience, commonly used acronyms and abbreviations are summarized below.

| | | |
|-------|---|--|
| ACA | - | Affordable Care Act |
| CBSA | - | Core Based Statistical Areas |
| CCN | - | CMS Certification Number |
| CCM | - | Chronic Care Management |
| CFR | - | Code of Federal Regulations |
| CMS | - | Centers for Medicare & Medicaid Services |
| CNM | - | Certified Nurse Midwife |
| COL | - | Column |
| CP | - | Clinical Psychologist |
| CSW | - | Clinical Social Worker |
| ECR | - | Electronic Cost Report |
| FR | - | Federal Register |
| FTE | - | Full Time Equivalents |
| GME | - | Graduate Medical Education |
| HCRIS | - | Healthcare Cost Report Information System |
| HRSA | - | Health Resources and Services Administration |
| IOP | - | Intensive Outpatient Program |
| LPN | - | Licensed Practical Nurse |
| MBI | - | Medicare Beneficiary Identifier |
| MFT | - | Marriage and Family Therapist |
| MHC | - | Mental Health Counselor |
| MPFS | - | Medicare Physician Fee Schedule |
| NP | - | Nurse Practitioner |
| NPR | - | Notice of Program Reimbursement |
| PA | - | Physician Assistant |
| PCRE | - | Primary Care Residency Expansion |
| RCE | - | Reasonable Compensation Equivalency limits |
| RN | - | Registered Nurse |
| TCM | - | Transitional Care Management |
| THC | - | Teaching Health Center |

4603. WORKSHEET S - RURAL HEALTH CLINIC COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

4603.1 Part I - Cost Report Status.--This section is to be completed by the RHC and contractor as indicated on the worksheet. If this is a consolidated cost report, the organization must choose a primary RHC whose CMS certification number (CCN) must be utilized throughout the entire cost report.

Lines 1 and 2.--The provider must check the appropriate box to indicate on line 1 or 2, whether this cost report is prepared electronically or manually. Only RHCs submitting manually prepared cost reports, 1) reporting low Medicare utilization in accordance with CMS Pub. 15-2, chapter 1, §110, or 2) after demonstrating financial hardship in accordance with §133, may select line 2, manually prepared. For electronically prepared cost reports, indicate on line 1, columns 2 and 3 respectively, the date and time corresponding to the creation of the electronic file. The date and time remain as identifiers for the file by the contractor and is archived accordingly.

Line 3.--If this is an amended cost report, enter the number of times the cost report has been amended.

Line 4.--Enter an "F" if this is a full cost report, an "L" if this is a low Medicare utilization cost report ("L" requires prior contractor approval; see CMS Pub. 15-2, chapter 1, §110), an "N" if this is a no Medicare utilization cost report, or a "V" if this is a no Medicare utilization cost report except for the provision of vaccines.

Lines 5 through 12 are for contractor use only:

Line 5.--Enter the Healthcare Cost Report Information System (HCRIS) cost report status code that corresponds to the filing status of the cost report: 1=As submitted; 2=Settled without audit; 3=Settled with audit; 4=Reopened; or 5=Amended.

Line 6.--Enter the date (mm/dd/yyyy) the accepted cost report was received from the RHC.

Line 7.--Enter the 5 position contractor number.

Lines 8 and 9.--If this is an initial cost report enter "Y" for yes in the box on line 8. If this is a final cost report enter "Y" for yes in the box on line 9; if neither, enter "N". An initial report is the very first cost report for a particular RHC CCN. A final cost report is a terminating cost report for a particular RHC CCN.

Line 10.--Enter the Notice of Program Reimbursement (NPR) date (mm/dd/yyyy). The NPR date must be present if the cost report status code is 2, 3, or 4.

Line 11.--Enter the software vendor code of the cost report software used by the contractor to generate a HCRIS cost report file: use "4" for HFS MCRIF32 or "3" for HFS CompuMax.

Line 12.--Complete this line only if the cost report status code on line 5 is "4". If this is a reopened cost report (response to line 5 cost report status, is "4"), enter the number of times the cost report has been reopened.

4603.2 Part II - Certification by a Chief Financial Officer or Administrator.--After the cost report is completed, an administrator or the Chief Financial Officer completes this certification section to comply with the regulations set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

Line 1.--The signatory (administrator or Chief Financial Officer) must:

- when signing electronically through the ECR software, sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and in column 2, enter “Y” (for yes) to check the electronic signature checkbox to transmit the cost report electronically with an electronic signature; or
- when signing outside the ECR software, sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1); and enter a check mark in column 2, to check the electronic signature checkbox to submit the cost report with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(2); and make no entry in column 2 to submit the cost report with an original signature.

Lines 2, 3, and 4.--Enter the signatory name, the signatory title, and the date signed on lines 2, 3, and 4, respectively.

4603.3 Part III - Settlement Summary.--Enter the balance due to or due from the Medicare program. Transfer the amount from Worksheet C, Part II, line 38.

4604. WORKSHEET S-1 - RURAL HEALTH CLINIC IDENTIFICATION DATA

This worksheet consists of two parts:

Part I - Rural Health Clinic Identification Data

Part II - Rural Health Clinic Consolidated Cost Report Participant Identification Data

4604.1 Part I - Rural Health Clinic Identification Data.--The information required on this worksheet is needed to properly identify the RHC, or in the case of a consolidated cost report, the primary RHC. In the case of a consolidated cost report, only the primary RHC completes the entire Worksheet S-1, Part I. All other RHCs filing under a consolidated cost report must be listed on subscripts of line 14 and must complete a separate Worksheet S-1, Part II.

Line 1, columns 1 through 4.--Enter in the appropriate column the site name, CCN, core based statistical area (CBSA) code (rural CBSA codes are assembled by placing the digits “999” in front of the two-digit state code, e.g., for the state of Maryland the rural CBSA code is 99921), and certification date.

Line 1, column 5.--Indicate the type of control under which the RHC operates by entering a number from the list below:

- | | |
|--------------------------------------|---------------------------|
| 1 = Voluntary Nonprofit, Corporation | 7 = Governmental, Federal |
| 2 = Voluntary Nonprofit, Other | 8 = Governmental, State |
| 3 = Proprietary, Individual | 9 = Governmental, County |
| 4 = Proprietary, Corporation | 10 = Governmental, City |
| 5 = Proprietary, Partnership | 11 = Governmental, Other |
| 6 = Proprietary, Other | |

Line 2.--Enter the RHC's street address in column 1 and the post office (P.O.) box in column 2 (if applicable).

Line 3.--Enter the city in column 1, state in column 2, ZIP code in column 3, and county in column 4.

Line 4.--Enter the inclusive dates covered by this cost report. Enter in column 1, the cost report beginning date and enter in column 2, the cost report ending date.

Line 5.--Indicate whether this RHC is owned, leased or controlled by an entity that operates multiple RHCs. Enter a "Y" for yes or an "N" for no. If yes, complete lines 6 through 8. Otherwise, skip to line 9.

Lines 6 through 8.--Enter the name of the entity that owns, leases or controls the RHC, the street address, P.O. box (if applicable), city, state, and ZIP code.

Line 9.--Is this RHC part of a chain organization as defined in CMS Pub. 15-1, chapter 21, §2150, that claimed home office costs in a home office cost statement. Enter "Y" for yes or "N" for no. If yes, complete lines 10 through 12. Otherwise, skip to line 13.

Lines 10 through 12.--Enter the name of the chain organization, the street address, P.O. box (if applicable), the home office CCN, city, state, and ZIP code.

Line 13.--Is this RHC filing a consolidated cost report under CMS Pub. 100-02, chapter 13, §80.2. Enter "Y" for yes or "N" for no, in column 1. If yes, enter in column 2 the date the RHC requested approval to file a consolidated cost report, in column 3 the date the contractor approved the RHC's request to file a consolidated cost report, and in column 4 the number of RHCs included in this consolidated cost report other than the primary RHC.

Line 14.--If the response to line 13, column 1 is yes, list on line 14, beginning with the subscript line 14.01, each RHC that is part of this consolidated cost report, excluding the RHC listed on line 1. Enter in column 1 the site name, column 2 the CCN, column 3 the CBSA, column 4 the date the RHC requested approval to file as part of a consolidated cost report, and column 5 the date the contractor approved the RHCs request to file as part of a consolidated cost report. Each RHC listed on line 14, beginning with the subscript line 14.01, must complete a separate Worksheet S-1, Part II.

Line 15.--Indicate if your RHC carries commercial malpractice coverage. Enter "Y" for yes or "No" for no. Malpractice insurance premiums are money paid by the RHC to a commercial insurer to protect the RHC against potential negligence claims made by their patients/clients.

Line 16.--If line 15 is yes, indicate if your malpractice insurance is a claims-made or occurrence policy. A claims-made insurance policy covers claims first made (reported or filed) during the year the policy is in force for any incidents that occur that year or during any previous period during which the insured was covered under a "claims-made" contract. The occurrence policy covers an incident occurring while the policy is in force regardless of when the claim arising out of that incident is filed. Enter 1 if the malpractice insurance is a claims-made policy. Enter 2 if the malpractice insurance is an occurrence policy.

Line 17.--Enter the total amount of malpractice premiums paid in column 1, enter the total amount of paid losses in column 2, and enter the total amount of self-insurance paid in column 3.

Malpractice paid losses is money paid by the RHC to compensate a patient/client for professional negligence. Malpractice self-insurance is money paid by the RHC where the RHC acts as its own insurance company (either as a sole or part-owner) to financially protect itself against professional negligence. Often RHCs will manage their own funds or purchase a policy referred to as captive insurance, which provides insurance coverage the RHC needs but could not obtain economically through the mainstream insurance market.

Line 18.--Indicate if malpractice premiums paid, paid losses, or self-insurance are reported in a cost center other than the Malpractice Premiums cost center, Worksheet A, line 28. Enter "Y" for yes or "N" for no. If yes, submit a supporting schedule listing cost centers and amounts.

Line 19.--Is this RHC and/or any consolidated RHCs involved in training residents in an approved graduate medical education (GME) program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.

Line 20.--Have you received an approval for an exception to the productivity standard? Enter "Y" for yes and "N" for no. *For cost reporting periods ending after December 31, 2024, do not complete this line as productivity standards are no longer applicable.*

Line 21.--Does the facility operate as other than a RHC? Enter "Y" for yes or "N" for no.

Line 22.--If line 21 is yes, enter the type of operation (i.e., laboratory or physicians services).

Line 23.--Enter on lines 23.01 through 23.07 the hours of operation (from/to) based on a 24 hour clock next to the appropriate day that the facility is available to provide RHC services. For example, 8:00 am is 0800 and 5:30 pm is 1730.

Line 24.--If line 23 is yes, enter on lines 24.01 through 24.07 the hours of operation (from/to) next to the appropriate day that the facility is available to provide other than RHC services.

Line 25.--Did this facility participate in any payment demonstration during this cost reporting period? Enter "Y" for yes or "N" for no. If column 1 is yes, enter the type of demonstration in column 2. If the RHC participated in more than one demonstration, subscript this line for column 2, as applicable.

Line 26.--Are there any related organization costs claimed as defined in CMS Pub. 15-1 chapter 10? Enter "Y" for yes or "N" for no. If yes, complete worksheet A-8-1.

4604.2 Part II - Rural Health Clinic Consolidated Cost Report Identification Data.-Each RHC that is included on Worksheet S-1, Part I, line 14, and applicable subscripts, who is filing as part of a consolidated cost report must complete a separate Worksheet S-1, Part II in the identical sequence that the consolidated RHCs are reported on Worksheet S-1, Part I, line 14 and its subscripts. Do not complete this worksheet for the primary RHC reported on Worksheet S-1, Part I, line 1.

Line 1.--Enter the RHC site name in column 1 and the RHC certification date in column 2. Indicate the type of control under which the RHC operates by entering a number from the list below in column 3.

- | | |
|--------------------------------------|---------------------------|
| 1 = Voluntary Nonprofit, Corporation | 7 = Governmental, Federal |
| 2 = Voluntary Nonprofit, Other | 8 = Governmental, State |
| 3 = Proprietary, Individual | 9 = Governmental, County |
| 4 = Proprietary, Corporation | 10 = Governmental, City |
| 5 = Proprietary, Partnership | 11 = Governmental, Other |
| 6 = Proprietary, Other | |

Enter the date the RHC terminated its participation in the Medicare program (if applicable) in column 4. In column 5, enter a "V" for a voluntary termination or an "I" for an involuntary termination.

If the RHC changed ownership immediately prior to the beginning of the cost reporting period enter the date of the change of ownership in column 6. Also submit the name and address of the new owner and a copy of the sales agreement with the cost report.

Line 2.--Enter the RHC's street address in column 1 and the P.O. box in column 2 (if applicable).

Line 3.--Enter the city in column 1, state in column 2, ZIP code in column 3, and county in column 4.

Line 4.--Indicate if your RHC carries commercial malpractice coverage. Enter "Y" for yes or "N" for no. Malpractice insurance premiums are money paid by the RHC to a commercial insurer to protect the RHC against potential negligence claims made by their patients/clients.

Line 5.--If line 4 is yes, indicate if your malpractice insurance is a claims-made or occurrence policy. A claims-made insurance policy covers claims first made (reported or filed) during the year the policy is in force for any incidents that occur that year or during any previous period during which the insured was covered under a "claims-made" contract. The occurrence policy covers an incident occurring while the policy is in force regardless of when the claim arising out of that incident is filed. Enter 1 if the malpractice insurance is a claims-made policy. Enter 2 if the malpractice insurance is an occurrence policy.

Line 6.--Enter the total amount of malpractice premiums paid in column 1, enter the total amount of paid losses in column 2, and enter the total amount of self-insurance paid in column 3. Malpractice paid losses is money paid by the RHC to compensate a patient/client for professional negligence. Malpractice self-insurance is money paid by the RHC where the RHC acts as its own insurance company (either as a sole or part-owner) to financially protect itself against professional negligence. Often RHCs will manage their own funds or purchase a policy referred to as captive insurance, which provides insurance coverage the RHC needs but could not obtain economically through the mainstream insurance market.

Line 7.--Does the facility operate as other than a RHC? Enter "Y" for yes or "N" for no.

Line 8.--If line 7 is yes, enter the type of operation (i.e., laboratory or physicians services).

Line 9.--Enter on lines 9.01 through 9.07 the hours of operation (from/to) based on a 24 hour clock next to the appropriate day that the facility is available to provide RHC services. For example, 8:00 am is 0800 and 5:30 pm is 1730.

Line 10.--If 7 is yes, enter on lines 10.01 through 10.07 the hours of operation (from/to) next to the appropriate day that the facility is available to provide other than RHC services.

4605. WORKSHEET S-2 - RURAL HEALTH CLINIC REIMBURSEMENT
QUESTIONNAIRE

This worksheet collects organizational, financial and statistical information previously reported on Form CMS-339. Where instructions for this worksheet direct the RHC to submit documentation/information, mail or otherwise transmit the requested documentation to the contractor with submission of the electronic cost report (ECR). The contractor has the right under §§1815(a) and 1883(e) of the Act to request any missing documentation. When filing a consolidated cost report, this worksheet applies only to the primary RHC.

To the degree that the information in the questionnaire constitutes commercial or financial information which is confidential and/or is of a highly sensitive personal nature, the information will be protected from release under the Freedom of Information Act (FOIA). If there is any question about releasing information, the contractor should consult with the CMS Regional Office.

NOTE: The responses on all lines are “yes” or “no” unless otherwise indicated. When the instructions require documentation, indicate on the documentation the Worksheet S-2 line number the documentation supports. Lines 1 through 19 are required to be completed by all RHCs reported on Worksheet S-1, Part I, line 1.

Line 1.--Indicate whether the RHC has changed ownership immediately prior to the beginning of the cost reporting period. Enter “Y” for yes or “N” for no in column 1. If column 1 is “Y”, enter the date the change of ownership occurred in column 2. Also, submit the name and address of the new owner and a copy of the sales agreement with the cost report.

Line 2.--Indicate whether the RHC has terminated participation in the Medicare program. Enter “Y” for yes or “N” for no in column 1. If column 1 is “Y”, enter the date of termination in column 2, and “V” for voluntary or “I” for involuntary in column 3.

Line 3.--Indicate whether the RHC is involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the RHC or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships. Enter “Y” for yes or “N” for no in column 1. If column 1 is “Y”, submit a list of the individuals, the organizations involved, and a description of the transactions with the cost report.

NOTE: A related party transaction occurs when services, facilities, or supplies are furnished to the provider by organizations related to the provider through common ownership or control. (See Pub. 15-1, chapter 10 and 42 CFR 413.17.)

Line 4.--Indicate in column 1 whether the financial statements were prepared by a certified public accountant; enter "Y" for yes or "N" for no. If column 1 is yes, indicate the type of financial statements in column 2 by entering "A" for audited, "C" for compiled, or "R" for reviewed. Submit a complete copy of the financial statements (i.e., the independent public accountant's opinion, the statements themselves, and the footnotes) with the cost report. If the financial statements are not available for submission with the cost report enter the date they will be available in column 3. Indicate whether the total expenses and total revenues reported on the cost report differ from those on the filed financial statements? Enter "Y" for yes or "N" for no in column 4. If "Y", submit a reconciliation with the cost report.

If column 1 is "N", submit a copy of the internally prepared financial statements, and written statements of significant accounting policy and procedure changes affecting Medicare reimbursement which occurred during the cost reporting period. You may submit the changed accounting or administrative procedures manual in lieu of written statements.

Line 5.--Indicate whether Intern-Resident costs were claimed on the current cost report. Enter "Y" for yes or "N" for no in column 1.

Line 6.--Indicate whether Intern-Resident program(s) have been initiated or renewed during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit copies of the certification(s)/program approval(s) with the cost report. (See 42 CFR 413.79(l) for the definition of a new program.)

Line 7.--Indicate whether graduate medical education costs were directly assigned to cost centers other than the "Allowable GME Costs" on Worksheet A, line 29. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit a listing of the cost centers and amounts with the cost report.

Line 8.--Indicate whether you are seeking reimbursement for bad debts resulting from Medicare deductible and/or coinsurance amounts which are uncollectible from Medicare beneficiaries. (See 42 CFR 413.89(e) and CMS Pub. 15-1, chapter 3, §§306 - 324 for the criteria for an allowable bad debt.) Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit a completed Exhibit 1 or internal schedule duplicating, at a minimum, the documentation requested on Exhibit 1 to support the bad debts claimed.

Exhibit 1 requires the following documentation:

Columns 1, 2, 3, 4 - Patient Names, Medicare Beneficiary Identifier (MBI) Number, and Dates of Service (From - To).--The documentation required for these columns is derived from the beneficiary's bill. Furnish the patient's name, MBI number and dates of service that correlate to the claimed bad debt. (See CMS Pub. 15-1, chapter 3, §314 and 42 CFR 413.89.)

Columns 5 & 6--Indigency/Medicaid Beneficiary.--If the patient included in column 1 has been deemed indigent, place a check in column 5. If the patient in column 1 has a valid Medicaid number, include this number in column 6. See the criteria in CMS Pub. 15-1, chapter 3, §§312 and 322 and 42 CFR 413.89 for guidance on the billing requirements for indigent and Medicaid beneficiaries.

Columns 7 & 8--Date First Bill Sent to Beneficiary & Date Collection Efforts Ceased.--This information should be obtained from the RHC's files and should correlate with the beneficiary name, MBI number, and dates of service shown in columns 1, 2, 3 and 4 of this exhibit. The date in column 8 represents the date that the unpaid account is deemed worthless, whereby all collection efforts, both internal and by an outside entity, ceased and there is no likelihood of recovery of the unpaid account. (See 42 CFR 413.89(e) and (f), and CMS Pub. 15-1, chapter 3, §§308, 310, and 314.)

Column 9--Medicare Remittance Advice Dates.--Enter in this column the remittance advice dates that correlate with the beneficiary name, MBI number, and dates of service shown in columns 1, 2, 3, and 4 of this exhibit.

Column 10--Coinsurance/Total Medicare Bad Debts.--Record on each line of this column the beneficiary's unpaid coinsurance amount that relates to covered services. Calculate the total bad debts by summing up the amounts on all lines of column 10. This "total" must agree with the bad debts claimed on the cost report. Attach additional supporting schedules, if necessary, for bad debt recoveries.

Line 9.--If line 8 is yes, indicate whether your bad debt collection policy changed during the cost reporting period. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, submit a copy of the revised bad debt collection policy with the cost report.

Line 10.--If line 8 is yes, indicate whether patient coinsurance amounts were waived. Enter "Y" for yes or "N" for no in column 1. If you answer "Y" in column 1, ensure that they are not included on the bad debt listings (i.e., Exhibit 1 or your internal schedules) submitted with the cost report.

Line 11.--Indicate whether the cost report was prepared using the Provider Statistical & Reimbursement (PS&R) Report only. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", *in column 2, from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present; otherwise,* enter the paid through date. Also, submit a crosswalk between revenue codes and visits found on the PS&R to the cost center groupings on the cost report. This crosswalk will reflect a cost center to revenue code match only.

Line 12.--Indicate whether the cost report was prepared using the PS&R for totals and the RHC's records for allocation. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", *in column 2, from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present; otherwise,* enter the paid through date. Also, submit a detailed crosswalk between revenue codes and visits on the PS&R to the cost center groupings on the cost report. This crosswalk must show visits by cost center and include which revenue codes were allocated to each cost center. The total visits on the cost report must match the total visits on the PS&R (as appropriately adjusted for unpaid claims, etc.) to use this method. Supporting work papers must accompany this crosswalk to provide sufficient documentation as to the accuracy of the RHCs records.

Line 13.--If you entered "Y" on either line 11 or 12, indicate whether adjustments were made to the PS&R data for additional claims that have been billed but not included on the PS&R used to file this cost report. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", include a schedule which supports any claims not included on the PS&R. This schedule should include totals consistent with the breakdowns on the PS&R, and should reflect claims that are unprocessed or unpaid as of the cut-off date of the PS&R used to file the cost report.

Line 14.--If you entered "Y" on either line 11 or 12, column 1, indicate whether adjustments were made to the PS&R data for corrections of other PS&R information. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit a detailed explanation and documentation which provides an audit trail from the PS&R to the cost report.

Line 15.--If you entered "Y" on either line 11 or 12, column 1, indicate whether other adjustments were made to the PS&R data. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", include a description of the other adjustments and documentation which provides an audit trail from the PS&R to the cost report.

Line 16.--Indicate whether the cost report was prepared using RHC records only. Enter "Y" for yes or "N" for no in column 1. If column 1 is "Y", submit detailed documentation of the system used to support the data reported on the cost report. If detailed documentation was previously supplied, submit only necessary updated documentation with the cost report.

The minimum requirements are:

- Internal records supporting program utilization statistics, charges, prevailing rates and payment information broken into each Medicare bill type in a manner consistent with the PS&R report.
- A reconciliation of remittance totals to the provider's internal records.
- The name of the system used and system maintainer (vendor or RHC). If the RHC maintained the system, include date of last software update.

NOTE: Additional information may be supplied such as narrative documentation, internal flow charts, or outside vendor informational material to further describe and validate the reliability of your system.

Line 17.--Enter the first name, last name, and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.

Line 18.--Enter the employer/company name of the cost report preparer.

Line 19.--Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.

EXHIBIT 1
LISTING OF MEDICARE BAD DEBTS AND APPROPRIATE SUPPORTING DATA

RHC Name _____
RHC CCN _____
FYE _____

Prepared By _____
Date Prepared _____

| Patient Name | MBI. No. | Dates of Service | | Indigency& Medicaid Beneficiary (Check if applicable) | | Date First Bill Sent to Beneficiary | Date Collection Efforts Ceased | Medicare Remittance Advice Dates | Co-Insurance/ Total Medicare Bad Debts* |
|--------------|----------|------------------|----|--|--------------------|---|-----------------------------------|--|---|
| | | From | To | Yes | Medicaid Number | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
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*These amounts must not be claimed unless the RHC bills for these services with the intention of receiving payment.
See instructions for columns 5 and 6 - Indigency/Medicaid Beneficiary, for possible exception.
These amounts must not be claimed if they were included on a previous Medicare bad debt listing or cost report.

4606. WORKSHEET S-3 - RURAL HEALTH CLINIC STATISTICAL DATA

- This worksheet collects statistical data regarding the number and types of visits by title, as well as, the number of visits performed by interns and residents. Only those visits that qualify as a face-to-face encounter associated with a beneficiary receiving services under the Medicare fee for service program are included in column 2. Visits attributable to beneficiaries enrolled in a Medicare Advantage plan must be included in column 4. For the purposes of the Medicare program, a beneficiary who receives care at an RHC can be seen for three types of visits:
- Medical Visit - A face to face encounter between an RHC patient and one of the following: a physician, physician assistant, nurse practitioner, certified nurse midwife, and under certain conditions, a visiting registered nurse, or visiting licensed practical nurse. The provision of Transitional Care Management (TCM) services is reported as a medical visit if it is the only medical service provided on that day and it meets the TCM billing requirements. If it is furnished on the same day as another medical visit, only one medical visit is reported on the cost report.
- Medical Visit for Subsequent Illness or Injury.
- Mental Health Visit - A face to face encounter between an RHC patient and one of the following: a clinical psychologist, clinical social worker, MFT, MHC, or a physician, physician assistant, nurse practitioner, certified nurse midwife, and under certain conditions, a visiting registered nurse, or visiting licensed practical nurse for mental health services. In addition, the Consolidated Appropriations Act (CAA) of 2023, §4121 provides for the coverage of marriage and family therapists (MFT) and mental health counselors (MHC) for mental health visits effective for services rendered on or after January 1, 2024.
- Intensive Outpatient Program (IOP) visits (CAA of 2023) added §4124 effective for services rendered on or after January 1, 2024.

All visits performed by interns and residents who are funded by a Teaching Health Center (THC) or Primary Care Residency Expansion (PCRE) grant from HRSA must be included in column 4 (other), lines 1 through 4, as applicable, on this worksheet.

Column 0.--Use this column to identify the primary RHC listed on Worksheet S-1, Part I, line 1, and if you are filing a consolidated cost report, each RHC listed on Worksheet S-1, Part I, line 14, beginning with the subscripted line 14.01, in the exact same order.

Columns 1 through 3.--Enter the number of medical visits, mental health visits, visits performed by interns and residents, and IOP visits, if applicable, for each program (title V, title XVIII, and title XIX). Intern and resident visits are a subset of the medical or mental health visits. Include dually eligible (Medicare/Medicaid) beneficiaries in column 2.

Column 4.--Enter the number of medical visits, mental health visits, visits performed by interns and residents, and IOP visits, for all other payors by adding visits in columns 1 through 3 and subtracting from total visits reported in column 5.

Column 5.--Enter the total medical visits, mental health visits, visits performed by interns and residents, and IOP visits, for the entire facility. The total in this column will be used to compute all other payors in column 4.

Line 1.--Enter the number of medical visits applicable to columns 1 through 3, and 5. Each visit to the RHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the RHC in the same day for a subsequent illness or injury. If you are filing under a consolidated cost report, line 1 must contain the medical visits exclusively for the primary CCN and you must subscript line 1 to report the number of medical visits for each additional RHC included in this consolidated cost report. Each subscript of line 1, column 0, must contain a corresponding CCN from Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01, in the exact same order. Enter the number of medical visits applicable to columns 1 through 3, and 5, for each RHC listed on line 1 and its subscripts.

Line 2.--Enter the total number of medical visits (sum of line 1 and its subscripts) for each applicable column.

Line 3.--Enter the number of mental health visits applicable to columns 1 through 3, and 5. Each visit to the RHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the RHC in the same day for a subsequent illness or injury. If you are filing under a consolidated cost report, line 3 must contain the mental health visits exclusively for the primary CCN and you must subscript line 3 to report the number of mental health visits for each additional RHC included in this consolidated cost report. Each subscript of line 3, column 0, must contain a corresponding CCN from Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01, in the exact same order. Enter the number of mental health visits applicable to columns 1 through 3, and 5, for each RHC listed on line 3 and its subscripts.

Line 4.--Enter the total number of mental health visits (sum of line 3 and its subscripts) for each applicable column.

Line 5.--Enter the total number of visits performed by interns and residents applicable to columns 1 through 3, and 5. If you are filing under a consolidated cost report, line 5 must contain the visits performed by interns and residents exclusively for the primary CCN and you must subscript line 5 to report the number of visits performed by interns and residents for each additional RHC included in this consolidated cost report. Visits reported on line 5 and its subscripts, are a subset of the medical and mental health visits reported on lines 1 and 3 and their subscripts. Each subscript of line 5, column 0, must contain a corresponding CCN from Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01, in the exact same order. Enter the number of visits performed by interns and residents applicable to columns 1 through 3, and 5 for each RHC listed on line 5 and its subscripts.

Line 6.--Enter the total number of visits performed by interns and residents (sum of line 5 and its subscripts) for each applicable column.

Line 7.--Enter the total number of medical and mental health visits (sum of lines 2 and 4).

Line 8.--Enter the number of IOP visits applicable to columns 1 through 5. Each visit to the RHC by the beneficiary counts as a single visit, even in the case where a beneficiary returns to the RHC in the same day for a subsequent illness or injury. If you are filing under a consolidated cost report, line 8 must contain the IOP visits exclusively for the primary CCN, and you must subscript line 8 to report the number of visits for each additional RHC included in this consolidated cost report.

Each subscript of line 8, column 0, must contain a corresponding CCN from Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01, in the exact same order. Enter the number of IOP visits applicable to columns 1 through 5, for each RHC listed on line 8 and its subscripts. The IOP visits enter on this line are mutually exclusive from the mental health visits entered on line 3 and its subscripts.

Line 9.--Enter the total number of IOP visits (sum of line 8 and its subscripts) for each applicable column.

Line 10.--Enter the total number of RHC visits (sum of lines 7 and 9) for each applicable column.

NOTE: When reporting data for RHCs reporting under the consolidated cost reporting provisions, subscript lines 1, 3, 5, and 8 in the identical sequence that the consolidated RHCs are reported on Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01.

4607. WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Use Worksheet A to record the trial balance of expense accounts from your accounting books and records. The worksheet also provides for the necessary reclassifications and adjustments to certain accounts. All cost centers listed do not apply to all RHCs using this worksheet. For example, an RHC that does not have an intern and resident program will not complete lines 29 and/or 78. In addition to those lines listed, the worksheet also provides blank lines for other RHC cost centers. Complete only those lines that are applicable.

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

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If additional or different cost center descriptions are needed, add additional lines to the cost report. Where an added cost center description bears a logical relationship to a standard line description, the added label must be inserted immediately after the related standard line. 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 25 and 26, identify them as lines 25.01 and 25.02.

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by health care providers on the Medicare cost reports. The Form CMS-222-17 provides for preprinted cost center descriptions that may apply to RHC services on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS approved cost reporting software, hereafter referred to as the standard cost centers. One additional cost center description with general meaning has been identified. This additional description will hereafter be referred to as a nonstandard label with an "Other..." designation to provide for situations where no match in meaning to the standard cost centers can be found. Refer to Worksheet A, line 10. Additionally, nonstandard cost center descriptions have been identified through analysis of frequently used labels.

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 RHC's label in their electronic file provide standardized meaning for data analysis.

RHCs are 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 §4695, Table 5 of the electronic reporting specifications.

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.

Column Descriptions

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

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

Column 1.--Salaries are the gross salaries paid to employees before taxes and other items are withheld. Salaries include paid vacation, holiday, sick, other-paid-time off, severance and bonus pay. (See CMS Pub. 15-1, chapter 21.) Enter salaries from the RHC's accounting books and records. Do not include costs attributable to contracted labor in this column. Contracted labor is only reported in column 2.

Column 2.--Enter all costs other than salaries from the RHC's accounting books and records.

Column 3.--For each cost center, add the amounts in columns 1 and 2 and enter the total in column 3.

Column 4.--For each cost center, enter the net amount of reclassifications from Worksheet A-6. The net total of the entries in column 4 must equal zero on line 100. Show reductions to expenses as negative numbers.

Column 5.--Adjust the amounts entered in column 3 by the amounts in column 4 (increase or decrease) and extend the net balances to column 5. The total of column 5, line 100, must equal the total of column 3, line 100.

Column 6.--Enter on the appropriate lines the amounts of any adjustments to expenses indicated on Worksheet A-8, column 2. The total on Worksheet A, column 6, line 100, must equal the amount on Worksheet A-8, column 2, line 50.

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

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

Line Descriptions

Effective for services rendered on or after January 1, 2024, in accordance with the CAA 2023, §4124, include on all lines, as applicable, IOP costs incurred for IOP services rendered to RHC beneficiaries; and in accordance with the CAA 2023, §4121, include the costs incurred for MFTs and MHCs on lines 8.10 and 8.11, respectively.

Line 1 - Physician.--This cost center includes the costs incurred by the RHC for physicians providing direct patient care services and general supervisory services, participation in the establishment of plans of care, supervision of care and services, periodic review and updating of plans of care, and establishment of governing policies by the governing board. The costs incurred for teaching physicians and interns and residents must be reported on line 29. Physician services provided under an agreement are reported on line 15.

Line 2 - Physician Assistant.--This cost center includes the costs incurred by the RHC for physician assistants (PA), including the costs for PAs providing physician services.

Line 3 - Nurse Practitioner.--This cost center includes the costs of nursing care provided by nurse practitioners (NP), including NPs providing physician services.

Line 4 -- Certified Nurse Midwife.--This cost center includes the costs of services provided by a Certified Nurse Midwife (CNM).

Line 5 - Registered Nurse.--This cost center only includes the costs of nursing care provided by registered nurses (RNs) who perform nurse services in accordance with CMS Pub. 100-02, chapter 13, §190.

Line 6 - Licensed Practical Nurse.--This cost center only includes the costs of nursing care provided by licensed practical nurses (LPNs) who perform visiting nurse services in accordance with CMS Pub. 100-02, chapter 13, §190.

Line 7 - Clinical Psychologist.--This cost center includes the costs of a clinical psychologist (CP) who holds a doctorate in psychology and is licensed or certified by the State in which he or she practices, for diagnostic, assessment, preventative and therapeutic services directed at individuals.

Line 8 - Clinical Social Worker.--This cost center includes the costs of a clinical social worker (CSW) who possesses a master's degree or doctorate in social work and meets specified criteria established by regulation. The CSW must directly examine the patient, or directly review the patient's medical information, to provide diagnosis, treatment and consultation.

This page is reserved for future use.

Line 8.10 - Marriage and Family Therapist.--This cost center includes the costs of a MFT who possesses a master's degree or doctorate which qualifies for licensure or certification as a marriage and family therapist and meets specified criteria established by regulation.

Line 8.11 - Mental Health Counselor.--This cost center includes the costs of a MHC who possesses a master's degree or doctorate which qualifies for licensure or certification as a mental health counselor, clinical professional counselor, or professional counselor and meets specified criteria established by regulation.

Line 9 - Laboratory Technician.--This cost center includes the costs of a person who, under the supervision of a medical technologist or physician, performs microscopic and bacteriologic tests of human blood, tissue, and fluid for diagnostic and research purposes.

Line 10.--Enter costs for all other health care staff not entered on lines 1 through 9.

Lines 11 through 13.--Reserved for future use.

Line 14.--Enter the sum of the amounts on lines 1 through 10.

Line 15 - Physician Services Under Agreement.--This cost center includes the costs incurred by the RHC for physicians services that are provided on a short term or irregular basis under agreements.

Line 16 - Physician Supervision Under Agreement.--This cost center includes the costs incurred by the RHC for physician supervision services under agreement.

Line 17.--Enter the sum of the amounts on lines 15 and 16.

Lines 18 through 24.--Reserved for future use.

Line 25 - Medical Supplies.--This cost center includes the routine cost of supplies used in the normal course of caring for patients, such as gloves, masks, swabs, or glycerin sticks, and the non-routine costs of medical supplies that can be traced to individual patients.

Line 26 - Transportation (Health Care Staff).--This cost center includes the cost of owning or renting vehicles, public transportation expenses, parking, tolls, or payments to employees for driving their private vehicles to see patients or for other RHC business.

Line 27 - Depreciation-Medical Equipment.--Enter the medical equipment depreciation expense.

Line 28 - Malpractice Premiums.--Enter the malpractice premiums expense for the cost reporting period.

Line 29 - Allowable GME Costs.--Enter the total allowable interns and residents costs. This cost center includes the costs associated with allowable direct GME costs set forth in 42 CFR 405.2468(f). These include residents' salaries and fringe benefits (including travel and lodging expenses where applicable); the allowable portion of the teaching physicians' salaries and fringe benefits that are related to the time spent teaching and supervising residents (i.e., lecture time, time spent filling out resident evaluations, mentoring, and program development) subject to the reasonable compensation equivalency limits (RCEs) (42 CFR 415.70); and overhead costs that are directly assigned to the intern and resident program. If the overhead costs for the direct GME are not identified and recorded on this line in columns 1 or 2, a reclassification to this cost center is required. The reclassification must be made on a factual and auditable basis on Worksheet A-6 (see §4608).

Additionally, an RHC must include all allowable direct costs associated with an intern and/or resident program funded by a THC and/or PCRE grant from HRSA on line 29, only if the program meets the requirements set forth in 42 CFR 405.2468(f). If the direct costs associated with an intern and/or resident who is funded by a THC and/or PCRE grant are included in line 29, the RHC must reclassify the direct costs associated with the THC and/or PCRE programs funded by HRSA to line 78, nonallowable GME costs.

A "moonlighting" resident or fellow is a postgraduate medical trainee who is practicing independently, outside the scope of his or her residency training program and would be treated as a physician within the scope of the privileges granted by the RHC. Therefore, costs associated with a "moonlighting" intern or resident are reported in the physician services cost center, not the allowable GME cost center.

Line 30 - Pneumococcal Vaccines & Med Supplies.--This cost center includes the cost of the pneumococcal vaccines and the medical supplies attributable to pneumococcal vaccinations.

Line 31 - Influenza Vaccines & Med Supplies.--This cost center includes the cost of the influenza vaccines and the medical supplies attributable to influenza vaccinations.

Line 31.10 - COVID-19 Vaccines & Med Supplies.--Enter the cost of COVID 19 vaccines and the medical supplies attributable to COVID-19 vaccinations, authorized and furnished for use during the COVID-19 public health emergency (PHE). Do not report the cost of COVID-19 vaccines provided by the government free of charge.

Line 31.11 - Monoclonal Antibody Products.--Enter the cost of monoclonal antibody products for treatment of COVID-19, authorized and furnished for use during the COVID-19 PHE. Do not report the cost of monoclonal antibody products for treatment of COVID-19 provided by the government free of charge.

Line 31.12 - Hepatitis B Vaccines & Med Supplies.--Effective for services rendered on or after January 1, 2025, enter the cost of the hepatitis B vaccines and the medical supplies attributable to hepatitis B vaccinations.

Line 32.--Enter the expenses of other health care costs not entered on lines 25 through 31.

Lines 33 through 37.--Reserved for future use.

Line 38.--Enter the sum of the amounts on lines 25 through 32.

Line 39.--Enter the sum of the amounts on lines 14, 17, and 38. Transfer the total amount in column 7 to Worksheet B, Part II, line 12 reduced by the amount on line 29, column 7.

Lines 40 through 48.--Enter the overhead expenses related to the facility.

Lines 49 through 58.--Reserved for future use.

Line 59.--Enter the sum of the amounts on lines 40 through 48.

Lines 60 through 68.--Enter the expenses related to the administration and management of the RHC.

Lines 69 through 72.--Reserved for future use.

Line 73.--Enter the sum of the amount on lines 60 through 68.

Line 74.--Enter the sum of lines 59 and 73. Transfer the total amount in column 7 to Worksheet B, Part II, line 16.

Line 75 - Pharmacy.--This cost center includes only the costs of routine drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel, and pharmacy services, provided incident to an RHC visit.

Line 76 - Dental.--Enter the cost incurred for dental services rendered (excluding overhead).

Line 77 - Optometry.--Enter the cost incurred for optometry services rendered (excluding overhead).

Line 78 - Nonallowable GME Pass Through Costs.--This cost center includes the costs associated with an intern and resident program not approved by Medicare.

Line 79 - Telehealth.--This cost center includes the cost of telehealth distant-site services as described in CMS Pub. 100-02, chapter 13, §200.

Line 80 - Chronic Care Management.--This cost center includes the cost related to the structured recording of patient health information, an electronic health care plan addressing all health issues, access to chronic care management (CCM) services, managing care transitions, and coordinating and sharing patient information with practitioners and providers outside the practice. CCM services are reimbursed as an add-on payment based on the Medicare Physician Fee Schedule (MPFS). See 80 FR 71080 (November 16, 2015).

Line 81.--Enter the cost applicable to services other than RHC services (excluding overhead) not entered on lines 75 through 80.

Lines 82 through 85.--Reserved for future use.

Line 86.--Enter the sum of the amounts on lines 75 through 81.

Line 87 through 89.--Enter other cost of services that are not reimbursable under Medicare.

Line 90.--Enter the sum of the amounts on lines 87 through 89.

Lines 91 through 99.--Reserved for future use.

Line 100.--This is the total cost of the facility. It is the sum of the amounts on lines 39, 74, 86, and 90.

4608. WORKSHEET A-6 - RECLASSIFICATIONS

This worksheet provides for the reclassification of certain amounts to effect the proper cost allocation. The cost centers affected must be specifically identifiable in your accounting records. Use reclassifications in instances in which the expenses applicable to more than one of the cost centers listed on Worksheet A are maintained in your accounting books and records in one cost center. For example, if a physician performs administrative duties, the appropriate portion of his/her compensation, payroll taxes and fringe benefits must be reclassified from "Facility Health Care Staff Cost" to "Facility Overhead", line 60 for the office salaries and line 67 for the benefits and taxes.

Column 1.--Identify each reclassification adjustment by assigning an alpha character (e.g., A, B, C) in column 1. Do not use numeric designations.

Columns 2, 3, and 4.--For each increase reclassification, enter the corresponding cost center description in column 2, the Worksheet A cost center line number reference in column 3, and reclassification amount in column 4.

Columns 5, 6, and 7.--For each decrease reclassification, enter the corresponding cost center description in column 5, the Worksheet A cost center line number reference in column 6, and reclassification amount in column 7.

4609. WORKSHEET A-8 - ADJUSTMENTS TO EXPENSES

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

Types of items to be entered on this worksheet are (1) those needed to adjust expenses incurred, (2) those items which constitute recovery of expenses through sales, charges, fees, etc., and (3) those items needed to adjust expenses in accordance with the Medicare principles of reimbursement. (See CMS Pub. 15-1, chapter 23, §2328.)

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

Columns 2, 3, and 4.--For each adjustment, enter the amount in column 2, enter the Worksheet A cost center line number reference in column 4, and enter the corresponding cost center description in column 3.

Line Descriptions

Lines 1 through 3.--Investment income on restricted and unrestricted funds which are commingled with other funds must be applied together against, but should not exceed, the total interest expense included in allowable costs. (See CMS Pub. 15-1, chapter 2.)

Apply the investment income on restricted and unrestricted funds which are commingled with other funds against the administrative and general, the capital-related - buildings and fixtures, the capital-related - moveable equipment and any other appropriate cost centers on the basis of the ratio that interest expense charged to each cost center bears to the total interest expense charged to all of your cost centers.

Line 7.--Enter the amount from Worksheet A-8-1, column 6, line 5.

Line 10.--Enter the amount which represents the allowable cost of the services furnished by Public Health Service personnel. Obtain this amount from your contractor.

Lines 11 and 12.--If depreciation expense computed in accordance with Medicare principles of reimbursement differs from depreciation expenses per your books, enter the difference on lines 11 and/or 12.

Line 13.--Enter RCE adjustment for teaching physicians. RCE limits apply to the portion of the teaching physician's salary associated with teaching residents (i.e., lecture time, time spent filling out resident evaluations, mentoring, and program development, etcetera as these activities are "direct GME" activities). See CMS Pub. 15-1, chapter 21.

Line 14 through 49.--Enter any additional adjustments required under the Medicare principles of reimbursement. Label the lines appropriately to indicate the nature of the required adjustments.

Line 50.--Enter the sum of lines 1 through 49. Transfer the amounts in column 2 to the appropriate lines on Worksheet A, column 6.

4610. WORKSHEET A-8-1 - STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

In accordance with 42 CFR 413.17, costs applicable to services, facilities, and supplies furnished to the RHC by organizations related to the RHC by common ownership or control are includable in your allowable cost at the cost to the related organization, except for the exceptions outlined in 42 CFR 413.17(d). This worksheet provides for the computation of any needed adjustments to costs applicable to services, facilities, and supplies furnished to the RHC by organizations related to the RHC or costs associated with a home office. However, such cost must not exceed the amount a prudent and cost-conscious buyer pays for comparable services, facilities, or supplies that are purchased elsewhere.

4610.1 Part I - Costs Incurred and Adjustments Required as a Result of Transactions with Related Organizations or Claimed Home Office Costs.--This part of the worksheet provides for the computation of adjustments needed to properly report costs of services, facilities, and supplies furnished to the RHC by related organizations or costs associated with the home office.

Columns 1 and 2.--Enter in column 1 the Worksheet A cost center line number to be adjusted. Enter the corresponding cost center description in column 2.

Column 3.--Enter the description of the related organization or home office expense item.

Column 4.--Enter the allowable costs from the books and/or records of the related organization or home office. Allowable costs are the actual costs incurred by the related organization or home office for services, facilities, and/or supplies and exclude any markup, profit or amounts that otherwise exceed the acquisition cost of such items.

Column 5.--Enter the amount included on Worksheet A for services, facilities, and/or supplies acquired from related organizations and/or a home office.

Column 6.--Enter the result of column 4 minus column 5.

4610.2 Part II - Interrelationship to Related Organizations and/or Home Office.--This part of the worksheet identifies the interrelationship between the RHC and individuals, partnerships, corporations, or other organizations having either a related interest to, a common ownership with, or control over the RHC as defined in CMS Pub. 15-1, chapter 10. Complete columns 1 through 6 as applicable for each interrelationship.

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

Column 1.--Enter the symbol that represents the interrelationship between the RHC and the related organization or home office. Select from the following choices:

| <u>Symbol</u> | <u>Relationship</u> |
|---------------|--|
| A | Individual has financial interest (stockholder, partner, etc.) in both the related organization and in the provider |
| B | Corporation, partnership or other organization has financial interest in provider |
| C | Provider has financial interest in corporation, partnership, or other organization |
| D | Director, officer, administrator or key person of provider or organization |
| E | Individual is director, officer, administrator or key person of provider and related organization |
| F | Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider |
| G | Other (financial or non-financial) -- specify |

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

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

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

Column 5.--If the RHC, or an individual reported in column 2, has a financial interest in the organization reported in column 4, enter the percent of ownership.

Column 6.--Enter the type of business of the related organization (e.g., medical drugs and/or supplies, janitorial services).

4611. WORKSHEET B - VISITS AND OVERHEAD COST FOR RHC SERVICES

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

4611.1 Part I - Visits and Productivity.--Use Part I to summarize the number of facility visits furnished by the health care staff and to calculate the number of visits to be used in the rate determination. Productivity standards established by CMS are applied as a guideline that reflects the total combined services of the staff. Apply a level of 4200 visits for each physician and a level of 2100 visits for each nonphysician practitioner. (See CMS Pub. 100-02, chapter 13, §80.4.) *Effective for cost reporting periods ending after December 31, 2024, productivity standards no longer apply.*

Lines 1 through 11 (and applicable subscripts) of Part I list the types of practitioners (positions) for whom facility visits must be counted and reported.

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

Column 1--Record the number of all FTE personnel in each of the applicable staff positions in the facility practice.

Column 2--Record the total visits actually furnished to all patients by all personnel in each of the applicable staff positions in the reporting period. Count visits in accordance with instructions in 42 CFR 405.2463(a) defining a visit.

Column 3--Productivity standards established by CMS are guidelines that reflect the total combined services of the staff. Apply a level of 4200 visits for each physician and 2100 visits for each nonphysician practitioner. However, if you were granted an exception to the productivity standards (answered yes *on* Worksheet S-1, Part I, *line 20*), enter on lines 1 through 3 the number of productivity visits approved by the contractor.

Contractors have the authority to waive productivity guidelines in cases where you have demonstrated reasonable justification for not meeting the standard. In such cases, the contractor may set any number of visits as reasonable (not just actual visits) if an exception is granted. For example, if the guideline is 4200 visits and you furnished only 1000 visits, the contractor may permit 2500 visits to be used in the calculation. *Effective for cost reporting periods ending after December 31, 2024, do not complete column 3.*

Column 4--*Calculate* the minimum number of facility visits the personnel in each staff position are expected to furnish. Enter the product of column 1 and column 3. *Effective for cost reporting periods ending after December 31, 2024, do not complete column 4.*

Column 5.--Enter the greater of the visits from column 2 or column 4. Contractors have the authority to waive the productivity guideline in cases where you have demonstrated reasonable justification for not meeting the standard. In such cases, the contractor could set any number of visits as reasonable (not just your actual visits) if an exception is granted. For example, if the guideline number is 4200 visits and you have only furnished 1000 visits, the contractor need not accept the 1000 visits but could permit 2500 visits to be used in the calculation. *Effective for cost reporting periods ending after December 31, 2024, transfer the visits from column 2 to column 5 and do not apply productivity standards.*

Line 5.--Enter the total of lines 1 through 4.

Line 10.--Enter the total of lines 5 through 9 and applicable subscripts.

Line 11.--Enter the number of visits furnished to facility patients by physicians under agreement with you who do not furnish services to patients on a regular ongoing basis in the RHC facility. Physician's services under agreements with you are (1) all medical services performed at your site by a nonstaff physician who is not the owner or an employee of the facility, and (2) medical services performed at a location other than your site by such a physician for which the physician is compensated by you. While all physician services at your site are included in RHC services, physician services furnished in other locations by physicians who are not on your full-time staff are paid to you only if your agreement with the physician provides for compensation for such services.

4611.2 Part II - Determination of Total Allowable Cost Applicable to RHC Services.--Use Part II to determine the amount of overhead cost applicable to RHC services.

Line 12.--Enter the cost of RHC services (excluding overhead and allowable GME costs) from Worksheet A, column 7, line 39, less the amount on Worksheet A, column 7, line 29.

Line 13.--Enter the cost of services (other than RHC services) excluding overhead from Worksheet A, column 7, sum of lines 86 and 90.

Line 14.--Enter the cost of all services (excluding overhead), determined as the sum of lines 12 and 13.

Line 15.--Enter the percentage of RHC services. This percentage is determined by dividing the amount on line 12 (the cost of RHC services) by the amount on line 14 (the cost of all services, excluding overhead).

Line 16.--Enter the total overhead costs incurred from Worksheet A, column 7, line 74. It is the sum of facility costs and administrative overhead costs.

Line 17.--Enter the overhead amount applicable to RHC services. Multiply the ratio on line 15 (the percentage of RHC services) by the amount on line 16 (total overhead).

Line 18.--Enter the total allowable cost of RHC services. Enter the sum of line 12 (cost of RHC services other than overhead services) and line 17 (overhead services applicable to RHC services).

4612. WORKSHEET B-1 - COMPUTATION OF VACCINE COST

The cost and administration of pneumococcal and influenza vaccines to Medicare beneficiaries are *paid at 100 percent of reasonable cost. Effective January 1, 2025, hepatitis B vaccines and their administration are paid at 100 percent of reasonable cost.* This worksheet provides for the computation of the cost of the pneumococcal, influenza, *and hepatitis B* vaccines. Additionally, in accordance with §3713 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, during the COVID-19 public health emergency (PHE), this worksheet computes the cost of COVID-19 vaccines and monoclonal antibody products for treatment of COVID-19 and their administration to Medicare and Medicare Advantage (MA) enrollees for calendar years 2020 and 2021.

For services rendered prior to July 1, 2025, report the applicable data in columns 1, 2, 2.01, and 2.02, for pneumococcal vaccines, influenza vaccines, COVID-19 vaccines, and monoclonal antibody products for treatment of COVID-19, authorized for use during the COVID-19 PHE. *For services rendered on or after January 1, 2025, and prior to July 1, 2025, report the data for hepatitis B vaccines, in column 2.03.* The data entered in all columns (1, 2, 2.01, *2.02, and 2.03*) for lines 4, 11, 13, and 13.01 are mutually exclusive. That is, the injection/infusion costs, the total number of injections/infusions administered, and the total number of Medicare/MA covered injections/infusions must only be represented one time in the appropriate column. *Effective for cost reporting periods beginning on or after July 1, 2025, report all data in column 3, do not complete columns 1, 2, 2.01, 2.02 and 2.03.*

Line 1.--Enter the health care staff cost from Worksheet A, column 7, line 14.

Line 2.--*For cost reporting periods beginning prior to July 1, 2025, in columns 1 through 2.03, for each type of vaccine, enter* the ratio of the estimated percentage of time involved in administering injections/infusions, including the time involved in administering COVID-19 vaccines and monoclonal antibodies for treatment of COVID-19, to the total health care staff time *for the entire cost reporting period.* Do not include physician service under agreement time in this calculation. Obtain the estimated percentage of time spent from your accounting books and records.

For cost reporting periods that straddle July 1, 2025, in column 3, enter the sum of the ratios in columns 1, 2, 2.01, 2.02, and 2.03.

For cost reporting periods beginning on or after July 1, 2025, in column 3, enter the ratio of the estimated percentage of time involved in administering all injections/infusions to the total health care staff time for the entire cost reporting period, do not complete columns 1 through 2.03.

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

Line 4.--*For cost reporting periods beginning prior to July 1, 2025, enter* the cost of injections/infusions and the cost of related medical supplies from Worksheet A, column 7, lines 30, 31, 31.10, 31.11, and 31.12, in columns 1, 2, 2.01, *2.02, and 2.03*, respectively. *For cost reporting periods that straddle July 1, 2025, transfer the sum of the cost from Worksheet A, column 7, lines 30, 31, 31.10, 31.11 and 31.12, to column 3. For cost reporting periods beginning on or after July 1, 2025, do not complete columns 1 through 2.03; instead transfer the sum of the cost from Worksheet A, column 7, lines 30, 31, 31.10, 31.11 and 31.12, to column 3.*

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

Line 6.--*For cost reporting periods beginning before July 1, 2025, enter the amount of total direct cost of the facility from Worksheet A, column 7, line 39, in each of columns 1 through 3, as applicable. For cost reporting periods beginning on or after July 1, 2025, do not complete columns 1 through 2.03 and enter in column 3 only, the amount of total direct cost of the facility from Worksheet A, column 7, line 39.*

Line 7.--*For cost reporting periods beginning before July 1, 2025, enter the amount of total facility overhead from Worksheet A, column 7, line 74, in each of columns 1 through 3, as applicable. For cost reporting periods beginning on or after July 1, 2025, do not complete columns 1 through 2.03 and enter in column 3 only, the amount of total facility overhead from Worksheet A, column 7, line 74.*

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

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

Line 10.--Enter the sum of the amounts on lines 5 and 9.

Line 11.--*For cost reporting periods beginning prior to July 1, 2025, enter in columns 1, 2, 2.01, 2.02, and 2.03, respectively, the total number of injections/infusions from your records for the entire cost reporting period. For cost reporting periods that straddle July 1, 2025, in column 3, enter the sum of columns 1, 2, 2.01, 2.02, and 2.03. For cost reporting periods beginning on or after July 1, 2025, in column 3, enter the total number of all injections/infusions administered for vaccines, do not complete columns 1 through 2.03.*

Line 12.--*For each column, enter the cost per injection/infusion by dividing the amount on line 10 by the number on line 11.*

Line 13.--*For services rendered prior to July 1, 2025, enter from your records the number of injections/infusions administered to Medicare beneficiaries, in columns 1, 2, 2.01, and 2.02, respectively. In column 2.03, enter the number of hepatitis B injections/infusions administered to Medicare beneficiaries on and after January 1, 2025, through June 30, 2025, from your records. For services rendered on or after July 1, 2025, enter in column 3, the total number of all injections/infusions administered to Medicare beneficiaries from the PS&R. For cost reporting period beginning on or after July 1, 2025, do not complete columns 1 through 2.03.*

Line 13.01.--*For calendar years 2020 and 2021, enter from your records the number of COVID-19 injections/infusions administered to MA enrollees, in columns 2.01 and 2.02, respectively.*

Line 14.--*For each column, enter the Medicare cost of injections/infusions by multiplying the amount on line 12 by the sum of the amount on lines 13 and 13.01, as applicable.*

Line 15.--*For cost reporting periods beginning prior to July 1, 2025, enter the total cost of injections/infusions and their administration by entering the sum of the amounts in columns 1, 2, 2.01, 2.02 and 2.03, line 10. For cost reporting periods that overlap July 1, 2025, enter the total sum of the amounts in columns 1 through 3, line 10, and for cost reporting periods beginning on or after July 1, 2025, transfer the amount from column 3, line 10. Transfer this amount to Worksheet C, Part I, line 2.*

Line 16.--Enter the Medicare cost of injections/infusions and their administration by entering the sum of the amount in columns 1, 2, 2.01, 2.02, 2.03, and 3, line 14, as applicable. Transfer the result to Worksheet C, Part II, line 23.

4613. WORKSHEET C - DETERMINATION OF MEDICARE PAYMENT

Use this worksheet to determine the interim all inclusive rate of payment and the total Medicare payment reimbursement calculation for RHC services rendered to program patients for the reporting period.

4613.1 Part I - Determination of Rate for RHC Services.--Use Part I to calculate the cost per visit for RHC services and to apply the screening guideline established by CMS on your health care staff productivity.

Line 1.--Enter the total allowable cost from Worksheet B, Part II, line 18.

Line 2.--Enter the total cost of injections/infusions from Worksheet B-1, line 15.

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

Line 4.--*For cost reporting periods ending on or before December 31, 2024, enter* the greater of the minimum or actual visits by the health care staff from Worksheet B, Part I, column 5, line 10. *For cost reporting periods ending after December 31, 2024, enter the number of visits by health care staff from Worksheet B, Part I, column 5, line 10.*

Line 5.--Enter the visits made by physicians under agreement from Worksheet B, Part I, column 5, line 11.

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

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

Lines 8 through 16.--Complete columns 1 and 2 for lines 8 through 16 to identify costs and visits affected by different payment limits during a cost reporting period. The payment limits are updated every January 1. However, the possibility exists that payment limits may also be updated other than on January 1. Complete columns 1 and 2 (and if applicable complete column 3 for lines 8 through 16, if the cost reporting period overlaps 3 payment limit periods as may be the case when implementing §130 of the Consolidated Appropriations Act of 2021 (see CR 12185, dated March 16, 2021, or subsequent applicable CRs)). If only one payment limit is applicable during the cost reporting period (calendar year reporting period), complete column 2 only.

Line 8.--Enter the per visit payment limit. Obtain this amount from your contractor.

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

4613.2 Part II - Determination of Total Payment.--Use Part II to determine the total Medicare payment due you for covered RHC services furnished to Medicare beneficiaries during the reporting period.

Line 10.--Enter the number of Medicare covered visits excluding mental health services. Obtain this from your contractor records. This visit count (sum of columns 1, 2, and 3) must equal the visits on Worksheet S-3, column 2, line 2.

Line 11.--Enter the subtotal of Medicare cost. This cost is determined by multiplying the rate per visit on line 9 by the number of visits on line 10 (the total number of covered Medicare beneficiary visits excluding mental health services for RHC services during the reporting period).

Line 12.--Enter the number of Medicare covered visits for mental health services. Do not include Medicare IOP visits on this line. Obtain this from your contractor records. This visit count (sum of columns 1, 2, and 3) must equal the visits on Worksheet S-3, column 2, line 4.

Line 13.--Enter the Medicare covered cost for mental health services by multiplying the rate per visit on line 9 by the number of visits on line 12.

Line 14.--Enter the total Medicare cost. This is equal to the sum of the amounts on lines 11 and 13.

Line 15.--Enter the Medicare beneficiary's deductible amount. RHCs obtain this amount from the PS&R report.

Line 16.--Enter the net Medicare cost excluding injections/infusions and their administration. Determine by subtracting the amount on line 15 from the amount on line 14.

NOTE: Section 4104 of ACA eliminates coinsurance and deductible for preventive services. RHCs must provide detailed healthcare common procedure coding system (HCPCS) coding for preventive services to ensure coinsurance and deductible are not applied. Providers must maintain this documentation in order to apply the appropriate reductions on lines 19 and 20.

Line 17.--Enter the total Medicare charges from the contractor's records (PS&R report).

Line 18.--Enter the total Medicare preventive charges from the provider's records or the PS&R report.

Line 19.--Enter the total Medicare preventive costs ((line 18 divided by line 17) times line 14, sum of columns 1, 2, and 3)).

Line 20.--Enter the total program non-preventive costs ((line 16, sum of columns 1, 2, and 3, minus line 19) times 80 percent)).

Line 20.50.--Enter the total RHC IOP OPPS payments paid for IOP services rendered on or after January 1, 2024. Obtain this amount from the PS&R.

Line 20.55.--Calculate the total Medicare IOP cost by multiplying Medicare IOP visits (Worksheet S-3, line 9, column 2) by the adjusted cost per visit (Worksheet C, Part I, line 7). This amount is used for informational purposes only.

Line 20.60.--Enter the *deductible and coinsurance amounts for Medicare IOP services from the PS&R or provider records.*

Line 21.--Enter the sum of lines 19, 20, *and 20.50, minus line 20.60.*

Line 22.--Enter the total allowable GME pass-through costs determined by dividing Medicare visits (sum of Worksheet C, Part II, columns 1 and 2, lines 10 and 12) by the total visits (from Worksheet C, Part I, line 6) and multiply that result by (the sum of the total allowable GME cost reported on Worksheet A, column 7, line 29). NOTE: If Worksheet S-1, Part I, line 19, column 1 is "N", GME pass-through costs on this line must be zero.

Line 23.--Enter the Medicare cost of injections/infusions and their administration from Worksheet B-1, line 16.

Line 24.--Enter the primary payer amounts, *including primary payor amounts for IOP services reported on line 20.60*, from the PS&R.

Line 25.--Enter the sum of lines 21, 22, and 23, minus line 24.

Line 26.--Enter Medicare allowable bad debts, reduced by bad debt recoveries. If recoveries exceed the current year's bad debts, lines 26 and 27 will be negative.

Line 27.--Multiply the amount (including negative amounts) from line 26 by 65 percent.

Line 28.--Enter the gross reimbursable bad debts for dual eligible beneficiaries. This amount is reported for statistical purposes only. These amounts also are included on line 26.

Line 29.--Enter the sum of lines 25 and 27.

Line 30.--Enter all demonstration payment adjustment amounts before sequestration.

Line 31.--Enter any other adjustment. If the other adjustment is an addition to costs, enter the amount as a negative. Specify the adjustment in the space provided.

Line 32.--Enter the result of line 29 minus lines 30 and 31.

Line 33.--Calculate the sequestration adjustment amount as [(2 percent times (total days in the cost reporting period that occur during the sequestration period divided by total days in the entire cost reporting period, rounded to six decimal places), rounded to four decimal places) times line 32]. Do not apply the sequestration calculation when gross reimbursement is less than zero. In accordance with §3709 of the CARES Act, as amended by §102 of the Consolidated Appropriations Act, 2021, §1 of Public Law 117-7, and §2 of the Protecting Medicare and American Farmers from Sequester Cuts Act of 2021 (PAMA), do not apply the sequestration adjustment to the period of May 1, 2020, through March 31, 2022. In accordance with §2 of the PAMA 2021, for cost reporting periods that overlap or begin on or after April 1, 2022, calculate the sequestration adjustment amount for the period of April 1, 2022, through June 30, 2022, as follows: [(1 percent times (total days in the cost reporting period that occur from April 1, 2022, through June 30, 2022, divided by total days in the entire cost reporting period, rounded to six decimal places), rounded to four decimal places), times line 32]; and for cost reporting periods that overlap or begin on or after July 1, 2022, calculate the sequestration adjustment amount as follows: [(2 percent times (total days in the cost reporting period that occur on or after July 1, 2022, through the end of the cost reporting period, divided by total days in the entire cost reporting period, rounded to six decimal places), rounded to four decimal places) times line 32].

Line 34.--Enter all demonstration payment adjustment amounts after sequestration.

Line 35.--Enter the result of line 32 minus lines 33 and 34.

Line 36.--Enter the amount of interim payments from Worksheet C-1, column 2, line 4.

Line 37.--FOR CONTRACTOR USE ONLY.--Enter the tentative settlement amount from Worksheet C-1, column 2, line 5.99.

Line 38.--Enter the total amount due to/from the program (line 35 minus lines 36 and 37). Transfer this amount to Worksheet S, Part III, column 1, line 1.

Line 39.--Enter the Medicare reimbursement effect of protested items. Estimate the reimbursement effect of the non-allowable items by applying a reasonable methodology which closely approximates the actual effect of the item as if it had been determined through the normal cost finding process (See 42 CFR 413.24(j)(2)(i)). Attach a schedule showing the supporting details and computations for this line.

4614. WORKSHEET C-1 - ANALYSIS OF PAYMENTS TO THE RURAL HEALTH CLINIC FOR SERVICES RENDERED

Complete lines 1 through 4 of this worksheet only for Medicare interim payments paid by the contractor. Do not complete it for purposes of reporting interim payments for titles V or XIX.

The remainder of this worksheet is completed by your contractor. All amounts reported on this worksheet must be for services rendered during the cost reporting period for which the costs are included in this cost report.

Line Descriptions

Line 1.--Enter the total Medicare interim payments paid to the RHC including OPPS payments for IOP services. The amount entered must reflect the sum of all interim payments paid on individual bills (net of adjustment bills) for services rendered in this cost reporting period. Do not include MA supplemental payments on this worksheet. The amount entered must also include amounts withheld from your interim payments due to an offset against overpayments applicable to the prior cost reporting periods. Do not include (1) any retroactive lump sum adjustment amounts based on a subsequent revision of the interim rate, (2) tentative or net settlement amounts, or (3) interim payments payable.

Line 2.--Enter the total Medicare interim payments payable on individual bills. Since the cost in the cost report is on an accrual basis, this line represents the amount of services rendered in the cost reporting period but not paid as of the end of the cost reporting period. It does not include payments reported on line 1.

Line 3.--Enter the amount of each retroactive lump sum adjustment and the applicable date.

Line 4.--Enter the total amount of the interim payments (sum of lines 1, 2, and 3.99). Transfer this amount to Worksheet C, Part II, line 36.

DO NOT COMPLETE THE REMAINDER OF WORKSHEET C-1. LINES 5 THROUGH 8 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 3 IS GREATER THAN ZERO (AMENDED COST REPORT), THE RHC MAY COMPLETE LINES 5 THROUGH 7.)

Line 5.--List separately each tentative settlement payment after the cost report is accepted together with the date of payment. If the cost report is reopened after the NPR has been issued, report all settlement payments prior to the current reopening on this line.

NOTE: On lines 3 *and* 5, when an RHC to program amount is due, show the amount and date on which the RHC agrees to the amount of repayment even though total repayment is not accomplished until a later date.

Line 6.--Enter the net settlement amount (balance due the RHC or balance due the program) for the NPR, or, if this settlement is after a reopening of the NPR, for this reopening. Enter in column 2 the amount from Worksheet C, Part II, line 38.

Line 7.--Enter the sum of the amounts on lines 4, 5.99, and 6 in column 2. Enter amounts due the program as a negative number. The amount in column 2 must equal the amount on Worksheet C, Part II, line 35.

Line 8.--Enter the contractor's name, the contractor number, and NPR date in columns 0, 1, and 2, respectively.

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EXHIBIT 1 - Form CMS-222-17

The following is a listing of the Form CMS-222-17 worksheets and the page number location.

| <u>Worksheets</u> | <u>Page(s)</u> |
|-----------------------|-----------------|
| Wkst. S, Part I | 46-303 |
| Wkst. S-1, Part I | 46-304 |
| Wkst. S-1, Part II | 46-305 |
| Wkst. S-2 | 46-306 |
| Wkst. S-3 | 46-307 |
| Wkst. A | 46-308 - 46-309 |
| Wkst. A-6 | 46-310 |
| Wkst. A-8 | 46-311 |
| Wkst. A-8-1 | 46-312 |
| Wkst. B, Parts I & II | 46-313 |
| Wkst. B-1 | 46-314 |
| Wkst. C, Parts I & II | 46-315 |
| Wkst. C-1 | 46-316 |

This page is reserved for future use.

**EXHIBIT 2-ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE OF CONTENTS**

| | <u>Topic</u> | <u>Page(s)</u> |
|-----------|---|-----------------------|
| Table 1: | Record Specifications | 46-503 - 46-509 |
| Table 2: | Worksheet Indicators | 46-510 - 46-511 |
| Table 3: | List of Data Elements with Worksheet, Line, and Column Designations | 46-512 - 46-526 |
| Table 3A: | Worksheets Requiring No Input | 46-527 |
| Table 3B: | Table to Worksheet S-1, Parts I and II | 46-527 |
| Table 3C: | Lines that Cannot be Subscripted | 46-527 |
| Table 5: | Cost Center Coding | 46-528 - 46-532 |
| Table 6: | Edits: | |
| | Level 1 Edits | 46-533 - 46-540 |
| | Level 2 Edits | 46-540 - 46-541 |

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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17

TABLE 1 - RECORD SPECIFICATIONS

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

The medium for transferring ECR files to contractors is CD, flash drive, or the CMS-approved Medicare Cost Report E-filing (MCREF) portal, [URL: <https://mcref.cms.gov>]. ECR files must comply with CMS specifications. Providers should seek approval from their contractors regarding the method of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

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

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

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|---|--|---|---|---|
| 1234567890123456789012345678901234567890123456789012345678901234567890 | | | | | |
| 1 | 1 | 213975201727420182734A99P00120190152018273 | | | |
| 1 | 2 | 14:30 | | | |

Record #1: This is a cost report file submitted by Provider 213975 for the period from October 1, 2017 (2017274) through September 30, 2018 (2018273). It is filed on FORM CMS-222-17. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is alpha. Positions 39 and 40 remain constant for approvals issued after the first test case. This file is prepared by the independent rural health clinic facility on January 15, 2019 (2019015). The electronic cost report specification dated September 30, 2018 (2018273) is used to prepare this file.

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:

RHNNNNNN.YYLC, where

1. RH (Rural Health Clinic Cost Report) is constant;
2. NNNNNN is the 6-digit CMS Certification Number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from independent RHC facility with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed

Name each cost report PI file in the following manner:

PINNNNNN.YYLC, where

1. PI (Print Image) is constant;
2. NNNNNN is the 6-digit CMS Certification 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 RHCs with two or more cost reporting periods ending in the same calendar year.
5. C is the number of times this original cost report is being filed

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 1 Records - Record Number 1

| | | <u>Size</u> | <u>Usage</u> | <u>Loc.</u> | <u>Remarks</u> |
|-----|----------------------------|-------------|--------------|-------------|--|
| 1. | Record Type | 1 | X | 1 | Constant "1" |
| 2. | NPI | 10 | 9 | 2-11 | Numeric only |
| 3. | Spaces | 1 | X | 12 | |
| 4. | Record Number | 1 | X | 13 | Constant "1" |
| 5. | Spaces | 3 | X | 14-16 | |
| 6. | RHC Provider Number | 6 | 9 | 17-22 | Field must have 6 numeric characters. |
| 7. | Fiscal Year Beginning Date | 7 | 9 | 23-29 | YYYYDDD - Julian date; first day covered by this cost report |
| 8. | Fiscal Year Ending Date | 7 | 9 | 30-36 | YYYYDDD - Julian date; last day covered by this cost report |
| 9. | MCR Version | 1 | 9 | 37 | Constant "4" (for FORM CMS-222-17) |
| 10. | Vendor Code | 3 | X | 38-40 | To be supplied upon approval. Refer to page 46-503. |
| 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 after 2024366 (12/31/2024) . Prior approvals: 2024001 , 2023212, 2022212, 2021090 and 2018273. |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
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 - Cost report iteration identifier is 222-17 in positions 21 through 26. #3 - Vendor information; optional record for use by vendors. Left justified in positions 21 through 60. #4 - The time that the ECR file is created. This is represented in military time as alpha numeric. Use positions 21-25. Example 2:30 PM is expressed as 14:30. #5 to 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. | Sub column 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 text which appears on the printed cost report. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for step down entries; and (3) other text appearing in various places throughout the cost report. The standard cost center labels/descriptions are listed below.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 2 Records for Labels (Cont.)

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.

Use the following type 2 cost center descriptions for Worksheet A standard cost center lines.

| <u>Line</u> | <u>Description</u> |
|--------------|--|
| 1 | PHYSICIAN |
| 2 | PHYSICIAN ASSISTANT |
| 3 | NURSE PRACTITIONER |
| 4 | CERTIFIED NURSE MIDWIFE |
| 5 | REGISTERED NURSE |
| 6 | LICENSED PRACTICAL NURSE |
| 7 | CLINICAL PSYCHOLOGIST |
| 8 | CLINICAL SOCIAL WORKER |
| 8.10 | MARRIAGE AND FAMILY THERAPIST |
| 8.11 | MENTAL HEALTH COUNSELOR |
| 9 | LABORATORY TECHNICIAN |
| 15 | PHYSICIAN SERVICES UNDER AGREEMENT |
| 16 | PHYSICIAN SUPERVISION UNDER AGREEMENT |
| 25 | MEDICAL SUPPLIES |
| 26 | TRANSPORTATION (HEALTH CARE STAFF) |
| 27 | DEPRECIATION-MEDICAL EQUIPMENT |
| 28 | MALPRACTICE PREMIUMS |
| 29 | ALLOWABLE GME COSTS |
| 30 | PNEUMOCOCCAL <i>VACCINE</i> & MED SUPPLIES |
| 31 | INFLUENZA <i>VACCINE</i> & MED SUPPLIES |
| 31.10 | COVID-19 <i>VACCINE</i> & MED SUPPLIES |
| 31.11 | MONOCLONAL ANTIBODY PRODUCTS |
| <i>31.12</i> | <i>HEPATITS B VACCINE & MED SUPPLIES</i> |
| 40 | RENT |
| 41 | INSURANCE |
| 42 | INTEREST ON MORTGAGE OR LOANS |
| 43 | UTILITIES |
| 44 | DEPRECIATION-BUILDINGS AND FIXTURES |
| 45 | DEPRECIATION-MOVABLE EQUIPMENT |
| 46 | HOUSEKEEPING AND MAINTENANCE |
| 47 | PROPERTY TAX |
| 60 | OFFICE SALARIES |
| 61 | DEPRECIATION-OFFICE EQUIPMENT |
| 62 | OFFICE SUPPLIES |
| 63 | LEGAL |
| 64 | ACCOUNTING |
| 65 | INSURANCE |
| 66 | TELEPHONE |
| 67 | FRINGE BENEFITS AND PAYROLL TAXES |
| 75 | PHARMACY |
| 76 | DENTAL |
| 77 | OPTOMETRY |
| 78 | NON-ALLOWABLE GME PASS THROUGH COSTS |
| 79 | TELEHEALTH |
| 80 | CHRONIC CARE MANAGEMENT |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 1 - RECORD SPECIFICATIONS

Examples of type 2 records are below. Either zeros or spaces may be used in the line, subline, column, and sub column number fields (positions 11 through 20). However, spaces are preferred. Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

| | | | |
|--------------------------|------|---------------------|--------------------------------|
| 2A000000 | 1 | 0100 | PHYSICIAN |
| 2A0000000000002000000000 | 0200 | PHYSICIAN ASSISTANT | |
| 2A000000 | 9 | 0900 | LABORATORY TECHNICIAN |
| 2A000000 | 25 | 2500 | MEDICAL SUPPLIES |
| 2A000000 | 27 | 2700 | DEPRECIATION-MEDICAL EQUIPMENT |
| 2A000000 | 40 | 4000 | RENT |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 1 - RECORD SPECIFICATIONS**

RECORD NAME: Type 3 Records for Non-label 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. Sub column Number | 2 | 9 | 19-20 | Numeric |
| 8. Field Data | | | | |
| a. Alpha Data | 36 | X | 21-56 | Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data. |
| | 4 | X | 57-60 | Spaces (optional). |
| b. Numeric Data | 16 | 9 | 21-36 | Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. (See example below.) Positive values are presumed; no "+" signs are allowed. Use leading minus to specify negative values unless the field is defined as negative on the form. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data. |

A sample of type 3 records and a number line for reference are below.

| | | | | | |
|--|----|---|-------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1234567890123456789012345678901234567890123456789012345678901234567890 | | | | | |
| 3A000000 | 5 | 1 | 20502 | | |
| 3A000000 | 8 | 1 | 46347 | | |
| 3A000000 | 17 | 2 | 98469 | | |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
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-6, columns 3 and 6
 Worksheet A-8, column 4
 Worksheet A-8-1, Part I, column 1

RECORD NAME: TYPE "3" RECORDS

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

| | 1 | | 2 | | 3 | | 4 | | 5 | | 6 |
|-------------|------------|------------|------------|------------|--------------|------------|------------|------------|------------|------------|------------|
| 12345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 | 2345678901 |
| 3A600010 | 1 | 0 | NON-RHC | PHYSICIAN | COMPENSATION | | | | | | |
| 3A600010 | 1 | 1 | AA | | | | | | | | |
| *3A600010 | 1 | 3 | | | 87.00 | | | | | | |
| 3A600010 | 1 | 4 | | | 121656 | | | | | | |
| *3A600010 | 1 | 6 | | | 1.00 | | | | | | |
| 3A600010 | 1 | 7 | | | 121656 | | | | | | |
| 3A800000 | 5 | 1 | B | | | | | | | | |
| 3A800000 | 5 | 2 | | | -1993 | | | | | | |
| *3A800000 | 5 | 4 | | | 25.00 | | | | | | |
| *3A810002 | 1 | 1 | | | 17.00 | | | | | | |
| 3A810002 | 1 | 3 | LATEX | GLOVES | | | | | | | |
| 3A810002 | 1 | 4 | | | 32 | | | | | | |
| 3A810002 | 1 | 5 | | | 280 | | | | | | |

RECORD NAME: TYPE 4 RECORDS

File Encryption and Date and Time Stamp

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, CD, or flash drive to insure the integrity of the file.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
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 through 8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is used to identify the part of the worksheet, e.g., worksheet A-8-1. The fourth character of the worksheet indicator (position 5 of the record identifier) is not used. For Worksheet A-6, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the reclassification code. The seventh character of the worksheet indicator (position 8 of the record identifier) represents the worksheet or worksheet part.

Worksheets That Apply to the Rural Health Clinic Cost Report

| <u>Worksheet</u> | <u>Worksheet Indicator</u> | |
|---------------------|----------------------------|-----|
| S, Part I | S000001 | |
| S, Part II | S000002 | |
| S, Part III | S000003 | |
| S-1, Part I | S100001 | |
| S-1, Part II | S100002 | (a) |
| S-2 | S200000 | |
| S-3 | S300000 | |
| A | A000000 | |
| A-6 | A600??0 | (c) |
| A-8 | A800000 | |
| A-8-1, Parts I & II | A810001 | (b) |
| B, Parts I & II | B000001 | (b) |
| B-1 | B100000 | |
| C, Parts I & II | C000001 | (b) |
| C-1 | C100000 | |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 2 - WORKSHEET INDICATORS

FOOTNOTES:

(a) Worksheet S-1, Part II for Consolidated Cost Reports

The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with one or more consolidated RHCs. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.

(b) Worksheets with Multiple Parts Using Identical Worksheet Indicator

Although some worksheets have multiple parts, the lines are numbered sequentially. In these instances, the same worksheet identifier is used with all lines from this worksheet regardless of the worksheet part. This differs from the Table 3 presentation, which still identifies each worksheet and part as they appear on the printed cost report. This affects Worksheets A-8-1, B, and C.

(c) Worksheet A-6

For Worksheet A-6, include in the worksheet identifier the reclassification code as the 5th and 6th digits (6th and 7th of the record). For example, 3A6000A0 or 3A6000B0, 3A6000C0, 3A600AA0, 3A600AB0, or 3A600ZZ0. Additionally, for Worksheet A-6 include in the worksheet identifier “00” in the 5th and 6th digits (6th and 7th of the record) (3A600000) to identify grand total reclassification increases and grand total reclassification decreases.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

This table identifies the collection of all data elements from all worksheets in a rural health clinic cost report. This includes data elements necessary to calculate a rural health clinic cost report, informational data, and calculated data. Calculated fields (e.g., Worksheet A, column 7) are used to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the independent rural health clinic and the report produced by the Medicare contractor. 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 and 5. 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 and any other nonstandard cost center lines, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted line number 01. Automated systems should reorder these numbers where providers skip or delete a line in the series.

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

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

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET S</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|--------------------------|---------------------|
| <u>Part I - Cost Report Status</u> | | | | |
| <u>Provider Use Only</u> | | | | |
| Electronically prepared cost report | 1 | 1 | 1 | X |
| Manually prepared cost report | 2 | 1 | 1 | X |
| If this is an amended report enter the number of times the provider resubmitted this cost report | 3 | 1 | 1 | 9 |
| Medicare Utilization - Enter "F" for full; "L" for low; "N" for no; or "V" for vaccines only. | 4 | 1 | 1 | X |
| <u>Contractor Use Only</u> | | | | |
| <u>Cost Report Status</u> | | | | |
| Enter the cost report status code: 1 for as submitted, 2 for settled without audit, 3 settled with audit, 4 reopened, or 5 amended. | 5 | 1 | 1 | X |
| Date received (mm/dd/yyyy) | 6 | 2 | 10 | X |
| Contractor Number | 7 | 2 | 5 | X |
| Initial report for this Provider CCN | 8 | 2 | 1 | X |
| Final report for this Provider CCN | 9 | 2 | 1 | X |
| Notice of Program Reimbursement (NPR) date (mm/dd/yyyy) | 10 | 3 | 10 | X |
| Enter contractor's vendor code (ADR) | 11 | 3 | 1 | X |
| If line 5, column 1 is 4: enter the number of times reopened = 0-9 | 12 | 3 | 1 | 9 |
| <u>Part II - Certification by a Chief Financial Officer or Administrator</u> | | | | |
| Signature of chief financial officer or administrator | 1 | 1 | 36 | X |
| Checkbox (enter "Y" if electronic signature; otherwise, leave blank) | 1 | 2 | 1 | X |
| Printed Name | 2 | 1 | 36 | X |
| Title | 3 | 1 | 36 | X |
| Signature date (mm/dd/yyyy) | 4 | 1 | 10 | X |
| <u>Part III - Settlement Summary</u> | | | | |
| Balances due provider or program: title XVIII | 1 | 1 | 11 | -9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET S-1, PART I (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|-----------------------|-------------------------|--------------------------|---------------------|
| Site Name | 1 | 1 | 36 | X |
| Provider CCN | 1 | 2 | 6 | X |
| CBSA | 1 | 3 | 5 | X |
| Date Certified | 1 | 4 | 10 | X |
| Type of Control | 1 | 5 | 2 | X |
| Street | 2 | 1 | 36 | X |
| P.O. Box | 2 | 2 | 9 | X |
| City | 3 | 1 | 36 | X |
| State | 3 | 2 | 2 | X |
| Zip Code | 3 | 3 | 10 | X |
| County | 3 | 4 | 36 | X |
| Cost reporting period beginning date (MM/DD/YYYY) | 4 | 1 | 10 | X |
| Cost reporting period ending date (MM/DD/YYYY) | 4 | 2 | 10 | X |
| Is this RHC part of an entity that owns, leases or controls multiple RHCs? (Y/N). If yes, enter the entity's information below. | 5 | 1 | 1 | X |
| Name of Entity | 6 | 1 | 36 | X |
| Street | 7 | 1 | 36 | X |
| P.O. Box | 7 | 2 | 9 | X |
| City | 8 | 1 | 36 | X |
| State | 8 | 2 | 2 | X |
| Zip Code | 8 | 3 | 10 | X |
| Is this RHC part of a chain organization as defined in §2150 of CMS Pub 15-1 that claims home office costs in a Home Office Cost Statement? (Y/N) If yes, enter the chain organization's information below. | 9 | 1 | 1 | X |
| Name of Chain Organization | 10 | 1 | 36 | X |
| Street | 11 | 1 | 36 | X |
| P.O. Box | 11 | 2 | 9 | X |
| Home Office CCN | 11 | 3 | 6 | X |
| City | 12 | 1 | 36 | X |
| State | 12 | 2 | 2 | X |
| Zip Code | 12 | 3 | 10 | X |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

| <u>WORKSHEET S-1, PART I (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|-----------------------|-------------------------|------------------------------|---------------------|
| <u>Consolidated Cost Report</u> | | | | |
| Is this RHC filing a consolidated cost report per CMS Pub. 100-02, Chapter 13, §80.2? (Y/N) If column 1 is yes, complete columns 2 through 4, and line 14, beginning with subscripted line 14.01. If column 1 is no, leave line 14, and subscripted lines blank. | 13 | 1 | 1 | X |
| Date Requested | 13 | 2 | 10 | X |
| Date Approved | 13 | 3 | 10 | X |
| Number of RHCs | 13 | 4 | 2 | 9 |
| List of Consolidated Providers | 14.01- 14.50 | 1 | 36 | X |
| CCN | 14.01- 14.50 | 2 | 6 | X |
| CBSA | 14.01- 14.50 | 3 | 5 | X |
| Date Requested | 14.01- 14.50 | 4 | 10 | X |
| Date Approved | 14.01- 14.50 | 5 | 10 | X |
| <u>Medical Malpractice</u> | | | | |
| Does this RHC carry commercial malpractice insurance? (Y/N) | 15 | 1 | 1 | X |
| If line 15 is yes, is the malpractice insurance a claims made or occurrence policy? Enter "1" for claims made or "2" for occurrence policy. | 16 | 1 | 1 | X |
| List amounts of malpractice premiums in column 1, paid losses in column 2, or self insurance in column 3. | 17 | 1-3 | 11 | 9 |
| Are malpractice premiums, paid losses, or self insurance reported in a cost center other than the malpractice premiums cost center? (Y/N) | 18 | 1 | 1 | X |
| <u>Miscellaneous</u> | | | | |
| Is this RHC and/or any consolidated RHCs involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? (Y/N) | 19 | 1 | 1 | X |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET S-1, PART I (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|--------------------------|---------------------|
| Have you received an approval for an exception to the productivity standard? (Y/N) | 20 | 1 | 1 | X |
| Does the facility operate as other than a RHC? (Y/N) | 21 | 1 | 1 | X |
| If line 21 is "Y", specify type of operation. Identify days and hours by listing the time the facility operates as a RHC next to the applicable day. * | 22 | 1 | 36 | X |
| Sunday through Saturday | 23.01- 23.07 | 1, 2 | 4 | X |
| Identify days and hours by listing the time the facility operates as other than a RHC next to the applicable day. * | | | | |
| Sunday through Saturday | 24.01- 24.07 | 1, 2 | 4 | X |
| Did this facility participate in any payment demonstration during this cost reporting period? (Y/N) | 25 | 1 | 1 | X |
| If line 25, column 1 is yes, enter the type of demonstration in column 2. If the RHC participated in more than one demonstration, subscript this line accordingly, starting with line 25. | 25 | 2 | 36 | X |
| Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? (Y/N) If yes, complete A-8-1. | 26 | 1 | 1 | X |
| <u>WORKSHEET S-1, PART II</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Site Name | 1 | 1 | 36 | X |
| Date Certified | 1 | 2 | 10 | X |
| Type of Control | 1 | 3 | 2 | X |
| Date Decertified | 1 | 4 | 10 | X |
| V/I Decertification | 1 | 5 | 1 | X |
| Date of CHOW | 1 | 6 | 10 | X |
| Street | 2 | 1 | 36 | X |
| P.O. Box | 2 | 2 | 9 | X |
| City | 3 | 1 | 36 | X |
| State | 3 | 2 | 2 | X |
| Zip Code | 3 | 3 | 10 | X |
| County | 3 | 4 | 36 | X |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

| <u>WORKSHEET S-1, PART II (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|-----------------------|-------------------------|------------------------------|---------------------|
| <u>Medical Malpractice</u> | | | | |
| Does this RHC carry commercial malpractice insurance? (Y/N) | 4 | 1 | 1 | X |
| If line 4 is yes, is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy. | 5 | 1 | 1 | X |
| List amounts of malpractice premiums in column 1, paid losses in column 2, or self insurance in column 3. | 6 | 1-3 | 11 | 9 |
| <u>Miscellaneous</u> | | | | |
| Does the facility operate as other than a RHC? Enter "Y" for yes and "N" for no. | 7 | 1 | 1 | X |
| If line 7 is "Y", specify type of operation (i.e. physician's office, independent laboratory etc.) | 8 | 1 | 36 | X |
| Identify days and hours by listing the time the facility operates as a RHC next to the applicable day. * | | | | |
| Sunday through Saturday | 9.01- 9.07 | 1, 2 | 4 | X |
| Identify days and hours by listing the time the facility operates as other than a RHC next to the applicable day. * | | | | |
| Sunday through Saturday | 10.01- 10.07 | 1, 2 | 4 | X |

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

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

| <u>WORKSHEET S-2</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|-----------------------|-------------------------|------------------------------|---------------------|
| <u>Provider Organization and Operation</u> | | | | |
| Has the RHC changed ownership immediately prior to the beginning of the cost reporting period? (Y/N) | 1 | 1 | 1 | X |
| If yes, enter the date of the change in column 2. (mm/dd/yyyy) | 1 | 2 | 10 | X |
| Has the RHC terminated participation in the Medicare program? (Y/N) | 2 | 1 | 1 | X |
| If yes, enter in column 2 the date of termination. (mm/dd/yyyy) | 2 | 2 | 10 | X |
| If yes, enter in column 3 "V" for voluntary or "I" for involuntary. | 2 | 3 | 1 | X |
| Is the RHC involved in business transactions, including management contracts, with individuals or entities that were related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N) | 3 | 1 | 1 | X |
| <u>Financial Data Reports</u> | | | | |
| Were the financial statements prepared by a certified public accountant? (Y/N) | 4 | 1 | 1 | X |
| If yes, enter in column 2 "A" for audited, "C" for compiled or "R" for reviewed. | 4 | 2 | 1 | X |
| Submit a complete copy of financial statements or enter date available in column 3. (mm/dd/yyyy) | 4 | 3 | 10 | X |
| Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N) | 4 | 4 | 1 | X |
| <u>Approved Educational Activities</u> | | | | |
| Are costs for Intern-Resident programs claimed on the current cost report? (Y/N) | 5 | 1 | 1 | X |
| Was an Intern-Resident program initiated or renewed in the current cost reporting period? (Y/N) | 6 | 1 | 1 | X |
| Are GME costs directly assigned to cost centers other than Allowable GME Costs on Worksheet A? (Y/N) | 7 | 1 | 1 | X |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

| <u>WORKSHEET S-2 (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|------------------------------|---------------------|
| <u>Bad Debts</u> | | | | |
| Is the RHC seeking reimbursement for bad debts? (Y/N) | 8 | 1 | 1 | X |
| If line 8 is yes, did the RHC's bad debt collection policy change during the cost reporting period? (Y/N) | 9 | 1 | 1 | X |
| If line 8 is yes, were patient coinsurance amounts waived? (Y/N) | 10 | 1 | 1 | X |
| <u>PS&R Report Data</u> | | | | |
| Was the cost report prepared using the PS&R Report only? (Y/N) | 11 | 1 | 1 | X |
| If yes, enter in column 2 the paid-through date of the PS&R Report used to prepare the cost report. (mm/dd/yyyy) | 11 | 2 | 10 | X |
| Was the cost report prepared using the PS&R Report for totals and the RHC's records for allocation? (Y/N) | 12 | 1 | 1 | X |
| If yes, enter in column 2 the paid-through date of the PS&R Report. (mm/dd/yyyy) | 12 | 2 | 10 | X |
| If line 11 or 12 is yes, were adjustments made to the PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? (Y/N) | 13 | 1 | 1 | X |
| If line 11 or 12 is yes, were adjustments made to the PS&R Report data for corrections of other PS&R Report information? (Y/N) | 14 | 1 | 1 | X |
| If line 11 or 12 is yes, describe the other adjustments. | 15 | 0 | 36 | X |
| If line 11 or 12 is yes, were adjustments made to the PS&R Report data for Other? (Y/N) | 15 | 1 | 1 | X |
| Was the cost report prepared only using the RHC's records? (Y/N) | 16 | 1 | 1 | X |
| <u>Cost Report Preparer Contact Information</u> | | | | |
| Enter the preparer's information: | | | | |
| First Name | 17 | 1 | 36 | X |
| Last Name | 17 | 2 | 36 | X |
| Title | 17 | 3 | 36 | X |
| Employer | 18 | 1 | 36 | X |
| Phone Number | 19 | 1 | 36 | X |
| Email Address | 19 | 2 | 36 | X |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET S-3</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|--|-------------------------|--------------------------|---------------------|
| Rural Health Clinic Statistical Data | | | | |
| Use this column only when filing a consolidated cost report to identify each RHC listed on Worksheet S-1, Part I, line 14, and subscripts in the exact same order. | 1, 3, 5, 8 | 0 | 6 | X |
| Title V: enter the number of medical visits, mental health visits, visits performed by interns/residents, and IOP visits. | 1-6, 8 | 1 | 11 | 9 |
| Title XVIII: enter the number of medical visits, mental health visits, visits performed by interns/residents, and IOP visits. | 1-6, 8 | 2 | 11 | 9 |
| Title XIX: enter the number of medical visits, mental health visits, visits performed by interns/residents, and IOP visits. | 1-6, 8 | 3 | 11 | 9 |
| Enter the number of medical visits, mental health visits, visits performed by interns/residents for all other patients, and IOP visits. | 1-6, 8 | 4 | 11 | 9 |
| Total All Patients | 1-6, 8 | 5 | 11 | 9 |
| Total Visits (sum of lines 2 and 4) | 7 | 1-5 | 11 | 9 |
| Total IOP Visits | 9 | 1-5 | 11 | 9 |
| Total RHC Visits (sum of lines 7 and 9) | 10 | 1-5 | 11 | 9 |
| <u>WORKSHEET A</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Salaries | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 1 | 11 | -9 |
| Other Costs | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 2 | 11 | -9 |
| Total | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 3 | 11 | -9 |
| Reclassifications | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 4 | 11 | -9 |
| Reclassified Trial Balance | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 5 | 11 | -9 |
| Adjustments | 1-10, 15-16, 25-32, 40-48, 60-68, 75-81, 87-89 | 6 | 11 | -9 |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS**

| <u>WORKSHEET A (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|-----------------------------------|---|-------------------------|------------------------------|---------------------|
| Net Expenses for Allocation | 1-10, 15-16, 25- 32, 40-48, 60-68, 75-81, 87-89 | 7 | 11 | -9 |
| Subtotal | 14, 17, 38, 59, 73, 86, 90 | 1-7 | 11 | -9 |
| Total Cost of Services | 39 | 1-7 | 11 | -9 |
| Total Overhead | 74 | 1-7 | 11 | -9 |
| Total Costs | 100 | 1-7 | 11 | 9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET A-6</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|------------------------------------|-----------------------|-------------------------|--------------------------|---------------------|
| For each expense reclassification: | | | | |
| Explanation | 1-99 | 0 | 36 | X |
| Code | 1-99 | 1 | 2 | X |
| Increases: | | | | |
| Worksheet A cost center | 1-99 | 2 | 36 | X |
| Worksheet A line number | 1-99 | 3 | 5 | 99.99 |
| Reclassification amount | 1-99 | 4 | 11 | 9 |
| Decreases: | | | | |
| Worksheet A cost center | 1-99 | 5 | 36 | X |
| Worksheet A line number | 1-99 | 6 | 5 | 99.99 |
| Reclassification amount | 1-99 | 7 | 11 | 9 |
| Total | 100 [#] | 4 & 7 | 11 | 9 |
| Total Reclassification Increases | 100 [#] | 4 | 11 | 9 |
| Total Reclassification Decreases | 100 [#] | 7 | 11 | 9 |

| <u>WORKSHEET A-8</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|-----------------------------|-----------------------|-------------------------|--------------------------|---------------------|
| Description of adjustment | 14-49 | 0 | 36 | X |
| Basis (A or B) * | 1-6, 8-49 | 1 | 1 | X |
| Amount * | 1-49 | 2 | 9 | -9 |
| Cost Center | 3-6, 8-10, 14-49 | 3 | 36 | X |
| Worksheet A line number + | 3-6, 8-10, 14-49 | 4 | 5 | 99.99 |
| Total | 50 | 2 | 11 | -9 |

* These include subscripts of lines 14 through 49, requiring records for columns 1 and 2.

+ Do not include preprinted lines 1, 2, 11, 12, & 13. Include only subscripts of those lines, if activated by an entry in either of columns 1 or 2.

[#] See footnote "c" in "Table 2 - Worksheet Indicators" for appropriate worksheet indicators.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET A-8-1</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|--------------------------|---------------------|
| <u>Part I - Costs incurred and adjustments required as a result of transactions with related organizations or claimed home office costs</u> | | | | |
| Worksheet A line number | 1-4 | 1 | 5 | 99.99 |
| Cost center | 1-4 | 2 | 36 | X |
| Expense item(s) | 1-4 | 3 | 36 | X |
| Amount of allowable cost | 1-4 | 4 | 11 | -9 |
| Amount included in Worksheet A | 1-4 | 5 | 11 | -9 |
| Net Adjustments | 1-4 | 6 | 11 | -9 |
| Total | 5 | 4-6 | 11 | -9 |
| <u>Part II - For each related organization</u> | | | | |
| Type of interrelationship (A through G) | 6-10 | 1 | 1 | X |
| If type is G, description of relationship must be included | 6-10 | 0 | 36 | X |
| Name of individual or partnership with interest in provider and related organization | 6-10 | 2 | 36 | X |
| Percentage of ownership in provider | 6-10 | 3 | 6 | 9 (3).99 |
| Name of related individual or organization | 6-10 | 4 | 36 | X |
| Percentage of ownership of provider | 6-10 | 5 | 6 | 9(3).99 |
| Type of business | 6-10 | 6 | 36 | X |
| | | | | |
| <u>WORKSHEET B, PART I</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Position by department: | | | | |
| Number of FTE personnel | 1-10 | 1 | 6 | 9(3).99 |
| Total Visits | 1-11 | 2 | 11 | 9 |
| Productivity Standard | 1-4 | 3 | 11 | 9 |
| Minimum Visits | 1-5 | 4 | 11 | 9 |
| Greater of columns 2 or 4 | 5-11 | 5 | 11 | 9 |
| | | | | |
| <u>WORKSHEET B, PART II</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Cost of RHC service - excluding overhead and allowable GME costs | 12 | 1 | 11 | 9 |
| Cost of other than RHC - excluding overhead | 13 | 1 | 11 | 9 |
| Cost of all services - excluding overhead | 14 | 1 | 11 | 9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET B, PART II</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--------------------------------------|-----------------------|-------------------------|--------------------------|---------------------|
| Ratio of RHC | 15 | 1 | 8 | 9.9(6) |
| Total Overhead | 16 | 1 | 11 | 9 |
| Overhead applicable to RHC Services | 17 | 1 | 11 | 9 |
| Total allowable cost of RHC services | 18 | 1 | 11 | 9 |

| <u>WORKSHEET B-1</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|--|-----------------------|---------------------------|--------------------------|---------------------|
| Health care staff cost | 1 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Ratio of injection/infusion staff time to total health care staff time | 2 | 1, 2, 2.01, 2.02, 2.03, 3 | 8 | 9.9(6) |
| Injection/infusion health care staff cost | 3 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Injection/infusions and related medical supplies cost | 4 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Direct cost of injections/infusions | 5 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Total direct cost of the facility | 6 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Total facility overhead | 7 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Ratio of injection/infusion direct cost to total direct cost | 8 | 1, 2, 2.01, 2.02, 2.03, 3 | 8 | 9.9(6) |
| Overhead cost - injections/infusions | 9 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Total injection/infusion cost and administration | 10 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Total number of injections | 11 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Cost per injection/infusion | 12 | 1, 2, 2.01, 2.02, 2.03, 3 | 6 | 9(3).99 |
| Number of injections/infusions administered to Medicare beneficiaries | 13 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Number of COVID-19 injections/infusions administered to MA enrollees | 13.01 | 2.01 & 2.02 | 11 | 9 |
| Medicare cost of vaccine/infusion and administration | 14 | 1, 2, 2.01, 2.02, 2.03, 3 | 11 | 9 |
| Total cost of injections/infusions and administration | 15 | 1 | 11 | 9 |
| Total Medicare cost of injections/infusions and administration | 16 | 1 | 11 | 9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

| <u>WORKSHEET C, PART I</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|--------------------------|---------------------|
| Total allowable costs | 1 | 1 | 11 | 9 |
| Cost of injections/infusions and administration | 2 | 1 | 11 | 9 |
| Total allowable cost excluding injections/infusions | 3 | 1 | 11 | 9 |
| Greater of minimum visits or actual visits by health care staff | 4 | 1 | 11 | 9 |
| Physicians visits under agreements | 5 | 1 | 11 | 9 |
| Total adjusted visits | 6 | 1 | 11 | 9 |
| Adjusted cost per visit | 7 | 1 | 6 | 9(3).99 |
| Maximum rate per visit | 8 | 1-3 | 6 | 9(3).99 |
| Rate for Medicare covered visits | 9 | 1-3 | 6 | 9(3).99 |
| <u>WORKSHEET C, PART II</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Medicare covered visits excluding mental health services | 10 | 1-3 | 11 | 9 |
| Medicare costs excluding costs for mental health services | 11 | 1-3 | 11 | 9 |
| Medicare covered visits for mental health services | 12 | 1-3 | 11 | 9 |
| Medicare covered cost for mental health services | 13 | 1-3 | 11 | 9 |
| Total Medicare cost | 14 | 1-3 | 11 | 9 |
| Less: beneficiary deductible | 15 | 1-3 | 11 | 9 |
| Net Medicare cost excluding injections/infusions and administration | 16 | 1-3 | 11 | 9 |
| Total Medicare charges | 17 | 1 | 11 | 9 |
| Total Medicare preventive charges | 18 | 1 | 11 | 9 |
| Total Medicare preventive costs | 19 | 1 | 11 | 9 |
| Total Medicare non-preventive costs | 20 | 1 | 11 | 9 |
| Total Medicare IOP OPPS payments | 20.50 | 1 | 11 | 9 |
| Total Medicare IOP costs | 20.55 | 1 | 11 | 9 |
| Medicare IOP <i>deductible and</i> coinsurance | 20.60 | 1 | 11 | 9 |
| Net Medicare cost | 21 | 1 | 11 | 9 |
| Graduate medical education pass through cost | 22 | 1 | 11 | 9 |
| Medicare cost of injections/infusions and administration | 23 | 1 | 11 | 9 |
| Primary payer payments | 24 | 1 | 11 | 9 |
| Net Medicare reimbursement excluding bad debts | 25 | 1 | 11 | 9 |
| Allowable bad debts | 26 | 1 | 11 | 9 |
| Adjusted reimbursable bad debts | 27 | 1 | 11 | 9 |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN
DESIGNATIONS

| <u>WORKSHEET C, PART II (Cont.)</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
|---|-----------------------|-------------------------|--------------------------|---------------------|
| Allowable bad debts for dual eligible beneficiaries | 28 | 1 | 11 | 9 |
| Subtotal | 29 | 1 | 11 | 9 |
| Other demonstration payment adjustment amount before sequestration | 30 | 1 | 11 | -9 |
| Other adjustments (specify) | 31 | 1 | 11 | -9 |
| Amount due RHC prior to sequestration adjustment | 32 | 1 | 11 | 9 |
| Sequestration adjustment | 33 | 1 | 11 | 9 |
| Other demonstration payment adjustment amount after sequestration | 34 | 1 | 11 | -9 |
| Amount due RHC after sequestration adjustment | 35 | 1 | 11 | 9 |
| Interim payments | 36 | 1 | 11 | -9 |
| Tentative Settlement | 37 | 1 | 11 | -9 |
| Balance due RHC/program | 38 | 1 | 11 | -9 |
| Protested amounts | 39 | 1 | 11 | -9 |
| <u>WORKSHEET C-1</u> | <u>Line(s)</u> | <u>Column(s)</u> | <u>Field Size</u> | <u>Usage</u> |
| Total interim payments paid to RHC | 1 | 2 | 11 | 9 |
| Interim payments payable | 2 | 2 | 11 | 9 |
| Date of each retroactive lump sum adjustment (mm/dd/yyyy) | 3.01-3.98 | 1 | 10 | X |
| Amount of each retroactive lump sum adjustment: | | | | |
| Program to provider | 3.01-3.49 | 2 | 11 | 9 |
| Provider to Program | 3.50-3.98 | 2 | 11 | 9 |
| Subtotal | 3.99 | 2 | 11 | 9 |
| Total interim payments | 4 | 2 | 11 | 9 |
| Date of the tentative payment from Program to Provider (mm/dd/yyyy) | 5.01-5.98 | 1 | 10 | X |
| Amount of tentative payment: | | | | |
| Program to provider | 5.01-5.49 | 2 | 11 | 9 |
| Provider to Program | 5.50-5.98 | 2 | 11 | 9 |
| Subtotal | 5.99 | 2 | 11 | 9 |
| Net settlement amount Program to provider | 6.01 | 2 | 11 | 9 |
| Net settlement amount provider to Program | 6.02 | 2 | 11 | 9 |
| Total Medicare program liability | 7 | 2 | 11 | 9 |
| Enter name of the Contractor | 8 | 0 | 36 | X |
| Enter Contractor's number | 8 | 1 | 5 | X |
| Enter the date of the NPR (mm/dd/yyyy) | 8 | 2 | 10 | X |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17**TABLE 3A - WORKSHEETS REQUIRING NO INPUT**

All Worksheets require input

TABLE 3B - TABLE TO WORKSHEET S-1, PARTS I AND II

Type of Control:

- 1 = Voluntary Nonprofit, Corporation
- 2 = Voluntary Nonprofit, Other
- 3 = Proprietary, Individual
- 4 = Proprietary, Corporation
- 5 = Proprietary, Partnership
- 6 = Proprietary, Other
- 7 = Government, Federal
- 8 = Government, State
- 9 = Government, County
- 10 = Government, City
- 11 = Government, Other

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

Worksheet S, Part I: All
Worksheet S, Part II: All
Worksheet S, Part III: All
Worksheet S-1, Part I: lines 1-13, 15-24, and 26
Worksheet S-1, Part II: lines 1-10
Worksheet S-2: ALL
Worksheet S-3: lines 2, 4, 6, 7, 9, and 10
Worksheet A: lines 1-9, 14, 15-17, 25-31, 38-47, 59-67, 73-80, 86, 90, and 100
Worksheet A-6: lines 1-99, and 100
Worksheet A-8: lines 1-13, and 50
Worksheet A-8-1, Part I: lines 1-3, and 5
Worksheet A-8-1, Part II: line 6-9
Worksheet B-Part I: All
Worksheet B-Part II: All
Worksheet B-1: All
Worksheet C, Part I: All
Worksheet C, Part II: lines 10-30, and 32-39
Worksheet C-1: lines 1, 2, 4, and 6-8

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
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 pre-coded), the preparer 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:

- Any pre-existing codes for the line must not be allowed to carry over.
- All "Other . . ." lines must not be pre-coded.
- The order of choice is standard first, followed by specific nonstandard, and lastly, the nonstandard "Other . . ." cost centers.
- When the nonstandard "Other . . ." is chosen, the preparer must be prompted with "Is this the most appropriate choice?" and offered a chance to answer yes or to select another description.
- The cost center coding process must be able to be edited for purposes of making corrections.
- A separate list showing the preparer's added cost center name on the left with the chosen standard or nonstandard description and code on the right must be printed for review.
- The number of times a description can be selected on a given report must be displayed on the screen next to the description and this number must decrease with each usage to show the remaining number available. The number of times a description can be selected is shown on the standard and nonstandard cost center tables.
- Standard cost center lines, descriptions, and codes are not to be changed. The acceptable format for these are displayed in the STANDARD COST CENTER DESCRIPTIONS AND CODES listed on page 46-530. The proper line number is the first two digits of the cost center code. Change all "Other" nonstandard lines to the appropriate cost center name.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding is a methodology for standardizing the meaning of cost center labels as used by the RHC on the Medicare cost report. The use of this coding methodology allows the RHC to use their labels for cost centers that have meaning within the institution.

The four-digit codes are required and must be associated with each cost center label/description. The codes provide standardized meaning for data analysis. The preparer must code all added cost center labels/descriptions. Standard cost center labels/descriptions are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified through analysis of provider labels. The meanings of these additional descriptions were sufficiently different when compared to the standard labels to warrant their use. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions are "Other . . ." designations to provide for situations where no match in meaning can be found. Refer to Worksheet A, lines 10, 32, 48, 68, and 81. 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. Compare your added cost center labels/descriptions to the standard and nonstandard table and select the appropriate cost center code. CMS approved software provides an automated process for selecting an appropriate code to properly match with your added cost center label/description.

Additional Guidelines

Categories

You must make your selection from the proper category such as general service description for general service cost center lines, nonreimbursable descriptions for nonreimbursable cost center lines, etc.

Cost Center Coding and Line Restrictions

Cost center codes may only be used in designated lines in accordance with the classification of the cost center(s), i.e., lines 1 through 10 may only contain cost center codes within the facility health care staff costs category of both standard and nonstandard coding. For example, in the facility health care staff costs category for "Other (specify)" cost, line 10 and subscripts must contain cost center codes of 1000 through 1019 which are identified as nonstandard cost center codes. This logic must hold true for all other cost center categories, i.e., other health care costs, other than RHC services, and nonreimbursable cost centers.

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES**

| | <u>CODE</u> | <u>USE</u> |
|---|--------------------|-------------------|
| FACILITY HEALTH CARE STAFF COSTS | | |
| Physician | 0100 | (01) |
| Physician Assistant | 0200 | (01) |
| Nurse Practitioner | 0300 | (01) |
| Certified Nurse Midwife | 0400 | (01) |
| Registered Nurse | 0500 | (01) |
| Licensed Practical Nurse | 0600 | (01) |
| Clinical Psychologist | 0700 | (01) |
| Clinical Social Worker | 0800 | (01) |
| Marriage and Family Therapist | 0810 | (01) |
| Mental Health Counselor | 0811 | (01) |
| Laboratory Technician | 0900 | (01) |
| COSTS UNDER AGREEMENT | | |
| Physician Services Under Agreement | 1500 | (01) |
| Physician Supervision Under Agreement | 1600 | (01) |
| OTHER HEALTH CARE COSTS | | |
| Medical Supplies | 2500 | (01) |
| Transportation (Health Care Staff) | 2600 | (01) |
| Depreciation-Medical Equipment | 2700 | (01) |
| Malpractice Premiums | 2800 | (01) |
| Allowable GME Costs | 2900 | (01) |
| Pneumococcal <i>Vaccine</i> & Med Supplies | 3000 | (01) |
| Influenza <i>Vaccine</i> & Med Supplies | 3100 | (01) |
| COVID-19 <i>Vaccine</i> & Med Supplies | 3110 | (01) |
| Monoclonal Antibody Products | 3111 | (01) |
| <i>Hepatitis B Vaccine & Med Supplies</i> | <i>3112</i> | <i>(01)</i> |
| FACILITY OVERHEAD-FACILITY COST | | |
| Rent | 4000 | (01) |
| Insurance | 4100 | (01) |
| Interest on Mortgage or Loans | 4200 | (01) |
| Utilities | 4300 | (01) |
| Depreciation-Building and Fixtures | 4400 | (01) |
| Depreciation-Equipment | 4500 | (01) |
| Housekeeping and Maintenance | 4600 | (01) |
| Property Tax | 4700 | (01) |

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 5 - STANDARD COST CENTER DESCRIPTIONS AND CODES

| | <u>CODE</u> | <u>USE</u> |
|---|--------------------|-------------------|
| FACILITY OVERHEAD-ADMINISTRATIVE COSTS | | |
| Office Salaries | 6000 | (01) |
| Depreciation-Office Equipment | 6100 | (01) |
| Office Supplies | 6200 | (01) |
| Legal | 6300 | (01) |
| Accounting | 6400 | (01) |
| Insurance | 6500 | (01) |
| Telephone | 6600 | (01) |
| Fringe Benefits and Payroll Taxes | 6700 | (01) |
| COSTS OTHER THAN RHC SERVICES | | |
| Pharmacy | 7500 | (01) |
| Dental | 7600 | (01) |
| Optometry | 7700 | (01) |
| Non-allowable GME Pass Through Costs | 7800 | (01) |
| Telehealth | 7900 | (01) |
| Chronic Care Management | 8000 | (01) |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 5 - NONSTANDARD COST CENTER DESCRIPTIONS AND CODES**

| | <u>CODE</u> | <u>USE</u> |
|--|--------------------|-------------------|
| FACILITY HEALTH CARE STAFF COSTS | | |
| Other Facility Health Care Staff Costs (specify) | 1000 | (20) |
| OTHER HEALTH CARE COSTS | | |
| Other Health Care Costs (specify) | 3200 | (20) |
| FACILITY OVERHEAD-FACILITY COSTS | | |
| Other Facility Overhead-Facility Costs (specify) | 4800 | (20) |
| FACILITY OVERHEAD-ADMINISTRATIVE COSTS | | |
| Other Facility Overhead-Administrative Costs (specify) | 6800 | (20) |
| COSTS OTHER THAN RHC SERVICES | | |
| Other Than RHC Service Costs (specify) | 8100 | (20) |
| NON-REIMBURSABLE COSTS | | |
| Other Non-reimbursable Costs (specify) | 8700 | (20) |
| Other Non-reimbursable Costs (specify) | 8800 | (20) |
| Other Non-reimbursable Costs (specify) | 8900 | (20) |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS**

Medicare cost reports submitted electronically must meet a variety of edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software which produces an electronic cost report file for Medicare RHCs must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the RHC 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 submitted by a provider containing a Level 1 edit will be rejected by the contractors. Notification must be made to CMS for any exceptions.

The edits are applied at two levels. Level 1 edits (1000 series reject codes) test the format of the data to identify error conditions that must be corrected or they will result in a cost report rejection. These edits also test for critical data elements specified in Table 3. Vendor programs must prevent RHCs from generating an electronic cost report (ECR) file when the cost report violates any Level 1 edits. Level 2 edits (2000 series edit codes) identify potential inconsistencies and missing data items. These items should be resolved at the RHC site and supporting documentation (such as worksheets or data) should be submitted with the cost report.

The vendor requirements (above) and the edits (below) reduce both contractor processing time and unnecessary rejections. Vendors must develop their programs to prevent their client RHCs from generating an ECR file where Level 1 edit conditions exist. In addition, ample warnings should be given to the RHC where Level 2 edit conditions are violated.

Level 1 edit conditions are to be applied against title XVIII services only. However, any inconsistencies or omissions that would cause a Level 1 condition for non-title XVIII services must be resolved prior to acceptance of the cost report. [09/30/2018]

NOTE: The date in brackets [] at the end of each edit indicates the effective date of the edit. A date without an alpha suffix, such as [09/30/2018], indicates the edit is effective for cost reporting periods ending on or after the date in brackets. A date followed by a "b," such as [09/30/2018b], indicates the edit is effective for cost reporting periods beginning on or after the date in brackets. A date followed by an "s," such as [09/30/2018s], indicates the edit is effective for services rendered on or after the date in brackets.

I. Level 1 Edits (Minimum File Requirements)

Edit Condition

- | | |
|------|--|
| 1000 | The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [09/30/2018] |
| 1005 | No record may exceed 60 characters. [09/30/2018] |
| 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. [09/30/2018] |
| 1015 | For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [09/30/2018] |
| 1020 | The RHC facility provider number (record #1, positions 17 through 22) must be valid and numeric (issued by the applicable certifying agency and falls within the specified range). [09/30/2018] |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS**

Edit Condition

- 1025 All calendar format dates must be edited for 10-character format, e.g., 01/01/2017 (MM/DD/YYYY). [09/30/2018]
- 1030 All dates (record #1, positions 23 through 29, 30 through 36, 45 through 51, and 52 through 58) must be in Julian format and legitimate. [09/30/2018]
- 1035 The fiscal year beginning date (record #1, positions 23 through 29) must be less than the fiscal year ending date (record #1, positions 30 through 36). [09/30/2018]
- 1036 The fiscal year ending date (record #1, positions 30 through 36) must be 30 days greater than the fiscal year beginning date (record #1, positions 23 through 29) and the fiscal year ending date (record #1, positions 30 through 36) must be less than 458 days greater than the fiscal year beginning date (record #1, positions 23 through 29). [09/30/2018]
- 1040 The vendor code (record #1, positions 38 through 40) must be a valid code. [09/30/2018]
- 1045 The type 1 record #1 must be correct and the first record in the file. [09/30/2018]
- 1050 All record identifiers (positions 1 through 20) must be unique. [09/30/2018]
- 1055 Only a Y or N is valid for fields which require a Yes/No response. [09/30/2018]
- 1065 All line, sub line, column, and sub column numbers (positions 11 through 13, 14 through 15, 16 through 18, and 19 through 20, respectively) must be numeric. [09/30/2018]
- 1067 The cost center code (positions 21-24) (type 2 records) must be a code from Table 5, cost center coding, and each cost center code must be unique. [09/30/2018]
- 1070 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. [09/30/2018]

| <u>Cost Center</u> | <u>Line</u> | <u>Code</u> |
|------------------------------------|-------------|-------------|
| Physician | 1 | 0100 |
| Physician Assistant | 2 | 0200 |
| Nurse Practitioner | 3 | 0300 |
| Certified Nurse Midwife | 4 | 0400 |
| Registered Nurse | 5 | 0500 |
| Licensed Practical Nurse | 6 | 0600 |
| Clinical Psychologist | 7 | 0700 |
| Clinical Social Worker | 8 | 0800 |
| Marriage and Family Therapist | 8.10 | 0810 |
| Mental Health Counselor | 8.11 | 0811 |
| Laboratory Technician | 9 | 0900 |
| Physician Services Under Agreement | 15 | 1500 |

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS**

Edit Condition

| <u>Cost Center</u> | <u>Line</u> | <u>Code</u> |
|---|--------------|-------------|
| Physician Supervision Under Agreement | 16 | 1600 |
| Medical Supplies | 25 | 2500 |
| Transportation (Health Care Staff) | 26 | 2600 |
| Depreciation-Medical Equipment | 27 | 2700 |
| Malpractice Premiums | 28 | 2800 |
| Allowable GME Costs | 29 | 2900 |
| Pneumococcal Vaccine & Med Supplies | 30 | 3000 |
| Influenza Vaccine & Med Supplies | 31 | 3100 |
| COVID-19 Vaccine & Med Supplies | 31.10 | 3110 |
| Monoclonal Antibody Products | 31.11 | 3111 |
| <i>Hepatitis B Vaccine & Med Supplies</i> | <i>31.12</i> | <i>3112</i> |
| Rent | 40 | 4000 |
| Insurance | 41 | 4100 |
| Interest on Mortgage or Loans | 42 | 4200 |
| Utilities | 43 | 4300 |
| Depreciation-Buildings and Fixtures | 44 | 4400 |
| Depreciation-Movable Equipment | 45 | 4500 |
| Housekeeping and Maintenance | 46 | 4600 |
| Property Tax | 47 | 4700 |
| Office Salaries | 60 | 6000 |
| Depreciation- Office Equipment | 61 | 6100 |
| Office Supplies | 62 | 6200 |
| Legal | 63 | 6300 |
| Accounting | 64 | 6400 |
| Insurance | 65 | 6500 |
| Telephone | 66 | 6600 |
| Fringe Benefits and Payroll Taxes | 67 | 6700 |
| Pharmacy | 75 | 7500 |
| Dental | 76 | 7600 |
| Optometry | 77 | 7700 |
| Non-allowable GME Pass Through Costs | 78 | 7800 |
| Telehealth | 79 | 7900 |
| Chronic Care Management | 80 | 8000 |

- 1075 Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [09/30/2018]
- 1080 Every line used on Worksheet A, there must be a corresponding type 2 record. [09/30/2018]
- 1085 Fields requiring numeric data (days, costs, FTEs, etc.) may not contain any alpha character. [09/30/2018]
- 1090 A numeric field cannot exceed more than 11 positions. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS**

Edit Condition

- 1095 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. [09/30/2018]
- 1100 All dates must be possible, e.g., no “00”, no “30”, or “31” of February. [09/30/2018]
- 1000S The RHC facility name, address, provider number, and certification date (Worksheet S-1, Part I, line 1, column 1(name); line 2, column 1 (street address); line 3, columns 1 (city), 2 (State), 3 (ZIP code formatted as XXXXX or as XXXXX-XXXX), and line 1, column 4 (certification date), respectively) must be present and valid. [09/30/2018]
- 1001S If Worksheet S, Part I, line 5, is “5” (amended cost report), then line 3 must be greater than zero. [09/30/2018]
- 1002S Worksheet S-1, Part I, column 3, line 1, must be completed with a valid five-position alphanumeric CBSA code. [09/30/2018]
- 1003S If Worksheet S, Part I, column 1, line 4, is “L” or “N”, then Worksheet S-2, column 1, line 8 must be “N” and Worksheet C, Part II, line 26, column 1, must be zero. [09/30/2018]*
- 1005S The cost report beginning date (Worksheet S-1, Part I, column 1, line 4) must be on or after October 1, 2017, and the cost report ending date (Worksheet S-1, Part I, column 2, line 4) must be on or after September 30, 2018. [09/30/2018]
- 1010S The type of control (Worksheet S-1, Part I, column 5, line 1) must have a value of 1 through 11. (See Table 3B.) [09/30/2018]
- 1020S The cost report period beginning date (Worksheet S-1, Part I, column 1, line 4) must precede the cost report ending date (Worksheet S-1, Part I, column 2, line 4). [09/30/2018]
- 1030S The RHC CCN reported on Worksheet S-1, Part I, column 2, line 1, and column 2, line 14, beginning with subscripted line 14.01 must be between XX-3800 through XX-3974, or XX-8900 through XX-8999, where XX corresponds to the two-digit state code. [09/30/2018]
- 1035S On Worksheet S-1, Part I, there must be a “Y” or “N” response for:
Column 1: lines 5, 9, 13, 15, 18, 19, 21, 25, and 26. [09/30/2018]
- 1040S If Worksheet S-1, Part I, line 5, is “Y”, then Worksheet S-1, Part I, columns 1, 2, and 3, as applicable, lines 6 through 8, must be present and valid and vice versa. Conversely, if Worksheet S-1, Part I, line 5, is “N”, then Worksheet S-1, Part I, columns 1, 2, and 3, as applicable, lines 6 through 8 must be blank. [09/30/2018]
- 1060S If Worksheet S-1, Part I, line 9, is “Y”, then Worksheet S-1, Part I, columns 1, 2, and 3, as applicable, lines 10 through 12, must be present and valid and vice versa. Conversely, if Worksheet S-1, Part I, line 9, is “N”, then Worksheet S-1, Part I, columns 1, 2, and 3, as applicable, lines 10 through 12 must be blank. [09/30/2018]

**ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS**

Edit Condition

1065S On Worksheet S-1, Part I, there must be an entry on at least one of the subscripted lines 23.02 through 23.06, in columns 1 and 2. If Worksheet S-1, Part I, column 1, line 21, is “Y”, then there must be an entry on at least one of the subscripted lines 24.01 through 24.07, in columns 1 and 2, and vice versa. [09/30/2018]

1070S If Worksheet S-1, Part I, line 19, is “Y”, then Worksheet A, column 7, line 29, must be greater than zero, and vice versa. [09/30/2018]

NOTE: The edits that correspond to Worksheet S-1, Part II, are only applied if Worksheet S-1, Part II, is completed for consolidated RHCs.

1100S If Worksheet S-1, Part I, column 1, line 13, is “Y”, then column 4 must contain a number greater than or equal to 1, for the number of consolidated RHCs and if Worksheet S-1, Part I, column 4, line 1, is on or after 10/01/2017, column 2, line 13, must contain a date of request, and column 3, line 13, must contain the date of approval. If Worksheet S-1, Part I, column 4, line 13, is greater than or equal to 1, then column 1, must be “Y”. If Worksheet S-1, column 1, line 13, is “N”, then Worksheet S-1, Part I, line 13, columns 2, 3, and 4, and Worksheet S-1, Part I, line 14, must be blank and no subscripting. [09/30/2018]

1110S If Worksheet S-1, Part I, column 1, line 13, is “Y”, then line 14, beginning with subscripted line 14.01, for each RHC must contain: the RHC site name in column 1, the RHC CCN in column 2, and the CBSA code in column 3. If the applicable Worksheet S-1, Part II, column 2, line 1, is on or after 10/01/2017, then Worksheet S-1, Part I, line 14, beginning with subscripted line 14.01, must contain the date of request in column 4, and the date of approval in column 5. If Worksheet S-1, Part I, column 1, line 13, is “N”, line 14, beginning with subscripted line 14.01, must be blank. [09/30/2018]

1170S If Worksheet S-1, Part I, line 15, is “Y”, then line 16 must contain a “1” or “2”, and line 17, sum of columns 1 through 3, must be greater than zero, and vice versa. [09/30/2018]

1240S If Worksheet S-1, Part I, any of lines 14.01 through 14.99, has an entry, then the corresponding Worksheet S-1, Part II, lines 1 through 3, must contain an entry for each RHC: the RHC site name in column 1, line 1; the RHC street address in column 1, line 2; the RHC city name in column 1, line 3; the RHC ZIP code (formatted as XXXXX) or the RHC ZIP+4 code (formatted as XXXXX-XXXX) in column 3, line 3. [09/30/2018]

1244S Worksheet S-1, Part I, line 20 must be blank for cost reporting periods ending after December 31, 2024. [12/31/2024]

1245S If Worksheet S-1, Part I, line 21, is “Y”, then line 22 must be present, and vice versa. [09/30/2018]

1246S If Worksheet S-1, Part I, column 1, line 25, is “Y”, then column 2 must be present, and vice versa. [09/30/2018]

1250S For each consolidated RHC entered on Worksheet S-1, Part II, column 1, line 1, there must be a corresponding value of 1 through 11 entered in column 3 for the type of control. (See Table 3B.) [09/30/2018]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS

Edit **Condition**

- 1300S If Worksheet S-1, Part I, column 1, line 13, is “Y”, for each consolidated RHC identified on Worksheet S-1, Part I, column 2, lines 14.01 through 14.99, there must be a “Y” or “N” response on each applicable Worksheet S-1, Part II for:
Column 1: lines 4 & 7. [09/30/2018]
- 1305S If Worksheet S-1, Part I, column 1, line 13 is “Y”, then on Worksheet S-1, Part II, there must be an entry on at least one of the subscripted lines 9.02 through 9.06, in columns 1 and 2, and vice versa. If Worksheet S-1, Part II, column 1, line 7, is “Y”, then there must be an entry on at least one of the subscripted lines 10.01 through 10.07, in columns 1 and 2, and vice versa. [09/30/2018]
- 1340S If Worksheet S-1, Part II, line 4, is “Y”, then line 5 must contain a “1” or “2”, and line 6, sum of columns 1 through 3, must be greater than zero, and vice versa. [09/30/2018]
- 1400S On Worksheet S-2, there must be a “Y” or “N” response for:
Column 1: lines 1 through 8, 11, 12, and 16.
 If column 1, line 8, is “Y”, then column 1, lines 9 and 10, must be “Y” or “N”.
If column 1, line 8, is “N”, then Worksheet C, Part II, column 1, line 26, must be zero.
 If column 1, lines 11 or 12, is “Y”, then column 1, lines 13, 14, and 15 must be “Y” or “N”.
Column 4: line 4. [09/30/2018]
- 1405S If Worksheet S-2, column 1, line 1, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY), and vice versa. [09/30/2018]
- 1410S If Worksheet S-2, column 1, line 2, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and column 3 must contain a “V” or an “I”, and vice versa. [09/30/2018]
- 1420S If Worksheet S-2, column 1, line 3, is “N”, then Worksheet A-8-1 must not be present. [09/30/2018]
- 1430S If Worksheet S-2, column 1, line 3, is “Y”, then Worksheet A-8-1, Part I, columns 4 or 5, sum of lines 1 through 4 must not equal zero, and Worksheet A-8-1, Part II, column 1, any one of lines 6 through 10 must contain one of the alpha characters A, B, C, D, E, F, or G. [09/30/2018]
- 1440S If Worksheet S-2, column 1, line 4, is “Y”, then column 2 must be “A”, “C” or “R”. If Worksheet S-2, column 1, line 4 is “N”, then column 2 must be blank. [09/30/2018]
- 1450S Worksheet S-3, columns 1 through 4, lines 1 through 6, 8, and 9, must be equal to or greater than zero. [09/30/2018]
- 1460S If Worksheet S-1, Part I, column 2, any of lines 14.01 through 14.99, has an entry, then Worksheet S-3, Part I, column 0, for lines 1.01 through 1.99, 3.01 through 3.99, and 5.01 through 5.99, must contain a corresponding CCN in the exact same order. [09/30/2018]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS

Edit Condition

- 1470S If Worksheet S-2, column 1, line 11, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and vice versa. [09/30/2018]
- 1475S The PS&R report date on Worksheet S-2, column 2, line 11, must be on or after the cost report ending date on Worksheet S-1, Part I, column 2, line 4. [09/30/2021]
- 1480S If Worksheet S-2, column 1, line 12, is “Y”, then column 2 must contain a valid date (MM/DD/YYYY) and vice versa. [09/30/2018]
- 1490S Total Medicare medical visits on Worksheet S-3, line 2, column 2, must equal the total Medicare medical visits on Worksheet C, Part II, line 10, sum of columns 1 through 3; and total Medicare mental health visits on Worksheet S-3, line 4, column 2, must equal the total Medicare mental health visits on Worksheet C, Part II, line 12, sum of columns 1 through 3. [10/31/2018]
- 1491S If total IOP visits on Worksheet S-3, line 9, column 2, is greater than zero, then total IOP payments on Worksheet C, Part II, line 20.50, must also be greater than zero, and vice versa. [01/01/2024]
- 1495S Total visits on Worksheet S-3, column 5, line 7, must equal visits reported on Worksheet B, Part I, column 2, sum of lines 10 and 11. [09/30/2021 through cost reporting periods ending on or before December 31, 2023]
- 1496S Total visits on Worksheet S-3, column 5, line 10, must equal visits reported on Worksheet B, Part I, column 2, sum of lines 10 and 11. [01/01/2024]
- 1000A All amounts reported on Worksheet A, columns 1, 2, and 7, line 100, must be greater than zero. [09/30/2018]
- 1020A For reclassifications reported on Worksheet A-6, the sum of all increases (column 4) must equal the sum of all decreases (column 7). [09/30/2018]
- 1025A For each line on Worksheet A-6, when an entry is present in column 4, there must be an entry in columns 1 and 3, and if an entry is present in column 7, then there must be an entry in columns 1 and 6. All entries in column 1 must be upper case alpha characters. [09/30/2018]
- 1032A Worksheet A-6, column 0, must have an explanation present on the first line for each reclassification code. [09/30/2018]
- 1040A For Worksheet A-8 adjustments on lines 3 through 6 and 8 through 10, if column 2 has an amount, then column 1 must be either “A” or “B”, and column 4 for that line must have an entry, and if lines 14 through 49, column 2, have entries, then columns 0, 1, and 4, for the corresponding line must have entries. [09/30/2018]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS

Edit Condition

- 1042A For Worksheet A-8 adjustments on lines 1, 2, 11, 12, and 13, if column 2 has an entry, then column 1 of the corresponding lines must be either “A” or “B”. [09/30/2018]
- 1045A Worksheet A-8-1, Part I, columns 1 and 3, must have an entry when there is an amount in column 4 or 5 for each of lines 1 through 4. [09/30/2018]
- 1060A For each amount on Worksheet A, column 7, lines 1, 2, 3, 4, 5, 6, 7, 8, 8.10, and 8.11, if the amount is greater than zero, then the corresponding FTEs and total visits on worksheet B, Part I, columns 1 and 2, must also be greater than zero and vice versa. [09/30/2018]
- 1065A If the amount on Worksheet A, column 7, line 15 (Physician Services Under Agreement), is greater than zero, then the corresponding total visits on worksheet B, Part I, column 2, line 11, must also be greater than zero and vice versa. [09/30/2018]
- 1000B Total visits on Worksheet B, Part I (column 2, sum of lines 10 and 11) minus total IOP visits on Worksheet S-3, line 9, column 5, must be greater than or equal to the sum of the total Medicare covered visits on Worksheet C, Part II, lines 10 and 12, columns 1 through 3. [09/30/2018]
- 1050B If Worksheet B-1, columns 1, 2, 2.01, **2.02, 2.03, or 3**, line 13, are greater than zero, then Worksheet S-3, column 2, line 7, must be greater than zero. Do not apply this edit if Worksheet S, Part I, line 4 is “V”. [09/30/2018]
- 1055B If Worksheet B-1, columns 2.01 or 2.02, line 13.01, are greater than zero, then Worksheet S-3, column 4, line 7, must be greater than zero. [01/01/2020s through 12/31/2021s]
- 1060B Worksheet B-1, columns 2.01 and 2.02, line 13.01, must be zero, for cost reporting periods beginning on or after January 1, 2022. [01/01/2022b]*
- 1070B Worksheet B-1, columns 1, 2, 2.01, 2.02, and 2.03, must be zero, for cost reporting periods beginning on or after July 1, 2025. [07/01/2025b]*
- 1000C Worksheet C, Part II, line 18, must be less than or equal to line 17. [09/30/2018].
- 1010C If any of the following is greater than zero, then they all must be greater than zero: Worksheet S-3, column 2, sum of lines 2, 4 and 9; Worksheet C, column 1, line 1; and Worksheet C-1, column 2, line 4. Do not apply this edit if Worksheet S, Part I, line 4, is “V”. [09/30/2018]
- 1020C If the cost reporting period is within a calendar year on Worksheet S-1, Part I, columns 1 and 2, line 4, then Worksheet C, Part I, columns 1 and 3 for lines 8 and 9, must be blank and Worksheet C, Part II, columns 1 and 3, lines 10 through 16, must be blank. [01/01/2025b]*

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-222-17
TABLE 6 - EDITS

II. Level 2 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 contractor. Failure to clear these errors in a timely fashion, as determined by your contractor, may be grounds for withholding payments.

Edit Condition

- 2000 All type 3 records with numeric fields and a positive usage must have values greater than zero (supporting documentation may be required for negative amounts). [09/30/2018]
- 2005 All elements set forth in Table 3, with subscripts as appropriate, are required in the file. [09/30/2018]
- 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. [09/30/2018]
- 2020 All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [09/30/2018]
- 2025 Only nonstandard cost center codes within a cost center category may be placed on lines 10, 32, 48, 68, and 81, and subscripts. [09/30/2018]
- 2000S The amount due the provider or program (Worksheet S, Part III, column 1, line 1) must not equal zero. [09/30/2018]
- 2020S Worksheet S-2, lines 17 through 19, all columns, must be completed. [09/30/2018]

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.

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